Sprouting Dynasty

International Tax Moot Court Team Wins Back-to-Back Gold Medals in Brussels

Jansen VanderMeulen ’19
Editor-in-Chief Emeritus

The UVA Law team romped to victory once again in this year’s International and European Tax Moot Court in Brussels, Belgium, defeating sixteen other teams—and heavyweight Vienna University of Economics and Business in the final round—to follow up on its surprise triumph last year. Team participants were Ben Kramer ’19, Elizabeth Donald ’19, Colin Cox ’19, and Griffin Peeples ’18. David Rubin ’19, one of last year’s victorious competitors, served as the team’s coach, while Professor Ruth Mason was its faculty advisor.

Last year, Rubin and a group of dearly departed 3Ls under Mason’s supervision became the first American team to win the fifteen-year-old tax competition, defeating Ukraine’s National University of Kyiv-Mohyla. This year’s competition began in October of 2018. Each participating team received the text of an international tax problem with instructions to submit two briefs over winter break, one for each the applicant taxpayer and the defendant tax authority. Out of twenty-four teams submitting briefs, including teams from Northwestern University and the University of Miami, UVA was among the sixteen schools—and the only one from the U.S.—selected on the basis of the briefs to argue in Brussels. The Viennese team won the competition in 2015, 2016, and 2017, and was, according to Professor Mason, “considered the team to beat.”

The problem was concerned with the interpretation of aninternational tax treaty, specifically provisions of the UN and Organization for Economic Co-operation and Development (OECD, a grouping of industrialized nations) model tax treaties involving fees for technical services and an anti-abuse rule—provisions that the U.S. never included in its own treaties. Professor Mason told the paper. “That meant that the team members had no familiarity with those articles from the doctrinal tax treaties course they took with me,” she added.

“(W)e split up the issues amongst ourselves so we could become knowledgeable on specific subject areas,” Donald told the Law Weekly. Each participant researched particular areas of law and helped draft the brief. “I focused on the taxation of royalties, tax treaty interpretation, and a concept concerning beneficial ownership, which seeks to prevent treaty abuse,” Donald said. She and Cox prepared their case from the perspective of the defendant, while Kramer and Peeples wrote for the “applicant,” or taxpayer.

Arriving in Belgium, the UVA team was pitted against the host school, the Catholic University of Leuven, and the University of Dusseldorf in the round of sixteen, and then universities from Luxemburg and Brazil in the six-team semifinals. Kramer, Donald, Peeples, and Cox all argued in both of the preliminaries.

While the first two rounds were argued on the brief that the competitors had been working on for months, the final round was based on an entirely new, forty-five-page brief, one the participants had just fourteen hours to write. Cox and Peeples argued the final round for the taxpayer. Cox said he was initially “extremely nervous” arguing as the applicant because he had always been in the position of the defendant up to that point, but he and Peeples excelled in the final: “Griffin and Colin killed it in the oral arguments,” Donald said. “They spoke eloquently and were able to cite directly to other provisions in the treaty commentary when confronted with difficult questions.” The final round of the competition was argued in front of Judge Peter Cools of the Supreme Court of the Netherlands, Judge Guy Brannan of the UK Upper-Tribunal (Tax and Chancery Chamber), and Professor Gerard Meessen of Radboud University in the Netherlands. Peeples won the competition’s overall best oralist on the applicant side, and Peeples and Kramer won best team orals for the applicant.

Mason was very proud of all the student competitors. “What impressed me most around north grounds

Jansen VanderMeulen ’19
Editor-in-Chief Emeritus

As the American political spectrum has revealed itself to be increasingly tolerant of criticism of Israel since the election of President Donald Trump, members of UVA Law’s Jewish community have reacted with concern and introspection about what exactly constitutes anti-Semitism.

For decades, support for Israel has been a more-or-less bipartisan proposition. Republican and Democratic presidents alike have supported Israel with military and economic aid and taken Israel’s side in its myriad disputes with its Arab neighbors and the Palestinian peoples of the disputed territories of Gaza and the West Bank.

