

MINUTES OF THE MEETING OF THE
DIRECTORS OF IATJ – SEPTEMBER 29, 2016 at 6:00 pm
Madrid, Spain

In attendance:

Chief Justice Eugene P. Rossiter, Tax Court of Canada;
M. Philippe Martin, Conseil d'État, France;
Friederike Grube, Richter in am Bundesfinanzhof, Germany;
Judge Willem F.G.Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands;
Judge Joao Bianco, Administrative Council of Fiscal Appeals, Brazil;
Judge Michael Beusch, Federal Administrative Court, Switzerland
Justice Tony Pagone, Federal Court of Australia;
Judge Manuel Garzón, Supreme Court of Spain;
Judge Petri Saukko, Administrative Court of Kuopio, Finland
Justice Peter J. Panuthos, U.S. Tax Court;

Regrets:

Dr. Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;
Judge Malcolm Gammie, First-Tier Tribunal (Tax Chamber) U.K.
Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland;
President Massimo Scuffi, Italy
Judge Pramod Kumar, India;

1. The Proposed Agenda was circulated was approved.
2. The Minutes of the Meeting of the Board of Directors of September 16, 2016 were approved as circulated.
3. The financial report with respect to the status of the IATJ as of August 31, 2016 was presented by the Chairperson as well as the budget for the year ending December 31, 2016 and both were approved as circulated.
4. 7th Assembly update:

a. Judge Wim Wijnen advised that the program was now complete. He confirmed that all Chairpersons and speakers who were to participate in the program were in attendance with the exception of Manuel Hallivis Pelayo and Juan Carlos Vicchi, both of whom sent their regrets.

b. Logistics: All arrangements for the facilities and amenities for the 7th Assembly have been satisfied and verified.

5. IATJ Miami Panel: CJ Rossiter advised that there was a panel including IATJ judges at the South-Eastern ABA-Latin American Conference in June, 2016 (United States Tax Court, Tax Court of Canada, Argentinian Tax Court, and Brazil). This is a repeat panel which is an annual event and gives good exposure to the IATJ.

6. Additional Projects:

Treaty Case Summaries: After a discussion regarding the continuation with case summaries, it was decided that the project would be terminated and there would be reliance upon outside data bases.

A detailed discussion took place with respect to proposed projects for the IATJ including a project involving court structures and caseload management. It was agreed that there would be encouragement to members to send to Judge Wim Wijnen at the IBFD any treaty litigation a summary of the case so that Judge Wijnen can follow through with the project.

There was a discussion with respect to a pilot project at the International School of Taxation in Leiden on caseload control. Judge Wim Wijnen is to quarterback this project and research. Judge Wijnen is to contact the International School of Taxation and correspond with the members of the IATJ for information purposes.

7. Permanent Scientific Committee: There was a discussion with respect to the establishment of our Permanent Scientific Committee. It was agreed that at the present time the IATJ was not ready for such a committee given the fact that we have a permanent program committee for each Assembly.

8. Membership Recruitment: It was reported that there is an increase in membership. The membership recruitment for the 2016 fiscal year was very

successful. New members come from Indonesia, Sweden, Hong Kong, Ireland, South Korea, the Kenyan Court, as well as Brazil.

9. Future activities: There was discussion with respect to the future activities of the IATJ. It was agreed that the website would be updated and, in particular, all papers from previous Assemblies would be reorganized and presented in a more logical form.

10. Minutes for the 7th Assembly: It was noted that the Minutes for the 7th Assembly would be prepared and put on the website in the fullness of time.

11. Nomination Committee Report:

(a) The Nominating Committee advised that there were seven members of the Board whose term was up for renewal: the Chairperson, Chief Justice Eugene Rossiter (Canada); Judge Tony Pagone (Australia); Judge Manuel Garzon (Spain); Judge Malcolm Gammie (U.K.); Judge Pramod Kumar (India); Judge Joao Bianco (Brazil); and Judge Brahim Zaim (Morocco).

The Chairperson advised that a Notice of the Vacancies had been forwarded to all members with a solicitation for suggestions for filling the vacancies. Several suggestions were received and the Nomination Committee report was as follows:

Executive:

President	Chief Justice Eugene P. Rossiter Canada	3 year term (renewal)
1st Vice-President	Vice President Philippe Martin France	1 year term (remaining)
2nd Vice-President	Judge Michael Beusch Switzerland	2 year term (remaining)
Secretary-General	Judge Friederike Grube Germany	2 year term (remaining)
Treasurer	Judge Willem F.G. Wijnen The Netherlands	1 year term (remaining)

Board:

Judge Malcolm Gammie United Kingdom	2 year term (<i>renewal</i>)
Justice Fabio Prieto Brazil	2 year term (<i>remaining</i>)
Judge Dagmara Dominik-Ogińska Poland	1 year term (<i>remaining</i>)
Judge Peter Panuthos United States of America	2 year term (<i>remaining</i>)
Justice Petri Saukko Finland	2 year term (<i>remaining</i>)
Judge Vineet Kothari India	3 year term (<i>remaining</i>)
Judge Manuel Garzón Spain	1 year term (<i>renewal</i>)
Judge Manuel Luciano Hallivis Pelayo Mexico	2 year term (<i>remaining</i>)
Judge Jennifer Davies Australia	2 year term (<i>remaining</i>)
President Massimo Scuffi Italy	1 year term (<i>remaining</i>)
Chairman Anthony Gafoor Trinidad & Tobago	1 year term (<i>remaining</i>)

The Board agreed and accepted the Committee's report.

(b) There was a discussion then with respect to the nominating committee's structure on a go-forward basis. It was resolved as follows:

(i) That invitations for nominations to the Executive and the Board of Directors shall be forwarded to all members not later than April 1 annually

and shall be considered by a nomination committee made up of the President, one other member of the Executive whose term is not up for renewal and two others, one who is a veteran Board member and one who is a member at large, one being from a common-law jurisdiction and one from a civilist jurisdiction. All nominations must be submitted not later than May 1 annually.

(ii) The Board shall be representative of the diversity, of the membership of the IATJ, but at the same time have members who can and will make significant contributions to the program and activities of the Association: The factors to be considered in the nominations for Board of Directors include, but are not limited to:

- Background;
- Candidate's jurisdiction;
- Linguistic ability in the English language;
- Geographic location;
- Prospective contribution to the IATJ Board activities;
- Representative nature of the region, culture, jurisdiction, and organization.

12. Protocol for IATJ speakers: There was a discussion with respect to invitations received by the IATJ for speakers at various conferences. It was resolved that requests be made directly to the President who will discuss the proposed speakers with the Executive Committee of the IATJ and whoever is chosen will attend on behalf of the IATJ and make the presence of the IATJ known. The speaker would have to be knowledgeable about the IATJ, a good representative of the IATJ and a knowledgeable speaker on the topic in question.

13. Future Assemblies: There was a discussion with respect to future Assembly locations. It was understood that given the fact that the organization is very Euro-centric, it was important for the IATJ Assembly to be outside of Europe two to three times every ten years. It was also important, where possible, for the IATJ to have its Assembly following IFA.

After discussion, it was resolved that the 8th Assembly will be held in Helsinki, Finland, at a date mutually satisfactory to the Executive Committee of the IATJ and the organizers in Helsinki, Finland with it possibly being September 29 and 30, 2017. In 2018, the 9th Assembly in Canada; in 2019, the 10th Assembly in

London and in 2020, the 11th Assembly in Latin America and in 2021 the 12th Assembly in Berlin.

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