

MINUTES OF THE MEETING OF THE
DIRECTORS OF IATJ – OCTOBER 20, 2012
6:00 p.m. in Munich

In attendance:

Associate 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; Counselor João Francisco Bianco, Administrative Council of Fiscal Appeals, Brazil; Dr. Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico; Justice Clement Endresen; The Supreme Court of Norway; Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland;

Also in attendance by invitation:

Judge Ulrich Shallmoser and Judge Patrick Boyle

Regrets: Judge Virgilijus Valencius, Lithuania; Justice Richard Edmonds, Federal Court of Australia; Judge Bernard Peeters, Belgium, Justice Peter J. Panuthos, U.S. Tax Court; Pramod Kumar, Income Tax Appellate Tribunal, India; Brahim Zaim, President, Supreme Court Morocco.

1. Agenda:

The agenda proposed was adopted as presented.

There were no additional items added to the agenda.

2. 3rd Assembly Review:

(a) Locations and Facilities Set Up: There was satisfaction expressed with respect to location of facilities and set up for the 3rd Assembly. It was noted that when you have the meeting room away from a restaurant and reception areas, and away from a major hotel in one large location, it is considerably cheaper. It was also noted that the classroom style of the set up worked out very well.

(b) **Dinner Receptions:** Everyone expressed satisfaction with the breaks, the amenities, the dinner and receptions. They were all very well organized and presented; everyone expressed their appreciation to Judge Grube. There was only one concern and that was with respect to the length of time for lunch and that we had to keep it at 1.5 hours.

(c) **Financial:** There was a brief discussion with respect to the financial aspects and everyone agreed that the Assembly was a financial success.

(d) **Program planning:** Upon review of the program and the planning with respect to same, appreciation was expressed to Judge Friederike Grube and Judge Ulrich Shallmoser with respect to their excellent organization and the obvious effort that went into the planning of the program. It was felt that in the future, we would have a two day event and we would plan for four main panels and try to encourage participation. It was noted that there was more participation in this Assembly by non-panelists than there has been in the past and this should be encouraged as much as possible. There was also discussion that there might be a short presentation at the end of day two if time allowed.

3. 2013 Planning:

Everyone was very pleased with the professional nature of the presentations and the technology which was available for the use of the panelists and we hope this will continue.

(a) Budget:

A brief discussion took place with respect to the 2012 budget to December 31, 2012 and the prospects with respect to same. The 2013 budget will be done for circulation by January 1, 2013 to members of the Board.

(b) Website:

Members suggested that the website contain the members' names, and that member e-mail addresses could be sent to each member. Judge Wijnen is to speak to Mary MacMillan about how we can get the e-mail addresses to each member securely.

Board members wanted the papers presented at the 3rd Assembly to go on the website as soon as possible.

There was also the suggestion that we put a few pictures on the website as soon as possible, as well as the picture particulars, locations, et cetera and include a picture of the new board members.

(c) Newsletter: The Chairman noted that there were commitments from four IATJ members to do newsletters, that is, Malcolm Gammie, Anthony Gafoor, Friederike Grube and Philippe Martin. It was also suggested that the speech for the dinner at the IATJ closing dinner also be put on the website.

(d) Directors meetings: It was agreed that the directors meetings would be held quarterly. Executive Committee meetings will be held bi-monthly and the Chairperson is to forward a schedule for both Directors and Executive meetings to the board members as soon as possible. Mondays were a preferential day for the conference calls at a time of 9:00 a.m.

(e) 4th Assembly: It was agreed that the 4th Assembly organization committee will be chaired by Judge Wim Wijnen and a co-chair for the program will be Dr. Ulrich Schallmoser. Judge Wijnen to also have another co-chair from the Netherlands. It was agreed that the 4th Assembly would be located at the IBFD facilities in Amsterdam and would take place upon the conclusion of the IFA conference in Copenhagen, likely it appears, August 29 and 30, 2013. It was agreed that the January 2013 meeting of the Board will focus on the agenda and the location.

(f) Potential topics:

Some potential topics for the 4th Assembly were as follows:

- (i) indirect taxation;
- (ii) tax avoidance/tax evasion;
- (iii) notions in law and tax treaties in general;
- (iv) tax risk management/successive risk;
- (v) recent significant international tax cases;
- (vi) transfer pricing;

(g). Additional Conferences: Judge Pelayo pointed out that the IFA Latin American Regional Conference this year will be on or about May 17, 2013 in Mexico City. Judge Bianco was also participating in organizing a tax conference in San Paolo, Brazil with the support of IFA for April, 2013 a tax panel is to be presented at this conference by the IATJ. There are to be further discussions with Judge Bianco with respect to same.

(h) IATJ membership:

Judge Wim Wijnen agreed to pursue membership and expand the IATJ interest in Malaysia, Indonesia, South Africa and Italy. Judge Dagmara Dominik-Oginska agreed to pursue IATJ interest in Greece, with Judge Peter Panuthos to expand the interest in the U.S.A.. The Chairperson will pursuant Australia and India.

No further business was brought forth so the meeting was duly adjourned.