

MINUTES OF THE MEETING OF THE
DIRECTORS OF IATJ – SEPTEMBER 11, 2011
9:00 a.m. IN PARIS

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; Counselor João Francisco Bianco, Administrative Council of Fiscal Appeals, Brazil; Justice Peter J. Panuthos, U.S. Tax Court; Pramod Kumar, Income Tax Appellate Tribunal, India; Judge Manuel Garzón, Supreme Court of Spain; Brahim Zaim, President, Supreme Court Morocco; Dr. Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico

Regrets: Justice Clement Endresen; The Supreme Court of Norway; Judge Virgilijus Valencius, Lithuania; Justice Richard Edmonds, Federal Court of Australia; Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland; Judge Bernard Peeters, Belgium.

1. Agenda:

The agenda proposed was adopted as presented.

- (a) 2nd Assembly debriefing;
- (b) Future Assemblies;
- (c) Contributions;
- (d) Solicitations;
- (e) Court v. individual memberships;
- (f) Board operations;
- (g) Statutes.

There were no additional items added to the agenda.

2. 2nd Assembly De-briefing:

- (i) It was agreed that there should be more involvement from the audience during the presentations. It was suggested that we not start with the tour de table. It was suggested that for those who have participated in the Tour de table in the past, a written presentation might be best for the website.
- (ii) The possible topics for the future assemblies include:
 - (a) mediation/alternative dispute resolution;
 - (b) judicial independence;
 - (c) tax treaty interpretation such as static v. dynamic interpretation and how much each method is used as well as references to commentaries, articles 26, 31 and 32 of the Vienna Convention;

- (d) General anti-avoidance rules and non-statute avoidance rules;
- (e) VAT

(iii) Program operation:

- There was a suggestion that we have the program set and have the speakers chosen/scheduled earlier. Some speakers from Australia were suggested as they seemed knowledgeable in some topical areas;
- There was suggestion that we do a one-half day on each topic with a lead discussion with two speakers and questions presentation to the panelists;
- Number of topics and time we would leave up to the non-speakers;
- There was a suggestion that we have a two day meeting, the board meeting on day 1 in the morning; the business meeting on day 1 in the morning; substantive program in the afternoon of day 1 and the full day of day 2;
- In terms of set up, a suggestion that the “U” set up does not work. We need to close off the square with the powerpoint set up behind the speakers’ table;
- There are many for whom English is not their first language, and therefore we should try to encourage written word to accompany the verbal presentations;
- Room size is important;
- We should require some sort of written presentation, either written text or an outline;
- Emphasis should be made for speakers to speak slowly during oral presentations and guidelines should be given to speakers in advance;
- There should be a separate area for speakers to speak from;
- Nametags should be larger with identity tags in front with first names;
- All papers should go on the website;
- The lunch hour break should be 1.5 hours;
- Location of hotels, vis-à-vis site of the congress should be considered;
- Presentations of non-members of the association should be limited to other association members, IBFD members, OECD members or other international association members with approval of the Board, but not tax lawyers or accountants;

3. Location of the 2012 Assembly was discussed. Consideration should be given to the distance to be traveled from the host country. We should follow the IFA if we can and be concerned with the financial circumstances of the IATJ in the future. There were two issues associated with any Assembly, that is, the cost and the number of attendees. It was proposed that the 3rd Assembly be held in Munich, Germany on October 18 and 19, 2012, the 4th Assembly be in Amsterdam, The Netherlands with the IFA being in Copenhagen in 2013 and the 5th Assembly be in Washington, DC in 2014.

4. Contributions:

There was a discussion with respect to outside contributions by Thompson Reuters and others. It was generally agreed that we should avoid outside contributions by publication agencies.

5. Solicitation:

In terms of solicitation, the following:

- (a) Justice Edmonds is to follow up with solicitations of New Zealand and Singapore;
- (b) Judge Wim Wijnen is to follow up with solicitations in Rwanda and South Africa;
- (c) Judge Olsson is to follow up with solicitations of Sweden;
- (d) Judge Grube and Judge Wijnen are to follow up with solicitations in Luxembourg;
- (e) Judge Zaim is to follow up with solicitations in Tunisia, Egypt and Jordan;
- (f) Judge Hallivis-Pelayo is to follow up with solicitations in Argentina, Columbia and Guatemala;
- (g) Judge Kumar is to follow up with solicitations in India;
- (h) Judge Wijnen and Judge Boyle are to follow up with solicitations in South Africa;
- (i) ACJ Rossiter is to follow up with solicitations in Indonesia, Russia and Israel.

6. Court vs. Individual Membership:

There was discussion re: the issue of Court membership v. individual cost and the cost with respect to same and the Board agreed to maintain the status quo in terms of the membership policy and the cost with respect to same.

7. Board Operation:

It was suggested that there be a more regular contact between the officers, once per month with the Executive and every two to three months with the Board. The times are to be fixed as soon as possible.

8. Statutes:

The directors are to provide information to IATJ lawyers for registration as directors.

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