

MINUTES OF THE MEETING OF THE
DIRECTORS OF IATJ – SEPTEMBER 6, 2015
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;
Counselor João Francisco Bianco, Administrative Council of Fiscal Appeals, Brazil;
Judge Michael Beusch, Federal Administrative Court, Switzerland
Dr. Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;

Regrets:

Justice G. Tony Pagone, Federal Court of Australia;
Justice Peter J. Panuthos, U.S. Tax Court;
Judge Malcolm Gammie, First-Tier Tribunal (Tax Chamber) U.K.
Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland;
Brahim Zaim, President, Supreme Court Morocco.
Pramod Kumar, Income Tax Appellate Tribunal, India;
Judge Manuel Garzón, Supreme Court of Spain;
President Massimo Scuffi, Italy

1. Agenda:

The proposed agenda was adopted as circulated.

2. 6th Assembly Review:

The purpose of the meeting was to conduct a detailed 6th Assembly review. There was discussion with respect to various aspects of the 6th Assembly as follows:

- a. Site and location: The layout of the tables did not seem to make much difference so long as everyone was close together.
- b. Wording: When we know the audience want to participate;
- c. Needs: fifty percent technical tax topics and fifty percent judicial topics.
- d. Remind native English speakers to slow down when speaking.
- e. There should be no more than fifteen lines per slide and an estimate is one slide for every two minutes.
- f. Topics should be more specific in focus;
- g. There was a brief review of the financials which was simply the same report which was given at the Board meeting of September 3, 3015 although there was some concern that we went over budget.

3. Topics:

Wim Wijnen's list of suggested topics for future Assemblies were:

- i. BEEPS
- ii. Beneficial Ownership in common law and civil law countries
- iii. Tax in Accounting
- iv. Mismatches in domestic views – very difficult
- v. Partnerships – tax penalties – tax and criminal
- vi. Tax Courts and soft law
- vii. Multi-lateral treaties and effect on hard law
- viii. Commentaries
- ix. Official opinions and guidelines
- x. Dealing with multi-lateral agreements which will change the bi-lateral agreements
- xi. General v. specific anti-avoidance rules
- xii. Costs of Procedures/Lawyers
- xiii. Management of decision making on panels
- xiv. Transparency/access to operational aspects of the courts/court proceedings
- xv. Taxation and trade law/capital competition law
- xvi. Legal reasoning and decisions
- xvii. Management of case law and how done

It was noted that the preliminary draft of the program is to be completed by January 31, 2016.

4. Location:

The location of the 7th Assembly will be in Madrid, Spain.

5. Date:

The dates will be September 30 and October 1, 2016.

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