

IATJ
6th ASSEMBLY – BUSINESS MEETING
SEPTEMBER 4 AND 5, 2015,
UNIVERSITY OF LUCERNE,
LUCERNE, SWITZERLAND

In attendance:

Judge Tamara W. Ashford , Judge Michael Beusch, Counselor João Francisco Bianco, Justice Randall Boccock, Judge Emilie Bokdam-Tognetti, The Hon. Donald G.H. Bowman, Judge Marie-Chantal May Canellas, Judge Juan Angel Chavez Ramirez, Justice Per Classon, M. Pierre Collin, Judge Emmanuelle Cortot-Boucher, Judge Edouard Crepey, Justice Eleanor Dawson, The Honourable Justice Jennifer Davies, Judge Dagmara Dominik-Oginska, President Maarten Feteris, The Honourable Anthony D.J. Gafoor, Excmo Sr. Dr. Manuel Vincente Garzón Herrero, Judge Friederike Grube, Judge Malcolm Gammie, CBE, Q.C., Dr. Manuel Luciano Hallivis Pelayo, Justice Csilla Heinemann, Prof. Dr. Heinz-Juergen Pezzer, Judge David Jiménez González, Justice Vineet Kothari, Dr. Anette Kugelmüller-Pugh, Judge Javier Laynez Potisek, M. Philippe Martin , Judge Zulema Mosri Gutiérrez, Judge Patrick M. Müller, Judge Vesa-Pekka Nuotio, Justice Olof Olsson, Judge Victor Martin Ornuña Muñoz, The Honourable Justice G.T. Pagone, Justice Peter J. Panuthos, Judge Hannele Ranta-Lassila, Justice Gerald J. Rip, Chief Justice Eugene P. Rossiter, Justice Marshall Rothstein, Justice Petri Saukko, Dr. Ulrich Schallmoser, Judge Dongjin Song, Judge Susanne Tiedchen, Judge Wouter van Nispen tot Sevenaer, President Massimo Scuffi, Judge Outi Siimes, Judge Thomas Stadelmann, Judge Jurg Steiger, Ed A.G. Van der Ouderaa, Judge Willem F.G.Wijnen, Dr. Stefan Wilk, Judge Salome Zimmermann

1. Introduction:

A welcome was provided to all present by Judge Michael Beusch to the 6th Assembly.

The President provided a welcome.

2. Agenda

The Agenda for the business meeting was approved as circulated.

3. Approval of Minutes:

The Minutes of the Annual Meeting of the IATJ of October 23 and 24, 2014 in Washington, D.C., U.S.A. were approved.

4. President's Report:

The President's Report was approved as presented.

5. Financial Report:

Upon explanation of the President, there was a resolution presented for approval of the Actual Budget for 2015. After explanation by the President there was also a resolution presented with respect to the financial report of the IATJ to July 30, 2015.

6. Statutes:

Upon the presentation of the resolution with respect to an amendment of Article 8.2 of the IATJ Statutes, and upon discussion of the resolution, it was duly resolved that Article 8.2 of the Statutes shall be amended to read as follows:

Each Board Member shall be appointed for a term of up to three (3) years per term, to be determined by the General Assembly, but subject to reappointment(s) as determined by the General Assembly.

The motion upon being duly presented, was moved and seconded and unanimously carried.

A motion was presented with respect to Article 9.1 of the IATJ Statutes. Upon a detailed and comprehensive discussion the following resolution was adopted.

Be it resolved that Article 9.1 of the Statutes be amended to read as follows:

The Board shall consist of a minimum of five (5) members and a maximum of seventeen (17) members.

Upon the motion being duly presented, it was moved, seconded and unanimously carried.

7. Newsletters:

The President discussed the problem of having newsletters circulated and people volunteering to do those newsletters and then failing to follow through on a timely basis. He will continue with his efforts to have the newsletters completed and circulated as soon as possible on a regular basis.

8. Jurisdiction/Jurisprudence Summaries:

The President again raised the issue with respect to the treaty case summaries to be conducted by a member from a variety of jurisdictions on an annual basis and then these would be placed on the IATJ website for access by all members. He explained that this has been a problem in the past and he is going to again ask members to have their summaries completed as soon as possible so that they can be put on the website.

9. Nomination Committee:

The President explained the number of terms which were expiring with respect to Board membership. He presented the nomination committee report which is attached. Upon resolution to adopt the nomination committee report as presented by the President, it was duly moved, seconded and unanimously carried such that the Board for the 2015-2016 year as well as the members of the Executive Committee are as follows:

Executive – 2015- 2016

President	Chief Justice Eugene P. Rossiter Canada	1 year term (remaining)
<i>1st Vice-President</i>	<i>Vice President Philippe Martin</i> <i>France</i>	<i>2 year term</i> <i>(renewal)</i>
2nd Vice-President	Judge Michael Beusch Belgium	3 year term (remaining)

Secretary-General	Judge Friederike Grube Germany	3 year term (renewal)
Treasurer	Judge Willem F.G. Wijnen The Netherlands	2 year term (remaining)

Board of Directors

Judge Malcolm Gammie United Kingdom	1 year term (remaining)
Counsellor João Francisco Bianco Brazil	1 year term (remaining)
Judge Dagmara Dominik-Ogińska Poland	2 year term (remaining)
Judge Peter Panuthos United States of America	3 year term (renewal)
Justice Petri Saukko Finland	3 year term (remaining)
Judge Pramod Kumar India	1 year term (renewal)
Judge Manuel Garzón Spain	1 year term (remaining)
Brahim Zaim, President Morocco	1 year term (renewal)
Dr. Manuel Luciano Hallivis Pelayo Mexico	3 year term (renewal)
Judge Tony Pagone Australia	1 year term (remaining)
President Massimo Scuffi Italy	2 year term (remaining)

10. Location and date of the 2016 IATJ 7th Assembly:

The President advised the attendees that the Executive Committee had had a detailed discussion with respect to the proposed location of the 7th Annual Assembly. It was agreed by the Executive Committee that they would request the membership to approve that 7th Assembly will take place in Madrid, Spain on September 30 and October 1, 2016. It was noted that IFA is having their annual Congress during the week ending September 30, 2016. Upon resolution duly presented, seconded and unanimously carried it was agreed that the 7th Assembly will be held in Madrid, Spain on September 30 and October 1, 2016.

11. Further Activities:

There was discussion with respect to the future activities of the IATJ and the President reiterated a need for active membership, for members to be actively involved in the activities of the IATJ. He had discussed that we have new members from a variety of countries including Switzerland, the United States, Australia and the Netherlands, South Korea, Italy, Mexico, France and Sweden. The IATJ has participated in the IFA panel in 2014 and 2015, the ABA South Eastern/Latin American Conference in 2015 as well as possible other panels in the future.

The President also made the following comments. He recognized the contribution of former Chief Justice Rip, Chief Justice of the Tax Court of Canada as the founding President and Director of the IATJ pointing out that he will be retiring from the Tax Court of Canada on December 7, 2015. He wanted to extend to him his very best wishes on behalf of the IATJ and thank him for his support.

The President also expressed appreciation to the Program Committee Chaired by Judge Wim Wijnen and his many colleagues who put in many hours involved in the program in making the 6th Assembly a success. Also he expressed thanks to the logistical organizers, Judge Michael Beusch and his colleague, Mia Fuchs as well as the Swiss colleagues for doing all the organizational aspects on the ground. He thanks everyone for attending as without their attendance the event could not be successful.

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