

MINUTES OF THE MEETING OF THE
EXECUTIVE OF IATJ – SEPTEMBER 12, 2017
8:30 a.m. by telephone conference call

In attendance:

Chief Justice Eugene P. Rossiter, Tax Court of Canada;
Friederike Grube, Richterin am Bundesfinanzhof, Germany;
Judge Michael Beusch, Federal Administrative Court, Switzerland
M. Philippe Martin, Conseil d'État, France;

Regrets:

Judge Willem F.G.Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands;

1. The Proposed Agenda as circulated was approved.
2. The minutes of the Meeting of the Executive of the IATJ of June 1, 2017 were approved as circulated.
3. Chief Justice Rossiter reviewed the budget for the year ending December 31, 2017 effective September 8, 2017 and explained that it was a rolling budget. He reviewed the gross revenues, particulars of expenses, noting that the expenses were firm for the balance of the year to the best of his estimation. He answered an enquiry with respect to Judge Martin's question as to the make-up of the Court memberships and those were Sweden, Canada and Kenya.

The financial status as of August 31, 2017 was also reviewed by the President and was approved as circulated.

4. 2017 8th Assembly – Helsinki:

There was a brief review with respect to logistics, the opening reception, closing reception, board meetings and programs. It was noted that everything is in place for the Assembly. It was noted that there will be approximately 64 registrants to date with possibly more attending. It was noted that this would likely be the largest attendance and that thanks and expressions of appreciation go out to the Program Committee as this is the foundation for the successful attendance at the

8th Assembly. Thanks and appreciation should also go out to the Organizing Committee for finalizing the logistics.

5. Future Assemblies: There was a discussion with respect to the location of future assemblies and following the locations (or close to the locations) of IFA if at all possible. It was noted that the future assemblies would be in Ottawa, Ontario, Canada on September 28 and 29, 2018 and in 2019 in London, U.K. There was a discussion about whether in 2020 it would be in Latin America or South America. It was noted that IFA would be in Cancun in 2020 so the possibility of having the IATJ in Cancun or Mexico City was also discussed. In 2021 for Berlin Judge Friederike Grube noted that the German Courts would certainly support the IATJ in Berlin.

6. There is to be additional follow up with respect to the organizational efforts for London with Malcolm Gammie.

7. Chief Justice Rossiter advised that he and Mary Doran are working on the logistics for the 9th Assembly in Ottawa. He noted that the closing dinner would be at the Rideau Club with the guest speaker being the Canadian Head of State, the Governor General. He noted that there are three separate hotels in the downtown area for which quotes have been obtained with respect to room rentals and accommodations for the Assembly itself as well as making arrangements for lunch on each particular day at the particular hotels and the coffee breaks, amenities, et cetera. Pricing has been obtained and a decision is to be made in the very near future to lock in the locations in question. It was also noted that the Board of Directors meeting will be held in the boardroom at the Tax Court of Canada on the Thursday and Sunday respectively for the 9th Assembly. There will be a reception for the Board members at the residence of Chief Justice Rossiter on the Thursday evening. Chief Justice Rossiter also noted that financial support is expected to be obtained from three separate legal or accounting organizations in Canada, the Canadian Professional Accounting Association, the Canadian Bar Association and the Canadian Tax Foundation. The exact amount of financial contribution or support is yet to be determined but it is hopeful that one or all would support the opening reception, possible refreshments for the closing dinner and/or the coffee breaks and amenities during the conference. This is to be followed up further.

8. Response to requests for the IATJ attendance at presentations: It was noted that the policy of the IATJ was to continue that if speakers were sought at events

outside of the IATJ for IATJ members, then the request will be made through the Executive Committee of the IATJ and recommendations would be made at that time. On this particular note, a request has been made for the Taxutra Conclave on October 5 and 6, 2017 in New Delhi, India for a speaker for the IATJ. This was in direct conflict with the 8th Assembly being held in Helsinki so the IATJ was unable to respond positively. Chief Justice Rossiter indicated that would see whether or not a judge from the Tax court of Canada who was not otherwise attending the IATJ would be able to attend the Taxutra Conclave.

9. Financial Contribution from the IBFD: The financial contribution from the IBFD for 2017 has been confirmed but has not yet been received because we are still arranging for the location of deposit. Because of logistical difficulties, it is problematic to deposit at the permanent seat of the IATJ in Amsterdam, the Netherlands, so it will be deposited in a separate Euro bank account in the same bank as the regular operating account for the IATJ at the Toronto-Dominion Bank in Ottawa, Ontario Canada.

10. Nomination Committee for 2017/2018: Chief Justice Rossiter advised that the Nomination Committee has been in place for the past several months pointing out that there were approximately six members of the Board whose terms expire this particular year. He noted that the Nomination Committee is made up of himself as Chairperson, Judge Friederike Grube, Chief Judge Peter Darak from Hungary and Judge Peter Panuthos from the United States. Chief Justice Rossiter noted that notice had gone out to all members of the IATJ soliciting suggestions for Board nominees in June/July, 2017. This was followed up by an additional reminder in August, 2017 to all IATJ members. There were a few suggestions which will be circulated to the Nomination Committee in the next week or so and the report will be presented to the IATJ Executive Committee and Board at its meeting at the 9th Assembly. It was noted that suggested characteristics for Board members include background, candidate's jurisdiction, linguistic ability in the English language, geographic location, prospective contribution to the IATJ Board activities, representation and nature of region, culture, jurisdiction, organization and gender.

The Board will be looking forward to the report from the Nomination Committee.

11. Newsletters: The President noted that in the past operational year for IATJ there were three newsletters and he continues to need short written papers by members which can accompany the newsletters.

12. Terms of Reference for members of the IATJ. There was a brief discussion with respect to the terms of reference for judges or former judges to be members of the IATJ and whether there should be a time limit or duration for former judges to become members of the IATJ, that is, the duration of time that they should have been a judge before becoming a member of the IATJ if they are no longer a judge. This issue will be discussed further with members of the Board.

13. Other topics for discussion: There was a discussion with respect to topics to be discussed at the IATJ Board meeting of October 5, 2017, as this will be one of only two opportunities we have during the year for all Board members to be present.

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