



33rd Annual Asia Pacific Tax Conference

Speaker Biographies



Baker McKenzie Speakers

33rd Annual Asia Pacific Tax Conference

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Rafic H. Barrage

Partner

Washington, DC, USA

+1 202 452 7090

+1 202 416 7190

rafic.barrage@bakermckenzie.com

Global areas of practice

Tax

Language

English

Rafic H. Barrage is a Principal in Baker McKenzie's Tax Practice Group. He has over 14 years of broad international tax planning and controversy experience. Mr. Barrage advises clients on a variety of issues, including restructuring and entity rationalization, IP migration, supply chain planning and principal structures, e-commerce and cloud computing, deferral and repatriation planning, foreign tax credit planning, and pre- and post-acquisition planning. Mr. Barrage is a recognized leader in his field by *The Legal 500* (2010 and 2011) (described as one of the "impressive younger partners" and "technically very strong") and as one of the Tax Controversy Leaders by the *International Tax Review* (2011 and 2012).

Practice focus

Mr. Barrage regularly advises US corporations operating overseas and foreign corporations and individuals operating and investing in the United States on a broad range of international tax issues. Among other industries, Mr. Barrage's practice focuses on the software and high-technology, pharmaceutical and life sciences, and the shipping (container and cruise line) industries.

Professional affiliations

- American Bar Association, Section of Taxation, Committees on Foreign Activities of US Taxpayers and US Activities of Foreigners and Tax Treaties
- New York State Bar Association, Tax Section, Committees on "Outbound" Foreign Activities of US Taxpayers and "Inbound" US Activities of Foreign Taxpayers
- District of Columbia Bar Association, Taxation Section, International Tax Committee
- International Fiscal Association, US Branch

Education and admission

Education

- LL.M., *with distinction*, in Taxation, Georgetown University Law Center (2000)
- LL.M., *with distinction*, in International and Comparative Law, Georgetown University Law Center (1999)

Baker & McKenzie LLP
815 Connecticut Avenue, N.W.
Washington, DC 20006-4078
United States

- J.D., Mercer University Walter F. George School of Law (1998)
- LL.B., with honours, London Guildhall University (1995)

Admissions

- United States Tax Court (2002)
- District of Columbia (2002)
- New York (2002)
- Georgia (1999)

Wong & Partners.

Member Firm of
Baker & McKenzie International



Yvonne Beh

Partner

Kuala Lumpur, Malaysia

+603 2298 7808

yvonne.beh@wongpartners.com

Global areas of practice

Tax

VAT & Other Indirect Tax

Transfer Pricing

Trust & Wealth Management

Corporate and Commercial

Languages

English

Bahasa Malaysia

Practice focus

Yvonne Beh is a partner in the Tax, Trade and Wealth Management Practice Group in Wong & Partners with 13 years of experience. Her practice includes advising international and local clients on tax issues spanning across M&A, indirect taxes, transfer taxes, tax controversies, transfer pricing, stamp duties, real property gains tax, foreign direct investment and cross-border tax planning issues.

With the introduction of GST in Malaysia in 2015, she established and is currently leading the Goods and Services Tax (GST) practice of Wong & Partners, and is often called upon by clients to advise on sophisticated and complex issues relating to the Malaysian tax and GST regime. This is particularly so for clients in the e-commerce, technology and digital economy industries, which have products and service offerings which are new, innovative and unconventional. She was involved in the GST consultation process in the lead-up to the implementation of GST in Malaysia and continues to provide feedback to the authorities on relevant GST developments and proposed changes to the same.

Apart from tax matters, she regularly advises on legal and regulatory issues affecting multinational corporations carrying out their operations in Malaysia, particularly in manufacturing, distribution, wholesale and retail activities. She has acted for clients in corporate exercises, which include joint ventures, mergers and acquisitions, establishing of new operations and corporate restructuring. She has represented numerous multinational corporations in foreign investments and joint ventures in Malaysia as well as advised on regional and cross-border mergers and acquisitions.

She is regarded as a leader in her field and has received a number of industry accolades. Among the recent industry accolades that Yvonne has under her belt are being listed in the 2017 Indirect Tax Leaders Guide, 2017 Women in Tax Leaders Guide, as well as being recognised in the Asian Legal Business 2016 '40 Under 40'. She was recognised as being the 'Best in Tax' in Malaysia by the Euromoney Asia Women in Law Business Awards in 2015, after having shortlisted her in 2013 for the same award, and more recently in 2017.

Representative clients, cases or matters

- Assisting an American conglomerate with subsidiaries in various countries and industries ranging from manufacturing, trading and investments, with a regional internal restructuring arising from a re-

Wong & Partners

Level 21, The Gardens South Tower
Mid Valley City, Lingkaran Syed Putra
Kuala Lumpur 59200
Malaysia

alignment of its global transfer pricing policies. The exercise includes carrying out a complex tax and transfer pricing analysis and risk assessment arising from the proposed restructuring, which includes review of the tax and transfer pricing laws in Malaysia, Singapore, China, Korea and Japan. The scope in this project also covers potential audit concerns and further structuring advice for refinement to the proposed structure to be implemented.

