

IATJ
MINUTES OF MEETING OF THE EXECUTIVE COMMITTEE
June 21, 2021 at 8:30 a.m.
By Teleconference

Participants:

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

1. The proposed agenda was approved as circulated.
2. The minutes of the Executive Committee meeting of February 8, 2021 - Judge Wim Wijnen proposed some amendments.
 - On page 2, in the second paragraph, there was a reference to the Permanent Scientific Committee, this should be amended to read Permanent Program Committee.
 - On page 2, paragraph 5, the topic would be “interesting elements of India tax procedures, jurisdiction and case law from an international perspective” and it will be presented by the moderator.
 - On page 3, paragraph 8, reference to Permanent Scientific Committee should also be amended to read Permanent Program Committee.
 - On page 3, paragraph 9, it was decided to provide Bob Michel with a honorarium of \$1,000.00 US for the year of 2020 and \$250.00 US for each report from 2021 onward.

These amendments were approved as suggested by Judge Wim Wijnen and the minutes of the Executive Committee meeting of February 8, 2021 were approved as amended.

The minutes of the Board of Directors meeting of March 15, 2021 – these are amendments proposed by Judge Wim Wijnen. On page 5, item (b) should read: recognizing that normally Assemblies are in person but a resolution authorizing that business meetings may take

place not only in person but by conference call or video conference as well as virtually.

3. Financial Status April 30, 2021:

The President provided a financial report with the documentation report to be provided at a later time.

a) Balance as of April 30, 2021 in TD Canada Trust (US Funds)
\$100,675.48.

b) Balance as of April 30, 2021 in Bank of Nova Scotia (US Funds)
\$10,930.60.

c) Balance as of April 30, 2021 in Bank of Nova Scotia (Euros)
€9,600.79.

4. Memberships:

The President confirmed that deposits have been received by the IATJ since January 1, 2021 of \$9,209.49 US. There are still some outstanding memberships which will be pursued shortly. There are a total of 58 individual memberships paid up to date as well as 2 Court memberships.

5. Webinars:

The President confirmed that the General Report for the 1st and 2nd webinars have gone out to all members of the IATJ. He also confirmed that there is some editing to be done with respect to the opening of the 3rd webinar and once this is completed it will be sent to the members immediately. In terms of the website, the first webinar is up and running with the second and third webinars to be up and running on the website once editing is complete.

6. 11th Assembly:

Particulars of the 11th Assembly were discussed in detail. It was resolved that the 11th Assembly would take place virtually on Friday,

October 22, 2021. After much discussion with respect to a start time, it was decided that the business meeting would be the first item to be dealt with on the 11th Assembly and would start at 9:00 a.m. Ottawa time. There was a detailed discussion with respect to ensuring that there was appropriate engagement and involvement of all members of the IATJ given the worldwide nature of the organization. It was difficult to have the meeting at a time which was convenient to all. A notice would go out to all members approximately one month before the Assembly advising them that they would be invited to attend virtually but if they cannot attend virtually for whatever reason they can participate by writing in comments and making their views known or vote with respect to any particular item that may be on the agenda for approval. It was important that this go out to all members so that everyone could participate if they could not attend the Assembly virtually.

It was noted that the Assembly must deal with a number of resolutions including:

- a) A resolution to expand the period of time to operate without a business meeting due to a crisis situation declared by the Board of Directors of the IATJ.
- b) A resolution to allow the Executive Committee and the Directors to continue in their positions for a period of up to three years in a crisis situation declared by the Board of Directors of the IATJ.
- c) A resolution ratifying the course of action of the Board of Directors as well as the Executive Committee for the operational year of 2020 to 2021.

There may be possible other resolutions which may be deemed appropriate before the 11th Assembly.

In terms of the Permanent Program Committee, Judge Wim Wijnen advised that it was intended to have the education sessions start at 9:30 a.m. through to 11:30 a.m. virtually and the topic for discussion would be the: Relationship and Interaction between Judges, the Courts and Third Parties (i.e., the press, lawyers'

associations, government agencies and universities). The Chair of this panel will be Judge Peter Darak with members of the panel being Judge Manuel Luciano Hallivis Pelayo from Mexico, Chief Justice Maurice Foley of the United States, Anne Iljic from France, Justice Vesa-Pekka Nuotio from Finland and Mark O'Mahony from Ireland.

From 11:30 a.m. to 12:30 p.m. it was proposed that there be invited speakers to make a presentation with respect to taxpayers' rights in the courtroom. This would be conducive with a joint publication of the 75th Anniversary of the IBFD which will come out in September of 2021. It was suggested that there be two speakers, Philip Baker from England as well as Prof. Dr Pasquale Pistone from the IBFD.

7. Website:

The website has improved considerably. If anyone sees any corrections, they are to advise Phyllis Gauthier of the Chief Justice Rossiter's office and it will be followed up on.

8. 75th Jubilee of the IBFD Bulletin:

Judge Wim Wijnen had advised that the idea was to have all IATJ member countries participate with a one-pager with respect to the "taxpayers' rights in the courtroom". Of the 35 countries who have members in the IATJ, 25 countries have confirmed and a number of submissions have already been received with 21 to follow. There are some other items to be looked at including some welcome and congratulations to the 75th Jubilee of the IBFD by the President of the IATJ as well as a preface by the Permanent Program Committee of the IATJ.

9. IFA Letter:

The President reviewed correspondence from the IFA of September 9, 2020 inviting to expand the engagement of the tax Judges in IFA's national branches and/or global annual congress proceedings. It was left to the President of the IATJ to respond to the letter at his earliest possible convenience.

10. Nominations Committee:

It was noted that given the pandemic a number of members on the Board terms have expired or are about to expire including:

Chief Justice Rossiter from Canada;
Judge Wim Wijnen from The Netherlands;
Justice Fabio Prieto from Brazil;
Judge Dagmara Dominik-Oginska from Poland;
Justice Vesa-Pekka Nuotio from Finland;
Justice Vineet Kothari from India;
President Massimo Scuffi from Italy;
Judge Malcolm Gammie from England;
Dr. Peter Darak from Hungary;
Judge Manuel Luciano Hallivis Pelayo from Mexico; and
Judge Philippe Martin from France.

These are the Directors who have expired or will expire and are available to be filled at the 11th Assembly.

It was noted that the Nomination Committee based on resolutions from the past IATJ meetings that the Nomination Committee be made up of: the President, an Executive Committee member, a Board member and one member at large.

It was resolved that the Nomination Committee will be made up of Judge Michael Beusch as Chairperson, Judge Friederike Grube, Judge Peter Panuthos and Justice Jennifer Davies.

The members will be notified by the President with respect to the items to be considered by the Nomination Committee.

The President requested that all Executive Committee members come up with two names for Board consideration, one from their own country and one from outside their own country by July 15, 2021 for consideration as successorship has to be a priority with respect to all positions on the Executive Committee and the Board.

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