While the United States has sometimes acted as an advocate for Israel, it did in encouraging and facilitating the peace treaty between Israel and Egypt, more often it has stood firmly behind Israel whether governments have been liberal or conservative.

President Trump has appeared to U.S. supporters for Israel, standing firmly behind right-wing Israeli Prime Minister Benjamin Netanyahu, moving the U.S. embassy from Tel Aviv to the disputed city of Jerusalem, and recently recognizing the Golan Heights— which Israel seized from Syria in the 1967 Six-Day War—as Israeli territory.

But according to his critics (some of them in Witherspoon Hall last Thursday), he has vacillated in his condemnations of right-wing anti-Semitism, most notoriously declaring there were “fine people” on both sides of the white nationalist rallies in Charlottesville in August 2017, Trump’s full-throated sup-

ANG is iffy on picky vegans. ANG wishes ANG was a vegetarian (read: sober) enough to think to be the one to pull the fire alarm.

ANG thrives on pinto beans, down, and sideways to the Mueller report. Although ANG is anti-political, ANG was disappointed that the report did not reveal deals for pretzel croissants at Marie-Bette or at least at Marie’s.

ANG made a kill-shot in their briefs. ANG made a killing selling its contraband red-and-blue construction paper that’s just slightly the wrong color.

ANG down to the complete lack of softball at this school. ANG has screamed at the heart- en and Stephen T. Parr until even vodka won’t bring ANG’s voice back, and still the rain falls.

ANG up to Monday’s fire drill. ANG wishes ANG was as smart (read: sober) to think to be the one to pull the fire alarm.

ANG down to pinto beans, down, and sideways to the Mueller report. Although ANG is anti-political, ANG was disappointed that the report did not reveal deals for pretzel croissants at Marie-Bette or at least at Marie’s.

ANG made a kill-shot in their briefs. ANG made a killing selling its contraband red-and-blue construction paper that’s just slightly the wrong color.

ANG down to the complete lack of softball at this school. ANG has screamed at the heart- en and Stephen T. Parr until even vodka won’t bring ANG’s voice back, and still the rain falls.

ANG up to Monday’s fire drill. ANG wishes ANG was as smart (read: sober) to think to be the one to pull the fire alarm.

ANG down to pinto beans, down, and sideways to the Mueller report. Although ANG is anti-political, ANG was disappointed that the report did not reveal deals for pretzel croissants at Marie-Bette or at least at Marie’s.

ANG made a kill-shot in their briefs. ANG made a killing selling its contraband red-and-blue construction paper that’s just slightly the wrong color.

ANG down to the complete lack of softball at this school. ANG has screamed at the heart- en and Stephen T. Parr until even vodka won’t bring ANG’s voice back, and still the rain falls.

ANG up to Monday’s fire drill. ANG wishes ANG was as smart (read: sober) to think to be the one to pull the fire alarm.
New Police Chief Shares His Vision with the *Law Weekly*

On Tuesday, March 19, Tommye Sutton, Chief of Police at the University of Virginia, hosted a breakfast meet and greet for the Law School community. Chief Sutton welcomed attendees to UVA—where he joined the UVA Police Department on August 1, after six years at the University of Chicago and Northwestern University. He succeeded Mike Gibson, who retired after leading the Department for approximately thirteen years. Before becoming a police officer, Chief Sutton attended the University of Southern Mississippi, where he received a Bachelor of Arts in English. Chief Sutton also has a Masters in Criminal Justice from the University of Tennessee.

Chief Sutton went around the room and introduced himself to the students, faculty, and staff. I was very impressed; Chief Sutton was attentive and friendly to everyone, asking questions and genuinely getting to know people. Students came and went, partially attracted by the impressive breakfast spread at the event (Bodo’s, the impressive breakfast place). Chief Sutton was philosophic about the students and what they can take back if they don’t trust the police. Chief Sutton raised the Department required qualifications for officer hiring. The Department now requires either a bachelor’s degree, four years of military service with honorable discharge, or four years of law enforcement experience. These requirements ensure that the officers will have had exposure to different types of people, cultures, opinions, and experience working in teams. The Department can teach officers the necessary police skills, but they can’t teach empathy or compassion. The new standards are meant to ensure the Department hires officers with the required people skills.

