

MINUTES OF THE MEETING OF THE  
DIRECTORS OF IATJ – SEPTEMBER 3, 2015  
7:00 p.m. at the Radisson Blu Hotel, Lucerne, Switzerland

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 Manuel Garzón, Supreme Court of Spain;  
Justice Clement Endresen; The Supreme Court of Norway;  
Judge Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;  
Justice G. Tony Pagone, Federal Court of Australia;  
Counselor João Francisco Bianco, Administrative Council of Fiscal Appeals, Brazil;  
Judge Malcolm Gammie, First-Tier Tribunal (Tax Chamber) U.K.  
Judge Bernard Peeters, Belgium  
Justice Peter J. Panuthos, U.S. Tax Court;  
Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland;  
Judge Michael Beusch, Federal Administrative Court, Switzerland

Regrets:

Brahim Zaim, President, Supreme Court Morocco.  
Pramod Kumar, Income Tax Appellate Tribunal, India;

1. Agenda:

The agenda proposed was adopted as presented.

2. Minutes of Meeting

The Minutes of the Meeting of the Executive held July 30, 2015 were approved as circulated.

3. Budget Report:

The President provided a financial report status as of July 30, 2015 as well as the 2015 Actual Budget for the year ending December 31, 2015. The President provided a detailed and comprehensive explanation with respect to same and there were no questions.

4. IATJ 6<sup>th</sup> Assembly Update:

Judge Wim Wijnen reviewed the program briefly. Thanks were extended to the Program Committee for the excellent job as the program is the key to the success of all the Assemblies. Judge Michael Beusch reviewed the events scheduled for the IATJ including all of the logistical aspects. The President gave a report with respect to the registration to date. There was some discussion with respect to problems and issues – there were not any presented at the time.

5. IATJ Activities:

- a. The President reviewed the fact that the website has been brought up to date.
- b. The President advised that he attended the IATJ panel in Miami for the U.S.A. and Latin America ABA South-Eastern Tax Conference in June, 2015.

6. Treaty Case Summaries:

The President advised that the treaty case summaries are still an ongoing work in progress. There has been little uptake with respect to updates to be provided on an annual basis and this will be followed up further in the new year.

7. Membership:

The President reviewed the membership recruitment drive and reviewed the list of new members for the IATJ for 2015.

8. Future activities:

There was a brief discussion regarding the future activities of the IATJ which really revolved around new members; and getting members to participate in the activities of the IATJ; having members participate and develop the treaty cases summaries so that they can be put on the website as well as having newsletters circulated on a regular basis.

9. Interim Directorate:

It was agreed that the interim directorate for the IATJ would continue to be in Ottawa.

10. Nomination Committee:

The Nomination Committee Report was presented by Chief Justice Eugene Rossiter, with a detailed explanation provided as to suggested renewals of existing Board members whose terms were to expire, and the report was adopted as circulated by the Board. The Board members for the 2015-2015 year will be made up of the following:

**Executive – 2015- 2016**

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

## Board of Directors

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

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