

IATJ – JUNE 4, 2018 AT 8:30 A.M.
MINUTES OF THE EXECUTIVE COMMITTEE MEETING
HELD BY TELEPHONE CONFERENCE CALL

Participants:

Chief Justice Eugene P. Rossiter - Tax Court of Canada

Judge Wim Wijnen - Court of Appeal of 's-Hertogenbosch, The Netherlands

Judge Friederike Grube - Bundesfinanzhof, Germany

Judge Michael Beusch - Federal Administrative Court, Switzerland

Philippe Martin - Conseil d'État, France

1. The Proposed Agenda as circulated was approved as circulated.
2. The minutes of the Meeting of the Executive of March 6, 2018 were approved as circulated.
3. The IATJ financial report and the budget for the year ending December 31, 2018 was discussed and approved as circulated.
4. 2018 9th Assembly – Ottawa:

Chief Justice Rossiter reviewed and confirmed the logistics for the 9th Assembly are all in place. He discussed the location, the amenities available, the hotel arrangements which are available on the website. He discussed the possibility of having an Executive Committee meeting on Thursday, September 27, 2018 from 12:00 noon to 2:00 pm at the Tax Court of Canada's Lucien Cardin Boardroom, followed by a meeting of the Board from 2:00 pm until 5:30 pm, followed by a reception at his condominium until 7:30 pm, followed by dinner. Everyone was in agreement with this particular schedule. He advised that there were twenty registrants already and that there would be approximately twenty to twenty-five judges of the Tax Court of Canada as it is being treated as a judges meeting for the Tax Court of Canada judges.

Program: Wim Wijnen advised that the program is complete. He confirmed as to who would be participating from the Tax Court of Canada

on the Canadian Tax System and it was confirmed that it will be Justice Graham for the Tax Court of Canada and possibly others if necessary. There was also a discussion with respect to the guest speaker for the closing banquet which would be Heather Evans from the Canadian Tax Foundation on a prospective basis.

, advised that the topics had been chosen as well, as the identification of Chairpersons, and most panellists, et cetera. They were still discussing possible guest speakers. The program agenda will be finalized shortly.

5. Website: The President explained that the website has been updated and everything should be reorganized and on the website. There was a question as to whether anybody had any concerns. Philippe Martin raised the issue that in the portion of the website that relates to the Helsinki 8th Assembly, it appears that there is some mix-up with respect to the slides as they relate to the topics to be identified in the slides. This will be looked at and rectified. There was also discussion with respect to the display on the website in relation to the Ottawa 9th Assembly, that is whether the particulars with respect to the hotels can be easily accessed on the website. Chief Justice Rossiter is going to look and see if there is any particular confusion with respect to this particular aspect of the website for registration purposes and if so it will be rectified. There also might be a problem with respect to the identification of IATJ on Google. Philippe Martin suggested that when you put in the initials IATJ on Google it does not come up as the first item. This will also be followed up although it is the first site accessed in Germany and Canada.

6. The President indicated that he does not have any further materials for newsletters but that he would see what he would come up with as he will be issuing a newsletter in any event with additional information possible. A newsletter will go out soon to remind potential attendees to register for the Assembly.

7. Other business: Wim Wijnen advised:

- a. that the general report for the 8th Assembly in Helsinki will be available and published within a few weeks.
- b. He expressed that possibly some special project might be undertaken for the 10th Assembly in London, England given that it is the 10th

Anniversary of the IATJ and suggested something like a photo book of the IATJ and he is going to look into this and report back.

- c. He advised that the OECD is has set up a new working group to report on trends with respect to international case law. This apparently is in response to some confusion between countries with respect to the issue of tax treaties. Both Philippe Martin and Wim Wijnen are part of this group and they are to meet September 12, 2018 to see how the matter will progress.

8. Philippe Martin advised that he was contacted by the OECD representative at the UN, Jacques Sasseville, with respect to two issues. First of all, Nigeria and Zambia are having problems with lack of training among their tax judges and they are looking for assistance in this regard. The issue was raised with respect to training of tax judges in consultation with the United Nations. Both these issues were raised as possible programs that the IATJ could be involved in. It was agreed that both of these initiatives would be strongly supported by the IATJ.

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

IATJ Website

The President advised that the initial concept was to have two aspects to the website – one which was open to all members and one which is confidential. It was suggested that the part that would be confidential would be papers which were presented at each Assembly. The President advised that in order to have a portion of the website which would only be accessible by members we would have to create a database, there would have to be access codes given to each member. The website structured in such a way to allow this which would be considerably more expensive than simply putting a fresh face on the website. After discussion it was generally agreed that we would not proceed with the confidential aspect to the website.

After a presentation with respect to the design of the website, it was agreed by all that the design of the website was satisfactory and we were to go forward with the design as had been presented.

Deposit

There was also a discussion with respect to a short term investment of some of the monies in the IATJ but the returns were so low that it was decided it was not worth it so it will not be pursued.

There was no further business brought forth so the meeting was duly adjourned.