



IATJ MEMBERSHIP LIST – 2026

AMSTERDAM

Ed van der Ouderaa
Deputy Judge
Court of Appeal

AUSTRALIA

Fiona Alpins
Victorian Bar Inc.
Former Deputy President
Administrative Appeals Tribunal

Stephen Frost
Judge
New South Wales Civil and Administrative
Tribunal (NCAT)

Dominique Kristen Grigg
Judge
Administrative Appeals Tribunal

Frank D. O’Loughlin
Victorian Bar Inc.
Former Deputy President
Administrative Appeals Tribunal

Bernard McCabe
Judge
Federal Circuit & Family Court of Australia

Rashelle Seiden
Judge
New South Wales Civil and Administrative Tribunal (NCAT)

AUSTRIA

Judith Herdin-Winter

Judge

Federal Tax Court (Bundesfinanzgericht)

Edeltraud Lachmayer

Judge

Supreme Court of Administrative Law (Verwaltungsgerichtshof)

BELGIUM

Frederieke Compernelle

Judge

Court of Appeal Ghent

Bob Michel

IBFD

Caroline Vanderkerken

Chairwoman

Court of Appeal Brussels

BRAZIL

João Francisco Bianco

CARF

Dr. Argos Gregório

Administrative Judge

State Court Sao Paulo

CANADA - TCC

Gabrielle St-Hilaire

Chief Justice

Tax Court of Canada

Anick Pelletier

Associate Chief Justice

Tax Court of Canada

Eugene Rossiter
Supernumerary 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

Sylvain Ouimet
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

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

Laurie Goldbach
Justice
Tax Court of Canada

Perry Derksen
Justice
Tax Court of Canada

Ryan Rabinovitch
Justice
Tax Court of Canada

Marcela Aroca
Justice
Tax Court of Canada

John Sorensen
Justice
Tax Court of Canada

Lara Friedlander
Justice
Tax Court of Canada

Jenna Clark
Justice
Tax Court of Canada

Sophie Matte
Associate Judge
Tax Court of Canada

Andrew Miller
Associate Judge
Tax Court of Canada

Gerald Rip
Retired Chief Justice
Tax Court of Canada

Patrick Boyle
Retired Justice
Tax Court of Canada

Siobhan Monaghan
Judge
Federal Court of Appeal

Nathalie Goyette
Judge
Federal Court of Appeal

FINLAND

Heidi Jääskeläinen

Judge

Supreme Administrative Court

Otto Kumpulainen

Judge

Supreme Administrative Court

Tero Leskinen

Justice

Supreme Administrative Court

Juhana Niemi

Chief Judge

Administrative Court of Northern Finland

Vesa-Pekka Nuotio

Justice

Supreme Administrative Court

Olof Olsson (Complimentary Membership)

Retired Judge

Supreme Administrative Court of Finland

Laura Peni

Justice

Supreme Administrative Court

Mikko Pikkujämsä

Justice

Supreme Administrative Court

Hannele Ranta-Lassila

Justice

Supreme Administrative Court

Toni Sarivirta
Judge
Administrative Court of Eastern Finland

Outi Siimes
Judge / Chairwoman
Administrative Court of Helsinki

FRANCE

Philippe Martin
Retired Judge
Conseil d'Etat

Pierre Collin
Judge
Conseil d'Etat

Emilie Bokdam
Judge
Conseil d'Etat

Céline Guibé
Judge
Conseil d'Etat

Charles-Emmanuel Airy
Judge
Conseil d'Etat

GERMANY

Christian Levedag
Judge
Bundesfinanzhof

Dr. Anette Kugelmüller-Pugh
Judge
Bundesfinanzhof

Susanne Tiedchen
Judge / Doctor / Professor
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)

Douglas Clarke
Judge / Deputy Chairman
Board of Review (Inland Revenue Ordinance)

Teresa Wu
Deputy Chairman
Board of Review (Inland Revenue Ordinance)

HUNGARY

Péter Darák
Justice / Doctor
Curia of Hungary

Csilla Heinemann
Justice / Doctor
Curia of Hungary

INDIA

Mr. Pramod Kumar
Advocate / Former Vice President
Income Tax Appellate Tribunal

Prashant Maharishi
Vice President
Income Tax Appellate Tribunal

Aarti Arun Sathe
Judge
High Court of Bombay

INDONESIA

Gunawan Setiyaji
Judge
Indonesia Tax Court

IRELAND

Marie-Claire Maney
Chairperson
Tax Appeals Commission (Revenue Commissioners Ireland)