- Represented a multinational client on a precedent-setting GST appeal against the Director General of the Customs ("DG") at the GST Tribunal. She worked on one of the first successful GST disputes in favour of the taxpayer, which is a landmark GST case in Malaysia, establishing a safeguard against any overreach in legal authority by the DG against taxpayers under the GST regime.
- Represented an American multinational information technology company in relation to a Malaysian stamp duty controversy arising pursuant to its spin-off exercise, resulting in stamp duty savings of RM 27 million for the client.

Professional affiliations

- Bar of England & Wales
- Lincoln's Inn
- Malaysian Bar
- Kuala Lumpur Bar
- Chartered Tax Institute of Malaysia
- Society of Trust and Estate Practitioners (Malaysia Branch)

Education and admission

Yvonne holds a LLB (Hons) from Cardiff University, United Kingdom. She was admitted to the Bar of England and Wales in 2004 and admitted to practice in Malaysia in 2005.



Global areas of practice

Corporate Reorganizations
International Commercial & Trade
Tax
Tax Dispute Resolution
Tax for M&A and Reorganizations
Tax Planning
Transfer Pricing

Languages

English
Filipino

Quisumbing Torres

12th Floor, Net One Center
26th Street corner 3rd Avenue
Crescent Park West
Bonifacio Global City
Taguig City 1634
Philippines

Ronald V. Bernas

Partner

Manila, Philippines
+63 2 819 4995
ronald.bernas@quisumbingtorres.com

Ronald Bernas is a partner in Quisumbing Torres' Tax Practice Group. He has 18 years of experience advising clients on various tax issues, including general tax planning, tax controversies, tax litigation, and customs issues and procedures.

Practice focus

Ronald's practice focuses on general tax planning, protests of assessments, claims for refund and tax credits, and taxation of commercial transactions, mergers and acquisitions, and business reorganizations. His practice also covers trade and customs matters. He has represented and assisted clients in the power/energy/renewable energy, oil and gas, food and beverage, healthcare, and manufacturing industries on various tax issues including internal revenue deficiency tax assessments, and various claims for refund before the Bureau of Internal Revenue, the Court of Tax Appeals, and the Supreme Court.

Professional affiliations

- Integrated Bar of the Philippines - Member
- International Bar Association - Member
- Australian-New Zealand Chamber of Commerce of the Philippines - Member

Admission

- Philippines (1999)

Education

- Ateneo de Manila University (J.D.) (1998)
- De La Salle University (B.S. Commerce Major in Legal Management) (1993)



Nuthari Borpitpitak

Associate

Bangkok, Thailand
+66 2636 2000 p 3636
bmn@bakermckenzie.com

Areas of expertise

Tax

Languages

Thai

English

Practice description

Nuthari joined Baker McKenzie in 2014 after three years experience serving as a legal officer and assistant to the Director of the Bureau of Large Business Tax Administration under the Thai Revenue Department. Her main focus while she was an officer was on the supervision of tax audits and tax rulings for large companies in Thailand as well as international tax treaty negotiations, and mutual agreement procedures negotiations with foreign tax authorities.

As a member of the Tax Practice Group at Baker McKenzie, Nuthari is skilled in providing comprehensive and practical legal advice on income tax and indirect taxes, including supply chain tax planning, stamp duty, and civil and commercial law. She also keeps up to date in specialized tax benefits schemes, such as International Headquarters (IHQ) and International Trading Centers (ITC), where she can apply the schemes in tax planning structures. Moreover, she has contributed to the resolution of number of tax audits and disputes.

Practice focus

- Advising and providing legal opinions on the tax implications of various Thai taxes (corporate income tax, personal income tax, withholding tax, value added tax, specific business tax, and stamp duty), tax planning, double taxation treaties, and transfer pricing.
- Researching tax and customs issues, such as double taxation treaties, financial transactions, import restrictions, and tax and customs liabilities.
- Providing advice to foreign investors in various industries (commercial, trading, services, real estate businesses) on cross-border transactions in relation to tax planning, double taxation treaties, and transfer pricing.
- Advising on international taxation planning in relation to corporate documents and audit reports.
- Advising on possible structures in relation to international mergers and acquisitions, international finance, involving tax implications.

Baker & McKenzie Ltd.

5th Floor and 21st-25th Floors
990 Abdulrahim Place
Rama IV Road, Silom, Bangrak
Bangkok 10500
Thailand

Education and admission

- Thai Barrister at Law (2015)
- Member, Lawyers Council of Thailand (2014)
- King's College London (LL.M. in Tax laws, 2010)
- Chulalongkorn University (LL.B., 1st Class Honors, 2009)



Simone Bridges

Senior Associate

Tax

Sydney, Australia

+61 2 8922 5677

simone.bridges@bakermckenzie.com

Global areas of practice

Customs

General Tax Planning

Real Estate Tax

State & Local Tax

Tax Controversy & Litigation

Tax for M&A and Reorganisations

VAT / Indirect Tax

Languages

English

Simone specialises in GST, stamp duty, customs and international trade. She joined Baker McKenzie in 2011 having previously worked in the indirect tax team at a global top tier accountancy firm. Simone is a member of Baker McKenzie's Indirect Tax Steering Committee and has an interest in indirect tax developments in the Asia-Pacific region.

