

IATJ  
MINUTES OF MEETING OF THE BOARD OF DIRECTORS  
October 26, 2020 at 8:30 a.m.  
By Teleconference

Participants:

Chief Justice Eugene Rossiter, Judge Philippe Martin, Judge Friederike Grube, Judge Wim Wijnen, Judge Malcolm Gammie, Judge Manuel Hallivis Pelayo, Judge Dagmara Dominik-Oginska, Judge Eui Young Lee, Justice Vesa-Pekka Nuotio, Judge Peter Panuthos

Absent with regrets:

Judge Michael Beusch, Justice Jennifer Davis, Justice Vinkeet Kothari, Judge Peter Darak, Justice Fabio Preto, President Massimo Scuffi

1. Agenda:

The agenda was approved as circulated.

2. Financial:

The President provided the following report:

(a) The President advised that the budget for 2019-2020 as circulated in February of 2020 has basically remained unaltered. There were no additional revenues or expenditures incurred. A follow-up will be done early in the New Year as planning for the 11<sup>th</sup> Assembly becomes more firm.

(b) Financial Status:

The President reviewed the financial status report as of September 30, 2020 showing the balances in US dollars in the accounts of the IATJ, both at the TD Canada Trust and Bank of Nova Scotia and the Euros in the Euro Account at the Bank of Nova Scotia. The financial status was approved.

3. 11<sup>th</sup> Assembly

The President reported the 11<sup>th</sup> Assembly is planned to be held in Budapest, Hungary in September 2021. The exact date is to be fixed early in the New Year when the planning committee is reconstituted and puts together the logistical aspects for the conference.

The Permanent Planning Committee will also meet and discuss early in the New Year to finalize the program for the 11<sup>th</sup> Assembly which will be substantially the same program in terms of topics and participation as for the 11<sup>th</sup> Assembly which was cancelled for September 2020.

4. Webinars:

Judge Wim Wijnen reviewed the successes with respect to the first webinar and advised that the second webinar would be held on January 29, 2021 at a time to be fixed. The topic will be the Interpretation of Plurilingual Tax Treaties with an initial presentation by Richard Resch and followed by a panel discussion. He noted it was a technical topic so special planning will go in to the webinar to ensure participation of panelists. He advised that the preparation for the webinar has been started and it will go in to full operation next two weeks. He advised that the plan was to have one more or possibly two more webinars before the summer of 2021 depending upon the timelines.

5. Website:

The President advised that there were problems with respect to the website. There was an issue with respect to the availability of IT from the TCC to assist in putting in place the appropriate contents of the website but this would be worked upon next month and hopefully will be rectified.

6. Successorship:

The President advised that successorship of both the Executive Committee and the Board of Directors is an important issue which must be addressed over the next three to five years to ensure the longevity and continuing success of the IATJ. He reviewed the

successes of the IATJ and emphasized the participation from a wide breath of membership of the IATJ is important especially in relation to geographic representations and representations from both civil and common-law countries, as well, most importantly representation by individuals who are committed to carry the load necessary from the logistical and organizational aspect of the IATJ, as well as planning and implementing the webinars and the annual Assemblies. Thought is to be given on this by each individual member over the next several months and communicate with the President with any ideas on successorship.

7. Membership:

The President advised of the complications which arise with respect to prospective membership of the IATJ of young lawyers who become Judges or members of a Tribunal only for a short period of time and then go back to private practice with no intention of going back to the judiciary. Should such individuals be allowed to be members of the IATJ or continue to be members of the IATJ? It was emphasized that the IATJ is an organization for Judges only to allow them to interact and interface and discuss issues of mutual concern as opposed to a forum for those who possibly appear before it. It was determined that this will be an ongoing issue and each application for membership will be looked at on an ad hoc basis by the Board.

There being no further business, the meeting was duly adjourned. The President noted that the next meeting will be sometime in January or February 2021.