

IATJ  
MINUTES OF MEETING OF THE EXECUTIVE COMMITTEE  
September 8 2022 - Budapest, Hungary

Participants:

Chief Justice Rossiter  
Judge Philippe Martin  
Judge Michael Beusch  
Judge Wim Wijnen  
Justice Henry Visser

Absent with regrets:

Judge Friederike Grube

1. Financials:

The budget for the year ending December 31, 2022 (as of July 31, 2022) was reviewed. The Financial Status as of June 30, 2022 was also discussed. All questions were responded to by the President.

A discussion took place in relation to monies on deposit. The monies on deposit would receive a low rate return so it is hardly worth investing them unless it is only for a short term basis.

2. Recruitment Committee:

The possibility of developing a "recruitment committee" was discussed for the purposes of recruiting members to the IATJ. It was emphasized that membership of the IATJ must be rejuvenated and refreshed on a regular basis and this could be the focus of the recruitment committee. Letters to Tax Courts worldwide as an official request and invitation for the court to join the IATJ are to be sent by the President. This invitation could be circulated among judges of courts who have members of the IATJ to join the IATJ.

There was a suggestion on content for the website, in particular translating portions of the website to German, French and Spanish. This is to be reviewed by the President to determine costs and timelines with respect to same.

3. Prospective Attendees:

The President advised that the following were the attendees for the 12<sup>th</sup> Assembly from a total of 22 countries:

US and Canada – 6  
Africa – 4  
Asia – 11  
Europe – 32  
Latin America – 2  
Nigeria - 4

4. Scientific Research Project:

There was a discussion with respect to a scientific research project being undertaken by the IATJ. It was suggested that there be a proposal presented to the Executive Committee with suggestions to include:

1. Research project
2. Collection of information
3. Draft being completed by Bob Michel
4. Steering committee of up to 5 people per project
5. Necessity for rewrites

It was suggested that there be a single project for 2022/2023 with a topic to be brought forward by Judge Wim Wijnen. A budget was approved for approximately €10,000.

5. Future IATJ Assemblies:

It was noted that the IATJ Assemblies in the future could be as follows:

2023 – The Hague  
2024 – Dublin  
2025 – Lisbon  
2026 – Melbourne  
2027 – Stockholm

It was noted that the IFA conference in 2025 in Lisbon was scheduled for October 2 to 4, 2025 and the IFA conference in Melbourne in 2026 was scheduled for October 18 to 22, 2026.

6. Successionship:

There was a discussion with respect to successionship and the plans of the Executive Committee in terms of how long each member intended to stay in their positions or their prospects with respect to someone else taking over the position.

It was suggested that certain fundamental countries that should be represented on the Board or the Executive Committee with included Canada, United States, Netherlands, France, Germany, Switzerland, Finland, Korea, Australia and India. There was also a discussion on whether or not the chair of the program committee should also be an ex-officio member of the Executive Committee.

On the IATJ there are three governing bodies, the Executive Committee, the Board of Directors and the Permanent Program Committee – members of these bodies should be staggered.

7. The European Association of Tax Law Professors (EATLP):

There was a mutual invitation of speakers for our assemblies and webinars or conferences with the EATLP.

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