Practice focus

Simone regularly advises on cross-border transactions, supply chains, distribution arrangements, e-commerce transactions, mergers & acquisitions and international trade (including customs and some transfer pricing related issues). She has experience in dealing with the Australian Taxation Office and Office of State Revenue (obtaining rulings, assisting with dispute resolution, audits, risk reviews and litigation).

Professional affiliations

- International Fiscal Association, Law Society of New South Wales

Education and admission

- University of Wollongong, LLB (Hons)/Bachelor of International Business and Economics (Dist)
- University of Sydney, Completing Masters in Law (LLM)
- Admitted New South Wales (2009), High Court of Australia (2009)

Baker McKenzie

AMP Centre

Level 27

50 Bridge Street

Sydney NSW 2000

Australia



Christian Brodersen

Partner

Frankfurt, Germany

+49 69 2 9 90 81 67

christian.brodersen@bakermckenzie.com

Christian Brodersen practices in the areas of corporate tax planning, financial accounting and corporate law.

Global areas of practice

Tax

Tax Dispute Resolution

Tax Planning

Transfer Pricing

Languages

English

French

German

Practice focus

Mr. Brodersen focuses on corporate and tax restructuring, financial instruments and tax engineering in domestic and cross-border transactions, including detailed planning of tax efficient acquisition structures, protection and utilization of tax loss carry-forwards, optimization of thin capitalization planning, transfer pricing re-engineering and the drafting and negotiation of appropriate contractual and corporate documentation, and the representation of clients in tax field audits and in tax court.

Representative clients, cases or matters

- Advised on global and European reorganisations for global software and clothing groups.
- Advised a global garment group on a global transfer pricing study, and on a successful tax court case.

Education and admission

Education

- London School of Economics and Political Science (LL.M.) (1976)
- University of Frankfurt/M. (Law Degree) (1975)
- Geneva University (Law Degree) (1972)
- Edinburgh University (Post Graduate Studies)

Admissions

- Germany (1975)
- Notary Public – Germany (1993)
- Wirtschaftsprüfer – Germany (1982)
- Certified Tax Advisor (Steuerberater) – Germany (1979)

Baker & McKenzie
Partnerschaft von Rechtsanwälten,
Wirtschaftsprüfern und Steuerberatern
mbB
Bethmannstrasse 50-54
60311 Frankfurt/Main
Germany



Frederick R. Burke

Managing Partner

Ho Chi Minh City & Hanoi, Vietnam

+84 28 3520 2628

frederick.burke@bakermckenzie.com

Global areas of practice

Antitrust & Competition

Corporate Compliance

Dispute Resolution

Employment

Energy, Mining & Infrastructure

Environmental

International Commercial & Trade

Real Estate

Securities

Tax

Languages

English

Mandarin

Vietnamese

Practice focus

Mr. Burke has nearly thirty years' experience in the planning, negotiation and operation of foreign investment projects in Vietnam and China, as well as in the related issues of taxation, labor, regulatory compliance, property development, construction, securities, finance, and dispute resolution.

Representative clients, cases or matters

- Team leader advising on the USAID STAR Project, a technical assistance program designed to help Vietnam adapt its legal system to the requirements of the 2001 US-Vietnam Bilateral Trade Agreement and the WTO.
- Represented Stakeholders in Vietnam's (first) Trade Policy Review in 2013.
- Represented various Stakeholders in numerous rounds of meetings with USTR and Vietnam Ministry of Industry and Trade officials regarding trade barriers, including in particular the import and distribution services, for Trans-Pacific Partnership talks.
- Worked as legal advisor to Technical Legal Assistance team for Vietnam's 2001 US Bilateral Trade Agreement and its 2007 WTO accession, advising on the drafting of numerous trade related laws in areas ranging from standards and technical barriers to market access and national treatment limitations.
- Advising on market entry strategy including assessment of existing distributorships and possible trading/distribution subsidiary options.
- Providing advice on customs issues involving smuggling, and how to enforce measures which would be consistent with WTO obligations.
- Providing advice to a US trade association on the implications of the WTO dispute settlement decision involving China and the US relating to the enforcement of the TRIPS Agreement, and possible ramifications in Vietnam, Russia and other countries for US IP rights-holders.
- Advising client on customs procedures involving handling of sensitive products and procedures for re-export.
- Advising on customs classification dispute with Vietnam Customs.

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12th Floor, Saigon Tower

29 Le Duan Blvd.

District 1, Ho Chi Minh City 700000

Vietnam

- Assisting the client to draft arguments and process appeal issues
- Advising on the establishment, tax planning, financing and implementation of the MGM Grand Ho Tram US\$4 billion integrated resort project.
 - Advising on the first limited recourse FSPO project finance deal in Asia involving extensive work on capacity and authority of issuer of government guarantee.
 - Advising Hutchison Telecoms on their establishment and operation of a CDMA2000 mobile project in Vietnam with a total investment capital of nearly US\$700 million.
 - Advising Asia Pacific Breweries Limited on the acquisition of the Vietnam assets of Foster's Group for US\$105 million.
 - Advised Kingdom Holdings on its acquisition and subsequent disposition of the Raffles Hotel project in Danang.
 - Involved in various aspects of the establishment and implementation of numerous successful property development projects, including the (former) Omni Hotel, New World Hotel, Saigon Center, Furama Hotel in Danang, Caravelle Hotel, Central Building in Hanoi, etc.

