

IATJ
2nd CONGRESS – BUSINESS MEETING
SEPTEMBER 9, 2011 IN PARIS, FRANCE

In attendance:

Prof. Chukwudi Joseph Amasike (Tax Appeal Tribunal, Nigeria), Judge Gilles Bachelier (Conseil d'État, France), Judge Jean-Yves Barbillon (Tribunal administratif de Montreuil, France), Judge Véronique Benlafquih (Tribunal administrative de Toulouse, France), Counselor João Francisco Bianco (Administrative Council of Fiscal Appeals, Brazil), Chief Justice Pierre Blais (Federal Court of Appeal, Canada), The Hon. Donald G.H. Bowman (Fraser Milner Casgrain LLP, Canada), Justice Patrick Boyle (Tax Court of Canada), Mag. Juan Angel Chavez (Tribunal Federal de Justicia Fiscal y Administrativa, Mexico), Mr. Humayun Kabir Chowdury (Tax circle 36, Bangladesh), M. Pierre Collin (Conseil d'État, France), Judge Dagmara Dominik-Oginska (Voivodship Administrative Court, Poland), Justice Jennifer Davies (Supreme Court of Victoria, Australia), Judge Anna Dumas (Supreme Administrative Court, Poland), Justice Richard Edmonds (Federal Court of Australia), Vice-President Eveline F. Faase (Amsterdam Court of Appeal, The Netherlands), Dr. Mario Junquiera Franco Junior (Administrative Tax Court of Brazil), Past President Vimal Gandhi (Income Tax Appellate Tribunal, India), Judge Manuel Garzón (Supreme Court of Spain), Mr. Emmanuel Glaser (Former member of Conseil d'Etat, France), Judge Friederike Grube (Richterin am Bundesfinanzhof/Supreme Tax Court, Germany), Judge Romuald Kopf (Independent Finance Board, Austria), Judge Pramod Kumar (Income Tax Appellate Tribunal, India), Judge Robert Le Goff (Tribunal administrative de Montreuil, France), Judge Kjeld Lund-Andersen (Landsskatteretten Retsformand, Denmark), M. Philippe Martin (Conseil d'État France), Judge Alain Menemenis (Conseil d'État, France), Judge E.C.G. Okhuizen (Rechtbank Arnhem, The Netherlands), Mr. Olof Olsson (Former Judge of The Supreme Administrative Court, Finland), Justice G.Tony Pagone (Supreme Court of Victoria, Australia), Judge Peter J. Panuthos (U.S. Tax Court. USA), Justice Brent Paris (Tax Court of Canada), Mr. Bernard Peeters (Court of Appeal in Antwerp, Belgium), Dr. Manuel Hallivis Pelayo (Tribunal Federal de Justicia Fiscal y Administrativa, Mexico), Judge Nolwenn Peton-Philippot (Tribunal administratif de Montreuil, France), Mr. Hans Pijl (Judge, Court of Appeal (The Hague)), Judge Hannele Ranta-Lassila, (The Supreme Administrative Court, Finland), Judge Cécile Raquin (Conseil d'État, France), Associate Chief Justice Eugene P. Rossiter (Tax Court of Canada), Justice Marshall Rothstein (Supreme Court of Canada), Judge Sandrine Rudeaux, (Versailles administrative court of appeal, France), The Hon. Michael C. Ryer (Former Justice of the Federal Court of Appeal, Canada), Dr. Ulrich Schallmoser (Richter am Bundesfinanzhof, Germany), Judge Outi Siimes (The Supreme Administrative Court, Finland), Mrs. Jitka Swinkels (Court of Appeal of 's-Hertogenbosch, The Netherlands), Dr. Alexandre Alkmim Teixeira (Federal Administrative Court of Tax Appeals, Brazil), Vice President Ed A.G. Van der Ouderaa, (Court of Appeal of Amsterdam, The Netherlands), Judge Bernhard

Weinschutz (Fiscal Court Hamburg, Germany), Judge Willem F.G.Wijnen (Court of Appeal of 's-Hertogenbosch, The Netherlands), President Brahim Zaim (Supreme Court Morocco)

1. Introduction:

Associate Chief Justice Eugene Rossiter of the Tax Court of Canada gave opening remarks welcoming everyone to the 2nd Assembly. He pointed out that this year at the 2nd Assembly there were fifty registrants from eighteen countries with the IATJ having over one hundred members. He advised that Chief Justice Rip of the Tax Court of Canada was the first President of the IATJ and that the Tax Court of Canada is the interim directorate of the IATJ, and according to the IATJ Statutes to be moved to Amsterdam, The Netherlands to its permanent directorate with the IBFD by March 31, 2012. Associate Chief Justice Rossiter explained that due to the illness of Chief Justice Rip that he would act as Chair of the Meeting.

