

IATJ – APRIL 20, 2010
TELEPHONE CONFERENCE CALL SUMMARY

Participants:

Chief Justice Gerald J. Rip, Tax Court of Canada
Associate Chief Justice Eugene P. Rossiter, Tax Court of Canada
Justice Patrick Boyle, Tax Court of Canada
Judge Philippe Martin, Conseil d'État, France
Judge Wim Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands

Judge Olof Olsson, The Supreme Administrative Court, Finland, international operator unable to contact.

Judge John Avery Jones, Upper Tribunal, U.K., absent with regrets.

Judge Juan Carlos Vicchi, National Tax Court, Argentina, absent with regrets.

Chief Special Trial Judge Peter Panuthos, United States Tax Court, absent with regrets.

The conference call was chaired by Associate Chief Justice Rossiter.

1. Proposed Agenda approved as reviewed.
2. Minutes of meeting of IATJ Board of Directors by conference call on February 25, 2010 approved as circulated, subject to review by Judge Wijnen.
3. Enquiries were made of the location of the Statutes which are being circulated to the founding members for their signatures. It was subsequently learned that Judge John Avery Jones had recently signed off on the Statutes and they were forwarded to Judge Olsson who will then execute them and forward them to Associate Chief Justice Rossiter for finalization.
4. IATJ 1st Assembly - Educational Session

Justice Boyle presented the draft program for the educational sessions for August 28, 2010 and same was approved. Names are to be submitted by Board members to Justice Boyle as suggestions for panel members, with Justice Boyle to finalize panel participants as soon as possible to allow for circulation of the proposed program to those who will be interested in participating in same. All directors were encouraged to contact Justice Boyle by e-mail or fax as soon as possible to put forth suggested panelists. including a guest speaker for the Dinner on August 28, 2010.

5. IATJ Activities since last meeting:
 - (a) There was a problem in having the bank account opened with the TD Bank with signing authorities for four individuals (executive officers), two of whom could not be present in person to present identification and sign a signature card.

It was suggested by the TD Bank that the local representatives of the IATJ have signing authority and upon a motion made and duly seconded unanimously, it was resolved that the President and the Secretary-Treasurer, being the Chief Justice Gerald Rip and Associate Chief Justice Eugene Rossiter of the Tax Court of Canada have signing authority with respect to the IATJ account, to be established at the TD Bank and that both signatures will be required for all transactions.

(b) Letter to invite memberships: Associate Chief Justice Rossiter advised that a letter had been forwarded to the mailing list developed which included all attendees at the OECD Paris conference in 2009 as well as any new names presented by the directors shortly after the February 25, 2010 Board of Directors meeting; a copy of the letter is attached.

(c) Associate Chief Justice Rossiter advised that there were a total of 56 presentation forms received to date broken down as follows:

Tax Court of Canada	19
Federal Court of Appeal (Canada)	6
Retired Judges (Canada)	2
The Netherlands	14
Australia	1
Denmark	1
Trinidad/Tobago	4
New South Wales/Australia	1
Morocco	1
Finland	6
Poland	1

Attached hereto is a list of the presentation forms received to date. All directors were reminded to complete their presentation forms and forward them to Associate Chief Justice Rossiter as soon as possible

(e) List of tax courts worldwide: Associate Chief Justice Rossiter confirmed he had some research conducted with respect to tax courts worldwide. Attached is a list of 27 countries with specialized tax courts, 16 countries where tax appeals are heard by administrative courts and 6 countries where specialized tax courts will be created soon.

(f) Membership cards laminated: Associate Chief Justice Rossiter confirmed that once an invoice has been paid by a member, a laminated membership card will be forwarded to them for 2010 under signature of the President of the IATJ.

6. IATJ Assembly in Rome – August 27 & 28, 2010.

(a) Associate Chief Justice Rossiter confirmed that there were efforts made to communicate with as many Tax Courts/Tribunals as possible.

Information with respect to the IATJ was being distributed through Chief Justice Rip and Associate Chief Justice Rossiter, and through contacts made by Justice Wijnen and Justice Martin, and individual efforts will continue.

- (b) A discussion took place in relation to who would make contact with Tax Courts in what countries. It was agreed that Judge Martin would make attempts to contact judges in Germany, Switzerland and Spain and the European Court of Justice while Justice Wijnen would make efforts to contact judges in India, Belgium, Italy, Hungary and Nigeria. By these minutes a request is made of John Avery Jones to make contact with judges in the U.K. to seek their membership in the IATJ and Judge Vicchi for judges in central and South American countries.

All directors should review the list of countries in which there are tax or administrative courts which deal with tax issues and advise as to which courts they could contact to solicit the support of judges for the IATJ and confirm their contacts with Associate Chief Justice Rossiter.

- (c) IFA Assistance: Associate Chief Justice Rossiter confirmed that the IFA has been contacted and that the assistance that they provide is an invitation to the opening reception of the IFA on Sunday, August 29 for any judges who might be in Rome at the time attending the IATJ conference. Also, the IATJ will be able to put information on the IFA web site with appropriate links for registration for the 1st IATJ Assembly as well as booking rooms and an announcement that we have established the IATJ.
- (d) Hotel and conference facilities: The Tax Court of Canada confirmed arrangements made with respect to reservations for 50 rooms at the conference site of the IFA as well as the use of the facilities and we were are awaiting information with respect to costs and particulars of same which will be forwarded as soon as possible.
- (e) Record keeping system: Associate Chief Justice Rossiter advised that record keeping systems were being put in place with respect to financial matters of the IATJ plus membership lists, statutes, minutes of directors meetings, invoices, et cetera.

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

7. Next meeting was confirmed to be by conference call on June 2, 2010 at 15:30 (GMT)/(9:30 a.m.).

LIST OF TAX COURTS

- 27 countries have a specialized Tax Court:
 - Albania
 - Argentina
 - Australia
 - Austria
 - Canada
 - Cyprus
 - Denmark
 - Germany
 - Guatemala
 - India
 - Indonesia
 - Ireland
 - Japan
 - South Korea
 - Malaysia
 - Namibia
 - Nepal
 - New Zealand
 - Pakistan
 - Peru
 - Philippine
 - Saudi Arabia
 - South Africa
 - Sri Lanka
 - Tanzania
 - United Kingdom
 - Zambia

- In 17 countries the tax appeals are heard by general administrative courts:
 - Brazil
 - Bulgaria
 - Finland
 - France
 - Jamaica
 - Italy
 - Kenya
 - Lithuania
 - Malta
 - Romania
 - Russia
 - Spain
 - Sweden

- Switzerland
 - Taiwan
 - Thailand
 - Ukraine
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- In 6 countries a specialized tax court should be created soon:
 - Benin
 - Chile
 - Kazakhstan
 - Maldives
 - Nigeria
 - Uganda