

MINUTES OF THE MEETING OF THE
DIRECTORS OF IATJ – OCTOBER 8, 2017
Hotel Lilla Roberts
Pieni Roobertinkatu 1-3, Helsinki, Finland

In attendance:

Chief Justice Eugene P. Rossiter, Tax Court of Canada;
M. Philippe Martin, Conseil d'État, France;
Judge Friederike Grube, Richterin am Bundesfinanzhof, Germany;
Judge Willem F.G.Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands;
Judge Michael Beusch, Federal Administrative Court, Switzerland
Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland;
Justice Jennifer Davies, Federal Court of Australia;
Judge Peter J. Panuthos, U.S. Tax Court;
Judge Malcolm Gammie, First-Tier Tribunal (Tax Chamber) U.K.
Justice Dr. Vesa-Pekka Nuotio, The Supreme Administrative Court, Finland

Regrets:

Dr. Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;
President Massimo Scuffi, Italy
Judge Vineet Kothari, Rajasthan High Court Tribunal, India;
Judge Fabio Prieto, Administrative Council of Fiscal Appeals, Brazil;
Dr. Peter Darak, Curia of Hungary;
HH Judge Anthony Gafoor, Tax Appeal Board, Trinidad & Tobago

1. The Proposed Agenda as circulated was approved.
2. 8th Assembly review:
 - a. Program and planning: There was discussion that the program committee was well organized and carried out all of its appropriate functions. There were no real suggestions, except there was a discussion with ensuring the panels were made up on an appropriate geographic basis with experience in the type of law appropriate and that there is appropriate diversity in the structure of panels. It was also emphasized that panel members have the

appropriate level of knowledge to participate in the panels and ensure also emphasized that there was an appropriate level of quality of presentation. There was also a discussion with respect to the manner of presentation.

b. Panel Chairperson's responsibility and expectations:

- i. It was noted that the responsibility for the panel Chairperson was to be more expanded upon so that the panel Chairperson would have a delegated course of conduct that they were to follow for the panel.
- ii. There was a suggestion that there should be a direct hands-on approach to the panel by the Chairpersons so that they can quarterback all aspects of the panels. They should ensure what the expectations were for all panels participating including active participation, preparation of materials and having the materials prepared on a professional and timely basis, available for distribution; and attendance and active participation on the panels.
- iii. It was further suggested that specific timelines be established for the steps in the process and there was some discussion as to whether deadlines are needed but this is going to be left up to the individual Chairpersons. There was also going to be discussion with respect to timelines for production of materials, but it was recognized that because of the very volunteer nature of the participants in the panels, this was problematic.

c. Materials: The materials, as presented, were very satisfactory and their availability was satisfactory. The timelines for submissions was somewhat tardy but they were done at the end of the day and this has been an ongoing problem with respect to each particular Assembly. It was noted that on this occasion there were attempts to have these materials circulated by e-mail prior to the conference and then subsequently updated post-conference, but we then provided written materials at the conference itself.

d. Location/Facilities:

- i. It was decided that the location was very good on this occasion – the size of the room; the lay-out of the room; the audio sound; the set-up; comfort in terms of tables and chairs were excellent; amenities were also appropriate for ingress and egress, washrooms – all particularly satisfactory. From a technology point of view, the screens and computers were satisfactory. It was suggested that in the future there be a floating microphone for any questions that may be presented. It was important to have a technological person on site; it is important to have screens in front of the panellists which they

could see on a forward looking basis for the presentations that were going up on the powerpoints.

- ii. Support services were present throughout and were very helpful in the nature. In terms of add-ons, the issue was location of screens in front of the speakers, with the ability to control the slides and plug-in laptops where sitting if at all possible.
 - e. Dinners and receptions: The dinners, lunches and reception locations were all satisfactory and close to the educational site. The quality of the food, social aspects was excellent. The time available and duration was satisfactory although the one luncheon was a little bit short, but then it was pointed out that no matter how long the luncheon time is, we always use up the allotted time. The costs were very good as were the contributions.
 - f. Financial costs: From a financial point of view, the budget v. actual costs was almost exact. Fees for registration were satisfactory as well as the fees for the dinner and the excursions. There were no surprises and everything met expectations. There was a discussion with respect to the possibility of having some sort of subsidy for the closing dinner in the future, if the event turned out to be in a positive cash flow.
 - g. Miscellaneous: In terms of program and planning, there was a discussion with respect to the presentations. We should be past the point of comparative analysis and ask ourselves the question, "what do we want to achieve from the panel construction". One possible topic was the use of expert evidence.
3. 9th Assembly Planning: the dates for the 9th Assembly were confirmed. A report was provided by the President of the IATJ of the following:
- i. That there was confirmation of the location in Ottawa and that the event would be held at the Lord Elgin Hotel in downtown Ottawa. Pricing had been obtained and the conference room had been examined as well as the break-out rooms for the lunches and cocktail reception, and the hotel rooms themselves and other amenities. There would also be wifi on site as well as plug-ins for chargers for computers during the course of the meetings. There would be specific sponsors for specific events, the papers would all be bound provided they were presented on time. Maps for hotels, restaurants and shopping would be provided. The guest speaker for the closing dinner has been confirmed – the Governor General for Canada.
 - ii. Steps are being taken to confirm tourism excursions.

- iii. Further reports will be provided with respect to the 9th Assembly.
4. In terms of the IATJ 2018 planning, there was a brief discussion with respect to the budget. The President advised that the budget would be similar to the past budgets following much the same process.
5. Website: It was hopeful that the website might be revamped along with a new website which is being developed for the Tax Court of Canada. There might be some cost with respect to the revamping of the website of the IATJ.
6. Newsletters: We are going to proceed as and when we receive information with respect to same, as well as the ongoing directors meetings and executive committee meetings. It was confirmed that IATJ would be present at other conferences. We are going to ensure that there is access to the IBFD database and explain how access is available to all members.
7. There was some discussion on the European Association of Tax Judges. Additional background information was to be found with respect to the European Association of Tax Judges with follow up as necessary.

There being no further business before the meeting, it was duly adjourned.