

IATJ
4th ASSEMBLY – BUSINESS MEETING
AUGUST 30, 2013 IN AMSTERDAM, THE NETHERLANDS

In attendance:

Mr. Bashir Abdullahi Albasu, Chairman (Tax Appeal Tribunal, Nigeria), Chuwudi Joseph Amasike, Chairman (Tax Appeal Tribunal, Nigeria), Commissioner Chinua Asuzu (Tax Appeal Tribunal, Nigeria), Judge Michael Beusch (Federal Administrative Court, Switzerland), Counselor João Francisco Bianco (Administrative Council of Fiscal Appeals, Brazil), Chief Justice Pierre Blais (Federal Court of Appeal, Canada), Dr. Mr. P.J.M. Bongaarts (Court of Appeal of 's-Hertogenbosch, The Netherlands), The Hon. Donald G.H. Bowman (Fraser Milner Casgrain LLP, Canada), Judge Emilie Bokdam-Tognetti (Conseil d'État, France), Judge Jürgen Brandt (Bundesfinanzhof, Germany), Judge Pierre Collin (Conseil d'État, France), Judge Emmanuelle Cortot-Boucher (Conseiller d'Etat, France), The Honourable Justice Jennifer Davies (Federal Court of Australia), Dr. Peter Darak (Curia of Hungary), Mr. Dr. Nadia Djebali (Court of Gelderland, The Netherlands), Judge Klaus-Dieter Drüen (Fiscalcourt Düsseldorf, Germany), Justice Clement Endresen (The Supreme Court of Norway), Mrs. Adenike A. Eyoma, Chairwoman (Tax Appeal Tribunal, Nigeria), Eveline F. Faase, Vice President, (Third Tax Chamber, Amsterdam Court of Appeal, The Netherlands), Judge Malcolm Gammie, CBE, Q.C. (First-tier Tribunal, (Tax Chamber), U.K.), Past President Vimal Gandhi (India), Judge Richard H. Happé (Court of Appeal Amsterdam, The Netherlands), Excmo Sr. Dr. Manuel Vicente Garzón Herrero (Tribunal Supremo, Spain), Judge Friederike Grube (Bundesfinanzhof, Germany), Judge Hannele Ranta-Lassila (The Supreme Administrative Court, Finland), Mr. Dick Hund (District Court of Breda, The Netherlands), Dr. Harald Jatzke (Federal Fiscal Court, Germany), Judge R.J. Koopman (Hoge Raad der Nederlanden, The Netherlands), Vice President Hugo E. Kostense (Amsterdam Court of Appeal, The Netherlands), Justice Vineet Kothari (Rajasthan High Court, India), Pramod Kumar (Income Tax Appellate Tribunal, India) Dr. Anette Kugelmüller-Pugh, (Bundesfinanzhof, Germany), M. Philippe Martin, Vice-président (Conseil d'État, France), Prof. Dr. h.c. Rudolf Mellinghoff (Federal Supreme Tax Court, Germany), Judge Elise C.G. Okhuizen (Rechtbank Arnhem, The Netherlands), Justice Olof Olsson (The Supreme Administrative Court, retired, Finland) The Honourable Justice G.T. Pagone (Federal Court of Australia), Dr. Manuel Luciano Hallivis Pelayo, Magistrado de Sala Superior (Tribunal Federal de Justicia Fiscal y Administrativa, Mexico), Prof. Dr. Heinz-Juergen Pezzer (Vorsitzender Richter am Bundesfinanzhof, Germany), Justice Frank Pizzitelli (Tax Court of Canada), Mr. Jude Rex-Ogbuku (Tax Appeal Tribunal, Nigeria), Chief Justice Gerald J. Rip (Tax Court of Canada), Associate Chief Justice Eugene P. Rossiter (Tax Court of Canada), The Hon. C. Michael Ryer (Federal Court of Appeal , retired, Canada), Justice Petri Saukko (Administrative Court of Kuopio, Finland), Dr. Ulrich Schallmoser (Richter am Bundesfinanzhof, Germany), Judge Thomas Stadelmann (Supreme Court of Switzerland), Mr. Audu Suleman, Chairman (Tax Appeal Tribunal, Nigeria), Dr.

