

IATJ
MINUTES OF EXECUTIVE COMMITTEE MEETING
FEBRUARY 29, 2012 BY CONFERENCE
CALL – 9:00 a.m. (Canada/U.S.)
14:00 GMT (U.K.);
15:00 France, Netherlands, Germany, Belgium

Participants:

Eugene Rossiter (Tax Court of Canada), Philippe Martin (Conseil d'État, France), Wim Wijnen (Court of Appeal of 's-Hertogenbosch, The Netherlands), and Friederike Grube (Bundesfinanzhof, Germany) and Bernard Peeters (Court of Appeal in Antwerp, Belgium).

1. ACJ Rossiter suggested that we proceed with the agenda for the last committee meeting, which was agreed to.

2. Minutes:

Minutes of the Executive Committee meeting of February 6, 2012 were approved as circulated.

3. Financial:

(a) The financial status as of December 31, 2011 – ACJ Rossiter explained that there has not really been any change in the financial status since December 31, 2011. Also, invoices for memberships for the IATJ for 2012 have been issued and payments have been coming in on a gradual basis. A more detailed report will be provided once an updated bank statement is received. The general consensus was that the IATJ was in good financial state with sufficient monies to allow them to operate on a go forward basis.

(b) Associate Chief Justice Rossiter reviewed the budget for the IATJ for the year ending December 31, 2012 as of February 15, 2012. He pointed out the following: it is estimated that there will be approximately 60 judicial memberships plus two court memberships (Norway and the Tax

Court of Canada). It is estimated that there will be 65 attendees at the 3rd Assembly of the IATJ. Recognition was given to sponsorships for the German Judges' Association as well as recognition for the German Department of Justice reception on October 18, 2012, the figures for which have yet to be calculated. It is to be noted that the donation of the reception by the German Department of Justice, will be offset by an equivalent expenditure so it is basically an in and out item.

(c) Expenses: In terms of the expenses, the quarterly newsletter, letterhead, professional cards and miscellaneous were expended items which sometimes involve payments but other times are simply absorbed by the Tax Court of Canada in the administration of the IATJ.

(d) In terms of the 3rd Assembly in Munich, ACJ Rossiter reviewed the various expenses and all agreed that they were reasonable. ACJ Rossiter pointed out that as time progresses these figures will harden up and the budget will be updated from time to time.

4. 3rd Assembly – Munich:

The balance of the conversations related to the 3rd Assembly program to try to determine:

- (a) specifically the number of topics the IATJ would present during the 3rd Assembly in order to make the program attractive to attendees, but also to encourage participation of the attendees; and
- (b) the time to be allotted to each particular aspect of the program.

After much discussion, it was suggested that the five topics initially suggested would still go forward although we would try to narrow down particular aspects of the topics and put them into the following timelines:

October 18, 2012 1st substantive session:

Interpretation of Tax Treaties – General Principles and New Legislation
Time allotted: 2.25 hours

October 18, 2012 2nd substantive session:

GAAR and Judicial Anti-Avoidance (EU Anti-abuse principles v. Other European country principles with a comparison with Asian and North American countries)

Time allotted: 3 hours

October 19, 2012 1st substantive session

Judicial Independence

Time allotted: 2.25 hours

October 19, 2012 2nd substantive session

Permanent establishment

Time allotted: 2.50 hours

October 19, 2012 3rd substantive session

VAT

Time allotted: 1.5 hours

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