

MINUTES OF THE MEETING OF THE
EXECUTIVE OF IATJ – July 30 2015
8:30 am (Ottawa time) BY TELEPHONE CONFERENCE CALL

In attendance:

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;

By invitation:

Judge Michael Beusch, Federal Administrative Court, Switzerland

Regrets:

Judge Bernard Peeters, Belgium,

1. Agenda:

The agenda proposed was approved as circulated.

2. Minutes of Meetings:

The Minutes of the meeting of the Board of the Executive Committee of June 25, 2015 were approved as circulated.

3. Financial Report:

a. CJ Rossiter provided a report on the financial status of the IATJ as of June 30, 2015. It was reviewed, discussed and approved as per attachment.

b. A Draft #1 and #2 of July 28, 2015 budget were presented. Both drafts were reviewed in detail. The difference in the drafts was an excursion at the 6th Assembly in Lucerne and the costing of same. Basically, if twenty persons attended the excursion, the cost would be \$244 U.S. per person; if thirty persons attended the excursion, the cost would be \$109 U.S. per person. It was agreed that the excursion cost was too high

and if possible try and have an event somewhere in the area of \$50 U.S. as an alternative. Draft #1 of the budget of July 28, 2015 was approved.

4. Statutes:

5. Taxsutra Conference:

The President advised that he was to attend India for a Taxsutra Tax Conference where he was going to sit on a panel on October 16 and 17, 2015. Participation was agreed to. The President was going to attend representing the Common-law countries and there would also be a Civilist, it was suggested that Wim Wijnen would be the civilist attendee.

6. Memberships:

The Board approved all new members who have submitted their membership to the IATJ in the 2010-2015 year.

7. IATJ 6th Assembly Update:

A detailed report was provided with respect to the 6th Assembly. All organizational aspects were complete. An excellent job has been done by the Program Committee with an outstanding program and the Swiss organizing team headed by Michael Beusch.

8. 7th Assembly

There was a discussion about the location and timing of the 7th Assembly. IFA 2016 is in Madrid and therefore it followed that the IATJ Assembly would be there September 30 and October 1, 2016 if it could be organized properly.

There was a discussion with respect to the organization aspects of the 7th Assembly. CJ Rossiter will contact Judge Garzon of Spain to advise him in detail of the effort required to organize the event and ask him to present some plans of the organization of the 7th Assembly discussion with the Board at the 6th Assembly.

9. Nominations:

CJ Rossiter noted that various terms were up for renewal. It was recommended that a report be brought to the Board meeting for approval from the President prior to the 6th Assembly. Key factors for Board consideration are:

- a. Active membership
- b. Representation from both civil and common law countries;
- c. Geographic representation.

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