

IATJ
MINUTES OF MEETING OF THE BOARD OF DIRECTORS
March 15, 2021 at 8:30 a.m.
By Teleconference

Participants:

Chief Justice Rossiter
Judge Philippe Martin
Judge Michael Beusch
Judge Wim Wijnen
Judge Peter Panuthos
Judge Vesa-Pekka Nuotio
Judge Eui Young Lee
Judge Manuel Luciano Hallivis Pelayo
President Péter Darák
Judge Fabio Prieto
Judge Vineet Kothari
President Massimo Scuffi

Absent with regrets:

Judge Friederike Grube
Judge Malcolm Gammie
Judge Dagmara Dominik Oginska
Judge Jennifer Davies

1. The agenda was approved as circulated.
2. The minutes of the meeting of the Board of Directors of October 26, 2020 were approved as circulated. The President also noted that the minutes of the Executive Committee meetings of October 19, 2020, January 15, 2021 and February 8, 2021 were also circulated for information purposes to all Board members. The President indicated that the minutes of the Executive Committee reflected the matters which were discussed and if any one wants to raise any issues they could do so under the other business portion of the agenda.

3. Financials:

The President reviewed in detail the financial situation of the IATJ. The President did a comprehensive review of the budget for the year ending December 31, 2021 explaining the variances from previous years.

The President reviewed the financial status as of December 31, 2020 and noted that both the budget for the year ending December 31, 2021 and the financial status for December 31, 2020 had been forwarded to the directors for their consideration.

4. Report on Webinars

The President invited Judge Wim Wijnen to report on the first, second and third webinars.

Judge Wijnen discussed the success with respect to the first and second webinar, the number of attendees in each and commented that he thought this was a good reflection of the involvement and interaction of members in the affairs of the IATJ.

With respect to the third webinar he advised that it would take place on Friday, April 9, 2021 and the topic is Tax Procedures in India. The panel will be made up of three India jurists with a moderator, Judge Philippe Martin from France. He discussed that there was an issue with respect to time zones and that the first and second webinars started at 10:00 a.m. Ottawa time. The third webinar is to start at 6:00 a.m. Ottawa time which is 12:00 noon Amsterdam time, 16:00 in Delhi, 20:00 in Korea and 22:00 in Sydney.

There is a fourth webinar planned on recent case law for June 25, 2021.

5. 11th Assembly:

The President advised that he had solicited support from the new President of the Curia of Hungary with respect to the 11th Assembly tentatively scheduled for Budapest in September 2021. The President

of the Curia of Hungary advised that he was very much in support of the IATJ but he would not become a member. He indicated that the Curia of Hungary would continue to support the 11th Assembly being held in Budapest but he had serious concerns with respect to the possible success of the 11th Assembly if it was continued as scheduled in the fall 2021. He expressed concern with respect to the number of attendees, whether or not people would travel internationally to attend and whether or not the Curia of Hungary would be able to organize the 11th Assembly given the pandemic and the ongoing issues with respect to same.

It was noted that the Executive Committee had concerns with respect to the ongoing pandemic; the possible issue with respect to members of the IATJ travelling internationally to attend the 11th Assembly in Budapest, Hungary and the necessity to make a decision early on in the process to either proceed or change the date for the 11th Assembly. The President advised that it was resolved by the Executive Committee that the 11th Assembly would take place in Budapest, Hungary in September 2022. The Directors were in favour of this decision.

The discussion on the 11th Assembly was then turned over to Judge Wim Wijnen for his thoughts with respect to same. Judge Wijnen advised that he thought we could have some sort of a virtual assembly or webinar which will be more than the regular webinar in the later portion of October 2021. There would be a webinar for a period of 90 minutes, a guest speaker for 30 minutes and the business meeting for 30 minutes. The topic would be Case Management by the Courts or the Relationship and Interaction by Third Parties and the Courts. There would be a presentation by a guest speaker with respect to taxpayers' rights in the courtroom. Consistent with this topic is the fact that the IBFD are celebrating its 75th Jubilee this year. The IATJ was invited to make a contribution to the IBFD 75th Jubilee Bulletin. Judge Wijnen suggested that there be a one page contribution from the member countries on taxpayers' rights in the courtroom. He noted there is approximately 35 to 40 countries in the IATJ and the contribution from each country would be limited to 1,000 words or one page. Guidelines are in the process of being developed and hopefully will be completed by April 1, 2021

which will be circulated with a delivery of the contribution to be by July 1, 2021 and to be published in the September issue of the IBFD Bulletin.

6. Membership:

The President advised that in 2020 there were four new members of the IATJ: Judge Kwai-huen Albert Wong (Hong Kong), Judge Caio Cesar Nader Quintella (Brazil), Judge Anwar Syahdat (Indonesia) and Judge Robert Manicke (United States). In 2021 there has been an additional new member, Judge Fredy José Gomes de Albuquerque (Brazil). The President noted that it is excellent to have a few new members from the Pacific Rim countries and also from Brazil who hopefully will be a leader in the IATJ in the South American area.

7. Website Repairs and Maintenance:

The President advised there is ongoing rectification and upgrading of the Assemblies' information for the website and thanked the members for their patience. It was noted that the Officers and Directors currently listed are from the 10th Assembly in Ottawa and this is to be updated immediately.

8. Executive and Board of Directors:

The President noted that the terms of office for Executive and Board of Directors had expired because the 11th Assembly was cancelled for Budapest 2020. He noted that extensions were needed and appropriate resolutions would be required at the next Assembly to rectify the situation. The President noted that the Assemblies are to be held at least once every two years according to the IATJ statutes. He suggested that the resolutions would be as follows:

- a) To retroactively approve two year extension for both the Executive Committee members as well as the Board of Directors given the fact that there was an intervening pandemic which prevented the 2020 Assembly from taking place.

- b) A resolution authorizing the business meetings to take place not only by conference call or video conference but also virtually.
- c) A resolution which would allow the terms of the Executive Committee and the Board of Directors to be extended for a period of up to two years due to some unforeseen intervening event which prevented an Assembly to be held as scheduled.

9. Best Practices:

The President advised that the Executive Committee had developed Best Practices for virtual and non-virtual presentations which he hoped to circulate once finally approved by the Executive Committee to all members. It is hoped that this would bring consistency to presentations and webinars as well as panels sponsored by the IATJ or other panels in which the IATJ presented.

10. Successorship:

The President advised that there has been considerable success with respect to the present Board of Directors and the Executive Committee but at this time we must look to successorship given the fact that the organization is now some ten plus years old. He invited everyone to consider those members within their countries who will be interested in being directors and themselves with respect to the continuing directorship in the IATJ and possibly anyone who might be interested in assuming an Executive Committee position. He emphasized this was not an urgent matter but it is something that everyone should turn their attention to to assist the long-term development and operations of the IATJ. The President advised that in the near future there would be a nomination committee in place

for bringing forth nominations at the annual meeting to be held in October 2021.

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