

IATJ
MINUTES OF MEETING OF THE BOARD OF DIRECTORS
September 15, 2019
Magdalene College
Cambridge, UK

Participants:

Chief Justice Rossiter
Judge Philippe Martin
Judge Michael Beusch
Judge Friederike Grube
Judge Wim Wijnen
Judge Malcolm Gammie
Judge Peter Panuthos
Judge Vesa-Pekka Nuotio
Judge Dagmara Dominik Oginska
Judge Péter Darák
Judge Jennifer Davies
Judge Eui Young

Special Guest:

Justice Csilla Heinemann

Absent with regrets:

Judge Manuel Luciano Hallivis Pelayo
Judge Fabio Prieto
Judge Vineet Kothari
President Massimo Scuffi

1. Logistics:

There was a detailed discussion with respect to logistics of the 10th Assembly in terms of the venue, facilities, location, accommodations, size and style of meeting rooms, the audio/visual and sound systems and the variety and adequacy with respect to the food for breakfast and lunch. The consensus was that it was a tremendous success in terms of all logistics and congratulations were

to be said to Malcolm Gammie. They noted that the closing dinner was particularly the highlight of the Assembly.

2. The Program:

There was a brief presentation by Judge Wim Wijnen with respect to the topics, the chairpersons, the panel structure and the manner of presentation. It was generally approved that it was again a successful event.

3. Spousal Program:

It was noted that the spousal program was the most successful we have had in any Assembly with a multiple number of excursions.

4. Future Assemblies:

The topics from the IATJ Assemblies from 2010 to 2019 were circulated and they are attached. The list of chairs and panelists for 2010 to 2019 were also circulated and attached.

In terms of logistics for the future Assemblies it was noted as follows:

- a) Always have monitors in front of the panelists for them to observe as to what slides are being presented.
- b) The speakers should speak from the tables as opposed to a podium.
- c) There should be a sufficient number of microphones for all speakers.
- d) It was suggested that we might have the most complicated topics earlier in the day, as well as technical topics in the a.m. and judicial topics in the p.m..
- e) The Chairpersons are to pay particular attention to the allocation of time between speakers and move the discussion along.

- f) It also means that the heads of panels should be more aggressive with speakers in terms of control of time allocation.
- g) The Chairperson should give direction to the panelists with respect to the number of slides and the questions which are to be dealt with and presented.
- h) There should be a limited number of topics per session.
- i) In terms of printing, it was noted that the costs are driven by colour in the slides, so less colour in the slides the better. They should only be in black and white.
- j) Possibility of email in advance to delegates of the slides to have them print their own.
- k) In terms of potential topics, the following were to be considered by the Permanent Program Committee:
 - 1. form over substance;
 - 2. non-discrimination;
 - 3. beneficial ownership and the relationship between beneficial ownership and GAAR;
 - 4. tax credits;
 - 5. transfer pricing and effective BEPS;
 - 6. interaction between judges, lawyers and stakeholders;
 - 7. revenue powers to collect information;
 - 8. role of the judiciary to ensure protection of due process;
 - 9. restructuring;
 - 10. historical aspect of judicial independence;

11. hybrids – treatments and schemes in different courts in different countries;
12. mismatch of cross-border qualifications;
13. IT on how judges do their work and the use of IT.

There being no further business, the meeting was duly adjourned.