

IATJ
5th ASSEMBLY – BUSINESS MEETING
OCTOBER 23 AND 24, 2014 IN WASHINGTON, D.C.

In attendance:

Chief Justice Robert Bauman (Court of Appeal of British Columbia, Canada), Judge Michael Beusch (Federal Administrative Court, Switzerland), Counselor João Francisco Bianco (Administrative Council of Fiscal Appeals., Brazil) Justice Randall Boccock (Tax Court of Canada), Justice Patrick Boyle (Tax Court of Canada), Special Trial Judge Lewis R. Carluzzo (U.S. Tax Court), Judge John O. Colvin (U.S. Tax Court), Judge Emmanuelle Cortot-Boucher (Conseiller d'Etat, France), The Honourable Justice Jennifer Davies (Federal Court of Australia), Dr. Peter Darak (Curia of Hungary), Chairman Albert T. da Rosa, Jr. (Board of Review, Hong Kong, China), Justice Clement Endresen (The Supreme Court of Norway), Judge Rafael Estrada Samano (Tribunal Federal de Justicia Fiscal y Administrativa, Mexico), Vice-President Eveline F. Faase (Third Tax Chamber, Amsterdam Court of Appeal, The Netherlands), Judge Mario Junqueira Franco Junior (Brazilian Administrative Tax Court), The Honourable Anthony D.J. Gafoor (Tax Appeal Board. Republic of Trinidad and Tobago), Judge Malcolm Gammie, CBE, Q.C. (First-tier Tribunal (Tax Chamber) England), Dr. Friederike Grube (Bundesfinanzhof, Germany), Mag. Dr. Manuel L. Hallivis Pelayo (Tribunal Federal de Justicia Fiscal y Administrativa, Mexico), Judge James S. Halpern (U.S. Tax Court), Judge Dick Hund (District Court of Zeeland-West Brabant, The Netherlands), Dr. Harald Jatzke (Bundesfinanzhof, Germany), Judge Juan Manuel Jimenez Illescas (Tribunal Federal de Justicia Fiscal y Administrativa, Mexico), Judge R.J. Koopman (Hoge Raad der Nederlanden, The Netherlands), Dr. Anette Kugelmüller-Pugh (Bundesfinanzhof, Germany), M. Philippe Martin (Conseil d'État, France), Judge Zulema Mosri Gutierrez (Tribunal Federal de Justicia Fiscal y Administrativa, Mexico), Judge Victor Ornuña Muñoz (Tribunal Federal de Justicia Fiscal y Administrativa, Mexico), The Honourable Justice G.T. Pagone (Federal Court of Australia), Justice Peter J. Panuthos (U.S. Tax Court), Judge Bernard Peeters (Belgium), Justice Frank Pizzitelli (Tax Court of Canada), Chief Justice Gerald J. Rip (Tax Court of Canada), Associate Chief Justice Eugene P. Rossiter (Tax Court of Canada), The Hon. Michael C. Ryer (Deloitte, LLP, Canada), Justice Petri Saukko (Administrative Court of Kuopio, Finland), Dr. Ulrich Schallmoser (Richter am Bundesfinanzhof, Germany), David Sellers (Administration Office of the U.S. Courts), Judge Outi Siimes (The Supreme Administrative Court, Finland), Diva Singh (Income Tax Appellate Tribunal, India), Dr. Alexandre Alkmim Teixeira (Administrative Council of Tax Appeals, Brazil), Chief Judge Michael Thornton (U.S. Tax Court), Judge Wouter van Nispen tot Sevenaer (The Netherlands), Judge Kees van Raad (The Netherlands, Dr. Peter Wattel (Hoge Raad der Nederlanden, The Netherlands), Judge Robert A. Wherry, Jr. (U.S. Tax Court), Judge Willem F.G. Wijnen (Court of Appeal of 's-Hertogenbosch. The Netherlands), Dr. Stefan Wilk (Bundesministerium der Justiz und für Verbraucherschutz, Germany),

1. Introduction:

A welcome was provided to all present by Judge Peter Panuthos and Chief Judge Michael Thornton to the 5th Assembly.

The President provided a welcome.

2. Approval of Minutes:

There was adoption of the annual meeting of the IATJ of August 30, 2013 in Amsterdam, the Netherlands.

3. Financial Report:

The President provided a comprehensive report with respect to the actual budget for the IATJ for 2014 and a financial report as of September, 2014 with a resolution passed for acceptance and adoption of the budget for 2014 and the financial report as of September, 2014.

4. Nomination Committee:

The President brought in a report from the nomination committee in which he advised that a variety of terms of present board members were expiring. In particular, Judge Bernard Peeters from Belgium, Judge Malcolm Gammie from the U.K., Judge Dagmara Dominik-Oginska from Poland, Judge Pramod Kumar from India and Judge Brahim Zaim from Morocco.

The nomination committee recommended that all board members whose terms were expiring be renewed for the following respective years:

| | |
|---------------------------------------|---------|
| Judge Bernard Peeters, Belgium | 3 years |
| Judge Malcolm Gammie, U.K. | 2 years |
| Judge Dagmara Dominik-Oginska, Poland | 3 years |
| Judge Pramod Kumar, India | 1 year |
| Judge Brahim Zaim, Morocco | 1 year |

The nomination report was unanimously approved.

5. Location and date of the 2015 IATJ 6th Assembly:

There were discussions with the Board regarding the prospective location of the 6th Assembly. The discussion surrounded Switzerland and upon motion duly made and seconded, it was resolved that the 6th Assembly will be held in Switzerland on dates and at a location to be chosen by the Board of Directors.

6. Evaluation:

The President advised that there would be a comprehensive evaluation of the 5th Assembly in terms of:

- a. facilities;
- b. logistics;
- c. program, including content/topics;
- d. lectures v. panels;
- e. attendee participation.

He noted that a post-mortem would be conducted by the Board the following day as well as the planning for the 6th Assembly, but he invited all participants to communicate to Board members any views they had on the evaluation of the Assembly.

7. Newsletters

The President advised that there would be four newsletters in the upcoming year and he will ask various members to do a newsletter from time to time.

8. The President expressed his appreciation for the long and arduous task undertaken by the Program Committee, as well as the organizing committee and in particular, with special thanks to Chief Special Trial Judge Peter Panthos, Jen Siegel, Kathy Lovett, as well as Mary MacMillan. He expressed confidence in the significant turn-out, the great facilities, the fabulous program and the tremendous participation and a thank you went to all.

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

