

MINUTES OF THE MEETING OF THE
DIRECTORS OF IATJ – SEPTEMBER 1, 2013

At the International Tax Centre, University of Leiden, The Netherlands

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;
Dr. Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;
Justice G. Tony Pagone, Federal Court of Australia;
Pramod Kumar, Income Tax Appellate Tribunal, India;
Judge Malcolm Gammie, First-Tier Tribunal (Tax Chamber) U.K.;
Brahim Zaim, President, Supreme Court Morocco.

Regrets:

Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland;
Judge Bernard Peeters, Belgium;
Justice Peter J. Panuthos, U.S. Tax Court;
Counselor João Francisco Bianco, Administrative Council of Fiscal Appeals, Brazil.

1. Agenda:

The agenda proposed was approved as presented.

2. 4th Assembly:

There was a discussion with respect to the 4th Assembly and the following was noted as to what worked for the 4th Assembly and suggestions for future Assemblies:

- a. The classroom setting works well with the broken rows;

- b. The written material was significant and will be put on the IATJ website.
- c. Requests should be made to the IBFD to let everyone know about their website.
- d. There was a good choice of speakers, slides and papers.
- e. The audience was willing to participate and they did not feel that they were left out.
- f. It was suggested that we need more time for audience participation and it was noted that sometimes there is simply not enough time to bring everyone into the debate.
- g. The number of topics and panels might have been a bit much which results in less participation.
- h. The podium was most useful in terms of presenters being seen and heard via the podium.
- i. The hotels should be near the site of the Assembly.
- j. Distribution of material to all participants should be as timely as possible.
- h. A possible host was suggested for Morocco.
- i. There should not be any fear to have fewer topics as there would be more involvement.
- j. There should be a regular session with the host as to how they operate their court and how the tax cases are organized.
- k. There might be links by respective courts to the IATJ website.
- l. There could be fewer topics with greater depths with cross-jurisdiction.
- m. Papers could be circulated before the conference to encourage participation.
- n. Convert powerpoint presentations into a self-contained article and the article would then be uploaded.
- o. More time and discussion involving the audience.
- p. Circulation of papers in electronic format and not just paper.
- q. Need more coordination of members of the panels, that is, the role of the Chairman does not start at the conference but should agree on what we really want and tell the audience how to be part of it.
 - Presentation of a topic, that is the basics and supplementary comments by panelists.
 - A telephone conference to outline what each panelist is to say and see if it comes together as to the whole package.
- r. There should be short presentations and more presenters.

- s. Invite colleagues of host country as part of the sessions.
- t. Invite non-members to participate.
- u. Panels should be four people maximum.
- v. Should we borrow from the IFA speaker guidelines?
- w. Should we have a chairperson or two panelists prepare a presentation and then four do not write at all but are drawn upon for the debate? The general rule that slides are two minutes each and therefore no more than five to eight lines. Panelists should meet the day before the presentation and review the flow of the presentation.

3. 5th Assembly:

Some possible topics were discussed for the 5th Assembly including:

- a. Non-taxation;
- b. Recusal of judges;
- c. Judgment writing;
- d. Judicial independence from governance;
- e. Static v. dynamic approach in interpretation;
- f. Influence of media/handling the media;
- g. Form over substance;
- h. Judicial decision making process;
- i. Discussion with respect to operation of tax court in host countries;
- j. Discussion with respect to tax haven jurisdiction and do courts address issues from tax havens v. others?
- k. Protection of taxpayers rights;
- l. Rules of evidence;
- m. CFC legislation – common law jurisdictions v. civil law jurisdictions;

There was a discussion with respect to prospective dates all of which were in October, 2013; the IATJ does not want a conflict with IFA which is October 12 through 17, 2014.

4. Role and Future of the IATJ:

There was discussion emphasizing the following:

- a. The newsletters will be key in the developing of the IATJ;
- b. Case commentaries for treaties will be finalized. The template should be followed up on as soon as possible.
- c. The European Association of Tax Law Professors has an idea of holding an IATJ panel in the EATLP conference. There was general agreement that the IATJ would participate.

5. Newsletters:

In terms of newsletters, there will be an article with an update from the President regarding court appointments and assembly updates.

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