ITALY

Giuseppe Avizzano
Judge
Napoli-Caserta

NETHERLANDS

Robert Jan Koopman
Justice
Hoge Raad der Nederlanden

Martien J. Pelinck
The Hague District Court
The Netherlands

Kees van Raad
Judge
The Netherlands

Alexander van der Voort Maarschalk
Justice
Hoge Raad der Nederlanden

Wim Wijnen
Retired
Court of Appeal's-Hertogenbosch NL

NIGERIA

Akinmade Ajibola
Chairman
Tax Appeal Tribunal

Chukwuemeka Eze
Tax Appeal Tribunal Coordinating Secretariat

PHILIPPINES

Maria Rowena Modesto-San Pedro
Associate Justice
Court of Tax Appeals

Maribel Ringpis-Liban
Justice
Court of Tax Appeals

POLAND

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

PORTUGAL

Margarida Reis
Judge
Tribunal Central Administrativo Sul

José Antonio Oliveira Coelho
Judge
Northern Central Administrative Court

Cristina Coelho da Silva
Judge
Tribunal Central Administrativo Sul

Filipe Pinto e Lobo de Jesus Silva
Tribunal Tributário de Lisboa

REPUBLIC OF KOREA (SOUTH KOREA)

Kyung Ah Yoon
Chief Judge
Seoul Southern District Court

Eui Young Lee
Judge
Seoul High Court

Ik Soo Huh
Judge
Seoul High Court

Jung Eun Sul
Judge
Ulsan District Court

Seolah Park
Judge
Busan Bankruptcy Court

Sue Jeong Kim
Judge
Gwangju District Court

Kyung Min Seo
Judge
Supreme Court

Bo Mi Park
Judge
Seoul Southern District Court

Eun Hee Ji
Judge
Seoul Central District Court

Ji Hee Lee
Judge
Constitutional Court

Ju Seong Kim
Judge
Supreme Court

Ji Yeon Son
Judge
Changwon District Court

Youngsoon Park
Judge
Uijeongbu District Court

Jinsoo Park
Judge
Seosan Branch of Daejeon District Court

Hong Soonkun
Judge
Incheon District Court

SINGAPORE
Sam Sim
Income Tax Board of Review

SOUTH AFRICA
Nelisa P. Mali
Judge
High Court of South Africa

SWEDEN
Linda Haggren
Chief Justice
Supreme Administrative Court

Martin Nilsson
Justice
Supreme Administrative Court

Ninni Olin Bohman
Judge Referee
Supreme Administrative Court

SWITZERLAND

Michael Beusch
Judge
Federal Supreme Court

Raphaël Gani
Judge
Tribunal Cantonal Lausanne

Dr. Ralf Imstepf
Judge
Federal Administrative Court

Annie Rochat Pauchard
Judge
Federal Administrative Court

Moritz Seiler
Judge
Administrative Court Canton Zürich

Jürg Steiger
Judge
Federal Administrative Court

Iris Widmer
Judge
Federal Administrative Court

TRINIDAD AND TOBAGO

Anthony D.J. Gafoor
Chief Justice / Doctor
Tax Appeal Court of Trinidad and Tobago

UKRAINE

Nataliya Blazhivska
Professor / Justice
Supreme Court

UGANDA

Crystal Kabajwara
Judge
Tax Appeals Tribunal of Uganda

Rebecca Proscovia Nambi
Judge
Tax Appeals Tribunal of Uganda

Stella Nyapendi Chombo
Judge
Tax Appeals Tribunal of Uganda

Agaba Gerald Kakima
Judge
Tax Appeals Tribunal of Uganda

Edward Biryetega
Judge
Tax Appeals Tribunal of Uganda

Rebecca Nassimbwa
Judge
Tax Appeals Tribunal of Uganda

Christine Katwe
Tax Appeals Tribunal of Uganda

Apollo Kenneth Bagamuhunda
Tax Appeals Tribunal of Uganda

UNITED KINGDOM

Malcolm Gammie
Retired Judge
Upper Tribunal (Tax & Chancery)

Michael Blackwell
Judge
First-tier Tribunal (Tax Chamber)

Christopher McNall
Judge
UK Tax Tribunal

Swami Raghavan
Judge
Upper Tribunal (Tax and Chancery)

UNITED STATES OF AMERICA

Tamara W. Ashford
Judge
United States Tax Court

L. Paige Marvel
Judge
United States Tax Court

Peter J. Panuthos
Judge
United States Tax Court

Jennifer E. Siegel
Judge
United States tax Court