By improving relationships with the community, Chief Sutton hopes to reduce crime and improve safety. Chief Sutton wants UVA students to know members of the Police Department and be able to recognize them on sight. That way, if a student ever ends up in an emergency situation and needs help from the police, the student will already know the officers helping them. Chief Sutton thinks this increased familiarity will reduce, to a degree, the trauma inherent in any emergency situation. The Department has several specific plans in place for emergency situations and practices those plans often. Chief Sutton told me that the Department has an active shooter plan that they practice every summer with the members of other law enforcement officers in the area. The Department intends to educate the community more about what to do in an emergency, and in an emergency situation should occur, the Department intends to execute the plan as practiced. That way, citizens will have a better idea of what to expect and the officers will know how to respond. Additionally, at large events like football games and concerts, the Department sets up the same command post as it would during an emergency situation. By doing so, all of the law enforcement officers get to know each other and get used to working together—allowing them to work more effectively in an emergency situation.

Overall, I was very impressed with Chief Sutton and appreciated the opportunity to get to know him. Chief Sutton’s approach to policing—collaboration, service delivery, and community engagement—and his underlying values of empathy and compassion will serve the UVA community well.

---

**LOOKING BACK: 70 Years of the *Law Weekly***

In celebration of seventy years of publication, Volume 71 of the *Law Weekly* takes pleasure in publishing excerpts from the past seventy volumes. This week, a special focus on the Law School’s long-running tradition: the Libel Show.

Libel is here! Libel is here! Extra, extra, read all about the Libels of the past!

“In fact, I’d go so far as to say that every student at U.Va. Law should be required to attend at least one Libel Show during their tenure here. The most valuable thing about the Libel Show is that it allows you to think, if only for a few hours, that law school is not the end of everything that is good in life.” Dan Goeck ’11, “Libel Shows Its Show,” *Virginia Law Weekly*, Friday, March 26, 2010.

**PSA to all those runners out there that think they’re “getting ahead” of their classmates by skipping one of the best events during your semester:**

“Run the Law School yet again, or...? Only time will tell. A joke about the economy of 2009? Law School professors are savage. I’m glad (most of) the professors have finally accepted they lost the war against laptops—my improved Tetris skills thank them.”

“While most were pondering why the circus had overrun the Law School yet again, we wondered a different question: Who were these people? Among the familiar faces on stage stood ten professors, no less than half a dozen people we had never seen before. Perhaps, we wondered in our state of concern, they were second semester 3Ls!” *Virginia Law Weekly*, Friday, March 30, 2007.

**The Libel Weekly staff would like to encourage all these graduates of the year to follow the footsteps of their predecessors and stop coming to closing ceremonies. Stop going to the curve and enjoy your last chance at extended vacation before moving into top floor of a NYC skyscraper.**

“The Old School adaptation was not as well-integrated into the rest of the show as last year’s Office Space-inspired video (flashback: Professors Jim Ryan, John Harrison, and Anup Malani take a baseball bat to a wireless card). Still, the professors relished their roles, with a standout performance by Professor Cohen that is best summarized in two words: ribbon dance.” Irene Noguchi ’06, “Good Game, Larry & Junta,” *Virginia Law Weekly*, Friday, April 3, 2009.

**Is the past predicting the future? Will President Ryan make an appearance in this year’s show? Will Professor Cohen bring the ribbon dance back? Only time will tell.**

“A Coarse Line, or Alice Well That Ends Well, concerned the careers, from admission to graduation, of six typical law students (wahoo, bookworm, idealist, instate jock, Yale, and the innocent Alice Purebody) and the search for Emmo’s men for a snark, a mythical female creature who teaches law.” The plot was a mere backdrop for the humor, which only occasionally overstepped the bounds of good-natured libel, and the music, complete with the Professor Cohen’s guitar and exceptionally strong voices.” Peter Hursh, “Libel Show Has an Alice in the *Humor ‘A Coarse Line’ Earns A–Plus,*” *Virginia Law Weekly*, Friday, April 22, 1977.

