

MINUTES OF THE MEETING OF THE
EXECUTIVE OF IATJ – January 22, 2015
9:30 am (Ottawa time) BY TELEPHONE CONFERENCE CALL

In attendance:

Associate Chief Justice Eugene P. Rossiter, Tax Court of Canada;
M. Philippe Martin, Conseil d'État, France;
Friederike Grube, Richter in am Bundesfinanzhof, Germany;
Judge Willem F.G. Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands;

Regrets:

Judge Bernard Peeters, Belgium,
Judge Michael Beusch, Federal Administrative Court, Switzerland

1. Agenda:

The agenda proposed was approved as circulated.

2. Minutes of Meetings:

The Minutes of the meeting of the Board of Directors of October 22 and 25, 2014 and the Minutes of the Business Meeting – 5th Assembly, October 23 and 24, 2014 were approved as circulated. However, it was noted that at the meeting of October 24, 2014 the members of the Scientific Committee were identified as follows:

Judge Michael Beusch michael.beusch@bvger.admin.ch
Judge Wim Wijnen w.wijnen@ibfd.org
Dr. Friederike Grube friederike.grube@bfh.bund.de
Mr. Philippe Martin philippe.martin@conseil-etat.fr
Mag. Dr. Manuel Hallivis-Pelayo Jose.galindo@tfjfa.gob.mx
Justice Randall Bocock randall.bocock@tcc-cci.gc.ca

There was a brief discussion about additional members of the Scientific Committee from common law countries. It was noted that there is only member from a common law country on the Committee, Justice Randall Bocock. Everyone thought that this was sufficient given the involvement of

other judges from common law countries in the planning for the 6th Assembly.

3. Financial Report:

The financial report for the budget year ending December 31, 2014 was reviewed by ACJ Rossiter in detail and was approved. Also, the financial status as of November 30, 2014 was presented by ACJ Rossiter and approved.

4. Memberships:

It was reported that the IATJ had roughly sixty-five individual members, the Canadian Court membership, a new Court membership from Sweden. Wim Wijnen reported that he had a recent meeting with some Italian judges and it was indicated that there will be twelve Italian judges prepared to join the IATJ. It was also noted that Judge Wijnen was going to attend in Portugal and is going to follow up with the Portuguese judiciary for membership.

The Chairman noted the CV of Joao Santos Pinto from Portugal had already been circulated to the Executive Committee of the IATJ. It was noted that he participated in tax arbitration. It was agreed that he would be invited to be a member of the IATJ.

5. Website:

The Chairman noted that the website is to be updated by February 15, 2015 with the particulars with respect to the Board members, all reports and programs from the 5th Assembly and any additional information.

6. IATJ 6th Assembly Update:

The report submitted by Michael Beusch was reviewed in detail. The Executive agreed that Michael Beusch is doing everything necessary to properly organize the 6th Assembly. There was discussion with respect to the manner in which the presentations will be presented, that is, whether or not there will be a traditional method – whether it be four panelists with each panelist presenting the main topic v. a suggestion from Judge Tony

Pagone of Australia where we would have one major presenter and two reactionaries for presentations. It was agreed that possibly the Scientific Committee might look at the panels and presentations being divided fifty percent traditional and fifty percent to the new type of presenter where there is one major presenter and two reactionaries. There was also agreement with respect to the basis timelines for the panels and the actual breakdown of panelists. That will be determined at a later time.

It was agreed that the panel topics should be discussed by the Permanent Scientific Committee with a report in due course. The timelines provided by Michael Beusch were satisfactory to the Executive Committee.

It was also agreed that Wim Wijnen would for the 2016 Assembly act as Chairperson for the Permanent Scientific Committee.

The Chairperson noted that there would be further conference calls in the next several months.

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

