

MINUTES OF THE MEETING OF THE  
BOARD OF DIRECTORS OF THE IATJ – September 19, 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  
Judge Michael Beusch, Federal Administrative Court, Switzerland.  
Judge Manuel Garzón, Supreme Court of Spain;  
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;  
President Massimo Scuffi, Italy

Regrets:

Brahim Zaim, President, Supreme Court Morocco.  
Pramod Kumar, Income Tax Appellate Tribunal, India;  
Justice G. Tony Pagone, Federal Court of Australia;  
Judge Dagmara Dominik-Oginska, Voivodship Administrative Court in Wroclaw, Poland;  
Judge Malcolm Gammie, First-Tier Tribunal (Tax Chamber) U.K.

1. Agenda:

The agenda proposed was approved as circulated.

2. Minutes of Meetings:

The Minutes of the meeting of the Executive Committee of August 16 and September 8, 2016 were approved as circulated.

3. Financial Report:

Chief Justice Rossiter reviewed in detail the financial status of the IATJ as of August 31, 2016 in U.S. dollars. He further reviewed the rolling budget to December 31, 2016 as of September 14, 2016 on an item by item basis. There were no questions.

The financial reports were approved as presented.

4. 2016 7<sup>th</sup> Assembly in Madrid:

Chief Justice Rossiter discussed briefly the logistics for the 7<sup>th</sup> Assembly and thanked the logistical organizing committee, chaired by Judge Garzon and participated in by his associate Raul Cancio Fernandez and Judge Friederike Grube. Also, the President briefly reviewed the program and emphasized the effort and work that went into the program and ensuring that the program had a proper balance between substantive and technical topics as well as informed speakers and excellent Chairs. Thanks went to the Program Committee in particular for all their efforts.

5. Future Assemblies:

The President advised that the Executive Committee had hoped to establish on a rolling annual basis, for four years out, for future assemblies. He noted that the IATJ was largely Euro-centric but it was important for the assemblies to be held a minimum number of years over a period of ten years in countries outside the European theatre. He advised that it was hopeful that this matter would be discussed at the next Director's meetings where it is hoped we will be able to plan for the next four assemblies after receiving a recommendation from the Executive Committee and further, that a policy would develop with respect to the holding of further assemblies over what period in time and in what countries. It was recommended by the Executive Committee that for 2017 the 8<sup>th</sup> Assembly would be held in Finland; 2018 in Canada; 2019 in London and 2020 in Cancun, Mexico.

6. Speaking Requests:

The President noted that there were numerous requests as the IATJ has become a world-wide organization. He noted that the IATJ has become well known in

various countries and among various other organizations around where the world and that there have been number invitations for IATJ to have speakers attend and make presentations at various conferences around the world. He noted that it is important that the persons who the IATJ send are well-informed with respect to the IATJ as they are a representative of the organization and he wanted everyone to think about a protocol or policy that might be developed by the IATJ on choosing who would attend and speak at these conferences on behalf of the IATJ. This matter is going to be raised at the next Board of Directors meeting in Madrid.

#### 7. Financial Contribution of the IBFD

The President expressed thanks and recognition to Judge Wim Wijnen for his longstanding contributions and support of the establishment, development and operation of the IATJ. It was noted that Wim Wijnen has also recently been successful in discussing and convincing the IBFD to make an annual grant to the IATJ of 10,000 Euro per year. It was noted that this is yet to be formally approved but it appears that it will be approved. It was noted that this will be a significant contribution to the financial future of the IATJ. It will allow the IATJ to, for example, have some funds for simultaneous translation for future assemblies and meetings and possibly set up some projects for research to expand the influence of the IATJ around the world.

#### 8. Possible future projects:

Judge Wim Wijnen presented the possibility of establishing of permanent scientific committee which might do a long term project over several years with the assistance of the IATJ through the contribution of the IBFD. This is an item which would be placed on the agenda for the next Board meeting and for discussion purposes developing a policy and protocol.

#### 9. New Members:

Chief Justice Rossiter advised that this past year has been the most successful year for the development of new memberships for the IATJ. In particular, there are new members: 7 from South Korea, a Tribunal/Court membership from Kenya, 2 from Indonesia, 1 from Turkey, 1 from Mauritius, 2 from Ireland and 1 from Argentina.

10. Board Nominations:

The President advised that he had sent a notice to all members in June advising them as to the possible vacancies on the Board for the upcoming year and inviting that suggestions or nominations be put forth to the Executive Committee and Board for consideration. There were four or five responses: two from Canada; one from Trinidad & Tobago; one from Australia; one from Brazil and one from India.

The Executive Committee, considering the factors which were circulated for nominees, including geographic representation, linguistic representation, support for the IATJ et cetera, suggested to the Board that the following be nominated to the Board for various terms:

Judge Jennifer Davies from Australia in place of Judge Pagone  
Judge Fabio Prieto from Brazil in place of Judge Bianco  
Judge Vineet Kothari from India in place of Judge Kumar  
Judge Manuel Garzon from Spain for renewal  
Judge Malcolm Gammie from U.K. for renewal  
Chief Justice Eugene Rossiter from Canada for renewal

There is one other possible vacancy which was going to be left vacant for the short term, to be discussed and decided at the next Board meeting. It was hoped that we would be able to have a new member depending on what representations there are to the Board with respect to an African Board member.

11. Newsletters:

The President reports that since the inception of the IATJ there have been seventeen newsletters, three and four over the past year, and these continue to develop.

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