

MINUTES OF THE MEETING OF THE  
DIRECTORS OF IATJ – APRIL 26, 2011  
by telephone conference call

Participants:

Philippe Martin (Conseil d'État, France), Gerald Rip (Tax Court of Canada), Eugene Rossiter (Tax Court of Canada), Friederike Grube (Bundesfinanzhof, Germany), Joao Francisco Bianco (Administrative Council of Fiscal Appeals, Brazil), Peter Panuthos (U.S. Tax Court), Olof Olsson (The Supreme Administrative Court, Finland), Virgilijus Valancius (Supreme Administrative Court of Lithuania), John Avery-Jones (Upper Tribunal, U.K.).

Absent with regrets:

Richard Edmonds (Federal Court of Australia), P.V. Reddi (Authority for Advance Rulings, India), Dagmara Dominik (Supreme Administrative Court, Poland), Kjeld Lund-Andersen (Landsskatteretten Retsformand, Denmark), Wim Wijnen (Court of Appeal of 's-Hertogenbosch, The Netherlands).

1. The proposed agenda as reviewed by ACJ Rossiter was approved.
2. Minutes: Minutes of the Board meetings of March 28, 2011 were approved as circulated without amendment.
3. Financial: ACJ Rossiter reported that the financial status of the IATJ was pretty well static as of October 31, 2010 save and except for 2011 there have been 53 single memberships of the IATJ paid to date. The IATJ is waiting for court memberships from Norway as well as the Tax Court of Canada which would bring the total paid up membership of approximately 80 members for 2011 leaving a balance of approximately 20 memberships still outstanding.

ACJ Rossiter explained that the membership fees have been processed individually and that we have been successful in processing payments by Visa and Mastercard. The method of payment by Visa and Mastercard has worked out very well and the status quo is going to be maintained until after the 2<sup>nd</sup> Assembly. In the meantime, alternative methods are being investigated in order to provide more security to the confidential financial information provided by judges who are providing their Visa and Mastercard.

ACJ Rossiter confirmed that there will be a contribution provided by the Courts Administration Service through the Tax Court of Canada for the year ending March 31, 2011 for the advancement of the organization and development of the

IATJ. These funds would be drawn down as and when required as opposed to being advanced in a lump sum.

4. Website: ACJ Rossiter confirmed that:

- (a) the IATJ website was operational April 1, 2011 at 12:01 a.m.;
- (b) there will be an e-mail announcement to the membership list of the IATJ with respect to the operation of the IATJ website and website particulars within a period of two weeks;
- (c) there will be a follow-up mail-out by hard copy announcing the website establishment and its operation to all members as well as to the mailing list for non-members.

ACJ Rossiter emphasized the necessity for members to provide continuing, ongoing information to the IATJ for the purpose of keeping the website up to date, in particular, decisions which might be of interest to the members. In this regard, Chief Justice Rip of the Tax Court of Canada will be appointing one of his judges to be the contact person for the IATJ. This judge would receive any and all decisions from courts around the world for publication, vet the decisions and determine which ones will be published and make arrangements for them to be added to the website with an appropriate announcement .

5. IBFD database: ACJ Rossiter confirmed:

- (a) The protocol between the IATJ and the IBFD has been executed and that copies of the protocol will be circulated to the Board members.
- (b) Members of the IATJ will have access to the IBFD database.
- (c) There have been some problems with respect to access to the IBFD which Judge Wijnen is looking into but Judge Wijnen asserts that the problems are more with respect to the judges' access as opposed to the IBFD website. This will be followed up in the near future.

6. IATJ Statutes - Dutch law: ACJ Rossiter confirmed that a revision of the statutes has been completed by he and Judge Wijnen. This has been forwarded to counsel for the IATJ in the Netherlands. They are reviewing and revising the statutes and will forward same to the Secretary General of the IATJ at which time it will be presented to the Board for final approval and then presented to the 2<sup>nd</sup> Assembly of the IATJ.

