

IATJ
MINUTES OF MEETING OF THE EXECUTIVE
February 17, 2020 at 8:30 a.m.
By Teleconference

Participants:

Eugene Rossiter, Philippe Martin and Wim Wijnen

Absent:

Michael Beusch and Friederike Grube

1. The Minutes of the Executive Committee of December 16, 2019 were approved as circulated.

2. Financial:

- (a) Budget Actual Year Ending December 31, 2019

- The President reviewed in detail the actual expenditures for the year ending December 31, 2019 showing a positive result for the year with all bills paid to date without outstanding accounts.

- (b) Financial Status as of December 31, 2019

- The President reviewed the financial status as of December 31, 2019 with the balance of US dollars in the TD Bank account as of July 31 and December 31, 2019. The only outstanding cheques were a cheque for \$500 Honorarium drawn in January 2020 and the outstanding cheque for \$46,720.20 for Magdalene College for the final expenditures associated with the 10th Assembly. The President also explained that there was monies on deposit in a US account at the Bank of Nova Scotia, as well as monies on deposit in a Euro account at the Bank of Nova Scotia as per the statements.

- (c) Budget for the Year Ending December 31, 2020

- The President reviewed in detail the perspective rolling budget for the year ending December 31, 2020. He pointed out that the figures were estimates only and the budget will continued to be developed as costs harden up throughout the year but it shows a possible surplus for the year.

3. Revenue

(a) Membership Accounts:

The President advised that the invoices for the membership accounts of the IATJ for 2020 would be sent out shortly anticipating 70 members at \$100.00 US each for a total of \$7,000.00 US.

(b) Registration 11th Assembly:

It is anticipated, as an estimate, that there would be 55 attendees for the 11th Assembly at a cost of \$250.00 US each for a total of \$13,750.00 US.

(c) IBFD:

The annual grant from the IBFD has been confirmed as received for 2019 in the amount of €10,000.00 and is on deposit with the Bank of Nova Scotia.

4. New Members 2020:

The new members list for 2019 was circulated at the last Board of Directors meeting. For membership of 2020 to date there is a new member from the Indonesian Tax Court, Anwar Syahdat.

5. Attendees – 10th Assembly List:

It was confirmed that this list was circulated to all members of the IATJ as well as those who attended the Assembly. A registration list for the 11th Assembly will be in the registration packet.

6. General Report of the 10th Assembly:

Judge Wim Wijnen confirmed that the 10th Assembly report is a work in progress and should be available in the next few weeks for publication.

7. 11th Assembly:

(a) Program Update:

Judge Wim Wijnen confirmed that the topics have been finalized and the chairperson and panelists should be finalized for circulation by March 31, 2020.

(b) Logistics:

The President confirmed that all aspects of the 11th Assembly in terms of logistics had been confirmed with the host organization, Justice Peter Darak, President of the Curia of Hungary. He confirmed the location and the facilities of the conference, the meeting rooms, the availability of microphones, sound system, screens and necessary devices as well as the location and particulars for health breaks, lunches, receptions and closing dinners, etc. Particulars with respect to the hotels were provided by the President by the Curia of Hungary and this will be on the website. The website will contain up to date information with respect to the 11th Assembly shortly. There was a discussion with respect to the registration packet and it was concluded that the packet should include a bag to carry materials as it was found to be convenient. This will be followed up to determine the cost of such a packet and delivery time with respect to same.

(c) Membership:

There was concern with respect to membership in the IATJ of Judges who were no longer full-time Judges but were recently part-time Judges or persons who were Judges but only for a short period of time and are now practicing law. It was suggested that there be closer scrutiny with respect to applications from members by the Board of Directors as the Board has the authority to accept or reject applications for membership and further that membership to the IATJ should be limited to those who are basically permanent Judges and are working on an ongoing basis as Judiciary or retired altogether.

8. Global Digital Tax Conference – Singapore:

The President advised that this conference scheduled for March 31 and April 1, 2020 has been postponed to a later date due to the ongoing coronavirus. The President indicated that he was in contact with the IATJ's contact on the organizing panel, Sam Sim, to ensure that we would still have a role to play in a panel or structure of a panel at the conference. The President advised that he was having research conducted on a general basis with respect to"

- a) the digital economy;
- b) the taxation of digital economy;
- c) the taxation of digital economy in terms of countries, states and provinces within countries and how the digital economy has been taxed;
- d) the efforts conducted by the OECD and other countries with respect to the digital economy and how it appears to be rolling out.

Judge Wim Wijnen is to contact the IBFD to determine what if any research they may have had with respect to countries that are conducting digital taxation services.

9. European Tax Judges Conference:

There had been a request by the European Tax Judges Association to circulate to IATJ members a general invitation for the European Tax Judges Conference in Cologne, Germany. Individual Judges have a choice to join whatever association they want and obviously the IATJ members have chosen to join a worldwide organization. It was determined to be supportive but not to solicit participation in the conference.

10. Future Assemblies:

There was a discussion with respect to the future Assemblies. It was noted that the:

- 11th Assembly is scheduled to be held in 2020 in Budapest, Hungary
- 12th Assembly 2021 – Berlin, Germany
- 13th Assembly 2022 – The Hague

There was a discussion about the possibility of several different venues for the 14th Assembly in 2023 possibly India, 2024 in Melbourne, Australia for the 15th Assembly.

11. Successionship on the Executive Committee

It was discussed that the IATJ must develop the successionship with respect to the Executive Committee and the Board of Directors as time progresses. There was a possibility of developing a system whereby there was substitutes for Executive Committee members to understand how the organization is operating. This will be discussed further.

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