Professional affiliations

- Panel Member of the Vietnam International Arbitration Centre
- Member of the Prime Minister's Advisory Council on Administrative Reform.
- Co-Chairman, Manufacturing & Distribution Working Group, Vietnam Business Forum (2001 - date).
- Board of Governors Member, former Chairman and Vice-Chairman, American Chamber of Commerce in Vietnam, Ho Chi Minh City, 1995-2003, 2007 - date.
- Chair of the TPP Committee, American Chamber of Commerce, Hanoi, 2015.
- Chairman of the Legal Committee, American Chamber of Commerce, HCMC, 2003 – to 2010.

Education and admission

Mr. Burke graduated from the Stanford University with a Bachelor of Arts degree in 1981 (with honors); Columbia University School of International Affairs: Master of International and Public Affairs, 1986; and Columbia University School of Law: Juris Doctor, 1987.

He is admitted to practice in New York (1987) and Washington, D.C. (1988). He is a registered foreign lawyer in Vietnam (since 1996).

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貝克·麥堅時律師事務所



Pierre Chan

Partner

Hong Kong, Hong Kong SAR
+852 2846 1560
pierre.chan@bakermckenzie.com

Global areas of expertise

Tax Planning; Tax Controversy and
Litigation; Stamp Duty;
Wealth Management

Languages

English
Cantonese
Mandarin

Practice focus

Mr. Chan's practice focuses on Hong Kong and regional tax advisory, tax dispute resolution and succession planning. He advises multinational companies, financial institutions, insurance companies as well as investment and pension funds with respect to their income tax and stamp duty issues, as well as tax issues relating to mergers and acquisitions. He also advises wealthy families in relation to their succession planning as well as the legal and tax issues arising from their businesses.

Over the years, Mr. Chan has advised and represented taxpayers in relation to various major tax disputes in Hong Kong. He also advises charitable institutions with respect to their establishment and governance. He is recommended by The Legal 500 for his expertise in Hong Kong taxation matters.

Representative clients, cases or matters

- Advising various families in Asia on the governance structures for their family businesses and investments
- Advising various investment funds and companies on the tax issues in relation to their real estate investments and acquisitions.
- Advising various financial institutions in Hong Kong in respect of their Hong Kong tax and stamp duty issues.
- Advising various exchange traded funds in respect of their Hong Kong tax and stamp duty issues in connection with their listing in Hong Kong.
- Advising on the tax issues relating to the establishment of a RMB private equity fund.

Professional affiliations

Mr. Chan is a member of the Law Society of Hong Kong and a member of the Law Society of New South Wales. He is also a member of CPA Australia.

Education and admission

Mr. Chan graduated from the University of New South Wales with an LL.B. and B.Comm. He is admitted as a solicitor in Hong Kong and New South Wales.

Baker & McKenzie
14th Floor, Hutchison House
10 Harcourt Road, Central
Hong Kong SAR

香港中環
夏慤道十號
和記大廈十四樓



Global areas of practice

Taxation | Customs

Languages

Thai

English

Baker & McKenzie Ltd.

5th Floor and 21st-25th Floors
990 Abdulrahim Place
Rama IV Road, Silom, Bangrak
Bangkok 10500
Thailand

Nopporn Charoenkitraj

Partner

Bangkok, Thailand
+66 2636 2000 ext. 3706
nopporn.charoenkitraj@bakermckenzie.com

Nopporn joined Baker McKenzie in 2007 after practicing tax law with another law firm in Bangkok for seven years. He is currently active in the Taxation Practice Group, specializing in providing clients comprehensive legal advice on tax law and other aspects of civil and commercial law. Nopporn has helped resolve a number of tax and customs audits/disputes and has advised on various transactions for mergers & acquisitions, real estate, investing in and operating businesses in foreign countries, and foreign investors in Thailand.

Practice focus

- Advising and providing legal opinions on tax implications relating to mergers & acquisitions, EPC contract structure, double taxation treaties, transfer pricing, cost allocations, personal income tax for expatriates, real estate projects, and general tax planning;
- Providing advice on investing and operating businesses in foreign countries, business restructuring, and family business;
- Providing advice on customs issues, including import restrictions, and tax and customs liabilities;
- Providing advice in regard to international taxation planning, specifically on corporate documents, invoices, and engagement letters;
- Advising on dispute settlements with regard to taxation and customs cases encompassing tax audits and investigations, smuggling, under-declarations, and false statements;
- Providing extensive tax advice to both Thai and foreign commercial banks in relation to the banking business, general lending, and regulations on the maintenance of capital funds; and
- Providing tax advice to both Thai and foreign commercial banks on compliance with the Financial Sector Master Plan and consolidation regulation.
- Providing tax advice and implement business spin-off and partial business transfer for securities, insurance, real estate, pharmaceutical businesses.
- Providing tax advice and implement business acquisition, entire business transfer and amalgamation for banking, securities, insurance, petrochemical, real estate, pharmaceutical businesses.
- Providing tax advice in relation to the establishment of asset

management companies (AMCs) to assist in the management of non-performing loans, and the transfer of assets from Thai commercial banks and finance companies to AMCs, as well acting as legal advisor to the boards of directors of the AMCs.

