

IATJ
MINUTES OF MEETING OF THE EXECUTIVE
February 8, 2021 at 8:45 a.m.
By Teleconference

Participants:

Chief Justice Eugene Rossiter, Judge Philippe Martin, Judge Michael Beusch, Judge Friederike Grube and Judge Wim Wijnen

1. The agenda was approved as circulated.
2. The minutes of the Executive Committee meetings of October 19, 2020 and January 15, 2021 were approved as circulated.

3. Financial Status:

The President reported on the financial status of the IATJ as of December 31, 2020. The President also reported on the budget for the year ending December 31, 2021 as of January 15, 2021 which required slight amendments. He noted it will have to be updated as a result of discussions which will take place with respect to the 11th Assembly in today's meeting.

4. 11th Assembly:

The President reviewed the correspondence from the President of the Curia of Hungary of February 3, 2021. This correspondence basically advised that the Curia of Hungary is in support of hosting the 11th Assembly, however, they see problems hosting it for 2021 given the ongoing pandemic, the problems in having attendees travel for the conference and the organization of the conference. A major issue is the uncertainty world wide as to what the pandemic situation will be in the fall 2021. The Curia advised that they would be very much in support of conducting the 11th Assembly in September 2022 in Budapest.

There was a discussion with respect to an alternative site for the 11th Assembly in Budapest for 2021. There was concern with respect to ongoing travel restrictions and the uncertainty with respect to the

status of the COVID-19 pandemic and when it will resolve. There was also concern with respect to the variance and mutations of the virus and the risks associated with conducting an in-person Assembly. As a result, it was resolved subject to approval of the Board of Directors that an in-person 11th Assembly would not take place in 2021 but the 12th Assembly would take place in Budapest September 2022.

It was then discussed about an alternative to the Assembly. The President emphasized it was important that there be some sort of connection made with the members in September/October of 2021. After a discussion, it was determined that we would look at the possibility of having a virtual Assembly. It was decided that if a virtual Assembly was possible it could be for a period of one day - recognizing that time zones would be an issue, would commence at 6:00 a.m. Ottawa time, the event would be recorded and available to members post-Assembly and it would be held on a Friday without any registration fee required. It was agreed that we would proceed to investigate a virtual Assembly with the Permanent Scientific Program Committee looking at the possible topics and the structure of same.

5. 3rd Webinar:

Wim Wijnen advised the particulars of the 3rd webinar have basically been confirmed. The topic would be some interesting jurisprudence from India, there will be a series of questions developed based on jurisprudence and it would be presented by moderator, Phillippe Martin with three members of the India jurists as panelists. The date will be April 9, 2021 at 6:00 a.m. Ottawa time. The President advised that the Tax Court of Canada IT could facilitate the 3rd webinar at that time.

6. Successorship:

There was a brief discussion with respect to successorship for both the Executive Committee and the Board of Directors. It was noted important to consider geographic distribution with respect to the

Executive Committee as well as the Board of Directors. This will be discussed at a further time.

7. Website:

The President advised that everything was ready to be reinstalled on the website in terms of the organization associated with the Assemblies and reports. This reorganization should take place within the next couple of weeks.

8. 75th Jubilee IBFD Bulletin:

It was decided that the IATJ should make a contribution to the 75th Jubilee IBFD Bulletin. The contribution would be a submission of a one-page article by each country which has members in the IATJ on the issue of "Taxpayers' Rights". This is to be undertaken by the Permanent Scientific Committee.

9. Honorarium of General Reporter:

The IATJ has had the benefit of having a General Report for each Assembly and as well as reports for its webinars conducted by Bob Michel. It was decided it was important to keep him retained to do the General Reports as these are a very important communication instrument for the IATJ. It was decided to provide Mr. Michel with an honorarium of \$1,000.00 US annually commencing in 2020 for his continued involvement and support.

10. Scientific Committee Project:

Wim Wijnen advised that due to the workload associated with conducting webinars and now the 75th Jubilee IBFD Bulletin, as well as the virtual 11th Assembly, it was decided to postpone the Scientific Committee Project to a later date.

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