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## CORRESPONDENCE

*To the Editor:*

*Re: Summary of the Seminar on the Taxation of Business Profits Under Tax Treaties*

In the article “Symposium: Summary of the Proceedings of an Invitational Seminar on the Taxation of Business Profits Under Tax Treaties” (2002) vol. 50, no. 6 *Canadian Tax Journal* 1979-2024, I am listed in appendix 3 as a Special Commissioner of Taxation and in appendix 1 as being affiliated with the UK Inland Revenue. I would not like your readers to be in any doubt about the judicial independence of the special commissioners. Whatever may have been the historical situation (and the office of Special Commissioner goes back to 1805 when it was part of the Inland Revenue), we are part of the Court Service and completely independent of the Inland Revenue.

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