- Handling tax audit and tax refund cases for several business industries, e.g. financing operators, jewelry manufacturers, real estate developers.
- Acting as key member in representing a reputable production house in tax appeal case concerning eligibility to zero percent VAT.
- Acting as key member in representing a reputable Thai airline, which also owns the airports, in complex property tax litigation involving a property fund.
- Acting as key member in representing world leading telecoms cable manufacturer in tax litigation concerning CIT and VAT on sale transaction with the Thai state enterprise.
- Acting as key member in representing the biggest ICD operator in property tax dispute.
- Acting as key member in representing one of the world's leading jewelry manufacturers in tax litigation involving hedging transactions of precious raw materials.
- Acting as a key member in representing one of the world's leading manufacturers of high precision electronic parts, a medical device manufacturer, and a reputable Thai airline, in a landmark case in which a lawsuit was brought against the Revenue Department over the dispute regarding the exercise of tax privileges under the Promotion Certificate;

Education and admission

- University of Florida (LLM in International Taxation, 2012)
- Thammasat University (LLB, 2000)
- Admitted to the Thai Bar Association
- Admitted to the Law Society of Thailand

Baker McKenzie Wong & Leow.



Global areas of practice

Tax

Language

English

James Choo

Local Principal

Singapore

+65 6434 2603

james.choo@bakermckenzie.com

James Choo advises on both regional and Singapore tax issues. Having spent some time working in the UK and the US, he has a special focus on international tax aspects of cross-border transactions, including cross-border mergers and acquisitions, integrations, spin-offs and supply chain planning.

He has experience with planning and implementing large-scale regional multi-jurisdiction projects. He is able to draw on experience from other projects, understanding issues in multiple jurisdictions and delivering planning solutions that are commercially feasible.

The Legal 500 describes him as 'a star in the making'.

Practice focus

International Tax, Direct and Indirect Taxation, Supply Chain Structuring

Representative clients, cases or matters

James was involved in the following recent transactions:

- Acting as Asia-Pacific project lead in respect of a global post-acquisition integration involving more than 100 jurisdictions. Restructuring objectives involved entity consolidation, holding company structuring and value chain transformation.
- Advised various multiple financial institutions on structuring bespoke product roll-outs. Legal advice focused on tax implications and risk management (including assessment of anti-avoidance risk and mitigation planning).
- Led various voluntary disclosures to the Inland Revenue Authority of Singapore in respect of potential multi-million dollar liabilities, with successful waivers of liability.
- Counsel of choice for an EU satellite communications client aggressively expanding into the Asia Pacific. Coordinating all legal and tax matters on behalf of the client in all relevant Asia Pacific jurisdictions.
- Advised various multinationals in the consumer products and e-commerce industries on their business transformation and supply chain efficiency planning. Multiple jurisdictions involved, including Australia, Japan, Korea, Taiwan, China, Indonesia, Thailand, Malaysia, Philippines and India.
- Led a transaction that enabled a client structure a tax-efficient

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8 Marina Boulevard

#05-01 Marina Bay Financial Centre Tower 1

Singapore 018981

divestment of a luxury hotel in Thailand involving three jurisdictions.

- Led a brand-name client in the financial services industry, in advising and coordinating the restructuring of its Asia-Pacific, Middle-East and Africa operations across 14 jurisdictions.

Professional affiliations

James is a member of the Singapore Academy of Law and the Law Society of Singapore.

Education and admission

Education

- LL.M. in International Taxation from New York University (Flora S. & Jacob Newman Award for distinction in the field of International Taxation)
- LL.B. (Hons) (Second Class Upper) from the National University of Singapore (Overall Dean's List)

Admission

- Singapore (2010)



Alistair J Craig

Partner

London

+44 20 7919 1679

+44 20 7919 1999

alistair.craig2@bakermckenzie.com

Global areas of practice

Consumer Goods & Retail

Tax

Tax for M&A and Reorganizations

Tax Planning

Languages

English

French

Alistair Craig is a partner in Baker McKenzie's London office. Before joining the Firm in 2013, Alistair worked in the transaction tax and international tax services groups of a Big 4 accounting firm for many years.

Practice focus

Alistair advises on all areas of UK corporate tax, with a particular focus on cross-border M&A work. This includes tax structuring, tax due diligence and post-transaction integration. He also counsels clients on general international tax advisory matters, including complex group reorganisations, cross-border financing and supply chain structures.

Representative clients, cases or matters

- Acted for FedEx on their acquisition of TNT Express BV.
- Acted for Abbott Laboratories on the UK aspects of the sale of their non-US developed markets specialty and branded generics business to Mylan NV.
- Acted for Accenture on a number of UK and cross-border transactions.
- Acted for SPX Corporation in relation to the spin-off of their Flow business. Acted for Baxter International Inc on the UK aspects of the spin-off of their biopharmaceutical business, to create a new publicly traded group, Baxalta Inc.
- Acted for Platinum Equity in connection with a number of European transactions.
- Advised Ingram Micro on their acquisition of ANOV Expansion SAS.

