

MINUTES OF THE MEETING OF THE  
DIRECTORS OF IATJ – OCTOBER 2, 2016  
Madrid, Spain

In attendance:

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;  
Judge Fabio Prieto, Administrative Council of Fiscal Appeals, Brazil;  
Judge Michael Beusch, Federal Administrative Court, Switzerland  
Justice Jennifer Davies, Federal Court of Australia;  
Judge Manuel Garzón, Supreme Court of Spain;  
Judge Petri Saukko, Administrative Court of Kuopio. Finland

Regrets:

Dr. Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;  
Justice Peter J. Panuthos, U.S. Tax Court;  
Judge Malcolm Gammie, First-Tier Tribunal (Tax Chamber) U.K.  
Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland;  
President Massimo Scuffi, Italy  
Judge Vineet Kothari, Rajasthan High Court Tribunal, India;

1. The Proposed Agenda as circulated was approved.
2. The purpose of the meeting was to do a detailed comprehensive review of the 7<sup>th</sup> Assembly. The following were a variety of comments made throughout the meeting:
  - a. Facilities: It was commented that the screens were very well situate and very easy to read. There were a number of computers on the dais which were of assistance. It was suggested that we might in the future have a mobile microphone for the speakers. Also the possibility to have translation of the Assembly, which could be considered depending upon location.

b. Materials: It was agreed that in future that binders would not be circulated. Instead, a week before the Assembly an e-mail of binder materials would be forwarded to all Attendees. Approximately one week after the conference, an e-mail with the updated materials would again be sent to all attendees. This process would relieve pressures with respect to printing of the binders and making sure they are up to date on a timely basis for the conference. It also puts the onus upon attendees to print their own binders if they so desire.

c. Speakers Protocol: It was agreed that we would develop a protocol for speakers as well as for Chairpersons for the future presentations.

d. Health Breaks: It was suggested that we have a thirty minute health break in the a.m. for the purpose of meeting and greeting, with possibly a shorter one in the afternoon.

e. Lunches: It was suggested that we would have a smaller lunch with a duration of one and one-half hours and sticking strictly to the scheduled times.

f. Closing Dinner: The closing dinner was excellent. Everyone was happy with the venue, the reception, the menu, and the speeches. It was just an excellent turnout and the organizing committee was to be congratulated with respect to same. The opening and closing receptions were thought to be very good with respect to locations and attendances, et cetera.

g. Panels: There was a discussion with respect to the following:

- (i) The number of recurring topics v. new topics;
- (ii) The organization with respect to before and at the presentation;
- (iii) It was agreed that the Chairs must do more work in preparation for the panels. There needs to be sufficient information from each panel member to get and keep them involved by the Chairpersons. There must be more structure and leadership and not just introductions. The Chairpersons need to have explained the expectations and protocol of the IATJ with respect to their duties as Chairperson.

h. Topics:

i. There was some discussion with respect to how the panels were structured and topics. It was suggested that:

#### A. Structure:

- (1) In terms of day 1, there would be an opening session for three hours in the morning and then two hours in the afternoon and on day 2 there would be an opening session in the morning for three hours with a range of topics and in the afternoon there would be a topic for the host country;
- (2) In terms of the host country presentations, there would not be as much detail. The host country would be made aware of the expectations of the IATJ. Possibly an interview of the host country could be carried out to bring out certain aspects of the host country's jurisprudence and how they operate. It was also agreed that the host country presentation be at the end of each the day. There was also a suggestion that there be no more than four sessions in total for the entire conference.

#### B. Topics:

- (1) There be a topic with respect to Treaty Case Law.
- (2) There be a topic with respect to VAT and what other countries are doing on VAT and identify a topic to be followed up on and then to ask questions of the panel;
- (3) There be a comparative of matters between countries;
- (4) That all topics be practical issues and that there be an issues oriented presentation;
- (5) Tax and accounting: does the income tax follow the accounting rules and vice-versa;
- (6) Withholding tax;
- (7) How do you deal with expert witnesses, i.e. accountants – what are their practices and procedures;
- (8) Taxation in a digital world as direct and indirect taxation, i.e. services offered in digital; where is the supply of “services”;
- (9) Dealing with unlawful evidence – how it is handled and what about admissibility;
- (10) Comity among states – i.e. judgments; to what extent is jurisprudence considered by your own Court;
  - Are you aware of the jurisprudence;
  - Do you consider or refer to it, and if so, under what circumstances;
  - Anti-avoidance: tax penalties – how do they apply and how do we handle the consequences aside from the penalties;
  - Consistency of judicial precedents and reverse judicial precedents – do you give the government time to change the law;

- The procedure for reversal of jurisprudence – time adjustments;

IATJ members are to be invited for ideas for the program.

3. The Program Committee for the 8<sup>th</sup> Assembly is Chairperson Wim Wijnen, Philippe Martin, Friederike Grube, Manuel Hallivis Pelayo, Petri Saukko and John Owen.

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