Alexandre Teixeira (Federal Administrative Court of Tax Appeals, Brazil), Mr. Joseph A. Ushie, (Tax Appeal Tribunal, Nigeria), Ed A.G. Van der Ouderaa, Vice-President (Court of Appeal of Amsterdam, The Netherlands), Judge Willem F.G.Wijnen (Court of Appeal of 's-Hertogenbosch, The Netherlands), Dr. Stefan Wilk (Tax Court of Cologne, Germany), Abraham N. Yisa, Chairman (Tax Appeal Tribunal, Nigeria), Brahim Zaim, President (Supreme Court Morocco).

1. Introduction:

A welcome was provided to all present by Judge Wim Wijnen to the 4th Assembly.

2. Approval of Minutes:

The Minutes of the Meeting of October 18, 2012 at the 3rd Assembly in Munich, Germany were approved as circulated.

3. Financial Report:

The IATJ Budget for 2013 as of July 31, 2013 was reviewed in detail with an explanation given on each revenue and expense item as per the circulated documentation. Also, a presentation was made as to the Financial Status of the IATJ as of July 31, 2013 as per the TD Canada Trust bank account of the IATJ, and as per the circulated documentation. The 2013 IATJ Budget and Financial Status Report as of July 31, 2013 were approved as circulated.

4. Website:

There was a brief review of the content of the website and prospective updates. There were suggestions presented as possible additions to the website and as to how the website could be utilized to attract members to be as informative as possible to the tax judges around the world.

5. Information: IATJ Panels:

Information was presented with respect to the organization of, and participation in certain IATJ panels in:

- a. Miami, U.S.A. at the ABA/IFA conference on “Beneficial Interest”. Judges from the IATJ including one from Brazil, Mexico, Canada and Guatemala participated in the panel in June, 2013.
- b. San Paolo, Brazil. The Tax Symposium on the Impact of Domestic Law on Treaty Interpretation, September, 2013 with judges to participate from Brazil, Mexico, India and Canada.

6. Treaty Case Summary:

Attempts were made in 2013 to have IATJ member judges provide a summary of treaty cases in their respective jurisdictions so same could be put on the IATJ website. There was some modest success but more emphasis is to be placed on this initiative in 2014 using a template developed by Judge Wim Wijnen.

7. Membership Report:

A review of the IATJ membership was presented. There are approximately 60 individual members and one Court membership. It is hoped to expand the membership over the next year by:

- a. expanding the membership in the countries where there are already members; and
- b. obtaining members from areas of the world where there is low or no representation such as the Pacific Rim, Africa and the Middle East.

Present members were invited to provide leads of possible new members in their own countries, as well as to provide contact particulars for other countries from which we do not have members.

The meeting was adjourned at 9:50 a.m. to be reconvened later in the day.

Meeting reconvened at approximately 4:00 p.m.

8. Nomination Committee Report:

The Nomination Committee Report was presented by Associate Chief Justice Rossiter and upon a motion made, seconded and carried, the nomination report, as presented and attached, was adopted.

9. Location of 2014 IATJ 5th Assembly:

Associate Chief Justice Rossiter reviewed the discussions of the Board of Directors of the IATJ with respect to the prospective location of the 5th Assembly.

Information was given with respect to the location, amenities, and ongoing preparations for the 5th Assembly. It was agreed that the 5th Assembly would take place in the fall of 2014 in Washington, D.C. on dates to be chosen by the IATJ Board of Directors.

10. Evaluation:

There was a request for evaluation and comments on the 4th Assembly in terms of

- a) facilities;
- b) logistics;
- c) substantive program in terms of
 - i) content and topic;
 - ii) lectures v. panel discussion; and
 - iii) attendees' participation.

Special thanks were provided to Judge Wim Wijnen, Judge Robert Koopman and Judge Ulrich Schallmoser for the strong efforts they put forth in the organization and presentation of the 4th Assembly. It was noted that without their contribution there would not be the success presented.

11. Newsletters:

ACJ Rossiter sought volunteers to do newsletters (3-4 pages) on a topic of their interest. One is to be provided by October 31, 2013, the other by January 15, 2014, April 30, 2014 and June 30, 2014.

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