IATJ MINUTES OF MEETING OF THE EXECUTIVE March 31, 2020 at 8:30 a.m. By Teleconference

Participants:

Chief Justice Eugene Rossiter, Judge Philippe Martin, Judge Michael Beusch, Dr. Friederike Grube and Judge Wim Wijnen

- 1. The proposed agenda as attached as approved as circulated.
- 2. The minutes of the Executive Committee meeting of February 17, 2020 were approved except at the bottom of page 3 correction to be made to the minutes the issue of part-time judges' membership to the IATJ. We take only judges full or part-time or long term judges (full-time and part-time).

3. 11th Assembly:

There was a discussion with respect to the ongoing plans and preparations for the 11th Assembly and the problem the possible pandemic might intervene with holding same. There was a discussion with respect to the problem with the travel internationally; borders closed; no certainty with respect to when the borders would open and when travel would be available. The end of the pandemic was not foreseen with any accuracy and there is quite a few members over the age of 50 years old so there would be concern. Attendance was an issue due to concerns with respect to the pandemic. Also there is concerns with respect to after the end of the quarantine the work will be piling up. Therefore it was decided it was not a good idea to have the 11th Assembly in September 2020 – attendance would be down significantly. Therefore it was decided to postpone the 11th Assembly from September 2020 to September 2021.

There was also a discussion with respect to if there was an attempt to keep the Assembly going it would be more work on the host and also the program might have to be altered. Do we save it at all or lose it all – risks which ever way we go. Therefore it was decided that the

11th Assembly would be put off until September of 2021 in Budapest noting that IFA was in Berlin from August 29 to September 2, 2021.

4. Website:

There was a brief update with respect to the website.

5. Projects:

There was a discussion with respect to a possible circulation of a paper prepared by the Tax Court of Canada on digital economy taxation. There was also a discussion with respect to any research papers that might be done during the pandemic or worked on during the pandemic which might be of assistance to the IATJ.

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