

IATJ  
3<sup>rd</sup> ASSEMBLY – BUSINESS MEETING  
OCTOBER 18, 2012 IN MUNICH, GERMANY

In attendance:

Dr. A.M. van Amsterdam (Court of Appeal of Amsterdam, The Netherlands), Justice Steven D’Arcy(Tax Court of Canada), Judge Michael Beusch (Federal Administrative Court, Switzerland), Counselor João Francisco Bianco (Administrative Council of Fiscal Appeals, Brazil), The Hon. Donald G.H. Bowman (Fraser Milner Casgrain LLP, Canada), Justice Patrick Boyle (Tax Court of Canada), M. Pierre Collin (Conseil d’État, France), Judge Emmanuelle Cortot-Boucher (Conseil d’Etat, France), Judge Vincent Daumas (Conseil d’Etat, France), Judge Dagmara Dominik-Oginska (Voivodship Administrative Court, Poland), Justice Clement Endresen (The Supreme Court of Norway), Dr. Jutta Förster (Richterin am Bundesfinanzhof, Germany), Judge Malcolm Gammie, CBE, Q.C. (First-tier Tribunal, Tax Chamber, England), The Honourable Anthony D.J. Gafoor (Tax Appeal Board, Republic of Trinidad and Tobago), Past President Vimal Gandhi (Income Tax Appellate Tribunal, India), Judge Manuel Garzón (Supreme Court of Spain), Judge Friederike Grube (Richterin am Bundesfinanzhof/Supreme Tax Court, Germany), Dr. Harald Jatzke (Federal Fiscal Court, Germany), Judge R.J. Koopman (Supreme Court of the Netherlands, Dr. Anette Kugelmüller-Pugh (Finanzgericht München, Germany), Dr. Christian Levedag, LL.M. Tax (Finanzgericht Cologne, Germany), Judge Caroline Martin (Conseil d’État France), M. Philippe Martin (Conseil d’État France), Judge E.C.G. Okhuizen (Rechtbank Arnhem, The Netherlands), Mr. Olof Olsson(Former Judge of The Supreme Administrative Court, Finland), Dr. Manuel Hallivis Pelayo (Tribunal Federal de Justicia Fiscal y Administrativa, Mexico), Prof. Dr. Heinz-Juergen Pezzer (Supreme Tax Court, Germany), Mr. Hans Pijl (Judge, Court of Appeal (The Hague), Judge Eila Rother (The Supreme Administrative Court, Finland), Chief Justice Gerald J. Rip (Tax Court of Canada), Associate Chief Justice Eugene P. Rossiter (Tax Court of Canada), Justice Toni Sarivirta (Administrative Court of Kuopio. Finland), Dr. Ulrich Schallmoser (Richter am Bundesfinanzhof, Germany), Judge Thomas Stadelmann (Supreme Court of Switzerland), Judge Susanne Tiedchen (Berlin-Brandenburg Tax Court, Germany), Dr. Peter Wattel (Supreme Court of the Netherlands), Judge Willem F.G.Wijnen

(Court of Appeal of 's-Hertogenbosch, The Netherlands), Dr. Stefan Wilk (Tax Court of Cologne, Germany)

1. Introduction:

A welcome was given by Judge Friederike Grube with words of welcome from the organizational committee and presented announcements of logistical issues.

2. President's Report:

The President Associate Chief Justice Eugene Rossiter of the Tax Court of Canada presented his report with respect to the business aspects of the IATJ. (see annexed report)

3. Interim Adjournment:

The business meeting was adjourned and the IATJ Assembly program commenced.