



**International Fiscal Association (Canadian Branch)  
Association fiscale internationale (Section canadienne)**

**IFA ANNUAL GENERAL MEETING  
May 24, 2013, Montreal QC**

**Call to Order**

Mr. Nick Pantaleo, President, called the Annual General Meeting of the Canadian Branch to order Friday May 24, 2013 in the Centre Mont-Royal, Montreal QC. He welcomed all present.

1. **Approval of the Minutes**

Moved by R. Raizenne, seconded by S. Wilkie that the minutes of the Annual General Meeting held May 18, 2012 in Ottawa ON be approved as circulated.

Carried.

2. **President's Report**

President Pantaleo thanked Brian Bloom and Ken Bottenham for their leadership in chairing the 2013 Seminar. He thanked the speakers and moderators, who prepared their materials well in advance of the meeting as requested. There are 240 attendees at the meeting and two-thirds chose to use the app instead of a binder. He thanked CTF for providing the developed app for IFA Canada's use, and congratulated Helmut Birk for accepting Honorary membership in IFA Canada.

The Executive's goal was to enhance the profile and work of IFA Canada in the study and advancement of international tax. Five committees were created within Council on Research, Communications, Events, Governance, and Finance, and all members of Council sit on one of these committees. One of the goals has been to engage the members on a more regular basis. Webinars, newsletters, and quarterly President's Reports as well as email notices of recent developments were used to accomplish this goal, using the redesigned and upgraded website.

The Executive also worked to have national representation and hold more of IFA's activities across the country, and is asking members to approve the 2013-14 Council which includes 7 new members, 5 of whom are from Calgary and Vancouver. The 2014 seminar will be joint with the US IFA Branch in Toronto in May, and the 2015 seminar will take place in Calgary.

The Travelling Lectureship will be held in the Fall this year, and will take place in Vancouver, Calgary, Toronto, Ottawa and Montreal, plus Halifax, new this year, where the lectureship will be hosted by the Dalhousie Law School. Stephen Richardson, former Associate Deputy Minister of Finance, is the lecturer.

Aligned with the goals of engaging more with members and taking a more national focus is the establishment of the Young IFA Network (YIN), under the leadership of Michael Kandev. YIN activities include webinars and an outreach to various universities, including a recent donation to 20 law and business schools of the new publication, *Essays on Tax Treaties: A Tribute to David A. Ward*.

Financially the Canadian Branch remains very strong, and allows the association to pursue new initiatives. One disappointment has been the need to cancel the planned joint seminar in Copenhagen with the UK Branch, due to the timing of this year's Congress in late summer.

Mr. Pantaleo noted that his term has only 6 months left, and this is the last time he will address the members as President. He thanked his colleagues on Council, especially those on the Executive for their support and advice.

3. **Audited Financial Statements 2012**

Moved by S. Jack, seconded by S. Ruby that the audited financial statements for 2012 be approved as circulated.

Carried.

4. **Appointment of Auditors for 2013**

Moved by S. Jack, seconded by S. Wilkie that Collins Barrow Kingston LLP be approved as the auditor for the 2013 financials.

Carried.

5. **Confirmation of Composition of Council for 2013-2014**

Moved by R. Raizenne, seconded by S. Porter that the following compose the Council for 2013-2014:

Nick Pantaleo, President  
Stephen Bowman, 1<sup>st</sup> Vice President  
Ronald Durand, 2<sup>nd</sup> Vice President  
Brian Mustard, Secretary  
Sandra Jack, Treasurer  
Robert Raizenne, Immediate Past President  
Thomas Akin, Councilor  
Brian Arnold, Councilor  
Albert Baker, Councilor (Past President)  
Lucie Bergevin, Councilor  
Jack Bernstein, Councilor  
Helmut Birk, Councilor  
Nathan Boidman, Councilor (Past President)  
Eric Bretsen, Councilor  
Ken Bottenham, Councilor  
Larry Chapman, Councilor  
Robert Couzin, Councilor  
Jason Durkin, Councilor  
Brian Ernewein, Councilor  
John Haag, Councilor  
Michael Kandev, Councilor  
Howard Kellough, Councilor  
Claire Kennedy, Councilor  
Patrick Marley, Councilor  
Janice McCart, Councilor  
Terry McDowell, Councilor  
Mark Meredith, Councilor  
Lynn Moen, Councilor  
Angelo Nikolakakis, Councilor  
Shawn Porter, Councilor  
Stephen Ruby, Councilor  
Jim Samuel, Councilor  
Jacques Sasseville, Councilor  
Brian Schneiderman, Councilor  
Arnold Sherman, Councilor  
Steve Suarez, Councilor  
Peter van Dijk, Councilor

J. Scott Wilkie, Councilor  
Gordon Williamson, Councilor  
Penny Woolford, Councilor  
Carried.

#### **Honorary Member**

Moved by B. Ernewein, seconded by J. McCart that Helmut Birk be elected as an Honorary Member of IFA Canada.  
Carried.

#### **6. Enact Amendments to the By-Laws**

Stephen Bowman, Vice President reviewed the amendments, and noted that the changes consisted primarily of clarification of the wording.

