

## IATJ MEMBERSHIP LIST 2024

### **AUSTRALIA**

Jennifer Davies  
Retired Justice  
Federal Court of Australia

Frank D. Loughlin  
Administrative Appeals Tribunal

Bernard McCabe  
Administrative Appeals Tribunal

Fiona Alpins  
Administrative Appeals Tribunal

G.T. Pagone  
Retired Justice  
Federal Court of Australia

### **AUSTRIA**

Edeltraud Lachmayer  
Judge  
Austrian Supreme Court for Administrative Law

### **BELGIUM**

Caroline Vanderkerken  
Chairwoman  
Court of Appeal Brussels

Bernard Peeters  
Judge  
Court of Appeal Antwerp

Bob Michel  
IBFD

**BRAZIL**

Joa Francisco Bianco  
CARF

**CANADA**

Gabrielle St-Hilaire  
Chief Justice  
Tax Court of Canada

Anick Pelletier  
Associate Chief Justice  
Tax Court of Canada

Eugene Rossiter  
Justice  
Tax Court of Canada

Patrick Boyle  
Justice  
Tax Court of Canada

Robert Hogan  
Justice  
Tax Court of Canada

Randall Bocock  
Justice  
Tax Court of Canada

David Graham  
Justice  
Tax Court of Canada

Dominique Lafleur  
Justice  
Tax Court of Canada

## **CANADA**

Sylvain Ouimet  
Justice  
Tax Court of Canada

Don Sommerfeldt  
Justice  
Tax Court of Canada

Henry Visser  
Justice  
Tax Court of Canada

Guy Smith  
Justice  
Tax Court of Canada

Bruce Russell  
Justice  
Tax Court of Canada

Susan Wong  
Justice  
Tax Court of Canada

Ronald MacPhee  
Justice  
Tax Court of Canada

David Spiro  
Justice  
Tax Court of Canada

Jean Marc Gagnon  
Justice  
Tax Court of Canada

## **CANADA**

Joanna Hill  
Justice  
Tax Court of Canada

John Yuan  
Justice  
Tax Court of Canada

Scott Bodie  
Justice  
Tax Court of Canada

Edward Cook  
Justice  
Tax Court of Canada

Michael Ezri  
Justice  
Tax Court of Canada

Gerald Rip  
Retired Chief Justice  
Tax Court of Canada

## **FINLAND**

Justice Vesa-Pekka Nuotio  
Supreme Administrative Court

Hannele Ranta-Lassila  
Justice  
Supreme Administrative Court

Otto Kumpulainen  
Judge  
Supreme Administrative Court

Mikko Pikkujämsä  
Justice  
Supreme Administrative Court

Toni Sarivirta  
Judge  
Administrative Court of Eastern Finland

Outi Siimes  
Judge / Chairwoman  
Administrative Court of Helsinki

Juhana Niemi  
Judge  
Administrative Court of Northern Finland

## **FRANCE**

Philippe Martin  
Retired Judge  
Conseil d'Etat

Pierre Collin  
Judge  
Conseil d'Etat

Thomas Andrieu  
Conseil d'Etat

Emilie Bokdam  
Conseil d'Etat

Céline Guibé  
Judge  
Conseil d'Etat

Bastien Lignereux  
Conseil d'Etat

## **FRANCE**

Anne Iljic

Judge

Conseil d'Etat / EU Court of Justice

## **GERMANY**

Christian Levedag

Judge

Bundesfinanzhof

Dr. Anette Kugelmüller-Pugh

Judge

Bundesfinanzhof

Susanne Tiedchen

Judge / Doctor

Finanzgericht Berlin-Brandenburg

## **HONG KONG**

Albert T. da Rosa Jr.

Former Chairman

Board of Review (Inland Revenue Ordinance)

Albert Kwai-huen Wong

Chairman

Board of Review (Inland Revenue Ordinance)

## **HUNGARY**

Péter Darák

Justice / Doctor

Curia of Hungary

Csilla Heinemann

Justice / Doctor

Curia of Hungary

## **IRELAND**

Marie-Claire Manet  
Chairperson  
Tax Appeals Commission

## **ITALY**

Giuseppe Avizzano  
Judge  
Napoli-Caserta

## **NETHERLANDS**

Wim Wijnen  
Court of Appeal 's-Hertogenbosch NL

Robert Jan Koopman  
Justice  
Hoge Raad der Nederlanden

Peter J. Wattel  
Professor  
Supreme Court

Alexander van der Voort Maarschalk  
Justice  
Hoge Raad der Nederlanden

## **NIGERIA**

Akinmade Ajibola  
Chairman  
Tax Appeal Tribunal

## **NORWAY**

Erik Thyness  
Justice  
Supreme Court of Norway

**PHILIPPINES**

Maria Rowena M. San Pedro  
Justice  
Court of Tax Appeals

**POLAND**

Dagmara Dominik-Oginska  
Judge / Doctor / Chairwoman  
Voivodship Administrative Court

**PORTUGAL**

Margarida Reis  
Judge  
Tribunal Central Administrativo Sul

Cristina Coelho da Silva  
Judge  
Tribunal Central Administrativo Sul

**REPUBLIC OF KOREA (SOUTH)**

Eui Young Lee  
Judge  
Gwangju High Court

Jungeun Sul  
Judge  
Ulsan District Court

Eunhee Ji  
Judge  
Seoul Southern District Court

Jiyeon Son  
Judge  
Seoul Administrative Court

**SINGAPORE**

Sam Sim  
Income Tax Board of Review



**SWEDEN**

Emelie Liljeberg

Justice

Supreme Administrative Court

Linda Haggren

Justice

Supreme Administrative Court

Mats Anderson

Justice

Supreme Administrative Court

**SWITZERLAND**

Michael Beusch

Judge

Federal Supreme Court

Raphael Gani

Judge

Tribunal cantonal

Iris Widmer

Judge

Federal Administrative Court

**TRINIDAD AND TOBAGO**

Anthony D.J. Gafoor

Justice / Doctor

Tax Appeal Court

**UNITED KINGDOM**

Malcolm Gammie

Retired Judge

Upper Tribunal (Tax & Chancery)

## **UNITED KINGDOM**

Greg Sinfield

Judge

First-tier Tribunal (Tax Chamber)

Michael Blackwell

Judge

First-tier Tribunal (Tax Chamber)

Christopher McNall

Judge

UK Tax Tribunal

## **UNITED STATES OF AMERICA**

Peter J. Panuthos

Judge

United States Tax Court

L. Paige Marvel

Judge

United States Tax Court

Tamara W. Ashford

Judge

United States Tax Court