

SUMMARY OF THE MEETING OF THE  
DIRECTORS OF IATJ - – AUGUST 29, 2010  
9:00 a.m. IN ROME

In attendance:

Philippe Martin (Conseil d'État, France), Olof Olsson (The Supreme Administrative Court, Finland), Wim Wijnen (Court of Appeal of 's-Hertogenbosch, The Netherlands), Gerald Rip (Tax Court of Canada), Eugene Rossiter (Tax Court of Canada), Friederike Grube (Bundesfinanzhof, Germany), Virgilijus Valancius (Supreme Administrative Court of Lithuania), Joao Francisco Bianco (Administrative Council of Fiscal Appeals, Brazil), Dagmara Dominik (Supreme Administrative Court, Poland), Kjeld Lund-Andersen (Landsskatteretten Retsformand, Denmark)

Not in attendance:

Richard Edmonds (Federal Court of Australia), P.V. Reddi (Authority for Advance Rulings, India), Peter Panuthos (U.S. Tax Court), John Avery-Jones (Upper Tribunal, U.K.)

1. Discussion took place with respect to the 1<sup>st</sup> Assembly of the IATJ and it was concluded that the facilities were fine and that the 1<sup>st</sup> Congress was an overall success.
2. Discussion took place with respect to the location and other aspects of the 2<sup>nd</sup> Assembly of the IATJ and the following was concluded:
  - a. The tentative dates are September 8 and 9, 2011 or alternatively 9 and 10, 2011 in Paris, France.
  - b. The schedule for the Assembly would be as follows:
    - Thursday, September 8, 2011-1:00 p.m. to 2:30 p.m.- Business;
    - Thursday, September 8, 2011-2:30 p.m. to 4:00 p.m.– Substantive;
    - Friday, September 9, 2011, 9:00 a.m. to 4:00 p.m. Substantive;
    - Reception Thursday evening – 6:00 p.m. to 8:00 p.m.,
    - Reception and Dinner Friday evening.
    - Thursday a.m. – Directors meeting.
    - Saturday a.m. – Directors meeting
  - c. The Program: There would be a theme for the program which would be developed by the Program Committee;
3. The prospective location in Paris would be the OECD or a hotel to be chosen if the OECD facilities are not available.

4. Program: It was resolved that the Program Co-chair would be Emmanuel Glaser from France as well as Patrick Boyle of the Tax Court of Canada. There will be two additional members of the program committee, namely, Peter Panuthos of the United States and Virgilijus Valancius of Lithuania.

The Program Committee would develop the program for Board approval. There was discussion of possible topics which might be presented including tax procedures, possibility of proof, and pleading. There will be an update on noted cases and events of the past year as well as discussion of any matters raised in the newsletters.

5. Discussion took place with respect to guest speakers and suggestions were made of Professor Wolfgang Schoen from Munich, Germany, Judge Kees Vanrad from the Netherlands, Michael Lang from Austria or possibly Francois Racine from Paris, France. The goal was to have seventy-five to eighty attendees with the registration fee fixed at \$280.00 U.S.

6. Wim Wijnen advised that the IBFD might be looking at a book on tax procedures which could come out of the 1<sup>st</sup> Assembly.

7. IATJ activities 2010/2011 – Discussion took place with respect to the prospective activities for the IATJ for 2010/2011.

(a) Newsletters would be developed by the TCC initially and with input from other Directors. These are to be circulated on or about November 15, 2010; February 15, 2011 and May 15, 2011.

(b) Letters will go to new recruits for the IATJ to solicit membership.

(c) Letters will go to members giving an update with respect to the IATJ 1<sup>st</sup> Assembly. These letters would contain particulars of the 2<sup>nd</sup> Assembly in Paris, France as well as particulars of the directors and officer sand a full report on the 1<sup>st</sup> Assembly.

(d) A web site is to be developed.

8. Discussion took place with respect to pursuing members from a variety of countries and the following follow ups were assigned to individual board members:

Russia – Olof Olsson and Friederike Grube

China – Wim Wijnen

India – Eugene Rossiter

Japan – Friederike Grube

Thailand – Eugene Rossiter

Indonesia – Eugene Rossiter  
Morocco – Eugene Rossiter  
Nigeria – Wim Wijnen  
Rwanda – Wim Wijnen  
Estonia – Virgilijus Valancius and Eugene Rossiter  
U.K. – John Avery Jones  
Chile – Joao Francisco Bianco  
Sweden – Olof Olsson  
Israel – Gerald Rip

9. It was agreed that the web site should be developed as soon as possible and this should be undertaken by the TCC with funding which is available to them. They hope to have the web site operational by March 31, 2011. It is to be fashioned after the IBFD website. The website content would include the mission statement of the IATJ, the statutes of the IATJ, the officers and directors, newsletters, minutes of meetings, and a possible chat room.

10. Discussion with respect to letterhead and business cards for the directors.

11. The directors expressed their gratitude for the development and effort put in by Chief Justice Rip and Associate Chief Justice Rossiter, and especially Mary MacMillan.

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