

IATJ
MINUTES OF MEETING OF EXECUTIVE
June 4, 2013 BY CONFERENCE
CALL – 8:30 a.m. (Canada/U.S.)

Participants:

Eugene Rossiter (Canada), Friederike Grube (Germany), Wim Wijnen (The Netherlands) and Bernard Peeters (Belgium).

Regrets:

Philippe Martin (France)

1. Agenda:

The proposed agenda, as circulated, was approved.

2. The minutes of the meeting of the Board of Directors of April 29, 2013 were approved, as circulated.

3. Financial Status: A financial report as at April 20, 2013 was presented by the President. It was approved.

4. A brief report was provided by Judge Wijnen with respect to the 4th Assembly as follows:

- (a) There have been 37 registrants at the hotels already booked;
- (b) An extension of time has been granted by the two hotels to July 1, 2013 for IATJ registrants to register before the block of rooms that are unused will be released;
- (c) The sessions for the 4th Assembly are fixed with the full program;
- (d) An excursion is planned for Sunday, September 1, 2013 with a lunch followed by a four hour cruise in and about Leiden, followed by dinner at the price of 70 Euro per person payable on arrival;
- (e) The meeting of the directors of the IATJ will take place in the morning of September 1, 2013;

- (f) A meeting of the directors of the IATJ will take place at 6:00 pm on August 29, 2013 in Leiden. Location to be arranged by Judge Wijnen and he is to pick up the Board members at their respective hotels to take them to the location;
- (g) Bus transportation is being arranged for all delegates to and from the various facilities;

5. Newsletter update: Malcolm Gammie is to provide us with a brief article for the upcoming newsletter.

6. Jurisprudence Summary: It was noted that each country in the IATJ was to forward a judicial summary of tax treaty cases in its jurisdiction in January, 2013 so they could be placed on the website. There has been some compliance with this request, but most countries summaries are still outstanding with respect to their summaries. This will be followed up by the President.

7. Board of Directors: There will be a number of vacancies on the Board due to terms expiring. For the 4th Assembly, the President is to do up a draft report for consideration of the Executive Committee and to be submitted to the 4th Assembly for approval with respect to nominees. If anyone has any suggestions for nominees to the Board of Directors, it would be appreciated if it could be forwarded to the President forthwith.

8. Miami Conference: The President advised that the IATJ will be participating in a judges' panel at the South-East Regional Conference of IFA in Miami on June 14, 2012. Representing the IATJ will be Judge Bianco, who will be the Co-Chair of the Committee, as well as Associate Chief Justice Rossiter. The topic for discussion is beneficial interest. It is hoped that at this conference, solicitation can be made to other judges from the United States, Central and South America to become members in the IATJ.

9. San Paolo, Brazil: It was noted that the IATJ is to participate in a Judge's panel at a tax conference in San Paolo in late-September, early-October, 2013. Representatives of the IATJ will include Judge Philippe Martin from France, Judge Bianco from Brazil and Associate Chief Justice Rossiter from Canada.

10. Membership: ACJ Rossiter is to follow up with a list to all Board members of Judges from around the world who are members of the IATJ and the countries from which they emanate. We are then to request various judges to pursue solicitation for new members from various regions.

11. Judge Wim Wijnen recently sought out membership of judges Kazakhstan as well as Mongolia. Unfortunately, these judges only speak Russian.

12. 2014 - 5th Assembly in Washington: ACJ Rossiter provided a report with respect to discussions with Special Judge Peter Panuthos of the U.S. Tax Court as well as Chief Judge Michael Thornton of the U.S. Tax Court with respect to the prospects of the 5th Assembly being held in Washington, D.C. in the fall of 2014. He discussed the issue of logistics, meals, coffee breaks, program, sponsorship, timelines, extra-curricular programs, et cetera. There was unanimous agreement among the members of the Executive Committee that the 5th Assembly should be held in Washington, D.C. if at all possible with a date to be chosen by the U.S. Tax Court.

There being no further business, the meeting was duly adjourned. The next meeting of the Board of Directors was scheduled for June 27, 2013 at 8:30 a.m. by telephone conference call.