Professional affiliations

- Chartered Institute of Taxation - Chartered Tax Advisor

Education and admission

Education

- University of Glasgow (Law) (1998)

Admissions

England & Wales – United Kingdom (2001)

Baker & McKenzie LLP
100 New Bridge Street
London EC4V 6JA
United Kingdom



Andrew Crousore

Partner

Palo Alto, USA

+1 650 856 5508

+1 650 856 9299

andrew.crousore@bakermckenzie.com

Global areas of practice

Tax Dispute Resolution

Languages

English

Andrew Crousore - recognized as a leading lawyer in *Chambers USA* works primarily on corporate taxation matters. Prior to joining Baker & McKenzie, Mr. Crousore served as member of the Internal Revenue Service's District Counsel office. His experience includes acting as lead trial in a number of domestic and international cases in the United States Tax Court. Mr. Crousore is a member of the American Bar Association (Section on Taxation) and the State Bar of California.

Practice focus

Mr. Crousore focuses his practice on tax controversies involving a wide range of issues - from transfer pricing to the research and development of credit. Mr. Crousore also advises US and international tax examiners during tax audits.

Representative clients, cases or matters

- Represented Seagate Technology, Inc. v. Commissioner, T.C. Memo 2000-388 (2000), T.C. Memo 2000-261 (2000).
- Represented Electronic Arts, Inc. v. Commissioner, 118 T.C. No. 13 (2002).
- Represented Adobe Systems, Inc. v. Commissioner, T.C. No. 3441-01 .
- Represented Autodesk, Inc. v. Commissioner, T.C. No. 23079-97.
- Represented VERITAS Software Corporation & Subsidiaries, Symantec Corporation (Successor in Interest to VERITAS Software Corporation & Subsidiaries) v. Commissioner, T.C. No. 12075-06.

Professional affiliations

- American Bar Association - Section on Taxation
- State Bar of California

Education and admission

Education

- Georgetown University (LL.M. Taxation) (1995)
- Ohio Northern University Pettit College of Law (J.D.) (1994)

Baker & McKenzie LLP
660 Hansen Way
Palo Alto, CA 94304
United States

- Wabash College (B.A. Economics) (1991)

Admission

- U.S. District Court, Southern District of California~United States (2003)
- U.S. District Court, Northern District of California~United States (2003)
- U.S. Court of Appeals, Ninth Circuit~United States (2003)
- U.S. District Court, Central District of California~United States (2003)
- California~United States (1999)
- U.S. Court of Federal Claims~United States (1999)
- U.S. Tax Court~United States (1995)
- Ohio~United States (1994)



Jo Daniels

Partner

Yangon, Myanmar
+95 1 255056
jo.daniels@bakermckenzie.com

Global areas of practice

Antitrust & Competition
Design, Sourcing &
Manufacturing
Franchise & Distribution
Infrastructure
International Trade
Marketing, Regulatory &
P u b l i c
Merger Control & Joint
Ventures
Mergers & Acquisitions
Mining & Metals
Risk Protection
Sales & After Sales

Language

English

Baker & McKenzie Limited Level
18, Unit 18-03, Sule Square, 221
Sule Pagoda Road, Kyauktada
Township
Yangon
Myanmar

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Jo Daniels is the managing partner of Baker McKenzie's Yangon office. She transitioned to this role from the Brisbane office, which she helped launch, bringing more than 20 years of experience in infrastructure sectors including railways, tollroads, ports, electricity, pipelines and export facilities. In Australia, Jo advised clients in complex merger and acquisition clearances, third-party access matters, and cartel and other antitrust investigations across most Australian states. In Myanmar, she advises clients on major projects as well as large-scale M&A and a range of corporate matters related to market entry.

Practice focus

Jo's practice focuses on infrastructure, having spent a significant amount of time on major port-to-pit projects. Her Myanmar infrastructure work includes toll road concessions, greenfield port projects, telecommunications, and mining activities as well as advising on acquisitions in the energy and oil and gas sectors. Jo also advises on all areas of corporate activity in Myanmar, including mergers, acquisitions, joint ventures and general FDI matters including compliance with the new investment laws.

Representative clients, cases or matters

- Acting for vendors/purchasers in a range of M&A transactions in Myanmar across various sectors including consumer goods and oil & gas.
- Advising on power and renewable energy projects in Myanmar including drafting PPAs, EPC agreements and O&M contracts.
- Acted for telecommunications companies seeking spectrum licenses and operational agreements such as internet broadband service agreements, installation agreements, fair usage policies and taxation issues.
- Acting for a number of foreign entities in applying for MIC Permits.
- Acting for foreign companies establishing operations in Myanmar by way of joint venture with local entities.
- Acted for bidders, vendors and acquirers on the sale and privatization of major port and rail infrastructure within Australia, including development and certification of regulation, and ACCC clearances.
- Acted on a number of specific projects, including Abbot Point,

Dudgeon Point and the Wiggins Island Coal Export Terminal.

