

## 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

### Austria

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 Boccock  
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

Justice 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 Mellinshoff  
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

Past President Vimal Gandhi  
New Delhi, India

Pramod Kumar  
Sr Member, Income Tax Appellate Tribunal

Justice Dr. Vineet Kothari  
Madras High Court

Mr. Ashwani Taneja  
Income Tax Appellate Tribunal

Dr. Rakesh Kumar Gupta  
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 Court

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

### 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

## Portugal

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  
Istanbul 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