

MINUTES OF THE MEETING OF THE
BOARD OF DIRECTORS OF IATJ – May 31, 2016
8:30 am (Ottawa time) BY TELEPHONE CONFERENCE CALL

In attendance:

Chief Justice Eugene P. Rossiter, Tax Court of Canada;
Judge Friederike Grube, Richter in am Bundesfinanzhof, Germany;
Judge Willem F.G. Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands;
M. Philippe Martin, Conseil d'État, France
Justice G. Tony Pagone, Federal Court of Australia;
Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland;
Judge Michael Beusch, Federal Administrative Court, Switzerland.
Judge Manuel Garzón, Supreme Court of Spain;
Judge Malcolm Gammie, First-Tier Tribunal (Tax Chamber) U.K.
Judge Manuel Luciano Hallivis Pelayo, Tribunal Federal de Justicia Fiscal y Administrativa, Mexico;
Judge Petri Saukko, Administrative Court of Kuopio. Finland
Justice Peter J. Panuthos, U.S. Tax Court;
Counselor João Francisco Bianco, Administrative Council of Fiscal Appeals, Brazil;

Regrets:

Brahim Zaim, President, Supreme Court Morocco.
Pramod Kumar, Income Tax Appellate Tribunal, India;
President Massimo Scuffi, Italy

1. Agenda:

The agenda proposed was approved as circulated.

2. Minutes of Meetings:

The Minutes of the meeting of the Board of Directors of February 9, 2016 and the Minutes of the meeting of the Executive Committee of May 26, 2016 were approved as circulated.

3. Financial Report:

Chief Justice Rossiter provided a detailed and comprehensive report with respect to the financial status of the IATJ as of April 30, 2016, as well as a budget for the year ended December 31, 2016. Detailed explanations were provided with respect to all revenue and expenses items.

The financial reports were approved as presented.

4. Memberships:

Chief Justice Rossiter reviewed the memberships of the IATJ, there being 60 members at \$100 each and 2 Court memberships at \$2,000 each. He also advised that there were two new members from Indonesia, one possible new member from South Korea, a new member from Turkey, two new members from Ireland and two new members from the European Union. He emphasized that he wished all Board members to solicit new members as soon as possible. He emphasized that it is important for the diversity of the organization to have members from all regions of the world, in particular, we would like to grow our membership in Asia, the Middle East, Africa and the Pacific Rim countries.

5. Board Nominations Protocol:

Chief Justice Rossiter advised that this year there would be a variety of Board members whose terms would be expiring. The Board members whose terms would be expiring included the President, Chief Justice Eugene Rossiter, Judge Malcolm Gammie, Counselor João Francisco Bianco, Judge Pramod Kumar, Judge Manuel Garzon, Judge Brahim Zaim and Judge Tony Pagone.

He advised that an e-mail would go out to all members inviting members to put forth names of persons who they think would be suitable Directors of the IATJ.

Chief Justice Rossiter also advised that the Executive Committee was developing a Board protocol on a go-forward basis for future nominations for Board members which will be presented at the 7th Assembly. This Board protocol would include a nominating committee membership, any

limitations with respect to being a member of the Board, and any factors or attributes being sought for Board members.

The Chairman invited input and suggestions from Board members for such a protocol.

6. Newsletters:

Chief Justice Rossiter discussed again the issue with respect to newsletters. He advised that a new newsletter would be going out with an article on transfer pricing laws in Canada and another one shall be sent out in the near future with respect to prima facie case which is a concept in the common law countries. Judge Wim Wijnen advised that there was a paper coming out of the courts in the Netherlands. Chief Justice Rossiter thanked those for their support but emphasized the fact that he was still having difficulty obtaining material for the newsletters and that this is an ongoing issue.

7. Website:

Chief Justice Rossiter advised that he was going to have the website looked at and freshened up. It has been brought up to date. Any members who have any suggestions with respect to how we might change the website and make it more attractive or any suggested improvements should let him know as soon as possible.

8. IATJ 7th Assembly - Madrid:

Chief Justice Rossiter explained that it appears that the logistics are all in order and have been confirmed by Judge Manuel Garzon from Spain. It also appears that the program is in place, thanks to Chairman of the Program Committee, Judge Wim Wijnen and his committee. All appears to be in order and all that is required now is for the registrants to register as soon as possible.

Registrations: Chief Justice Rossiter emphasized that all Board members should register for the 7th Assembly as soon as possible.

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