

MINUTES OF THE MEETING OF THE
DIRECTORS OF IATJ – OCTOBER 22, 2014
7:00 p.m. in Washington, D.C.

In attendance:

Associate 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 Manuel Garzón, Supreme Court of Spain;
Justice Clement Endresen; The Supreme Court of Norway;
Judge Raphael Estrada Samano for Dr. Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;
Justice G. Tony Pagone, Federal Court of Australia;
Counselor João Francisco Bianco, Administrative Council of Fiscal Appeals, Brazil;
Judge Malcolm Gammie, First-Tier Tribunal (Tax Chamber) U.K.
Judge Bernard Peeters, Belgium
Justice Peter J. Panuthos, U.S. Tax Court;
Judge Michael Beusch, Federal Administrative Court, Switzerland

Regrets:

Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland;
Brahim Zaim, President, Supreme Court Morocco.
Pramod Kumar, Income Tax Appellate Tribunal, India;

1. Agenda:

The agenda proposed was adopted as presented.

2. Minutes of Meeting

The Minutes of the Meeting of the Executive held May 12, 2014 were approved as circulated.

3. Budget Report:

A detailed financial report for the 2014 Actual Budget as of September 30, 2014, together with Financial Status as of September 30, 2014 were presented and reported upon by Associate Chief Justice Rossiter and were approved as circulated.

4. IATJ 4th Assembly Update:

Judge Panuthos reviewed the substantive program including the topics, panel make-up and the anticipated participation. He also discussed the other events for the 5th Assembly, including the opening reception at the Canadian Embassy and closing dinner and reception at the U.S. Tax Court. It was also confirmed that a Board Meeting would be held Saturday morning following the conclusion of the Assembly for review.

5. IATJ Activities:

- a. Judge Bianco reported that an IFA panel was organized entitled “Judges Roundtable: Recent Case Law on International Taxation” and was held in Miami, U.S.A. in June, 2014. This event had been annual event for the last six years or so. Judges of the IATJ from Mexico, Brazil, Canada and the United States attended on the panel providing significant exposure for the IATJ.
- b. There was a discussion about developing a list of names in each jurisdiction that could be followed up on for a membership drive, with a follow up letter or personal phone call. ACJ Rossiter advised that we have recently had new memberships from Australia, Hong Kong and India.
- c. The Board was reminded of the attempts to obtain annual summaries from each IATJ country of relevant treaty cases for inclusion on the website.
- d. Wim Wijnen raised the suggestion that the Board consider possible sponsorship of judges from South Africa and/or Russia for the next Assembly. It was suggested that Olof Olsson may have judicial contacts in Russia, while others had judicial contacts in Malaysia,

Chile, Columbia and Argentina in attempts to increase IATJ membership. The suggestion was also raised that the Board consider one or two sponsorships to the 6th Assembly in Switzerland.

6. Future Role of IATJ:

There was a discussion with respect to the future role of the IATJ. The founding principle of the IATJ was to promote the exchange of ideas and it was indicated that the annual conferences are achieving this goal with increasing success each year. As well better geographic representation each Assembly. Several suggestions were made, including:

- a. The availability and cost of translation should be investigated;
- b. A permanent scientific committee/program committee should be formed and available to the Program Chairs for suggestions and selected topics, et cetera;
- c. The permanent scientific committee should be representative of both common law and civil law jurisdictions;
- d. The panel Chairs would report to the Scientific Committee.

7. Interim Directorate:

Associate Chief Justice Rossiter, as President of the IATJ advised that the Tax Court of Canada would continue to act as interim directorate for the IATJ, on an indefinite basis, provided it was agreed to by the members of the IATJ and it was so agreed.

8. Nomination Committee:

The Nomination Committee Report was presented by Associate Chief Justice Eugene Rossiter, with a detailed explanation provided as to suggested renewals of existing Board members whose terms were to expire, and the report was adopted as circulated by the Board.

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