

IATJ
MINUTES OF MEETING OF THE BOARD OF DIRECTORS
September 12, 2019
Magdalene College
Cambridge, UK

Participants:

Chief Justice Rossiter
Judge Philippe Martin
Judge Michael Beusch
Judge Friederike Grube
Judge Wim Wijnen
Judge Malcolm Gammie
Judge Peter Panuthos
Judge Vesa-Pekka Nuotio
Judge Dagmara Dominik Oginska
Judge Péter Darák
Judge Jennifer Davies
Judge Eui Young

Absent with regrets:

Judge Manuel Luciano Hallivis Pelayo
Judge Fabio Prieto
Judge Vineet Kothari
President Massimo Scuffi

1. The Minutes of the meeting of June 24, 2019 were approved as circulated.

2. Financial Report:

a) Financial Status:

The financial status as of July 31, 2019 was reviewed in detail. An updated report was not available because bank statements had not been received but will be followed up by September 30, 2019.

b) Budget:

The financial budget as of December 31, 2019 was reviewed in detail.

3. Program Committee:

Judge Wim Wijnen advised that a permanent program committee had been in existence since the Assembly held in Munich in 2012. This committee picks the topics, develops the agenda as well as the speakers, panels and chairpersons and gives direction to the chairperson and panelists on the presentation. He confirmed it has been well received and worked in the past and will continue so in the future.

4. Academic Research:

Judge Wim Wijnen spoke of the information available to the judiciary that could be developed into a research project. He was looking at the possibility of doing a research program on a topic of interest to members of the IATJ. He was considering the topic of managing the court inventory. It was noted that this was a topic which was discussed at the Assembly in Madrid, Spain in 2016 and the research would be readily available. He confirmed that in his view it was a doable project with a topic which was timely and of interest to all. It could be of use to the academic department of the IBFD. Judge Wim Wijnen is to chair this project and invites members of the IATJ to make contributions in the fullness of time. He will follow-up with the IBFD to see how the project will be developed in conjunction with the IBFD.

5. 10th Anniversary Commemorative Special Issue:

There was a discussion with respect to the commemorative issue on the 10th anniversary of the IATJ and the Bulletin for the International Taxation and how well it was presented and completed. The issue was to what extent a Judge can use decisions of foreign judges in considering precedents. Judge Wim Wijnen thanked all who participated especially the contribution made with the IBFD and Judge Tony Pagone who did the editing of the papers in question. He was congratulated on his effort and the success of the publication.

6. The Role of the IBFD and IATJ:

Judge Wim Wijnen noted that there was initial and ongoing contacts with the IBFD since the inception of the IATJ in 2010. It was noted that the IBFD provided continued and ongoing financial support to the efforts of the IATJ and it also provided publication of articles and research assistance with judges. There was tremendous opportunity for potential cooperation between the judges and researchers and this should be developed closer in the future. There was also a platform for the use of the IATJ facilities in international tax files and it would provide the facilitation only.

7. Membership Recruitment:

The Chairperson reported that there was an uptake with respect to new members in 2019, a list of which is attached. He confirmed that there is an obligation and an ongoing expectation of the directors of the IATJ to recruit and engage new members of the IATJ from their respective jurisdictions.

8. Location of Future Assemblies:

There was a detailed discussion with respect to possible locations of future Assemblies considering where IFA was located and they were as follows:

| Year | IFA | IATJ |
|------|-----------|-----------|
| 2020 | Cancun | Budapest |
| 2021 | Berlin | Berlin |
| 2022 | Cape Town | The Hague |
| 2023 | Lisbon | |
| 2024 | Melbourne | |
| 2025 | Stockholm | |

Locations for future Assemblies can be discussed on a year-to-year basis.

9. Interim Directorate:

The Chairperson of the IATJ gave a detailed explanation with respect to the ongoing activities of the interim directorate of the IATJ at the Tax Court of Canada. He indicated that the Tax Court of Canada will continue to be the interim directorate provided that was the wish of the IATJ as the Tax Court of Canada has the resources, wherewithal and the dedication to continue with the operational aspects of the IATJ. This was agreed to by the directors.

10. Nomination Committee Report:

2nd Vice-President, Michael Beusch, provided a tentative nominating committee report; this was confirmed and approved by the directors.

11. Other Business:

There was a brief discussion with respect to the European Tax Judges Association and the implication it may have on the IATJ. There was a brief discussion as to what if anything the IATJ would do in relation to other similar organizations. It was noted that the IATJ compared to these other organizations had more substance, profile and appeared to be better organized.

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