

IATJ
MINUTES OF MEETING OF THE BOARD OF DIRECTORS
February 26, 2019 at 8:30 a.m.
By Teleconference

Participants:

Chief Justice Rossiter
Judge Wim Wijnen
Judge Friederike Grube
Judge Dagmara Dominik Oginska
Judge Peter Panuthos
Judge Manuel Luciano Hallivis Pelayo
Judge Vesa-Pekka Nuotio
Judge Vineet Kothari
Judge Eui Young

Absent with regrets:

Judge Philippe Martin
Judge Michael Beusch
Judge Jennifer Davies
Judge Péter Darák
Judge Malcolm Gammie
Judge Fabio Prieto
President Massimo Scuffi

1. Agenda:

The draft agenda was approved as circulated.

2. Minutes:

Minutes of the Board of Directors meeting of September 30, 2018 were approved as circulated.

3. Financial Report:

a) Financial statements year ending December 31, 2018

The President gave a comprehensive and detailed review of the budget and financial statements for the year ending December 31, 2018 pointing out it was a successful year in terms of positive cash flow. The President reviewed each revenue item and expense item and explained same fully.

b) Financial status as of December 31, 2018

The President reviewed the financial status as of December 31, 2018 reviewing the particular bank accounts in US dollars, the deposits and disbursements with respect to same, as well as the balances as of the year end.

c) Budget 2019

The President reviewed and gave a comprehensive review of the budget for the year ending December 31, 2019 providing particular information with respect to the revenues and individual expenses. He gave a comprehensive explanation with respect to the registration fee for the 10th Assembly, as well as the cost for the closing dinner and some other items with respect to revenues, pointing out that it was anticipated we would have 70 attendees at the 10th Assembly which would be the largest Assembly of the IATJ. He reviewed in detail each particular expense item and the expenditures which are fixed for the 10th Assembly.

There were no questions with respect to the financial aspect.

4. 10th Assembly Update:

Program Committee Report:

- (a) Judge Wim Wijnen provided a detailed program committee report. He explained that the program is made up of five (5) separate presentations. He explained the panelists have been chosen, as well as the chairpersons, and there was some additions to be fleshed out with respect to certain aspects of the program which will be finalized within a month.

(b) Logistics – The President review briefly once again the logistics which flowed from his report for the budget of 2019 including discussion with respect to facilities, accommodations, meals, registration fee, registration forms, transportation et cetera and a brief explanation with respect to the closing dinner, board meetings and a possible excursion.

5. 10th IATJ Anniversary Special Project:

Judge Wim Wijnen explained that the IATJ was doing a special project to celebrate its 10th anniversary at the 10th Assembly. This will be a publication which we receive contribution from ten (10) different countries, five (5) representing civil and five (5) representing common law. This publication would be available for distribution at the Assembly and would be published through the IBFD.

6. New Membership Initiatives:

The President advised the IATJ has new members from India, both Superior Courts and the Appellate Tax Tribunal, Ukraine, Finland, Hong Kong, Australia, New Zealand and most recently a new member from Argentina. He encouraged all members of the board to solicit new members from their own countries as well as other countries around the globe.

7. Website Revamp:

The President advised that the website had been revamped with a new look in the fiscal year 2018. The materials for the website are still being loaded on the website and hopefully this will be completed within the next month or so.

8. Speaking Engagements:

It was reiterated that speaking engagements for the IATJ should be approved by the Executive Committee. The President advised that at the request of the United Nations, the IATJ would be having two (2) members present at their program in Nairobi, Kenya in March 2019. Judge Philippe Martin from France and Judge Tony Pagone from Australia would be doing workshops to assist the Kenyan Tax

Tribunal in developing tax regimes. Judge Peter Panuthos advised there would be Judges from US Tax Court presenting at the Taxpayer Rights Conference in Minneapolis, Minnesota on May 22 and 23, 2019. Judge Eui Young Lee from Seoul, South Korea would also be participating in a presentation.

9. Newsletter:

The President advised that he needed information for the newsletter. Any information that could be obtained would be of assistance and would allow the IATJ to expand on the contents of the newsletters.

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