

IATJ – FEBRUARY 25, 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
Chief Special Trial Judge Peter Panuthos, United States Tax Court
Judge Philippe Martin, Conseil d'État, France
Judge Olof Olsson, The Supreme Administrative Court, Finland

Judge Juan Carlos Vicchi, National Tax Court, Argentina, absent with regrets.
Judge John Avery Jones, Upper Tribunal, U.K., unable to reach by telephone.

The conference call was chaired by Chief Justice Gerald J. Rip.

1. Proposed Agenda approved as circulated.
2. Proposed IATJ 1st Assembly, Rome, August 27-28, 2010
 - (a) Assembly:
 - It was agreed that the 1st Assembly of the IATJ be held on August 27 and 28, 2010 in Rome at facilities to be arranged.
 - (b) Program:
 - Justice Patrick Boyle suggested a one day program comprised of two education tax type sessions. His suggestion was to schedule a 1 to 1.5 hour a.m. session involving a *Tour de Table: Domestic Procedural Outlines* and a p.m. session regarding *Significant Recent Developments in International Tax Law*. Full particulars of the suggestions put forward are set out in the attached draft agenda.
 - Judge Philippe Martin advised that he may not be available on August 28 as he may be committed to participate in another IFA panel. He also suggested that in addition to a panel, some time should perhaps be set aside for general discussion with respect to the IATJ organization. Judge Olof Olsson also agreed that time should be set aside for general discussion regarding the Association. He also agreed that the program should have a substantial focus on procedural matters within the courts/tribunals; specialties; et cetera.
 - Judge Peter Panuthos also agreed with these suggestions. In addition, Judge Panuthos also suggested that the issue of and challenges faced by unrepresented litigants may be of interest to many.
 - Judge Patrick Boyle suggested that at the conclusion of the program, participants could be canvassed for suggestions regarding the next program to be held.

- It was agreed that Justice Patrick Boyle would act as Program Chair for the Assembly and asked J. Martin and J. Olsson for suggested names to participate in the panels.
- (c) Event Coordinator:
- Associate Chief Justice Rossiter advised of contacts he had made with the Event Coordinator for IFA. It was agreed that the assistance of the IFA Event Coordinator be sought to assist with arrangements in respect of assembly set-up, lunch, dinner and breaks. ACJ Rossiter is to make the appropriate enquiries with respect to logistical support.
- (d) Rooms:
- It was agreed that ACJ Rossiter would attempt to obtain a block of rooms (50-100) to be set aside at the same location as the IFA Conference in Rome for August 27 and 28, 2010..
- (e) IATJ Registration Fee:
- It was agreed that the IATJ Assembly registration fee would be \$250.00 U.S. per judge.
- (f) IATJ Sponsorships:
- Judge Philippe Martin indicated that the IFA would not likely provide support beyond the logistical support for the Assembly. He will contact Dr. Koegel, the Secretary General for IFA, to see what assistance they may provide. In addition, he indicated that the OECD may be willing to assist with respect to translation, if required, but are not likely to offer financial assistance.
3. Statutes:
- the IATJ Statutes were confirmed as submitted.
 - Executed signatory page of copies have been received by fax from Judge John Avery Jones and Judge Philippe Martin. Judge Olof Olsson advised that his executed copy has been forwarded by mail.
4. Officers & Directors:
- ACJ Rossiter suggested that Interim Officers be appointed, pending the Rome Assembly. Those Officers would be Chief Justice Gerald Rip, President; Judge Olof Olsson, Vice-President; Judge Philippe Martin, 2nd Vice-President; ACJ Rossiter, Secretary-Treasurer. Proposed members at large: Judge Juan Carlos Vicchi, Judge John Avery Jones, Judge Kjeld Lund-Andersen, Judge Willem Wijnen, Judge Peter Panuthos. All agreed to this slate of officers and directors.
5. IATJ Annual Fee:

- Clarification was sought respecting membership fees and voting rights. It was approved that the membership fee per Court would be \$2,000 U.S. per annum and a membership fee of \$100 U.S. per Judge. It was confirmed that should a Court have more than twenty judges who are members of the Association, the maximum Court membership fee would be \$2,000 and the maximum votes that the Court will be entitled to will be 20 votes per Court with the Court to designate the 20 judges authorized to exercise the right to vote.
6. Nominating Committee:
- It was agreed that a Nominating Committee for Officers and Directors should be appointed for the Assembly. Suggestions with respect to same should be e-mailed to ACJ Rossiter during the week of March 8, 2010. It was agreed that two of the present interim Officers should be on the Nominating Committee, namely, ACJ Rossiter and Judge Juan Carlos Vicchi, with two additional representatives from Europe to be identified by April 30, 2010.
7. Banking:
- ACJ Rossiter proposed a standard banking resolution be approved and that a U.S. account be opened with TD Canada Trust in the name of the Association with two signatures required: any two of the President, 1st Vice-President, 2nd Vice-President or Secretary/Treasurer. All participants agreed.
8. Incidentals:
- (a) It was agreed that the Association offices would be in Amsterdam, The Netherlands. Contact is to be made with J. Willem Wijnen for the logistics. Letterhead, telephone and fax numbers will need to be arranged once a specific address is obtained.
 - (b) Presentation forms for Judges and Courts will require revision.
 - (c) Membership application approvals shall be carried out at every quarterly meeting.
9. Recordkeeping:
- Records required to be kept include general ledger; memberships – broken down by Courts/individuals; statutes; minutes of general assembly; and miscellaneous financial records.
- ACJ Rossiter will maintain all records for the time being.
10. Meeting:
- The next meeting of the officers and directors of the IATJ shall be held by telephone conference call on April 20, 2010 at 14:30 hrs (GMT).