In the words of our beloved *Libel Show,* “If an idea dies a Yale Law School Revue director or live long enough to become a UVA Law Libel Show sketch.”
New York City: A Hillbilly’s Perspective

If you tried to tell my friends back home that I was from a “privileged” family, they would laugh at you. Jogilin, Missouri, is a busi-

Kohan Gladwin ’27 | Photographer

ting metropo-

lantis. And by that I mean it has both a Chipotle and a brewery. Target. It is, by far, the largest town within a seventy-mile radius. How-

developed, I soon discovered that Charlottesville was the biggest town I’d ever lived in, I was met with first hand the truth of that disaster, horror. That reaction started to make sense when I began my “periodic visits to Charl-

ting Road tracks traffic jams, I felt ready to tackle Manhattan the next day. (But as much as I love New York City, I never felt truly no rules. Turn signals are a long gone memory, a distance memory. With my massive Yukon and Mis-

souri license plate, I ruled ev-

evry road turned onto. Watch-

out, there’s a Midwesterner on this road and she doesn’t fear death. All went smoothly until a car cut me off, caus-

ing me to shift over one inch to a mirror-first into a semi-

parked hallway into my lane. If you see me driving around with a light turning green, go ahead and mind your own business.

Side note: Next time you meet Midwestern folk, go ahead and ask them if they’ve ever been back east, or someone. They will look out of the distance, far gone, lost in a piece of the past. By contrast, New-

Yorkers seem to have this percep-

tion that, upon the moment of a light turning green, the car in front of them can ac-

celerate at the speed of an attack helicopter. My apolo-

gies, Peggy, I’ll be sure to drive a Maggi Chiron next time I visit.

On driving: When driv-

ing through C’ville for the first time, my dad chuckled, “You’re going to have to learn how to drive.” And he was right. After gradu-

ating from JLSA Law School ‘off the grid’ in fall of last year. After

recently spending another week living and working between The Big City and my Ozarkian home became even more laughable in the hindsight.

Without further ado, I present New York City, through the eyes of a semi-

Missourian.

On driving: When driv-

ing through C’ville for the first time, my dad chuckled, “You’re going to have to learn how to drive.” And he was right. After gradu-

ating from JLSA Law School ‘off the grid’ in fall of last year. After

recently spending another week living and working between The Big City and my Ozarkian home became even more laughable in the hindsight.

Without further ado, I present New York City, through the eyes of a semi-

Missourian.

On driving: When driv-

ing through C’ville for the first time, my dad chuckled, “You’re going to have to learn how to drive.” And he was right. After gradu-

ating from JLSA Law School ‘off the grid’ in fall of last year. After

recently spending another week living and working between The Big City and my Ozarkian home became even more laughable in the hindsight.

Without further ado, I present New York City, through the eyes of a semi-

Missourian.

On driving: When driv-

ing through C’ville for the first time, my dad chuckled, “You’re going to have to learn how to drive.” And he was right. After gradu-

ating from JLSA Law School ‘off the grid’ in fall of last year. After

recently spending another week living and working between The Big City and my Ozarkian home became even more laughable in the hindsight.

Without further ado, I present New York City, through the eyes of a semi-

Missourian.
**The fabric of our nation inexorably reflected by the fabric of our trousers.**

By J. Schmid

Before the Court is an appeal from the Court of Petty Fashion Claims, pertaining to a matter of great, recent, and relevant significance to the fashion-conscious law students of our fine institution. The proponent of tailored trousers, the learned judge below, Charles T. B. Justice, is also required for reproduction of any cartoon or illustration.

Although every effort is made to publish all materials meeting our guidelines, we regret that not all submissions received can be published. See Section C Civ Pro 215 U.Va. 213 (2002).  

