

MINUTES OF THE MEETING OF THE
EXECUTIVE OF IATJ – May 12, 2014
8:30 am (Ottawa time) BY TELEPHONE CONFERENCE CALL

In attendance:

Associate Chief Justice Eugene P. Rossiter, Tax Court of Canada;
M. Philippe Martin, Conseil d'État, France;
Friederike Grube, Richter in am Bundesfinanzhof, Germany;
Judge Willem F.G.Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands;
Judge Peter Panuthos, U.S. Tax Court

Regrets:

Judge Bernard Peeters, Belgium,

1. Agenda:

The agenda proposed was approved as circulated.

2. Minutes of Meetings:

The Minutes of the meeting of the Board of Directors of April 14, 2014 were approved as circulated.

3. Financial Report:

The financial report for the budget year ending December 31, 2014, as of February 19, 2014 was reviewed by ACJ Rossiter in detail and was approved. Also, the financial status as of March 31, 2014 was presented by ACJ Rossiter and approved.

4. IATJ 5th Assembly Update:

Judge Peter Panuthos of the U.S. Tax Court advised of the following:

1. The program is 100% set with the panelists being 99% filled. There is a protocol going out to panel chairs as well as the panelists in the next week of so setting out the particulars with respect to the presentations, the timelines, et cetera for the

presentations of the panels. The panel chairs will be contacting the panelists in order to plan the presentations.

2. The logistics for the Friday night dinner at the U.S. Tax Court are all set. The only issue is the guest speaker and Judge Panuthos said that they will continue to look for a guest speaker and would try to get someone who wasn't going to deal with a particularly heavy topic, but is simply a good presenter.
3. ACJ Rossiter advised that the reception is planned for the Thursday night at the Canadian Embassy. A quote has been obtained from Haute Catering by Ridgewells with respect to the reception. The quote is approximately \$2,300 and this was approved.
4. The extra-curricular program. Judge Panuthos said that a White House tour could not be arranged for there would be a half day bus tour in the morning on Saturday and that would leave the Saturday afternoon open for tours of the local sites.
5. One issue came up and that is Judge Panuthos advised that the American Law Institute Tax Litigation and Controversy Conference is being held at the same time and the question was whether we want to invite any attendees from that event to the reception put on at the Canadian Embassy. After a brief discussion, there were some logistical problems – what size the reception would be and possibly the extra costs; and whether we would be inter-mingling the judges with the bar. It was generally considered that we would not.

5. Website:

A brief update was given on the website advising that in the next week there will be more particulars on the website with respect to the Assembly.

6. Membership:

Membership particulars were reviewed. There are presently 60 individual and 1 court membership billed. There are 46 individual and one court membership paid, for a total of \$6,600. There have been five new members: one from India, Indonesia, the Netherlands, Turkey and the United States. There are prospects in Switzerland and Hong Kong. Judge Wijnen advised that he was recently in Portugal but was unable to connect

with judges of the Portuguese Court which deals with tax, but he is going to follow up again. He advised that the problem in Portugal, Italy and Kazakhstan was that the language was an impediment. It appears that the French language might be spoken in Italy but the English language would not be as prevalent in these three jurisdictions.

7. Reports on Tax Treaty Jurisprudence:

ACJ Rossiter advised that there was a problem in getting everyone to complete their tax treaty jurisprudence and jurisdictions but he is going to follow up with an e-mail to those who were supposed to prepare the documents in question. Judge Wijnen said he would look after the Netherlands.

8. E-mail:

An e-mail is to go out to the IATJ mailing list with respect to registration for the 5th Assembly in Washington, the particulars of which are on the website.

9. A next meeting of the Board of Directors was scheduled for June 23, 2014 at 8:30 a.m.

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