

IATJ – SEPTEMBER 30, 2018 AT 9:00 a.m.  
MINUTES OF THE BOARD OF DIRECTORS MEETING

Participants:

Chief Justice Eugene P. Rossiter - Tax Court of Canada

Judge Wim Wijnen - Court of Appeal of 's-Hertogenbosch, The Netherlands

Judge Friederike Grube - Bundesfinanzhof, Germany

Judge Michael Beusch - Federal Administrative Court, Switzerland

Philippe Martin - Conseil d'État, France

Jennifer Davies - Federal Court of Australia

Peter Darak - Curia of Hungary

Dagmara Dominik-Oginska - Voivodship Administrative Court in Wroclaw, Poland;

Peter Panuthos – U.S. Tax Court

Manuel Hallivis-Pelayo - Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;

Malcolm Gammie - First-Tier Tribunal (Tax Chamber) U.K.

Vesa-Pekka Nuotio - The Supreme Administrative Court, Finland

Eui Young Lee, Supreme Court of Korea

1. A review of the 9<sup>th</sup> Assembly:

It was generally agreed that the location of the 9<sup>th</sup> Assembly was an excellent choice. The location downtown was very satisfactory and having everything in one building, that is the hotel, accommodations, meeting, reception and meals was also very good. There was a saving of time from going from the hotel to outside for lunches, receptions or whatever. This was able to be accomplished because of the level of financial support. Usually the Assemblies are held in a Court facility and this may be something which will have to continue in the future depending upon the level of financial support provided in the locale where the Assembly is held.

It was thought that the control screens, and having the meeting room in a location where there were windows so that you could see outdoors, and the technical aspects of the meeting were quite excellent.

Having the reception at some facility other than the hotel was discussed, however, it was explained that there would be a lack of such locations available in Ottawa because we just didn't have the facilities available.

Closing dinner: everyone felt that the closing dinner was a good space with good food, a shortened duration and excellent speech by the speaker.

2. Programs: Wim Wijnen advised that in dealing with the program, it is important to have a variety of topics, substantive v. technical, common law v. civilist, consideration of panels including the memberships panel, presentation style, set-up of the discussions, and interaction available to others. In terms of topics, the following were considered as possible new substantive and technical topics:

- a. Transparency re: procedures and ethics;
- b. Court Administration in terms of assignment of cases; how the Court is administered in terms of logistics, procedures and structure;
- c. Administration issues between judges and administration; and
- d. Information technology;
- e. On-line dispute resolution: the influence of IT and how judges work;
- f. Legal reasoning and wording of court decisions; how are decisions put together; how are decisions approached – civil v. common law and the reasoning and the approach;
- g. Technical topics:
  - i. Withholding tax – calculated on gross v. net. What about tax credits? (This is mainly a EU issue.)
  - ii. Tax credits as an institution;
  - iii. Non-discrimination; comparability of statutes; situations, i.e. domestic v. cross-border taxpayer. (Non-discrimination is in all treaties.)
- h. Soft law: Are opinions of accountants soft law? What about OECD guidelines and transfer pricing. What about the effect of soft law and the implications on the Court.
- i. What are human rights in taxation, if any?
- j. Tax penalties and the legitimate aspect of same. Can they be reduced? What about double jeopardy? What about penalties and interest?

- k. Expansion of powers of government agencies to gather information.
- l. International interpretation v. domestic interpretation.

It was concluded that there were many topics available for discussion and the program committee will evaluate same.

3. 10<sup>th</sup> Anniversary of the IATJ. The 10<sup>th</sup> Anniversary of the IATJ is coming up in 2019 and there was discussion with respect to the publication of a special IATJ piece in August, 2019 by the IBFD with a brief contribution made to same from each country. This project is to be quarterbacked by Wim Wijnen.

4. The Website: For any IATJ Assembly in the future, we must ensure that the website contains sufficient information in terms of registration particulars, location of hotels, et cetera.

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