#### **IATJ MEMBERS LIST 2019**

## Australia

The Honourable Judge G.T. Pagone Federal Court of Australia

Justice Jennifer Davies Federal Court of Australia

Judge Tom Thawley Federal Court

Deputy President Bernard McCabe Administrative Appeals Tribunal

Dr. Keith Kendall Administrative Appeals Tribunal

Frank O'Loughlin Administrative Appeals Tribunal

Prof. Ann O'Connell Administrative Appeals Tribunal

Robert Olding Administrative Appeals Tribunal

# <u>Austria</u>

Judge Romuald Kopf Independent Finance Board

## **Belgium**

Mr. Bernard Peeters Court of Appeal, Antwerp

Prof. Dr. Caroline Vanderkerken Court of Appeal of Brussels

### Brazil

Prof. Dr. Luis Flávio Neto Conselho Administrativo de Recursos Fiscais

João Bianco Brazil

Judge Fabio Prieto Souza Tribunal Federal de Sao Paulo

### Canada

# Tax Court of Canada

Chief Justice Eugene P. Rossiter Tax Court of Canada

Associate Chief Justice Lucie Lamarre Tax Court of Canada

Justice Pierre Archambault Tax Court of Canada

Justice Diane Campbell Tax Court of Canada

Justice Patrick Boyle Tax Court of Canada

Justice Robert Hogan Tax Court of Canada

Justice Steven D'Arcy Tax Court of Canada

Justice Frank Pizzitelli Tax Court of Canada

Justice Johanne D'Auray
Tax Court of Canada

Justice Randall Bocock Tax Court of Canada

Justice David Graham Tax Court of Canada

Justice Kathleen Lyons Tax Court of Canada

Justice John Owen
Tax Court of Canada

Justice Dominique Lafleur Tax Court of Canada

Justice Sylvain Ouimet Tax Court of Canada

Justice Don R. Sommerfeldt Tax Court of Canada

Justice Henry Visser Tax Court of Canada

Justice Guy Smith Tax Court of Canada

Justice Bruce Russell Tax Court of Canada

Justice K.A. Siobhan Monaghan Tax Court of Canada

Justice Susan Wong Tax Court of Canada

Justice Ronald MacPhee Tax Court of Canada

Justice Gabrielle St-Hilaire Tax Court of Canada

Justice David E. Spiro Tax Court of Canada

#### China

Albert T. da Rosa, Jr Chairman, Board of Review (Inland Revenue Ordinance) Hong Kong

Deputy Chairman Elaine Y.L. Liu Board of Review (Inland Revenue Ordinance) Hong Kong

Deputy Chairman Pui Yin Lo Board of Review (Inland Revenue Ordinance) Hong Kong

## Columbia

Maria Helena Bocachica Murcia Council of State

## Finland

President Pekka Hallberg
The Supreme Administrative Court of Finland

Justice Mikko Pikkujämsä Supreme Administrative Court of Finland

Judge Katja Syväkangas Supreme Administrative Court

Judge Janne Myllymaki Tax Adjustment Board

Judge Olof Olsson (retired)
The Supreme Administrative Court

Judge Ahti Vapaavuori The Supreme Administrative Court

Judge Matti Halén The Supreme Administrative Court

Judge Eila Rother
The Supreme Administrative Court

Judge Hannele Ranta-Lassila The Supreme Administrative Court

Judge Outi Siimes Administrative Court of Helsinki

Judge Timo Viherkentta
The Supreme Administrative Court

Judge Leena Äärilä The Supreme Administrative Court Judge Esa Aalto The Supreme Administrative Court

Justice Marjaana Helminen Supreme Administrative Court of Finland

Administrative Court Judge Toni Sarivirta Administrative Court of Eastern Finland

