

IATJ
MINUTES OF MEETING OF EXECUTIVE COMMITTEE
December 10, 2012 BY CONFERENCE
CALL – 8:30 a.m. (Canada/U.S.)
14:30 France, Netherlands, Germany, Belgium

Participants:

Eugene Rossiter (Canada), Friederike Grube (Germany), Philippe Martin (France), Wim Wijnen (The Netherlands).

Regrets:

Bernard Peeters (Belgium)

1. Agenda:

The proposed agenda, as circulated, was approved.

2. The reports circulated as a result of recent IATJ 3rd Assembly were approved including:

- a) Minutes of Meeting of Executive Committee and Board of Directors of September 28, 2012;
- b) President's report of October 18, 2012;
- c) Minutes of Meeting of Directors of IATJ of October 17, 2012;
- d) Minutes of Business Meeting of October 18, 2012;
- e) Minutes of Meeting of Directors of IATJ of October 20, 2012;

3. Financial Status:

The Financial Status as at October 31, 2012 was discussed and approved as circulated.

4. Website:

- a) An update with respect to all materials from the 3rd Assembly are to be placed on the website on or before January 15, 2012 including all presentations.

- b) For the jurisprudence summary to be provided by a judge in each jurisdiction which is a member of the IATJ, a template is to be circulated as provided by Wim Wijnen. The template will be amended to remove reference to editor's note and replaced by the words "scope of decision".
- c) The areas to be covered in the jurisdiction summaries are as follows:
 - international tax treaties;
 - European freedoms of movement;
 - Landmark VAT cases.

5. Newsletter:

It was decided that a Christmas newsletter would be circulated using the speech from the presenter at the recent closing dinner of the 3rd Assembly.

6. Logo:

Judge Wim Wijnen is to follow up with Baker & MacKenzie for the purpose of going a trademark on the IATJ logo.

7. San Paolo, Brazil:

There was to be follow up with Judge Bianco of Brazil with respect to the Brazil conference. During the conference call an e-mail was received from Judge Bianco with an update with respect to same. Attached hereto is the e-mail information from Judge Bianco.

8. Budget 2013:

The Chairperson advised that he would have a draft budget for January 15, 2013 for the 2013 fiscal year. He pointed out the revenue would likely be dropping by approximately \$1,500 to \$2,000 because the Norwegian judges would likely join individually as opposed to their present court membership.

The Chairperson advised that there were representations for appointment of a director from the Pacific Rim which was authorized at the 3rd Assembly to be made by the directors. It was suggested that Judge Tony Pagone of

Australia would be the nominee and this will be presented to the next meeting of the directors.

8. Conference call dates for Executive and Directors' Meetings:

The conference call dates are to be circulated.

9. 4th Assembly Report:

Judge Wim Wijnen advised of the following:

- a) The IBFD conference site will be available for Friday and Saturday, August 30 and 31, 2013 for the 4th Assembly;
- b) There is a possibility of some funds being available from the Council of the Netherlands Tax Judiciary;
- c) There is also a possibility of welcoming remarks by local judiciary;
- d) Judge Wim Wijnen expressed some concern about the costs of the hotels because of a major medical conference which is being held at the same time.

There being no further business, the meeting was adjourned. The next meeting will be held by conference call on January 14, 2013.