The learned judge below, Charles T. B. Justice, held that the issue of pleated pants has been given scant attention by judges, a typically fashion-sensitive bench. There is one English case, Rex v. Rogers, 2019 (Herald of East-Westforkshire: Essex-on-the-Thames) to take up the issue of pants. However, there are eight different judges writing for the court, three of whom named “Smiths,” and this Court simply has no idea what rule is supposed to be determined. 

Defendants’ brief claims fashion immunity, as they can “do whatever the hell they want and people will buy [their] clothes regardless. So deal with it.” We appreciate Defendants’ argument that it is not the proper role of this Court to rule on matters of fashion and style. Such a claim is patently false for two main reasons. First, we refer Defendants to Rule of Petty Procedure 1: “We do what we want.” Second, Defendants clearly did not bother to read our precedents, as this Court has a long and storied tradition of adjudicating fashion disputes, dating back decades. See Class v. Zarsky 1975 (finding a prima facie nuisance claim against any professor for having pleated pants (of his tie exceeds the length)). Have Defendants forgotten about the landmark case of Britney Spears Wannabes v. Coalition Against Low-Rise Jeans, 215 U.Va. 213 (2002)? 

Pleated pants are a nuisance, as they involve an amount of fabric that is wholly unecessary, both stylistically and functionally. While pants may have been necessary when trou-sers were made out of heavy, stiff fabric that restricted the wearer’s movements, modern fabrics are more comfortable and allow better freedom of movement. When sartorial advances render former fashion trends obsolete, this Court feels obliged to intervene. Secondly, defendants are argued that this Court is not fashion versed and the case is reversible. 

We reverse the clearly erroneous decision of the court and fully grant all of Plaintiffs’ requested relief.

I. In resolving this case, a look to the petty courts of other jurisdic-tions have proven fruitful. Inexplicably, the issue of pleated pants has been given scant attention by judges, a typically fashion-sensitive bench. There is one English case, Rex v. Rogers, 2019 (Herald of East-Westforkshire: Essex-on-the-Thames) to take up the issue of pants. However, there are eight different judges writing for the court, three of whom named “Smiths,” and this Court simply has no idea what rule is supposed to be determined.

Defendants’ brief claims fashion immunity, as they can “do whatever the hell they want and people will buy [their] clothes regardless. So deal with it.” We appreciate Defendants’ argument that it is not the proper role of this Court to rule on matters of fashion and style. Such a claim is patently false for two main reasons. First, we refer Defendants to Rule of Petty Procedure 1: “We do what we want.” Second, Defendants clearly did not bother to read our precedents, as this Court has a long and storied tradition of adjudicating fashion disputes, dating back decades. See Class v. Zarsky 1975 (finding a prima facie nuisance claim against any professor for having pleated pants (of his tie exceeds the length)). Have Defendants forgotten about the landmark case of Britney Spears Wannabes v. Coalition Against Low-Rise Jeans, 215 U.Va. 213 (2002)?

Pleated pants are a nuisance, as they involve an amount of fabric that is wholly unecessary, both stylistically and functionally. While pants may have been necessary when trou-sers were made out of heavy, stiff fabric that restricted the wearer’s movements, modern fabrics are more comfortable and allow better freedom of movement. When sartorial advances render former fashion trends obsolete, this Court feels obliged to intervene. Secondly, defendants are argued that this Court is not fashion versed and the case is reversible. It is so ordered.

We grant Plaintiffs’ request of relief of damages and a permanent injunction against the design, production, and marketing of pleated trousers. Additionally, this Court has decided, sua sponte, to compel Defendants to burn any and all pleated pants in their possession to appease the snakes in Witbers-Brown.

The judgment of the Court of Petty Fashion Claims is REVERSED and the case is REMANDED. See Section C Civ Pro 215 U.Va. 213 (2002). It is so ordered.

Justice Welch, dissenting.

Have you ever seen Michael Cera as George Michael Bluth? He was born to wear pleated pants. Accordingly, I dissent.

