

MINUTES OF THE MEETING OF THE
DIRECTORS OF IATJ - – FEBRUARY 17, 2011
by telephone conference call

Participants:

Philippe Martin (Conseil d'État, France), Wim Wijnen (Court of Appeal of 's-Hertogenbosch, The Netherlands), Gerald Rip (Tax Court of Canada), Eugene Rossiter (Tax Court of Canada), Friederike Grube (Bundesfinanzhof, Germany), Joao Francisco Bianco (Administrative Council of Fiscal Appeals, Brazil), Peter Panuthos (U.S. Tax Court), John Avery-Jones (Upper Tribunal, U.K.).

Absent with regrets:

Richard Edmonds (Federal Court of Australia), P.V. Reddi (Authority for Advance Rulings, India), Olof Olsson (The Supreme Administrative Court, Finland), Dagmara Dominik (Supreme Administrative Court, Poland), Kjeld Lund-Andersen (Landsskatteretten Retsformand, Denmark), Virgilijus Valancius (Supreme Administrative Court of Lithuania).

1. The proposed agenda as reviewed by ACJ Rossiter was approved.
2. Minutes of the Board meetings of December 2, 2011 were approved as circulated without amendment.
3. Financial: ACJ Rossiter reported that the financial status of the IATJ is pretty well static as of October 31, 2010 save and except for some additional recent payments for the 2011 IATJ memberships.

Chief Justice Rip confirmed that a letter had gone out to all members on Tuesday last, both individuals and Courts, with the particulars for membership fees at a rate of \$100 U.S. per judge or \$2,000 per Court for Courts that have more than twenty members. ACJ Rossiter confirmed that we have the ability to accept payment by way of Visa and Mastercard which has already been used and we expect to be able to receive payments much easier than we have in the past.

4. Letterhead and Professional Cards: Letterhead and Professional Cards have been ordered. Although not yet received, they should be shortly and will be circulated on receipt.
5. Website: ACJ Rossiter reviewed the home page for the website and how it is to be structured. He advised that our materials for the website are in the process of being loaded on to the website and that the website will be tested over the next several weeks to be up and operational by March 31, 2011.

Associate Chief Justice Rossiter solicited judges to provide summaries of recent case law so that it can be added to the website on a regular basis with such summaries to be forwarded directly to Mary MacMillan. There is also additional information to come from Judge Wijnen with respect to the IBFD summaries which also can be loaded on the website.

6. IBFD: Judge Wijnen explained that the IBFD has a database of 3,500 cases, 7,500 texts and 2,500 summaries in English. He explained that once the protocol between the IBFD and the IATJ is in place then all members of the IATJ would have access to the database by password.

ACJ Rossiter advised that he had reviewed the protocol and that it was satisfactory. There was no further discussion. There was a motion, duly carried and seconded that the signing officers of the IATJ execute the protocol between the IBFD and the IATJ as presented by Judge Wijnen. Judge Wijnen advised that once the protocol has been executed then the IATJ would provide to the IBFD a list of the IATJ members with e-mail addresses and the IBFD would then contact the membership directly with the individual judges' passwords so that they can obtain access to the database of the IBFD.

7. IATJ approval under Dutch law: By-laws for the Board of IATJ as prepared in draft form by Baker & McKenzie as well as information from Judge Wijnen in relation to suggestions by counsel for amendments to the By-laws for the purpose of protection under Dutch law for the directors of the IATJ were circulated to all Board members.

ACJ Rossiter advised that he reviewed the suggested By-laws provided by Baker & McKenzie and had no problems with their suggestions save and except the suggestion that there cannot be a limitation with respect to voting rights of members of the IATJ. It was suggested that the way this issue could be addressed would be to have two classes of membership, one of individual membership and secondly, a court membership which would be limited to courts that have more than twenty judges and the court would be limited to twenty votes per court. It was agreed that ACJ Rossiter would review the by-laws as proposed by Baker & McKenzie, discuss further with Judge Wijnen, have the revised version presented to the Board at the next meeting of the IATJ, have it approved by the Board and on a go-forward basis look to have any amendments approved by the 2nd Assembly of the IATJ in Paris in September, 2011.

8. Newsletters: ACJ Rossiter advised that the most recent newsletter addressed "Hybrid Entities: The Problems of Non-Traditional Commercial Vehicles" should be circulated in the next week or so. He sought assistance from Board members with respect to new topics as well as prospective offers so that the Tax Court of Canada could likely do one more newsletter but is looking for a commitment from the Board members who might do a three or four page

newsletter in September, 2011 and December, 2011 and is waiting for suggested topics as well as volunteers.

9. Contact by Board members: It was discussed with Board members the individual efforts be made to expand membership in the IATJ. Judge Avery Jones is to make efforts to determine whether or not there could be any potential membership from Ireland. Judge Wijnen advised that he would pursue opportunities in Nigeria, Belgium, The Netherlands and Italy. Judge Philippe Martin said he has had no success in Spain. Judge Bianco is pursuing members in Brazil and other South American countries but feels he needs to have the website operational before he can proceed. Judge Panuthos is also going to follow up with the United States. Judge Grube is going to follow up with additional judges in Germany, Austria, possibly Russia and Japan. ACJ Rossiter is going to follow up with countries in the eastern and pacific rim, more particularly in Australia, New Zealand, China and Indonesia.

10. 2nd Assembly - Paris: The 2nd IATJ Assembly shall take place in Paris, France on September 9 and 10, 2011. The proposed schedule for the Assembly shall be as follows:

- 9:00 a.m. to 12 noon, September 9, 2011 – registration
- 1:00 p.m. to 4:30 p.m., September 9, 2011 – IATJ Business Meeting and substantive issues
- 5:30 p.m. to 7:30 p.m., September 9, 2011 - reception
- 9:00 a.m. to 12 noon, September 10, 2011 – substantive issues
- 12 noon to 1:30 p.m., September 10, 2011 – lunch
- 1:30 p.m. – 4:30 p.m., September 10, 2011 – substantive issues
- 6:30 p.m. – 7:30 p.m., September 10, 2011 – cocktail reception
- 7:30 p.m., September 10, 2011 – dinner reception

Judge Philippe Martin is going to canvas a variety of hotels that may be able to facilitate us for the event and will provide the list to ACJ Rossiter to follow up with respect to pricing and making a recommendation to the Board for choices.

Proposed sponsors: There was a discussion with respect to having a proposed sponsor for all or part of the IATJ 2nd Assembly.

IBFD Contribution: ACJ Rossiter also confirmed that the 5,000 Euro received by the IBFD last year was a one-off donation to assist in the start-up costs of the IATJ.

OECD and IFA: ACJ Rossiter advised that he had been in contact with the OECD with a view to obtaining the use of their facilities for the IATJ 2nd Assembly, but the costs associated with such a facility were prohibitive and as a result the decision was taken to obtain our own facilities at a local hotel. He also advised that he had been in contact with the IFA for the purpose of obtaining

their support, but their support was mainly being channeled through the IFA French section which is putting on the IFA conference in Paris.

Program: ACJ Rossiter confirmed that Justice Patrick Boyle of the Tax Court of Canada was in contact with his Co-Chair in France. Judge Philippe Martin advised that the Co-Chair is no longer with the Court but is in private practice. He is looking for someone to take his place, meanwhile, Justice Boyle will be putting together the program as best he can.

Registration Fee: The registration fee will be \$250.00 U.S. for the conference and it will be due and payable when registration closes July 31, 2011.

17. There being no further business, the meeting was adjourned. The next meeting will take place March 28, 2011 at 9:30 a.m.