7. Newsletter: ACJ Rossiter confirmed that he has had confirmation from former Chief Justice Donald Bowman of the Tax Court of Canada agreeing to provide an article for a newsletter, as well as from Pramod Kumar of the India Tax Tribunal and Wim Wijnen. He emphasized that it is important that all Board members participate in the newsletter process by giving suggested topics and by volunteering for them or their Courts to do a newsletter. It appears that the IATJ

is now set for the next three newsletters and it is hoped that the next newsletter will possibly be on settlement or settlement discussions and negotiations done by former Chief Justice Bowman of the Tax Court of Canada for issue in July, 2011.

9. Country Contacts: ACJ Rossiter reviewed the judges who were supposed to contact a variety of potential members in other countries and reminded members to take whatever steps they can to solicit support of the IATJ which will be discussed with a further report at the next Board meeting. At the suggestion of Judge Martin an electronic version of documents of the IATJ are to be forwarded to all Board members so that they can be used to solicit membership in the IATJ. The electronic form of documents would include:

- (a) the IATJ statutes;
- (b) the IATJ newsletters;
- (c) the IATJ membership list;
- (d) the IATJ membership form;
- (e) the IATJ 2<sup>nd</sup> Assembly registration form;
- (f) particulars with respect to how to make payment of membership fees and assembly registration fees.

10. IATJ 2011 2<sup>nd</sup> Assembly – September 9 and 10, 2011

Further to the discussions with respect to the 2<sup>nd</sup> Assembly on March 28, 2011 Judge Philippe Martin confirmed the problems with the costs associated with having the Assembly at a hotel in Paris. Given the approval of the IATJ at the last meeting, Judge Martin and ACJ Rossiter negotiated arrangements with the Cercle National des Armées, for the location of the Assembly. The total contract price for the conference was 13,839.62 Euros which includes conference facility rentals, sound system and microphones, overhead projectors and screens for computer presentations, refreshments in the morning and afternoon of September 9 and 10, 2011, plus lunch for attendees on September 10, 2011 and registration facilities. This figure did not include any other items which are being provided for the registrants or for the travel costs associated with the IATJ liaison, Mary MacMillan. There was also a separate contract for the Assembly closing dinner in the amount of 8,523.94 Euros which includes the facility rental for dinner, dinner for 75 attendees, sound system and microphones, and computer screen/projector as required. ACJ Rossiter confirmed that the deposit of fifty percent of these amounts have been paid on Thursday, April 21, 2011, with the balance due the day prior to the actual holding of the event. This deposit was paid through Courts Administration Service (Tax Court of Canada) and will be part of the draw down of the \$25,000 funding provided by the Tax Court of Canada to the IATJ for the year ending March 31, 2012.

ACJ Rossiter pointed out that the total cost for the conference facilities would be 13,839.62 Euros which converts to approximately \$18,600 U.S. He confirmed that on the basis of 75 attendees with a registration of \$250 U.S. each, there

would be \$18,750 received so the conference facilities and conference would be able to pay for itself basis from the registration fees from the attendees. He also stated that the dinner would also have to pay for itself at a cost of 8,594 Euros (\$11,520.00) or a cost per attendee of approximately \$125.00 U.S.) for the dinner.

Judge Martin also reviewed the hotels which might be available for reference and these are to be coordinated by Mary MacMillan and circulated among prospective registrants.

ACJ Rossiter confirmed the following:

(a) There will be an e-mail forwarded to all members of the IATJ and prospective members of the IATJ within the next two weeks providing the particulars with respect to the 2<sup>nd</sup> Assembly including the dates, locations, registration particulars, hotels et cetera and this will be followed up by correspondence in hard copy.

(b) The hotel lists provided by Judge Martin will also be compiled into one list and also will be circulated to all members.

(c) All of the above information with respect to the conference will be placed on the website forthwith.

(d) There is a sponsorship being provided by the IBFD of 5,000 Euro which should be received very shortly and therefore there will be no pursuit of any additional sponsorship from Thompson Reuters.

(e) The draft program has been finalized by Judge Boyle and hopefully the program will be completed by the end of April, 2011 and circulated at that time.

11. There being no further business before the Board, the meeting was adjourned and it was confirmed that the next conference call will be June 9, 2011 at 9:30 a.m. (Ottawa time)