Chief Justice Petri Saukko
Administrative Court of Eastern Finland

Judge Pirjo Järvenpää Helsingin hallinto-oikeus

Judge Tero Leskinen Helsingin hallinto-oikeus

Judge Mika Hämäläinen Helsingin hallinto-oikeus

Judge Jaakko Sivonen Administrative Court of Hämeenlinna

Judge Juhana Niemi Administrative Court of Hämeenlinna

Judge Paula Makkonen Supreme Administrative Court

Judge Mari Jääskeläinen Administrative Court of Eastern Finland

Judge Johanna Virmavirta Administrative Court of Hämeenlinna

Judge Vesa-Pekka Nuotio
The Supreme Administrative Court

#### France

M. Philippe Martin Conseil d'État

Judge Caroline Martin Conseil d'État

Mme Emmanuelle Cortot-Boucher Conseil d'Etat

M. Julien Boucher Conseiller d'Etat

M. Pierre Collin Conseil d'État

Mr. Gilles Bachelier President of the 8th Chamber Judicial Section

Judge Véronique Benlafquih Administrative Court of Justice

Judge Cecile Raquin Conseil d'État

Judge Sandrine Rudeaux Versaille administrative court of appeal

Judge Robert LeGoff Tribunal Administratif de Montreuil

Judge Vincent Daumas Conseiller d'Etat

Judge Emilie Bokdam-Tognetti Conseil d'État Judge Edouard Crepey Conseil d'État

Anne Iljic Conseil d'État

## Germany

Professor Dr. Justice Friederike Grube Federal Tax Court

Judge Bernhard Weinschütz Finanzgericht Hamburg

Prof. Dr. Heinz-Juergen Pezzer Supreme Tax Court

Dr. Stefan Wilk Tax Court of Cologne

Dr. Anette Kugelmüller-Pugh Federal Tax Court

Dr. Harald Jatzke Federal Fiscal Court, Munich

Prof. Dr. Susanne Tiedchen Berlin-Brandenburg Tax Court

Dr. h.c. Rudolf Mellinghoff Federal Supreme Finance Court of Germany

Judge Manfred Schmid Federal Supreme Tax Court

Dr. Lars Dobratz Bundesministerium der Finanzen

## **Hungary**

Justice Dr. Péter Darák Curia of Hungary

Justice Csilla Heinemann Curia of Hungary

### India

Pramod Kumar Vice-President, Income Tax Appellate Tribunal

Justice Dr. Vineet Kothari Madras High Court

Mr. Ashwani Taneja Ex-Member, Income Tax Appellate Tribunal

Dr. Rakesh Kumar Gupta Ex-Member, Income Tax Appellate Tribunal

Justice Arjan Kumar Sikri Supreme Court of India

Judge Annapurna Gupta Income Tax Appellate Tribunal

Judge Sanjay Garg Income Tax Appellant Tribunal

Judge Shamim Yahya Income Tax Appellate Tribunal Mumbai

## Indonesia

Judge Soeryo Koesoemo Adjie Indonesia Tax Cout

Dr. Justice H.M. Hary Djatmiko Supreme Court of Indonesia

### **Ireland**

Mark O'Mahony Tax Appeals Commission

Lorna Gallagher
Tax Appeals Commission

### Italy

President Massimo Scuffi Supreme Council for Tax Judiciary

# Kenya

Court membership: Tax Appeals Tribunal

Chairman Moses Bukuka Obonyo

# **Korea**

Judge Kyung-ah Yoon Seoul Eastern District Court

Judge Sokbom Kim Supreme Court of Korea

Judge Eui Young Lee Seoul High Court Judge Youngwoo Lee Supreme Court of Korea

Judge Se Hyun Kim Seoul Administrative Court

Judge Young Seok Kim Suwon District Court

Judge Jun Seok Yoon Seoul Administrative Court

Judge Jaehyun Kim Court of Daejeon District Court Republic of Korea

Judge Jong-min Kim Incheon District Court Republic of Korea

Judge Seog Kyoo Kang Seoul Administrative Court

Judge Hae Rang Lee Daegu District Court

Judge Jooyeong Park Gwangju District Court Republic of Korea

### Lithuania

Judge Virgilijus Valančius Supreme Administrative Court of Lithuania

Ricardas Piliciauskas Supreme Administrative Court of Lithuania Judge Anatolijus Baranovas Supreme Administrative Court of Lithuania

Judge Romanas Klixauskas Supreme Administrative Court of Lithuania

## Luxembourg

Judge Juliane Kokott Court of Justice of the European Union

#### Mauritius

Nemaduthsingh Juddoo

## Malaysia

Aslina Joned Customs Appeal Tribunal

## Mexico

Dr. Manuel Luciano Hallivis Pelayo Tribunal Federal de Justicia Fiscal y Administrativa