2. Board of Directors:

The Chair introduced the Board of the IATJ as being Chief Justice Rip from Canada, President, Associate Chief Justice Rossiter from Canada, Secretary-General, Judge Martin from France, 1st Vice-President, Judge Olsson from Finland (2nd Vice-President), Judge Bianco from Brazil, Judge Dominik Dagmara-Oginska from Poland, Judge Wijnen from The Netherlands, Treasurer, Judge Grube from Germany, Judge Panuthos from the United States, Judge Edmonds from Australia, Judge Lund-Andersen from Denmark, Judge Valencius from Lithuania and Judge Avery-Jones from the United Kingdom. He also introduced Justice Patrick Boyle from the Tax Court of Canada as the Program Chair.

3. Recognition:

There was also recognition given by the Chair for the tremendous support provided to the IATJ for the following:

(a) The IBFD which provides tremendous support to the IATJ in terms of financial support, technology, and a source of ideas from the beginning which included Judge Martin and Judge Wijnen who are directors of the IATJ; the IATJ owe them a great deal of thanks for their support.

(b) The International Fiscal Association (French Region). The OECD sponsored the first conference of Tax Judges in May, 2009 and this was the impetus of the IFA. The IFA has been a support in terms of advertising, ideas and financial support for the IATJ dinner.

(c) Mary MacMillan who is the administrative assistant to Associate Chief Justice Rossiter of the Tax Court of Canada. She looked after everything in

conjunction with the local contacts (Judge Philippe Martin) and worked with Judge Philippe Martin on all the logistics for the function including, facilities, set-up, basically everything you see at the conference, she did it one way or the other. Last year she did the 1st Assembly in Rome without any on-site judicial support. Basically, Mary MacMillan looked after all operational aspects of the IATJ from membership, newsletters, website, communications, financials, executive planning for the IATJ and without her support the IATJ would not be where it is at the present time.

(d) Thanks are also extended to Justice Patrick Boyle of the Tax Court of Canada, the Program Chair. He was Program Chair for the 1st Assembly as well as the 2nd Assembly and thanks were extended for carrying out the difficult task of getting topics and speakers and quarter-backing the program.

(e) Judge Philippe Martin was also thanked as he looked after things on the ground in Paris for the IATJ including: providing information with respect to contacts and knowledge of the landscape.

(f) Thanks were also extended to all the Board members for their support.

4. Assembly Logistics:

The Chair advised that the proceedings would be in English in accordance with the Statutes. Some additional information was provided with respect to refreshments, dining location, reception time and location on Friday, location of lunch and dinner on Saturday, September 11, 2011.

5. Tour de Table:

The Tour de Table introduction of all in attendance were conducted.

6. Financial Update:

The Chairman provided a detailed review of the budget for the IATJ for the year ending December 31, 2011 as well as an up-to-date financial report effective September 2, 2011.

7. IATJ Statutes:

Baker McKenzie gave advice with respect to Board members on directors' liability. There was a question with respect to Court memberships as opposed to individual memberships which was responded to by Judge Martin. There was a resolution attached presented by Judge Wijnen that was carried.

8. 3rd Assembly

There followed a detailed discussion with respect to the date and location for the 3rd Assembly. It was duly resolved and carried that the decision on the location would be left to the new Board of Directors of the IATJ.

9. Report on the IATJ's activities for 2011:

The Chairman provided a detailed report with respect to the activities of the IATJ for 2011 including particulars with respect to newsletters, websites, memberships, financial information, and the executive plans of the IATJ.

10. The nomination committee report was presented. A motion was presented, seconded and carried with the report of the committee being adopted as per the attached resolution.

11. There being no further business, the meeting was adjourned to the next business meeting to be held at the time, date and place to be chosen by the Board of the IATJ for the 3rd Assembly.