

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

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), Eugene Rossiter (Tax Court of Canada) and Patrick Boyle (Tax Court of Canada), Friederike Grube, (Richterin am Bundesfinanzhof, Germany) Counsellor João Francisco Bianco (Administrative Council of Fiscal Appeals, Brazil), Judge Peter Panuthos (U.S. Tax Court), Pramod Kumar (Income Tax Appellate Tribunal, India), Brahim Zaim, President (Supreme Court Morocco), Justice Richard Edmonds (Federal Court of Australia), Dr. Manuel Luciano Hallivis Pelayo (Magistrado de Sala Superior, Mexico).

Regrets:

Chief Justice Rip (Canada) Judge Dagmara Dominik-Ogińska (Supreme Administrative Court), Judge Kjeld Lund-Andersen (Landsskatteretten Retsformand, Denmark).

1. The Minutes of meeting of IATJ Board of Directors by conference call on June 9, 2011 were approved as circulated.

2. Budget Report:

A comprehensive, detailed report was provided with respect to:

- (a) Budget from September 2, 2011 to December 31, 2011;
- (b) The financial status of the IATJ as of September 6, 2011.

3. Registrants:

A detailed report was provided with respect to the 50 Registrants for the Assembly. It had been planned that there might be 75 in attendance but economics are believed to have affected attendance and there were only 50. A discussion took place with respect to support for the conferences around the world and who could not attend.

4. Recognition:

Recognition was given with respect to the significant support and contributions made to the IATJ by the IBFD, as well as IFA, to the success of the IATJ 2<sup>nd</sup> Assembly.

5. Logistics:

Logistics for the 2<sup>nd</sup> Assembly were discussed briefly including location, on-site technology, particulars on presentations and the reception sponsored by the French Court, the luncheon and dinner scheduled for September 10, 2011.

6. Substantive Program:

Justice Boyle of the Tax Court of Canada reviewed the 2<sup>nd</sup> Assembly Program; all appeared to be in order with speakers ready to proceed and papers to be circulated and subsequently put on the IATJ website.

7. Business Meeting:

Resolutions were presented and discussed in relation to:

(a) The Statutes of the IATJ and the amendments required to bring the statutes in line with Dutch law. The IATJ lawyer from Baker McKenzie was present to discuss the issue. A resolution was approved by the Board as circulated. See attached resolution.

(b) 3<sup>rd</sup> Assembly: There was discussion about the date and location of the 3<sup>rd</sup> Assembly and about tracking the IFA or other possible locations. Factors to be considered for the location of future IATJ Assemblies included: location of IFA; cost of conference at location; expected number of attendees and location of representatives from IATJ for logistical support. The problem with following IFA was discussed in detail and it was resolved that we follow when we can, but the location would be on a year by year basis. After discussion, a motion was proposed to hold the 3<sup>rd</sup> Assembly of the IATJ in Munich, Germany on October 18 and 19, 2012.

8. Nomination Committee Report:

Discussions took place on membership of Board and the factors to be considered in appointing Board members – participation in and support for IATJ; representatives in certain areas of the world; representatives of different tax adjudication schemes. The report of the Committee was presented as follows:

President:

Associate Chief Justice Eugene P. Rossiter, Tax Court of Canada – 2 years

1<sup>st</sup> Vice-President:

M. Philippe Martin, Conseil d'État, France – 1 year

2<sup>nd</sup> Vice-President :

Judge Bernard Peeters, Belgium – 3 years

Secretary-General :

Friederike Grube, Richterin am Bundesfinanzhof, Germany – 1 year

Treasurer:

Judge Willem F.G.Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands  
–2 years

Board of Directors:

Judge Virgilijus Valančius,  
Supreme Administrative Court of Lithuania – 1 year  
Counselor João Francisco Bianco,  
Administrative Council of Fiscal Appeals, Brazil – 2 years  
Judge Dagmara Dominik-Oginska,  
Voivodship Administrative Court in Wroclaw, Poland – 3 years  
Justice Peter J. Panuthos,  
U.S. Tax Court – 1 year  
Justice Clement Endresen,  
The Supreme Court of Norway – 2 years  
Justice Richard Edmonds,  
Federal Court of Australia – 3 years  
Pramod Kumar,  
Income Tax Appellate Tribunal, India – 1 year  
Judge Manuel Garzón,  
Supreme Court of Spain – 2 years  
Brahim Zaim, President,  
Supreme Court Morocco – 3 years  
Dr. Manuel Luciano Hallivis Pelayo,  
Tribunal Federal de Justicia Fiscal y Administrativa, Mexico – 1 year

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