

MINUTES OF THE MEETING OF THE
BOARD OF DIRECTORS OF IATJ – February 9, 2016
8:30 am (Ottawa time) BY TELEPHONE CONFERENCE CALL

In attendance:

Chief Justice Eugene P. Rossiter, Tax Court of Canada;
Judge Friederike Grube, Richter in am Bundesfinanzhof, Germany;
Judge Willem F.G.Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands;
Judge Michael Beusch, Federal Administrative Court, Switzerland.
Judge Manuel Garzón, Supreme Court of Spain;
Judge Malcolm Gammie, First-Tier Tribunal (Tax Chamber) U.K.
Judge Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;
Judge Petri Saukko, Administrative Court of Kuopio. Finland
Justice Peter J. Panuthos, U.S. Tax Court;
Counselor João Francisco Bianco, Administrative Council of Fiscal Appeals, Brazil;

Regrets:

Brahim Zaim, President, Supreme Court Morocco.
Pramod Kumar, Income Tax Appellate Tribunal, India;
Justice G. Tony Pagone, Federal Court of Australia;
Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland;
M. Philippe Martin, Conseil d'État, France
President Massimo Scuffi, Italy

1. Agenda:

The agenda proposed was approved as circulated.

2. Minutes of Meetings:

The Minutes of the meeting of the Executive Committee of January 19, 2016 were approved as circulated.

3. Financial Report:

Chief Justice Rossiter provided a detailed and comprehensive report with respect to the financial status of the IATJ as of December 31, 2015, as well as a budget for the 2016/2017 year. Detailed explanations were provided with respect to all revenue and expenses items.

The financial reports were approved as presented.

4. Newsletters:

The President reported that he was having difficulty obtaining the information to be contained in the newsletters and as a result he was going to issue newsletters with articles developed possibly within the Tax Court of Canada or writers in Canada.

5. Website:

Chief Justice Rossiter advised that the website is being brought up to date with the most recent papers from the 6th Assembly now on the website as well as registration particulars and information for the 7th Assembly.

6. IATJ 7th Assembly - Madrid:

Program: Judge Wim Wijnen, Chairman of the Program Committee advised that there were several conference calls with members of the Program Committee for the purpose of developing the program. The Program Committee has resolved that there would be five to six topics with the program being divided between substantive and technical issues. The draft program would be as follows:

1. BEPS – OECD
2. Judicial caseload
3. Spanish tax procedures
4. Recent case law
5. Human rights in taxation
6. Exotic topic

Judge Wim Wijnen advised that the Program Committee was now working on the panelists as well as the Chairpersons. He advised that a draft program would be circulated to the Board members with Chairpersons, particulars of panelists, and the timing of sessions for commentary by Board members in the near future.

Facilities and amenities Chief Justice Rossiter advised that he had received confirmation from Judge Garzon that the appropriate judicial facilities had been arranged in Madrid for the holding of the conference. The conference will be held in the location discussed at the Board meetings held in Lucerne. Also circulated to members and on the website are the list of hotels in and about the vicinity of the site for the 7th Assembly.

7. Memberships:

Chief Justice Rossiter advised that in the past year the IATJ has been successful in increasing the membership. We have a new court membership – the Swedish Court, and additional individual members from Australia, Germany, the European Court of Justice, Singapore, Italy, Indonesia as well as Switzerland. We are soliciting new members from New Zealand, Australia, Columbia, South Africa, as well as Belgium. Various members of the Board of Directors are going to pursue their colleagues to encourage their membership.

8. Banking:

Chief Justice Rossiter raised the issue of required signing officers for the IATJ noting that Chief Justice Rip of the Tax Court of Canada is no longer a justice of the Tax Court of Canada. He suggested that the representative of the IATJ from the Tax Court of Canada and Program Committee, Justice Randall Boccock, be added as a signing officer along with himself on a go-forward basis. This was approved by the directors.

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