- Advised major coal companies on all aspects of Pit-to-Port projects within Queensland, including both commercial and regulatory advice.
- Advised major coal companies on all aspects of rail and port regulation, including negotiating access agreements, access undertakings, project deeds, and specifically in Queensland the ongoing development of a standard user funding agreement.
- Advised electricity companies on the full range of electricity regulatory issues with respect to the valuation of asset bases, calculation of weighted average cost of capital (WACC) and WACC parameters, connection agreements, expansion of networks, distribution use of system charges (DUOS) and transmission use of system charges (TUOS), licensing issues and pricing disputes with regulators.
- Represented major investment corporations on the sale, acquisition and construction of toll road infrastructure in Victoria and Queensland, specifically in relation to the statutory, commercial and regulatory aspects of the transactions.

Education and admission

- University of New South Wales (LL.B.) (1995)
- Queensland University of Technology (LLB, LLM (Hons))
- Queensland High Court~Australia (1997)



Aditya Darbari

Director of Economics

New York, USA

+1 212 626 4321

+ 212 310 1600

aditya.darbari@bakermckenzie.com

Global areas of practice

Tax

Transfer Pricing

Languages

English

Hindi

Aditya Darbari is a director of economics in Baker McKenzie, New York. He focuses on valuation and economic analysis.

Before joining Baker McKenzie, Aditya was a director in a global accounting firm where he focused on providing valuation advice to large financial institutions, consumer appliance manufacturers and computer software companies. In addition, he initiated the private equity portfolio investment review practice in one of their key valuation services market. Prior to that, Aditya was a senior associate in a financial services company, focusing on valuations of businesses, assets and liabilities in the technology and healthcare industries.

Practice focus

Aditya has extensive experience conducting valuations for tax reorganization and financial reporting purposes. In addition, Aditya has worked on providing valuation opinions on complex litigation matters. He works with clients in a wide range of industries, including financial services, technology, computer software, transportation and healthcare.

Representative clients, cases or matters

- Provided legal entity valuation services for an over \$40.0 billion pharmaceutical company acquisition. A total of over 350 legal entities were valued as a part of this acquisition.
- Provided purchase price allocation and legal entity valuation services for a \$2.0 billion multinational transaction by an appliance manufacturer.
- Wrote a major section of the court appointed examiner report concerning one of the world's largest bankruptcies.
- Provided expert opinion on several complex commercial and bankruptcy litigation matters.
- Managed the world-wide valuation services relationships for a large financial services institution (top five in the world) and a large global appliance manufacturing company (top three in the world).

Education and admission

Aditya received his MBA from Cornell University in 2006. He received his M.Engg. from Pennsylvania State University in 1999 and received his B.Tech. from Harcourt Butler Technological Institute in 1997.

Baker & McKenzie LLP
300 East Randolph Street, Suite 5000
Chicago, IL 60601
United States



Global areas of practice

Tax
International Commercial & Trade

Languages

English
Filipino

Quisumbing Torres

12th Floor, Net One Center
26th Street corner 3rd Avenue
Crescent Park West
Bonifacio Global City
Taguig City 1634
Philippines

Dennis G. Dimagiba

Partner

Manila, Philippines
+63 2 819 4912
dennis.dimagiba@quisumbingtorres.com

Dennis Dimagiba heads Quisumbing Torres' Tax Practice Group. He advises multinational companies with Philippine operations on general tax planning, and represents clients in tax, and customs controversies. He also advises private banks on wealth management and tax and legal issues pertaining to high net worth individuals. He has 32 years of experience in his field, and has consistently been recognized as a leading individual in the area of tax by Chambers Asia Pacific and The Legal 500 Asia Pacific. Under his leadership, Quisumbing Torres received the Tax Disputes Firm of the Year Award 2010 from the International Tax Review. He is also a certified public accountant. Dennis has also spoken on Philippine tax updates and wealth management issues in various conferences and presentations locally and abroad. He is a member of the Tax Management Association of the Philippines, where he also served as its president in 2012.

Practice focus

Dennis advises on various aspects of general tax planning, distribution and supply chain tax planning, tax and customs audits and compliance, customs and tax controversies, multinational tax planning for mergers and acquisitions including pre-spin-off and post-acquisition restructuring and corporate restructuring exercises, claims for refunds and tax credits, taxation of commercial and financial transactions, among others. His practice also covers WTO and trade matters as well as tax structuring of mining, infrastructure, oil and gas, power, telecommunications, transportation and privatization projects.

Professional affiliations

- Canadian Chamber of Commerce of the Philippines
- International Bar Association
- Integrated Bar of the Philippines
- Philippine Chamber of Commerce and Industry
- Tax Management Association of The Philippines

Admissions

- Philippines (1985)
- Certified Public Accountant-Philippines (1980)

Education

- Ateneo de Manila University (LL.B.) (1984)
- De La Salle University (B.Sc. Accounting) (1979)
- De La Salle University (A.B. Economics) (1979)



Jon Eichelberger

Co-Head, China Tax Practice

Registered Foreign Lawyer

San Francisco, United States

+1 415 984 3857

jon.eichelberger@bakermckenzie.com

Global areas of practice

Tax; China Trade and Investment;
Mergers & Acquisitions; Technology,
Media and Telecommunications

Languages

English
Mandarin

Practice focus

Mr. Eichelberger specializes in tax planning, advice and audit defense for inbound business into China, including both direct and indirect tax. He has extensive experience with acquisitions, divestitures, reorganizations, joint ventures, technology transfer, and the establishment of distribution, sourcing and services operations in China. After having lived and worked in China for 29 years, he is now based in our Firm's San Francisco office.

