

IATJ – JUNE 2, 2010  
TELEPHONE CONFERENCE CALL SUMMARY

Participants:

Chief Justice Gerald J. Rip, Tax Court of Canada  
Associate Chief Justice Eugene P. Rossiter, Tax Court of Canada  
Judge Olof Olsson, The Supreme Administrative Court, Finland  
Judge Philippe Martin, Conseil d'État, France  
Judge Wim Wijnen, Court of Appeal of 's-Hertogenbosch, The Netherlands

Judge John Avery Jones, Upper Tribunal, U.K., absent with regrets.  
Judge Juan Carlos Vicchi, National Tax Court, Argentina, absent with regrets.  
Chief Special Trial Judge Peter Panuthos, United States Tax Court, absent with regrets.

The conference call was chaired by Associate Chief Justice Rossiter.

1. Proposed Agenda approved as reviewed.
2. Minutes of meeting of IATJ Board of Directors by conference call on April 20, 2010 approved as circulated.
3. Circulation of the Statutes has been confirmed as being executed and received by all members.
4. Banking

Associate Chief Justice Rossiter confirmed particulars with respect to the bank account; and also confirmed that notices had been sent out to those on the developed mailing list with respect to payment for membership including how to wire funds into the account. There was apparently a problem with funds being wired from Europe into the account and that the Swift Code was not sufficient and therefore more particulars were required. Associate Chief Justice Rossiter said that he would follow up on this and send out a new notice to all of the mailing list to ensure that funds can be directly wired into the account for either payment of membership fees or registration fees for the Assembly.

5. Presentation Forms

Associate Chief Justice Rossiter reviewed the numbers with respect to the presentation forms received to date and reviewed the numbers country by country, which included Canada – 28; The Netherlands – 17; Australia – 1; Denmark – 1; Trinidad & Tobago – 4; New South Wales, Australia – 1; Morocco – 1; Finland – 7; Poland – 1; U.K. – 1; Switzerland – 2; Norway – court membership (21); Hungary – 1; Lithuania – 2; France – 1; United States – 1.

## 6. Membership fees

The membership fees paid to the date of the meeting were approximately twenty-nine, almost all in U.S. funds except for three. The balance of the memberships are being treated as receivables.

## 7. Membership card

Associate Chief Justice Rossiter confirmed that as presentation forms are received and membership fees paid, membership cards are signed by the President of the IATJ and forwarded to the member.

## 8. Membership

Associate Chief Justice Rossiter reviewed the variety of correspondence and e-mails that have been sent out to prospective members of the IATJ and how the mailing list has been developed. Judges Wijnen, Martin and Olsson also reviewed their efforts with respect to bringing members into the IATJ. Judge Wijnen agreed that he would make efforts to contact prospective members in Italy, Nigeria, India, Hungary and Belgium while Judge Martin agreed that he would make efforts to contact prospective members in Spain and Germany, and possibly Austria and Switzerland.

## 9. Budget Ending December 31, 2010

Associate Chief Justice Rossiter reviewed the re-drafted budget for the year ending December 31, 2010. Associate Chief Justice Rossiter pointed out that it is difficult to do an accurate budget because it all depends on (a) the membership of the IATJ and (b) the number of attendees of the IATJ 1<sup>st</sup> Assembly in Rome.

## 10. Web site development

Associate Chief Justice Rossiter suggested that once we have the 1<sup>st</sup> Assembly completed, that we turn our attention to the establishment of a web site for the IATJ, hopefully in the fall of 2010 to be operational by January 1, 2011.

## 11. IATJ 1<sup>st</sup> Assembly

(i) Facilities: Associate Chief Justice Rossiter confirmed the IATJ 1<sup>st</sup> Assembly conference facilities booking with the Westin Excelsior in Rome. He reviewed (a) the facilities which were available; (b) the particulars with respect to the reception of August 27, 2010; (c) particulars with respect to the Assembly meeting of August 28, 2010; (d) particulars with respect to the luncheon and dinner for August 28, 2010. He discussed the costs for the meeting and function space and reviewed the comparison between the pricing offered by the Westin Excelsior in

Rome and the Hilton facilities where the IFA is holding its congress as well as the pricing offered by the Sheraton whose facilities were closer to the airport. It was concluded that the Westin Excelsior in Rome was the best facility with the most reasonable expense and the contract, as presented by the Westin Excelsior in Rome was authorized for the execution. There was no preferred room rate given by the Westin Excelsior to IATJ 1<sup>st</sup> Assembly attendees simply because we were unable to guarantee the number of rooms which would be taken and it is up to each prospective attendee to get the best available rate at the time. If they are attending the IFA, the rates would be fixed as in the IFA circulated materials.

(ii) IBFD

The IBFD is a not-for-profit organization in the Netherlands, which can act as a permanent secretariat for the IATJ. Judge Wijnen gave a detailed background summary of the organization.

(iii) Registration Fees Payment

It was also discussed that there were difficulties in transferring monies to the TD Canada Trust as payment for those who want to register for the 1<sup>st</sup> Assembly. It was noted that the information required was the bank account number, the name of the bank, as well as the ABAN code. A notice had to be sent out to as many as possible to ensure that the information was available to all.

(iv) Business Session:

A discussion should take place in the business session agenda for the IATJ 1<sup>st</sup> Assembly which would include a discussion about the organization of the Association, that is, a detailed explanation with respect to how the Association came into existence; its objectives, purposes and goals; confirmation of the statutes being ratified by all members. We would proceed with the election of a slate of officers for the next fiscal year; and then a discussion with respect to the permanency of the secretariat being at the IBFD or possibly a rotating secretariat. In terms of election of officers there would be a nomination report and a nomination committee plus a recommendation for a length of term, and also a discussion with respect to the number of meetings, that is not just annually, but regional meetings as well. There should also be discussion with respect to the resolutions to be presented which could include resolutions in relation to directors; the future directorate; the election of directors, as well as future meetings.

(v) Educational Program

Justice Boyle, Chairman of the educational program is to e-mail to the directors an update on the educational program and receive suggestions from all directors

with respect to speakers and participants in the educational program. He is to finalize the education program in the near future.

(vi) Advertising of the Assembly

Associate Chief Justice Rossiter pointed out that the only advertisement of the Assembly has been three types: firstly, on the web site of the IFA there is a link with respect to the IATJ 1<sup>st</sup> Assembly; secondly, the mail-outs by the IATJ to the mailing list being maintained by the IATJ; and thirdly, and most importantly, by word of mouth by those who support and are interested in the IATJ. There was little else to be done in terms of advertising of the IATJ Assembly other than for the directors and other people involved in the IATJ to encourage them to possibly attend.

(vii) Number of attendees

It appears that at the present time there is approximately thirty to forty attendees. This number is expected to grow. It is expected that there will be two to three from France; nine from Canada; two to three from Finland; five attending from the Netherlands; one from the U.S., three from Nigeria and three from India. Other attendees are expected from Sweden, Switzerland, Norway, Denmark and Germany.

12. Other business

There is a problem with everyone coordinating the correct time for the conference calls was discussed. The next meeting is scheduled for July 23, 2010 at 9:30 a.m (Ottawa time) which is 3:30 p.m. (France time), 2:30 p.m. (U.K. time), 3:30 pm (Netherlands time) and 4:30 p.m. (Finland time).

No further business was brought forth so the meeting was duly adjourned.