

MINUTES OF THE MEETING OF THE
DIRECTORS OF IATJ – JUNE 9, 2011
by telephone conference call
9:30 a.m. (Ottawa time)

Participants:

Philippe Martin (Conseil d'État, France), Gerald Rip (Tax Court of Canada), Eugene Rossiter (Tax Court of Canada), Wim Wijnen (Court of Appeal of 's-Hertogenbosch, The Netherlands), Friederike Grube (Bundesfinanzhof, Germany), Justice Patrick Boyle (Tax Court of Canada), by invitation.

Absent with regrets:

Richard Edmonds (Federal Court of Australia), P.V. Reddi (Authority for Advance Rulings, India), Dagmara Dominik (Supreme Administrative Court, Poland), Kjeld Lund-Andersen (Landsskatteretten Retsformand, Denmark), Peter Panuthos (U.S. Tax Court), Virgilijus Valancius (Supreme Administrative Court of Lithuania), John Avery-Jones (Upper Tribunal, U.K.), Joao Francisco Bianco (Administrative Council of Fiscal Appeals, Brazil), Olof Olsson (The Supreme Administrative Court, Finland),.

1. The proposed agenda as reviewed by ACJ Rossiter was approved.
2. Minutes: Minutes of the Board meetings of April 26, 2011 were approved as circulated without amendment.

3. Financial:

(a) General: ACJ Rossiter reported that the financial status of the IATJ were pretty well static since October 31, 2010 as reported in the April 26, 2011 meeting. Since the most recent report there has been a total of \$4,800 received in individual memberships for 2011 as well as \$4,000 for two Court memberships, that is Canada and Norway. There are 41 membership accounts outstanding for 2011. There have been no significant expenditures at all to date with respect to the fiscal year with the Tax Court of Canada looking after all mailing and publication costs.

(b) 2nd Assembly: With respect to the IATJ budget for the 2nd Assembly we have budgeted for 75 attendees. As of now, 12 have registered. ACJ Rossiter confirmed that there must be a commitment from all Board members as to whether or not they are going to attend and if they are, to register as soon as possible and to encourage other members of the IATJ to attend as well as other people who are not members, to join the Association and to also attend. ACJ

Rossiter also confirmed that there was sponsorship provided by the IBFD of \$5,000; the reception on September 9, 2011 is to be paid for by the French Court. Justice Philippe Martin also had announced that the IFA French Division is willing to pay 50 percent of the total cost of the closing dinner, the total cost of the dinner is estimated at 8,533.34 Euro. An advance 2nd Assembly costs has been paid.

4. Website: ACJ Rossiter explained that the website is operational and that we are adding materials to the website as and when they became available. The website has on it all of the materials with respect to the 2nd Assembly. Justice Wyman Webb of the Tax Court of Canada has been appointed as the Justice who will receive materials for the website from around the world which he will analyze and make a determination as to whether they should be placed on the website. Upon direction of Justice Webb, we will take appropriate steps to ensure that this information is placed on the website as soon as possible. ACJ Rossiter invited all members of the IATJ to provide information for the website as often as possible to keep the website current.

5. Newsletter: ACJ Rossiter advised that former Chief Justice Donald Bowman of the Tax Court of Canada is to prepare an article for the next edition of the newsletter which will be circulated in July or August, 2011 dealing with settlement of tax litigation and the different models which are available.

6. IATJ Contacts: ACJ Rossiter indicated that e-mails have been forwarded as well as correspondence to all members of the IATJ as well as prospective members giving updated reports and keeping them apprised with respect to the activities of the IATJ. Correspondence and e-mails have also gone out to members reminding them of their invoice owing for the 2011 year. Information packages have gone out to all Board members with respect to soliciting of members into the IATJ as well as information with respect to the 2nd Assembly. This will be followed up by an additional mail-out in the next two weeks.

ACJ Rossiter confirmed that the IATJ contacts have resulted in memberships of the IATJ from the following countries: Canada, the United States, Brazil, Denmark, Finland, the Netherlands, Norway, Belgium, Austria, Germany, United Kingdom, France, Australia, Poland, India, Switzerland, Mexico, Israel, Trinidad & Tobago, Morocco, Lithuania, Hungary, Australia, Argentina, Italy, Nigeria and Estonia. He confirmed that the efforts must be made to increase memberships from the Asian countries, the Pacific Rim in particular, as well as countries in the Middle East and Africa, if possible. He suggested that everyone needs to keep pushing the membership and to spread the word of the IATJ to get people involved in the association.

7. IATJ 2011 2nd Assembly – September 9 and 10, 2011

a. The proposed agenda was reviewed in detail by Justice Patrick Boyle of the Tax Court of Canada with a new revised agenda to be circulated shortly. Justice Boyle confirmed that he needed some additional speakers.

In terms of the program for the Tour de Table, we are going to try to identify some lead countries in both civil law and common law which can lead to discussion and hopefully everyone will participate as much as possible. A representative from each country would be picked once attendees are confirmed by July 31, 2011 and asked to make a presentation on their particular country with respect to their comparative legal system.

In terms of the balance of the program, there was a general consensus that a couple of speakers on each particular topic would suffice and then everybody else could join in on the various issues, whether mediation, settlement, or whatever the case may be. We are going to look for another panelist to sit on the panel involving appeals/tax decisions as well as someone to speak to the issue of costs, maybe Judge Peter Panuthos from the United States.

We are looking for a speaker to speak on the issue of transfer pricing cases possibly, Justice Brent Paris of the Tax Court of Canada; this is to be followed up on later.

In terms of the budget, there have only been 12 registrants to date and this has already been addressed at the meeting. Judge Philippe Martin discussed inviting representatives of the IFA France; IFA International as well as the IBFD to the closing dinner from a protocol point of view and it was agreed that Philippe Martin is to extend the invitation accordingly.

ACJ Rossiter reviewed what information packets will be available to those who are attending the IATJ 2nd Assembly.

There being no further business before the Board, the meeting was adjourned and it was confirmed that the next conference call will be held some time in late July, 2011.