Moved by J. McCart, seconded by K. Bутtenham that the following changes to the By-Laws be approved.

#### **Article 4.3 - Honorary Members.**

Honorary members are persons who, on account of ~~special services rendered to their~~ *extraordinary contributions to international taxation or the Canadian Branch*, shall be elected by the general meeting.

#### **Section 4.3 - Membres honoraires**

Un membre honoraire est toute personne qui, compte tenu ~~des services exceptionnels qu'elle a rendus~~ *de ses contributions extraordinaires au domaine de la fiscalité internationale ou à la Section canadienne*, est élue lors de l'assemblée annuelle.

#### **6.3 Nomination of Members**

Prior to each General Meeting, nominees for membership on the Council may be proposed by the Executive Committee. In addition to the nominees selected by the Executive Committee, any five members may nominate one or more members to serve on the Council. *Nominees should be selected with due regard for the broad and national range of the Branch's membership consisting principally of legal and accounting practitioners in private practice and industry across Canada and for the need to ensure ongoing renewal of its membership.*

#### **6.3 Nomination des membres**

Avant chaque assemblée générale, le Comité exécutif peut proposer des membres pour siéger au Conseil. En plus de ces nominations, tout groupe de cinq membres peut proposer un ou plusieurs membres pour siéger au Conseil. *Les candidats doivent être sélectionnés de manière à bien représenter le vaste éventail national des membres de la Section, composée principalement de praticiens du droit et de la comptabilité oeuvrant dans le secteur privé et dans l'industrie dans l'ensemble du pays, et à assurer le renouvellement continu de ses membres.*

#### **6.5 Meetings of the Council**

Meetings of the Council may be held ... A Notice, stating the purpose of the meeting, shall be sent to each member at least five (5) days in advance of each meeting. ~~Five (5)~~ *Ten (10)* members of the Council, *at least three (3) of whom are also members of the Executive* shall constitute a quorum. Decisions shall be taken ... vote by facsimile or email reply.

#### **6.5 Réunions du Conseil**

Les réunions du Conseil peuvent être tenues ... Un avis, indiquant le but de la réunion doit être envoyé à tous les membres, au moins cinq (5) jours avant la réunion. ~~Cinq (5)~~ *Dix (10)* membres du Conseil, *dont au moins trois (3) sont aussi membres du Comité exécutif*, constituent un quorum. Les décisions sont prises ... en exprimant leur vote dans une réponse à la télécopie ou au courriel.

#### **6.6 Executive Committee**

~~The Council may designate an Executive Committee from among its members and any such~~

~~Executive Committee is authorized to exercise, and is hereby delegated, all of the powers of the Council.~~ There shall be an Executive Committee consisting of the Officers of the Canadian Branch together with such additional members, if any, as the Council may designate from among the Council members. The Executive Committee is authorized to exercise, and is hereby delegated, all of the powers of the Council. The procedure for all meetings, deliberations and decisions of the Executive Committee may be determined or varied from time to time by the Executive Committee.

#### **6.6 Comité exécutif**

~~Le Conseil peut, à même ses membres, créer un Comité exécutif qui peut exercer tous les pouvoirs du Conseil qui lui sont ainsi délégués.~~ Il y aura un Comité exécutif composé des dirigeants de la Section canadienne ainsi que des membres supplémentaires, s'il y a lieu, que le Conseil pourra désigner parmi les membres du Conseil. Le Comité exécutif peut exercer tous les pouvoirs du Conseil qui lui sont délégués par les présentes. La procédure à suivre lors de toutes les réunions, délibérations et décisions du Comité exécutif est déterminée et modifiée au gré de celui-ci.

#### **6.7 Special and Advisory Committees**

The Council may from time to time establish one or more special or advisory committees with such terms of reference as it may designate or vary from time to time. The rules, procedures and membership of each such committee may be determined or varied by the Council at any time, provided that none of the powers of the Council may be delegated to any such committee.

#### **6.7 Comité spécial et Comité consultatif**

Le Conseil pourra de temps à autre créer un ou plusieurs Comités spéciaux ou consultatifs, dont le mandat sera désigné ou modifié de temps à autre par celui-ci. Les règles, les procédures et la composition de chaque comité seront déterminées ou modifiées par le Conseil à son gré, pour autant qu'aucun des pouvoirs du Conseil ne soit délégué à l'un de ces comités.

#### **10.1 Execution of Documents**

Contracts, documents or any instruments in writing requiring the signature of the Canadian Branch, shall be signed by any two (2) ~~officers and/or directors~~ members of the Executive and all contracts, documents and instruments in writing so signed shall be binding upon the Canadian Branch without any further authorization or formality.

#### **10.1 Signature des documents**

Les contrats, documents et autres effets par écrit nécessitant la signature de la Section canadienne sont signés par deux (2) ~~dirigeants ou administrateurs~~ membres du Comité exécutif et tout contrat, document ou effet dûment signé lie la Section canadienne sans autre autorisation ni formalité.

Carried.

#### **6. Adjournment**

The meeting was declared adjourned.