## Morocco

Brahim Zaim, President Supreme Court Morocco

# Netherlands

Vice President Hugo E. Kostense Amsterdam Court of Appeal

Justice Jan W.J. Huige Court of Appeal of 's-Hertogenbosch Mr. Wouter E.M. Van Nispen Court of Appeal of 's-Hertogenbosch

Ed A.G. Van der Ouderaa, Court of Appeal of Amsterdam Mrs. Jitta Swinkels Court of Appeal of 's-Hertogenbosch

Judge Peter A.G.M. Cools Court of Appeal of 's-Hertogenbosch

Peter Fortuin
Court of Appeal of 's-Hertogenbosch

Judge Willem F.G. Wijnen Court of Appeal of 's-Hertogenbosch

Willem Brouwer
District Court of Breda

Marie Louise Weerkamp District of Breda

Mr. Alfred A. den Hartog District of Breda

Judge A.F.M.Q. Beukers-van Dooren Supreme Court of the Netherland

M.M. de Werd District of Breda

C.A.F.M. Stassen District of Breda

Dr. A.M. van Amsterdam Court of Appeal of Amsterdam Justice Eveline Faase Supreme Court of The Netherlands

Prof. Dr. Gerard Meussen Court of Appeal (Tax Chambers)

Dr. Kees van Ballegooijen The Netherlands

Judge E.C.G. Okhuizen The Netherlands

Prof. Dr. Eric C.C.M. Kemmeren European Tax College Tilburg University

Prof. Dr. Peter Wattel Supreme Court

Judge R.J. Koopman Hoge Raad der Nederlanden

Judge Kees van Raad Gerechtshof Den Bosch

Justice Maarten Feteris Supreme Court of the Netherlands

## Nigeria

Chairman Akin Ajibola Tax Appeal Tribunal (South West Zone)

### Norway

Justice Clement Endresen
The Supreme Court of Norway

Justice Bergljot Webster Supreme Court of Norway Justice Erik Thyness Supreme Court of Norway

#### **Poland**

Judge Dagmara Dominik-Oginska Voivodship Administrative Court in Wroclaw

## <u>Portugal</u>

Judge Margarida Maria da Costa Reis Tribunal Central Administrativo Norte

## **Singapore**

Judge Tzi Yong (Sam) Sim Income Tax Board of Review

### Spain

Excmo Sr. Dr. Manuel Vincente Garzón Herrero Tribunal Supremo

## Sweden

Supreme Administrative Court

Members of Court:

Chief Justice Mats Melin

Justice Mats Anderson

Mr. Henrik Jermsten

Mr. Gustaf Sandstrom

Ms. Karin Almgren

Mr. Eskil Nord

Ms. Margit Knutsson

Ms. Kristina Stahl

Ms. Anita Salden Enerus

Mr. Erik Nymansson

Mr. Christer Silfverberg

Ms. Elisabeth Rynning

Mr. Thomas Bull

Mr. Per Classon

Ms. Inga-Lill Askersjo

Mr. Mahmut Baran

Judge Ingrid Utne

### Switzerland

Judge Michael Beusch Federal Administrative Court

Judge Raphael Gani Federal Administrative Court

Justice Dr. Thomas Stadelmann Supreme Court of Switzerland

Judge Salome Zimmermann Federal Administrative Court

Judge Annie Rochat Pauchard Swiss Federal Administrative Court

## Trinidad & Tobago

HH Judge Anthony D.J. Gafoor Tax Appeal Board

### Turkey

Judge Mehmet Tank Istanbul Tax Court

Judge Sukru Say Istanbul Tax Court

Judge Bahattin Celik Instanbul Tax Court

## Ukraine

Judge Ihor Olender Supreme Court

## **United Kingdom**

Judge Malcolm Gammie, CBE, Q.C. Upper Tribunal (Tax and Chancery)

Judge Gregory Sinfield First-tier Tribunal (Tax Chamber)

Dr. Christopher McNall First-tier Tribunal

Judge Heidi Poon First-tier Tribunal

Judge Guy Brannan Upper Tribunal

# **United States**

Judge Peter J. Panuthos United States Tax Court

Judge Maurice Foley United States Tax Court

Judge L. Paige Marvel United States Tax Court