

# IATJ 15th Assembly

10/11 October, 2025

Lisbon, Portugal

## AGENDA

### **Thursday, 9 October 2025**

*Location: Universidade Católica Portuguesa, Palma de Cima, Lisboa*

12:00 p.m. to 15:00 p.m.	Meeting of the Executive
15:00 p.m. to 16:30 p.m.	Meeting of the Board Directors

### **Friday, 10 October 2025**

*Location: Universidade Católica Portuguesa, Palma de Cima, Lisboa*

8:00 a.m. to 9:00 a.m.	<b>Registration</b>
9:00 a.m. to 9:05 a.m.	<b>Welcome by</b> Jorge Miguel Barroso de Aragão Seia President Supreme Administrative Court (Portugal)
9:05 a.m. to 9:10 a.m.	<b>Welcome by</b> Eugene Rossiter (Canada) President IATJ
9:10 a.m. to 9:15 a.m.	<b>Presentation Agenda by</b> Wim Wijnen (Netherlands) Chairman PPC
9:15 a.m. to 10:30 a.m.	<b>Substantive Session on Liable to Tax Requirement in Tax Treaties</b> <b>Chair:</b> Peter Wattel (Netherlands) <b>Panel:</b> Christian Levedag (Germany) Bastien Lignereux (France) Gustavo Lopes Courinha (Portugal) Moritz Seiler (Switzerland)
10:30 a.m. to 10:45 a.m.	Health Break– coffee/tea
10:45 a.m. to 12:00 p.m.	<b>Substantive Session on Liable to Tax Requirement</b>

Continued

12:00 p.m. to 14:00 p.m.	Lunch <i>Location: Universidade Católica Portuguesa, Palma de Cima, Lisboa</i>
14:00 p.m. to 15:30 p.m.	<b>Substantive Session on Alternative Dispute Resolution (ADR)</b> <b>Chair:</b> Anthony Gafoor (Trinidad Tobago) <b>Panel:</b> David Graham (Canada) Sam Sim Tzi Yong (Singapore) Caroline Vanderkerken (Belgium)
15:30 p.m. to 15:45 p.m.	Health Break– coffee/tea
15:45 p.m. to 17:15 p.m.	<b>Substantive Session on Tax Procedures in Portugal</b> <b>Chair:</b> Margarida Reis (Portugal) <i>Tribunal Central Administrativo Sul</i> <b>Panel:</b> Cristina Coelho da Silva (Portugal) <i>Tribunal Central Administrativo Sul</i> José António Coelho (Portugal) <i>Tribunal Central Administrativo Norte</i> Solange Moraes (Portugal) <i>Tribunal Administrativo e Fiscal de Almada</i> Sara Pinto (Portugal) <i>Tribunal Tributário de Lisboa</i> Filipe Pinto (Portugal) <i>Tribunal Tributário de Lisboa</i> Carlos Valentim (Portugal) <i>Tribunal Administrativo e Fiscal de Aveiro</i>
18:15 p.m.	<b>Cocktail Reception</b> <i>Location: Lisbon Marriott Hotel</i>

### **Saturday, 11 October 2025**

*Location: Universidade Católica Portuguesa, Palma de Cima, Lisboa*

9:00 a.m. to 10:30 a.m.	<b>Substantive Session on Recent Case Law on Direct Taxes</b> <b>Chair:</b> Linda Haggren (Sweden) <b>Panel:</b> Tamara Ashford (United States) Laura Peni (Finland) Susanne Tiedchen (Germany)
10:30 a.m. to 10:45 a.m.	Health Break– coffee/tea

10:45 a.m. to 12:00 a.m.	<b>Substantive Session on Recent VAT/GST Case Law on Financial and/or Monetary Elements of Supply Chain</b> <b>Chair:</b> Raphael Gani (Switzerland) <b>Panel:</b> Ju-Seong Kim (Korea) Mikko Pikkujämsä (Finland) Annie Rochat Pauchard (Switzerland)
12:00 p.m. to 14:00 p.m.	Lunch <i>Location: Universidade Católica Portuguesa, Palma de Cima, Lisboa</i>
14:00 p.m. to 16:00 p.m.	<b>Substantive Session on Confidentiality</b> <b>Chair:</b> Chris McNall (United Kingdom) <b>Panel:</b> Akin Ajibola (Nigeria) Thomas Andrieu (France) Csilla Heinemann (Hungary) Martien Pelinck (Netherlands)
16:00 p.m. to 16:15 p.m.	<b>Exotic Topic</b> Carlos Valentim (Portugal)
16:15 p.m. to 17:00 p.m.	<b>IATJ Business Meeting</b> <b>Closing Word by</b> Eugene Rossiter, President IATJ
19:00	<b>Closing Dinner</b>

### **Sunday, 12 October 2025**

#### **Business:**

9:00 a.m. to 12:00 p.m.	Meeting of the Executive and Board Directors <i>Location: Lisbon Marriott Hotel</i>
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#### **Permanent Program Committee**

Emilie Bokdam (EB)  
Raphael Gani (RG)  
David Graham (DG)  
Peter Panuthos (PP)  
Mikko Pikkujämsä (MP)  
Margarida Reis (MR)  
Caroline Vanderkerken (CV)  
Wim Wijnen (WW)