S. Prakash: “Where you guys even born then? TIME FLIES!”

J. Johnston: “I’d rather eat straight pesticles than eat at Chipotle.”

M. Livermore: “It’s like the Court says, ‘Congress can be an ass sometimes.'”

J. Setear: Amsterdam, what a place: lots of... bicycles. And prostitutes.

S. Prakash: “Where you guys even born then? TIME FLIES!”

J. Johnston: “I’d rather eat straight pesticles than eat at Chipotle.”

M. Livermore: “It’s like the Court says, ‘Congress can be an ass sometimes.'”

J. Setear: Amsterdam, what a place: lots of... bicycles. And prostitutes.

S. Prakash: “Where you guys even born then? TIME FLIES!”

J. Johnston: “I’d rather eat straight pesticles than eat at Chipotle.”

M. Livermore: “It’s like the Court says, ‘Congress can be an ass sometimes.'”

J. Setear: Amsterdam, what a place: lots of... bicycles. And prostitutes.

S. Prakash: “Where you guys even born then? TIME FLIES!”

J. Johnston: “I’d rather eat straight pesticles than eat at Chipotle.”

M. Livermore: “It’s like the Court says, ‘Congress can be an ass sometimes.'”

J. Setear: Amsterdam, what a place: lots of... bicycles. And prostitutes.
With so many events happening every week at the Law School, the Law Weekly members are unable to attend every event and provide full coverage of all the incredible work done by student organizations every day. This section of the Virginia Law Weekly is a compilation of events seen and heard around the Law School, allowing readers to see more of the hopping happenings at UVA Law.

Admitted students came from across the country this past week to visit North Grounds and got a taste (both literally and figuratively) of what life is like at UVA Law. While here, admitted students (and the scavengers that are currently enrolled students) got their fill of cookies, barbeque, popscicles, catered lunch, and more. In addition, they had the chance to speak to professors and students, sit in on various informational sessions about life at UVA Law, and hear the word “collegial” more in one weekend than they had heard in their prior lifetime up to that point. Maria Luaveno ’21 and Katie Carpenter ’21 were the lead organizers, creating a huge success and a fun weekend for all who crowded the halls of the Law School.

The two photos below are from Judge Gregory Katsas’s visit to the Law School on March 19. He discussed his path to being a judge and how his classroom experiences helped in his legal work post-law school. He also shared about his incredible legal feats and his enjoyment serving as a D.C. Circuit judge.

Congratulations to next year’s group of Peer Advisors. On behalf of the entire staff of the Law Weekly: bless your hearts.
continued from page 3
ninety-five dollars on a used pair of paint-stained jeans while a DJ spins records on vinyl behind me. With that said, there are bargains to be found if you know how to hunt. Awake Vintage has a bin of cheap items, and I snagged a $3 floor-length tweed coat from a street vendor in Morningside Heights.

On Sak’s Fifth Avenue: We walked into the store. We found a clearance aisle. We found a pair of boots for $1,600. We walked out of the store.

On Nina: Nina is an absolute gem. She works at a vintage shop in Williamsburg, never wears shoes with less than a six-inch platform, and hates the outdoors. She warmly spoke with my friends and me for an hour about her love for the city. My favorite quote was, “I love NYC rudeness. I lived in LA for a year. They’re too friendly there. Just one time, a man pushed me so hard I almost fell over. I loved it. He didn’t even say sorry.”

On public restrooms: Do y’all not have bladders??? Overall, the city of New York is an eclectic, fascinating myriad of unique people and neighborhoods. I suspect the love affair will continue a while longer—even if I am the only one wearing cow-spotted kicks.

---
kcg3ar@virginia.edu

Week 3 Softball Scores

BatMen over The 1L Softball Team 6-3
3L Six Mafia over BatMen 22-13
Nerbeas Porpoise over Bad News Barristers 16-12
CRB over Bad News Barristers 22-0
Fed Sox over Beyond a Reasonable Out 19-10
Sermon on the Mound over Beyond a Reasonable Out 20-10