

MINUTES OF THE MEETING OF THE
EXECUTIVE OF IATJ – January 19, 2016
8:30 am (Ottawa time) BY TELEPHONE CONFERENCE CALL

In attendance:

Chief Justice Eugene P. Rossiter, Tax Court of Canada;
Friederike Grube, Richter in am Bundesfinanzhof, Germany;
Judge Willem F.G.Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands;
Judge Michael Beusch, Federal Administrative Court, Switzerland.

Regrets:

M. Philippe Martin, Conseil d'État, France

1. Agenda:

The agenda proposed was approved as circulated.

2. Minutes of Meetings:

The Minutes of the meeting of the Executive Committee of July 30, 2015, the Board of Directors Meetings of September 3 and 6, 2015, and the Minutes of the Business Meeting of the IATJ of September 4 and 5, 2015 were approved as circulated.

3. Financial Report:

a. Chief Justice Rossiter reviewed the financial reports for the IATJ. First of all, the report for budget for the actual year ending December 31, 2015 was reviewed in detail. It was noted that the sponsorship of the Lucerne Tourism Board of \$2,450 was actually the sponsorship for the Swiss Institute and Swiss International Tax Law and further, that the sponsorship for the Lucerne Tourism Board is yet to be received. It is expected to be received sometime in the next few weeks in the amount of approximately \$2,800. This would result in total revenue for the year of approximately \$34,600.

b. Chief Justice Rossiter reviewed the expenses in detail pointing out there was a slight excess over-budget of \$6,785.76. He noted that this was

the largest and likely the most successful Assembly that the IATJ had to date, that the facilities were excellent, the catering was excellent, the closing dinner was outstanding and the music for the reception and dinner added a particular ambiance to the closing dinner which made it the most successful to date. It was noted that rather than have a negative cash flow for the year of 5,339.19 it would be approximately \$2,539.19 once the monies come in for the sponsorship of the Lucerne Tourism Board.

c. Chief Justice Rossiter advised that he would do an amended actual financial statement for the year ending December 31, 2015 once the monies were received from the Lucerne Tourism Board.

d. The financial status as of November 30, 2015 was also discussed. It was noted that the expenses were basically the expenses which were paid in relation to the 6th Assembly. The amount paid to the Chairperson was the amount that he incurred for the Board Meetings held in Lucerne since he had paid them out of his own pocket. It was also noted that there was some excess inventory of the folios and bags which we will be able to use in the 7th Assembly. It was further noted that all bills have been paid and that there is nothing outstanding, our account showing a balance of \$67,467.20 which will increase \$70,265.25 once the monies are received for the sponsorship of the Lucerne Tourist Board.

e. The budget for the year ending December 31, 2016 was reviewed in detail by Chief Justice Rossiter. It was noted that these are estimates of the main expenses associated with the 7th Assembly and these are estimates only. The budget will be a rolling budget which will be adjust from time to time as the expenses for the 7th Assembly begin to firm up.

f. The financial report was approved as presented.

5. Memberships:

Chief Justice Rossiter advised that the invoices for the memberships for 2016 would be circulated and sent out immediately, as well as the Court memberships. He noted that our membership was the largest number we have had in recent times with the IATJ and that last year was particularly successful since we were able to have a membership from a new Court

(Sweden) as well as an uptake of new members from the Pacific Rim Countries including Australia, China and Singapore.

Judge Wim Wijnen noted that he was going to attempt to encourage membership from South Africa. He also has contact with Colombia since we are going to have the 7th Assembly in Madrid, Spain and with it being a Spanish speaking country Colombia may have interest in having some judges join the IATJ and participate in this Assembly. He is also going to pursue more memberships in Belgium.

6. IATJ 7th Assembly - Madrid:

Chief Justice Rossiter advised that he had forwarded correspondence to Judge Manuel Garzon confirming the 7th Assembly in Madrid for September 30 and October 1, 2016. He also confirmed that he had forwarded to Judge Garzon the specifications for the logistics with respect to the 7th Assembly and reviewed in detail these specifications. He confirmed that he has forwarded correspondence to Judge Garzon confirming the specific items that had to be dealt with immediately, including particulars with respect to facilities, hotel arrangements, location for lunches, menu choices, costing, opening and closing receptions and dinners. He also confirmed that he had requested sponsorships from the Spanish Courts if possible for some events. Chief Justice Rossiter suggested that once a report was received from Judge Garzon and the arrangements have been made, that a member of the Executive, in particular Judge Grube, would travel to Madrid some time in March to meet with Judge Garzon to review the facilities, the hotel locations and particulars and provide a report to the Executive Committee. The foregoing was agreed to and approved.

There was no further discussion with respect to the 7th Assembly. Judge Wim Wijnen is following up with respect to the program.

9. Newsletters:

Chief Justice Rossiter advised that he expects to have four newsletters out in the next five or six months and that he would be in contact with the authors thereof.

10. Banking:

There was a discussion with respect to the signing officer of the IATJ. It was decided that it would remain the same for the time being and if altered the signing officers would be Chief Justice Rossiter as well as a member of the IATJ who is a judge of the Tax Court of Canada.

11. Miscellaneous:

Judge Wim Wijnen advised that the 100th Anniversary publication for his Court is now on line and the hard copy will be out soon. A copy will be circulated to those who made contributions.

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