

MINUTES OF THE MEETING OF THE  
DIRECTORS OF IATJ - – MARCH 28, 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), Olof Olsson (The Supreme Administrative Court, Finland).

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), Virgilijus Valancius (Supreme Administrative Court of Lithuania), John Avery-Jones (Upper Tribunal, U.K.).

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1. The proposed agenda as reviewed by ACJ Rossiter was approved.
2. Minutes of the Board meetings of February 17, 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 2011 there have been 40 single memberships of the IATJ paid to date and we are awaiting for court memberships from Norway as well as the Tax Court of Canada, which would bring the total paid up of approximately 80 members for the 2011 year, leaving a balance of approximately 20 members still outstanding.

ACJ Rossiter explained that the membership fees have been processed individually and court, and we have been successful in processing payments by Visa and Mastercard.

ACJ Rossiter explained that there was a problem raised by Courts Administration Service, the administrative organization that administers the Tax Court of Canada and who established the Tax Court website. CAS is concerned with someone possibly hacking into the website and obtaining confidential financial information from those judges who provide their Visa or Mastercard number. It was agreed by the IATJ that the IATJ would provide a release to the CAS, in standard form, releasing CAS from any and all actions, claims, causes of action

of every nature and kind which may arise against CAS by virtue of their establishment, development or setting up of the IATJ website.

ACJ Rossiter reviewed the budget for the IATJ as of March 28, 2011 providing item by item explanation.

4. Letterhead and professional cards: ACJ Rossiter that letterhead is being distributed to everyone on the board along with professional cards and he hopes everyone will have the opportunity to use same for the purpose of soliciting membership in the IATJ.

5. Website: ACJ Rossiter confirmed that:

- (a) the IATJ website would be operational by April 1, 2011 at 12:01 a.m.;
- (b) that there will be an e-mail announcement to the membership list of the IATJ with respect to the operation of the IATJ website and website particulars;
- (c) there will be a follow-up mail-out by hard copy announcing the website establishment and operation;
- (d) there was some discussion and requests that members provide as much information as possible on a regularly updated basis to be put on the website, and in particular, significant cases with headnotes which would be helpful in keeping the IATJ website fresh.

6. IBFD database: The protocol was confirmed between the IATJ and the IBFD and executed and that members of the IATJ have access to the IBFD database. It was also confirmed that the IBFD database is only available to and limited to those who are members of the IATJ and not to be used by others associated with the IATJ such as students or libraries.

7. IATJ approval for Dutch law: ACJ Rossiter confirmed that he had done a revision of the statutes for the purpose of approval under Dutch law and forwarded same to Judge Wijnen. Judge Wijnen has confirmed that he has reviewed and finalized a version of the IATJ statute under Dutch law and that he will provide this to the Secretary General of the IATJ who will circulate same to the Board and which will be approved at the next Board meeting. It will eventually be presented for approval at the business meeting portion of the 2<sup>nd</sup> Assembly of the IATJ.

8. ACJ Rossiter confirmed that he had an agreement from Judge Wijnen, Pramod Kumar of the India Tax Tribunal as well as from former Chief Justice Donald Bowman of the Tax Court of Canada, each agreeing to do an article for a newsletter. The only issue was to ensure that the topics were of an international nature and not simply as a reference to the Canadian experience and as a result, suggestions for topics would be provided to the Secretary General.

9. Contacts with other countries. Judge Peter Panuthos advised that he was going to put a push on for other memberships from U.S. Tax Court judges once he returned to the United States. Judge Wim Wijnen advised that he had made contact with Italian judges as well as Belgian judges and he is going to follow up. Judge Friederike Grube advised that she had approached the judges in Russia but has had no response to date. Judge Olof Olsson has made contact with Sweden and was going to follow up with Iceland. Judge Bianco has made contact with Chile and as well will follow up with contact with Columbia.

Associate Chief Justice Rossiter had indicated that he had contact with Indonesian judges who had a visit with the Tax Court of Canada approximately six months ago. He also indicated that he had discussed this matter with the Judge Anthony Gafoor from Trinidad & Tobago who is following up with his contacts in Barbados. He also mentioned that he had discussions with a judge from Estonia as well as additional judges from Australia and was following up with additional contacts in India as well as Russia.

10. The IATJ is to distribute to all IATJ board members materials in electronic version that might be circulated in soliciting membership by the members.

11. 2011 2<sup>nd</sup> Assembly – September 9 and 10, 2011

- (a) It was confirmed that the dates for the 2<sup>nd</sup> Assembly are September 9 and 10, 2011.
- (b) It was also confirmed that the location would be Paris, France.
- (c) It was confirmed that the members felt it was reasonable to expect seventy-five attendees;
- (d) It was confirmed that the registration fee will be \$250 U.S. and the deadline for registration is July 31, 2011;
- (e) It was confirmed that the only sponsor which we would accept for this particular congress would be the 5,000 Euro committed by the IBFD.
- (f) In terms of the program, a draft program as provided by Justice Boyle was circulated and discussed in detail. The summary of the items discussed are attached to the memorandum from the Secretary General to Justice Boyle, a copy of which is attached.
- (g) It was agreed that after a presentation by Judge Philippe Martin with respect to the facilities available in Paris, that Judge Martin and ACJ Rossiter would continue negotiations with Hilton and try to come to a mutually satisfactory arrangement for the 1.5 day conference at the Hilton Arc de Triomphe in Paris and, failing that, see if we could use the facilities of Judge Martin's Court for Friday, September 9 and continue the conference for one day at the Hilton Arc de Triomphe. Judge Martin and ACJ Rossiter will provide a further report to the Board members prior to the next meeting.

12. There being no further business before the Board, the meeting was adjourned and it was confirmed that the next conference call will be April 26, 2011 at 9:30 a.m. (Ottawa time)