

IATJ  
MINUTES OF THE DIRECTORS MEETING  
September 27, 2018 – 2:30 p.m. to 5:00 p.m.

Attendance:

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  
Justice Jennifer Davies - Federal Court of Australia  
Dr. Peter Darak - Curia of Hungary  
Judge Dagmara Dominik-Oginska - Voivodship Administrative Court in Wroclaw, Poland;  
Justice Peter Panuthos – U.S. Tax Court  
Judge Manuel Hallivis-Pelayo - Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;  
Judge Malcolm Gammie - First-Tier Tribunal (Tax Chamber) U.K.  
Justice Vesa-Pekka Nuotio - The Supreme Administrative Court, Finland

1. Welcome was provided by the President of the IATJ.
2. An agenda was circulated and approved without amendment.
3. Minutes of Executive Committee meeting of September 17, 2018 were approved as circulated.
4. Financial Report: The President provided a detailed financial report on the financial status of the IATJ and the 2018 budget.
5. 9<sup>th</sup> Assembly: The President reviewed the 9<sup>th</sup> Assembly, the planning with respect to the program and the logistics all of which were in place and to begin the following day.
6. Website: The President reviewed the revision and refreshing of the website and the content with respect to same. There was some

concern expressed with respect to the location of the IATJ and Google and this is to be followed up.

7. Permanent Program Committee: The permanent program committee for 2019 10<sup>th</sup> Assembly was established to be Judge Wim Wijnen, Judge Philippe Martin, Justice Friederike Grube, Judge Malcolm Gammie, Judge Manuel Hallivis-Pelayo and Justice Peter Panuthos.
8. Academic Research Project: Judge Wim Wijnen presented an idea of having research conducted in a judicial field. It was thought that the judiciary members of the IATJ could provide information to the researcher to assist in research on topics such as case load control, how the judiciary keep the inventory under control and do a comparative project as to different jurisdictions. This is just the embryotic stage of the project to be followed up by Judge Wim Wijnen.
9. Publication of Papers: Judge Wim Wijnen advised that the papers presented at the various Assemblies by the IATJ are published by the IBFD and the IBFD is prepared to continue to do so. The January report and minutes of the 9<sup>th</sup> Assembly will be published by the IBFD.
10. Representation of the IATJ at Conferences: The President reviewed the general policy that it was favourable to the IATJ to have its members of the judiciary speak at conferences representing the IATJ and that any opportunities to do so are to be reported to the Executive Committee so they can authorize same accordingly. There had been a request by the UN to possibly use the resources of the IATJ to participate in continuing legal education in various developing countries. Funding for such training would be an issue and it was decided we would look at it by case by case *ad hoc* basis. As a matter of principle, it is very acceptable for the IATJ to be involved but it is a matter of funding. Each proposal would be examined as presented and dealt with on an *ad hoc* basis.

It was noted the OECD is looking at a contribution on tax certainty interpreting treaties at some time in the future.

11. Program for Future IATJs: Judge Wim Wijnen discussed how the program committee develops the program for each particular

assembly and how the topics are the key with the committee looking at topics on the following basis:

- judicial versus technical
- number of topics to be discussed and the duration of these topics plus the breaks
- a topic on recent case law
- a topic of direct taxation and indirect taxation
- consideration of the number of panelists and attempt to have as many countries represented on the panels
- the style of the panel and presentation.

12. Future Locations of the IATJ: As a follow-up to the discussion of the Executive Committee and it was noted that in 2019 the 10<sup>th</sup> Assembly would be in Cambridge, London, 2020 it could possibly be in Mexico, Brazil or Budapest, 2021 in Berlin, 2022 possibly India or other possibilities, 2023 in Lisbon and 2024 in Melbourne.

Judge Manuel Hallivis-Pelayo advised that he would be in a position by January 2019 to advise as to the ability of Mexico Tax Court to develop the 11<sup>th</sup> Assembly. This is required due to a change in numerous positions in government and the court administration. Budapest is also being considered for 2019 as represented by Dr. Peter Darak. He thought this would be an opportune time for them to be able to have some assurances for strong support for it, the 11<sup>th</sup> Assembly in Hungary.

13. 10<sup>th</sup> Assembly: Judge Malcolm Gammie presented his report on the 10<sup>th</sup> Assembly. Basically the decision was between Magdalene College or Trinity Hall. It was obvious that Magdalene College was preferential so it was decided to proceed with Magdalene College. The 10<sup>th</sup> Assembly will be held September 13<sup>th</sup> and 14<sup>th</sup>, 2019. There was a discussion with respect to the various alternatives as to the pricing. In Magdalene College it was going to be a cost of 40,000 pounds based upon 100 delegates. The pricing would depend upon the number of attendees with a possible price regime as follows:

(1) x number of dollars would include accommodation for Thursday through to Sunday, breakfast for Friday, Saturday and Sunday, lunch for Friday and Saturday and the closing dinner on Saturday night plus there would have to be the registration fee; or (2) x dollars for no accommodations, lunches only and the closing dinner, no breakfast but a separate registration fee.

The preferential recommendation of Judge Malcolm Gammie was Magdalene College as it was agreed that Magdalene would be the site. There was a discussion with respect to the fee structure and this is to be worked out in the long term.

It was noted by Judge Malcolm Gammie that a deposit would be required of 15% on booking and then another 10%, 2 to 3 months prior to the conference, for a total 25% deposit plus VAT. VAT would be billed into the overall price.

In terms of sponsorships he did not expect any financial support from the Minister of Justice or the Court. He is however to follow up with professional organizations for sponsorship as well as canvass a guest speaker for the closing dinner.

14. Nomination Committee: The nomination committee report was presented by Chief Justice Rossiter including the process - it was generally accepted.
15. Conference Calls: There was a discussion with respect to the timing of the conference calls as this is an issue for some members on the board especially those on the pacific rim. Attempts will be made to accommodate them but it is extremely difficult given the world nature of the board.
16. Membership Recruitment: It was suggested by Judge Manuel Hallivis-Pelayo of Mexico that letters go from the President of the IATJ to all presidents of all tax courts around the world inviting them to membership; this would be followed up by the President of the IATJ.
17. Access to the IBFD Treaty Database: Judge Wim Wijnen advised everyone that all members of the IATJ have access to the treaty database provided by the IBFD which is a very valuable commodity

which is included in the membership. The problem is that sometimes membership members forget their password and this can be a logistical issue.

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