

IATJ  
MINUTES OF MEETING OF THE BOARD OF DIRECTORS  
June 13, 2023 at 8:30 a.m.  
By Teleconference

Participants:

Chief Justice Rossiter  
Judge Philippe Martin  
Judge Michael Beusch  
Judge Wim Wijnen  
Judge Peter Panuthos  
Christopher McNall  
Judge Anthony Gafoor  
Justice Vesa-Pekka Nuotio  
Judge Akin Ajibola  
Judge Eui Young Lee  
Justice Henry Visser

Absent with regrets:

Justice Vineet Kothari  
Judge Dagmara Dominik-Oginska  
Justice Jennifer Davies  
Caroline Vanderkerken

1. The agenda was approved as circulated.
2. The President apologized for not having the Minutes from the Board of Directors meeting of February 28, 2023 ready for circulation of the meeting. It seems that they have not been either prepared or they had not been ready for circulation but will be circulated as soon as same are complete.
3. Financials  
The President reviewed in detail the following:
  - a) The budget for the year ending December 31, 2023 as of May 25, 2023. The President noted that the budget is a rolling budget and it is adjusted on a monthly or bi-monthly

basis as and when new information comes forth. He noted that there are some items which are still soft and will require adjustments including the particulars with respect to donation by the host court for the 13<sup>th</sup> Assembly in The Hague, Netherlands. Also there will be adjustments with respect to the memberships which is estimated to be 70 for the upcoming year and also adjustments to court memberships which are estimated to be two for the coming year, one has already been paid.

- b) The financial status as of April 28, 2023 was also reviewed in detail.
- c) In terms of receivables, of the prospective 70 members for 2023, 46 have paid to date plus of the two court memberships, one is paid to date being the Tax Court of Canada. The President advised that we will pursue the other receivables as time progresses.

4. Website Update

The President advised that the particulars with respect to the 13<sup>th</sup> Assembly was on the website. He further advised that the website required some updates with respect to the 5<sup>th</sup> webinar and the Board members 2022/2023. He advised that the resources available to the Tax Court of Canada for work on the website are somewhat limited because of the limited resources which are generally available to the Tax Court of Canada on IT matters but he will be pursuing same over the next month or so.

5. General Report

The President advised that the General Report from the 12<sup>th</sup> Assembly has been completed and has been circulated to all IATJ members. He thanked Wim Wijnen for his efforts in ensuring that the General Report has been completed. It was noted that the General Report is very well written, comprehensive and is a very good representation of the work done by the IATJ with respect to its assemblies. Unfortunately, it cannot be made available to the public because of certain restrictions with respect to publication until mid-spring 2024.

6. Membership

The President reviewed the hope that all members of the IATJ would canvass their colleagues to join as a member in the IATJ. He also emphasized that the Directors should pursue additional memberships for their colleagues if at all possible. He noted that if each Director was successful in recruiting one new member, that would be 15 new members in the IATJ for the year which would be a handsome increase in the membership. As far as new members for 2023, there has been six new members to date, two from the Netherlands, one from Italy, one from Austria, one from Nigeria and one from Indonesia.

7. Recruitment

The President noted that he had arranged for some research to be done to collect information with respect to each Tax Court or Tax Tribunal worldwide with information with respect to their jurisdiction, their President, Chairperson or Chief Justice and their contact particulars for the purpose of mining this particular information to solicit memberships in the IATJ. The intention is to send letters to each particular Tax Court and Tribunal that deals with tax dispute issues around the world advising them of the IATJ, its membership, mission, statutes and solicit membership into the organization. He also confirmed that two letters have gone to the Sierra Leone Tax Court/Tribunal which is being established offering them assistance with respect to the IATJ in establishment of their Tax Court/Tribunal to which we have received no reply to date. Similar correspondence had been forwarded to the Kenyan Tax Tribunal on two occasions but again no reply to date.

8. Translation of the Website

The President advised that the opening page of the website will be translated from English into French as well as Spanish and German. He advised it is difficult to have the entire website translated but this would be a welcoming start for those who speak French, Spanish and/or German.

9. Scientific Research Project  
This particular project was tabled for a year down the road as a result of discussions at the last meeting.
10. IATJ Tax Prize  
This was a prize proposed by a colleague in Hong Kong. Unfortunately, the IATJ does not have the resources at the present time to pursue this venture although it will be something which will be looked at in the next year or so once the issue of successorship is dealt with.
11. 8<sup>th</sup> International Conference on Taxpayers Rights – Santiago, Chile – May 24, 2023  
Judge Peter Panuthos was a key participant in this particular conference which was mainly a virtual conference. We understand there was approximately 100 attendees and it was very well received. There was five IATJ judges who participated in the conference. The President expressed his appreciation and gratitude for Judge Panuthos undertaking the participation of IATJ judges in this event.
12. 13<sup>th</sup> Assembly  
The President advised the logistics were all in place for the 13<sup>th</sup> Assembly subject to a variety of changes which might have to be undertaken by the host court which we are waiting for confirmation on at the present time. Further updates will be provided to the members. At the same time, Judge Wim Wijnen advised of the program pointing out that there were 6 panels with 23 panelists from 17 different countries and reviewed the topics. It was noted that these topics are very timely and interesting. The President encouraged all the Directors to encourage their colleagues to register for the 13<sup>th</sup> Assembly as soon as possible.
13. 5<sup>th</sup> Webinar  
The President advised that the 5<sup>th</sup> webinar on April 21, 2023 was very successful. The topic was very timely, taking evidence outside your geographic jurisdiction. There were over 65 attendees, it was very well received. A 6<sup>th</sup> webinar will be planned for the spring of 2024 with a topic yet to be determined.

14. Nominating Committee

The President advised that the nominating committee will be put in place for the nominating committee report for the 13th Assembly. The committee will be made up of a Chairperson, Justice Philippe Martin with Judge Michael Beusch, Justice Vesa-Pekka Nuotio and Judge Peter Panuthos. He reviewed the positions which will be coming up for renewal or replacement and advised that a notice will go out to the members with respect to the nomination committee in the next several weeks.

15. Other Business

The President advised that Secretary-General, Friederike Grube, for personal reasons had resigned as a member of the Executive Committee and Board of Directors of the IATJ, as well as a panelist participating in the 13<sup>th</sup> Assembly. The President thanked her for her contributions to the IATJ over her many years of participation.

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