

IATJ
MINUTES OF MEETING OF THE BOARD OF DIRECTORS
February 24, 2020 at 9:00 a.m.
By Teleconference

Participants:

Chief Justice Rossiter
Judge Philippe Martin
Judge Wim Wijnen
Judge Michael Beusch
Judge Malcolm Gammie
Judge Peter Panuthos
Judge Vesa-Pekka Nuotio
Judge Eui Young Lee
Judge Manuel Luciano Hallivis Pelayo

Absent with regrets:

Judge Friederike Grube
President Péter Darák
Judge Fabio Prieto
Judge Dagmara Dominik Oginska
Judge Jennifer Davies
Judge Vineet Kothari
President Massimo Scuffi

1. The Agenda was approved as circulated.
2. Minutes of the Board of Directors meeting of December 17, 2019 was approved as circulated.
3. Financial:
 - a) Budget Actual Year Ending December 31, 2019:

The President gave a detailed review of the revenue and expenses for the year ending December 31, 2019 on an item by item basis with detailed explanations with respect to the various categories of expenditures, as well as particulars with respect to revenue items.

b) Financial Status as at December 31, 2019:

The President gave a financial status report as of December 31, 2019 with particulars with respect to balances as of July 31, 2019 as well as deposits and wire transfers since that date and disbursements, bank fees and reimbursements and the bank balances and accounts as of December 31, 2019 with a review of outstanding cheques.

c) Budget Year Ending December 31, 2020:

The President reviewed the rolling budget for the year ending December 31, 2020 including a review of the revenue items individually and which items were dependent upon some estimates with respect to attendees for the 11th Assembly, sponsorships, etc. He also reviewed in detail the projected expenses pointing out that the projected cash flow will likely be less than what was initially thought as the revenues and expenses harden up during the year. The budget will be revised semi-monthly.

There were no questions with respect to the financial status of the organization.

4. New Members 2020:

The President advised that there are two new members for the IATJ for 2020, Judge Anwar Syahdat from the Indonesia Tax Court and Judge Robert Manicke from the Oregon Tax Court. He noted that he had solicited from the Judge of the Indonesia Tax Court which has 50 members a Court membership emphasizing the benefits of a Court membership over individual members. He is waiting for a response from Judge Anwar Syahdat of the Indonesia Tax Court.

5. Attendees at the 10th Assembly:

The President advised that the list of attendees for the 10th Assembly has been circulated to all registrants, as well as all members of the IATJ. He advised that the registrants for the 11th Assembly will be cut-off as of August 15, 2020 and a list will be in the packet available for the registrants for the 11th Assembly.

6. 11th Assembly:

a) Program Update:

Judge Wim Wijnen reviewed the program update including the fact that the sessions had been decided as well as panels and chairpersons of each session and he confirmed that the final program should be available by March 31, 2020.

b) Logistics Update:

The President reviewed the logistics updates in terms of facilities, amenities, lunch breaks, reception, closing dinner, accommodations and the registration packet. He had considerable praise for the organizing committee, President Peter Darak and advised that everything seems to be very well organized to date.

7. Website Update:

The President advised that the website was still a work in progress in terms of materials being on the website and hopes that it will be finalized within the next couple of weeks including pictures from the 10th Assembly.

8. General Report:

The President advised that the general report for the 10th Assembly is almost complete and when it is completed it will be circulated to all members of the IATJ, as well as placed on the website.

9. Location of Future Assemblies:

There was a brief discussion by the President with respect to future Assemblies. It has been decided that the Assembly for 2021, the 12th Assembly will be in Berlin, the 13th Assembly will be in The Hague in 2022. The IFA in 2023 is scheduled to be in Lisbon but there may be problems in holding the IATJ's 14th Assembly in Portugal because it is important that we have a member of the IATJ from Portugal to take and organize logistical aspects of the organization of the Assembly. There was a suggestion that there are other sites in which the Assembly could take place including India. In 2024 IFA is in Melbourne, Australia and there was a suggestion that possibly the

IATJ could be in Melbourne in 2024 as well. The President invited suggestions and input from the Directors with respect to suggestions for sites for the upcoming Assemblies.

10. Singapore Digital Taxation Conference:

The President advised there was a conference scheduled in Singapore for March 31 to April 1, 2020 on digital taxation which he was invited to be a keynote speaker, as well as having a Judges panel from the IATJ also present. The conference was put off because of the coronavirus but is expected to be rescheduled. The IATJ expects to play a leading role with respect to the Judges panel.

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