

IATJ
MINUTES OF MEETING OF THE EXECUTIVE COMMITTEE
February 16, 2022 at 8:30 a.m.
By Teleconference

Participants:

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

By Invitation:

Justice Henry Visser

1. The agenda was approved as circulated.
2. The minutes of the Executive Committee meeting of September 1, 2021 and the Board of Directors meeting of September 8, 2021 were approved as circulated.
3. Financial Status:

The President provided a detailed report with respect to the financial status as of September 29, 2021. The President noted that he had not received any bank statements from the TD Canada Trust on the primary account since September 2021. The information flow has been affected by the pandemic and he will follow-up as soon as the situation settles down and the bank branch with which the IATJ has its account reopens.

The actual financial statement for the year ending December 31, 2021 was reviewed and approved. The budget for the year ending December 31, 2022 was presented for consideration. The financial status as of September 29, 2021 was approved as reported.

4. Memberships:

The President reported that there were two court memberships still in existence, Swedish court and the Tax Court of Canada. With respect to individual memberships there were new memberships

received from seven South Korean judges, two South African, two India, one France, one Brazil and one U.S.

5. Accounts Receivable:

There are no accounts receivable outstanding with respect to the members for 2021. There had been 73 individual members and all have been paid in full as well as 2 court memberships all of which have been paid in full.

It was agreed that if any member had 2 years outstanding membership fees and failed to make payments with respect to same then their membership would be terminated.

6. Webinars:

The President noted the following:

- a) 1st - September 25, 2020 - Tax Courts during the COVID-19 Pandemic. A printout was obtained with respect to those in attendance which the total was 87 attendees. We had attendance from the following countries; Italy, Finland, Ireland, Indonesia, United States, Singapore, Mexico, Switzerland, Poland, United Kingdom, Norway, Hong Kong, India, The Netherlands, Hungary, Germany, Belgium, Nigeria, Brazil, Trinidad and Tobago, Korea and France
- b) 2nd - January 29, 2021 - Tax Courts and the Interpretation of Plurilingual Tax Treaties. There were 81 attendees. We are yet to receive a printout and a breakdown with respect to attendees by country.
- c) 3rd - April 9, 2021 - Tax Procedures and Landmark International Case Law in India. There were 51 attendees. We are yet to receive a printout and a breakdown with respect to attendees by country.

The President advised that he was having some problems obtaining the printout with respect to attendees for the second and third webinars because of a change in the technological support. He will continue his efforts to obtain this information which can be analyzed on a go forward basis to be able to have an information with respect to the countries who have attended.

7. 11th Assembly:

There was no discussion on the 11th Assembly other than to say that it appeared to be a success. The President's Report was noted.

8. Website:

The President advised that the website is presently up to date with a few amendments which still have to be put on the website by the IT support team including the resolutions which have the effective change in the statutes including which may have come from the 11th Assembly or prior Assemblies including updates with respect to the Directors and the Executive Committee.

9. Webinar – April 8, 2022:

Judge Wim Wijnen advised that the program has now been completed and everything is set to be presented. The webinar will commence at 9:00 a.m. Ottawa time. It is intended to give notice to all the members on February 28, 2022 with respect to the webinar and followed up with notices weekly thereafter and daily during the week of April 4th. Judge Henry Visser will be in attendance on behalf of the President of the IATJ to ensure that the logistics are in place and on site. Judge Michael Beusch will give the opening remarks, closing remarks and also chair the session at the time.

10. 12th Assembly:

There was some concern expressed about possible effect on the attendance for the 12th Assembly if the political situation in Hungary destabilizes.

11. Potential Locations:

Potential locations for the 13th, 14th and 15 Assemblies of the IATJ. The President noted that IFA's Annual Assembly in 2023 was in Cancun, Mexico; in 2024 was in Cape Town, South Africa. This information was presented for the purpose of the Executive Committee planning the locations for upcoming 13th, 14th and 15th Assemblies of the IATJ which will be discussed at the next Executive Committee meeting.

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