

IATJ  
MINUTES OF MEETING OF THE EXECUTIVE  
December 9, 2013 BY CONFERENCE  
CALL – 8:30 a.m. (Canada/U.S.)

Participants:

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

Absent with regrets:

Bernard Peeters (Belgium).

1. Agenda:

The proposed agenda was approved, as circulated.

2. 4<sup>th</sup> Assembly Report: Judge Wim Wijnen referred to his memorandum of November 12, 2013 which was a comprehensive, detailed report of the 4<sup>th</sup> Assembly. He noted the following:
- a. The IBFD contribution should be designated as a 4,000 Euro contribution;
  - b. Dinner attendees totalled 56;
  - c. There is an issue with respect to non-attendees when reservations are made for the closing dinner, but some fail to show. There were a total of seven and adjustments will have to be made in the financials;
  - d. Report of the 4<sup>th</sup> Assembly should go on the website as soon as possible; and
  - e. The financial report will be kept on file.

ACJ Rossiter thanked Judge Wijnen for his absolutely outstanding efforts in the organization, planning and development and successful completion of the 4<sup>th</sup> Assembly. It was quite obvious to the executive members that it could not have been nearly as successful as it was without the efforts of Judge Wim Wijnen.

3. Budget: The budget for the year ending December 31, 2013 (as of December 4, 2013) was reviewed with the appropriate adjustments to be made to reflect the report of Judge Wijnen from the 4<sup>th</sup> Assembly. A budget (actual) to December 31, 2013 is to be completed and circulated as soon as possible.
4. Financial Status: The financial status as of October 31, 2013 was reviewed and accepted.
5. Membership: There was a brief discussion with respect to membership:
  - a. ACJ Rossiter indicated he had discussions with Judge Tony Pagone of Australia with respect to recruitment of additional members from Australia as well as approaching members of the New Zealand Supreme Court. ACJ Rossiter confirmed that approaches had already been made but that he had no responses to date.
  - b. Judge Wim Wijnen advised that he had made some contacts in Indonesia with respect to possible prospective memberships.
  - c. Judge Philippe Martin advised that he has made contact while in San Paolo, Brazil with members of the Brazilian Tax Court, the Administrative Court, and we expect to have some members join the IATJ from the Brazil Tax Court.
  - d. Judge Wim Wijnen further advised that the judges from Italy were not really interested in joining because of the language barrier.
6. 5<sup>th</sup> Assembly: There was a discussion with respect to a program committee for the 5<sup>th</sup> Assembly. It was concluded that the committee will be made up of Judge Peter Panuthos, Judge Wim Wijnen, Judge Friederike Grube and a Judge of the Tax Court of Canada who is to be appointed in the next couple of weeks.

ACJ Rossiter reviewed in detail the discussions he has had with Judge Peter Panuthos as to logistics, et cetera for the 5<sup>th</sup> Assembly which is to be followed up in the early New Year.

7. Executive and Board of Director Meetings: Executive and Board of Directors meetings will be scheduled as follows:
  - January 20, 2014 (8:30 am Ottawa time) – Board Meeting
  - February 24, 2014 (8:30 am Ottawa time) – Executive Meeting
  - April 14, 2014 (8:30 am Ottawa time) – Board Meeting
  - May 12, 2014 (8:30 am Ottawa time) – Executive Meeting
  - June 23, 2014 (8:30 am Ottawa time) – Board Meeting

There being no further business, the meeting was duly adjourned.