Awards and rankings

- Leading Lawyer (Tax: PRC Law (International Firms), China/Hong Kong) – Chambers Asia Pacific (2007—2017)
- Corporate Tax Lawyer of the Year (China) - International Law Office (ILO) Client Choice Awards (2010 & 2015)
- Indirect Tax Leader (China) - International Tax Review, Indirect Tax Leaders Guide (2017,2016)
- Leading Lawyer (Tax, China) – Asia Pacific Legal 500 (2008—2017)
- Tax Controversy Leader (China) - International Tax Review, Tax Controversy Leaders Guide (2013—2017)
- Leading Lawyer (Private Equity/Venture Capital, China) – IFLR 1000 (2012, 2011)
- Leading Lawyer (Private Equity, Hong Kong) – IFLR 1000 (2012)
- Recommended Lawyer (Tax, China) – PLC Which Lawyer? (2012, 2011)

Education and admission

- Mr. Eichelberger graduated from Stanford University in 1981 with a B.A. in International Relations and from Harvard Law School in 1990 with a J.D., cum laude. He is admitted to practice in New York.

Baker & McKenzie LLP

Two Embarcadero Center, Suite 1100
San Francisco, California 94111
United States



Global areas of practice

Tax

Languages

English

Mandarin

Baker & McKenzie.Wong & Leow

8 Marina Boulevard

#05-01 Marina Bay Financial Centre Tower 1

Singapore 018981

Jaclyn Ho

Tax Advisor - Senior Manager

Singapore, Singapore

+65 6434 2254

jaclyn.ho@bakermckenzie.com

Jaclyn has advised both MNCs and Singapore-headquartered companies on international tax issues, with a focus on cross-border tax planning issues. Her practice includes advising clients on restructuring their business operations to achieve optimal tax positions, intellectual property planning, mergers and acquisitions and assisting clients with tax incentive negotiations with the relevant authorities.

Prior to joining Baker McKenzie, Jaclyn worked in one of the Big Four accounting firms in Singapore.

Practice focus

Tax consultancy in international taxation and group and business restructuring, tax controversy and compliance, mergers and acquisitions.

Representative clients, cases or matters

Jaclyn was involved in the following transactions:

- Managing a portfolio of corporate clients in the gaming, technology, hospitality, retail and consumer industries in tax advisory and dealing with queries raised by the tax authorities
- Engaging in international tax planning through the following key projects:
 - Reviewing a group's business model across seven different jurisdictions and advising on aligning the tax structure in the most efficient manner
 - Outbound structuring of investments from Singapore into various jurisdictions with a detailed analysis of the relevant double taxation agreements, taking into account profit repatriation, financing, permanent establishment, intellectual property and exit considerations
 - Providing advice on transacting with the U.S. and outbound structuring of investments from Singapore into U.S., including an analysis of whether an asset or share deal is preferable for the acquisition of a U.S. company
- Issuing tax opinion on multi-billion-dollar (SGD) securities issuance in Singapore and completing and submitting successful tax rulings to the tax authorities on the issuance

- Completing and submitting tax rulings to the tax authorities on whether a standard operating procedure manual contains intellectual property rights as defined in Section 19B(11) of the Singapore Income Tax Act
- Defending capital allowance claims for multi-billion-dollar (SGD) fixed assets capitalised in integrated resort project by undertaking legal research for the case against the tax authorities
- Negotiating with relevant authorities in Singapore for various tax incentives on behalf of clients

Professional affiliations

Jaclyn is a Chartered Accountant with the Institute of Singapore Chartered Accountants.

Education and admission

Jaclyn holds a Bachelor of Accountancy (Honours) degree with a major in law from the Singapore Management University.



Global areas of practice

Tax Advice for M&A and Corporate
Restructuring
General Tax Planning

Languages

English

Baker McKenzie

AMP Centre
Level 27
50 Bridge Street
Sydney NSW 2000
Australia

Miles Hurst

Partner

Tax
Sydney, Australia
+61 2 8922 5678
miles.hurst@bakermckenzie.com

Miles Hurst is a partner in Baker McKenzie's Tax team in Sydney. He has more than a decade of experience advising on income tax.

Practice focus

Miles' practice focuses on the Australian income tax aspects of cross-border structures, major projects, M&A, post-acquisition integration and financing arrangements.

He has extensive experience advising the renewable energy, infrastructure and property fund sectors.

Representative clients, cases or matters

His recent experience includes advising:

- Northwest Healthcare Properties on the acquisition of Generation Healthcare REIT and Generation Healthcare Management.
- NEOEN Australia in on the acquisition, debt financing and development of the \$A800 million 315MW Hornsdale Wind Farm as well as the Parkes Solar Farm, Griffith Solar Farm, Dubbo Solar Hub, and DeGrussa Solar Farm.
- Caisse de dépôt et placement du Québec on taxation aspects of the consortium acquisition of a \$A10.3 billion 99-year lease of the TransGrid NSW electricity network assets, including negotiation with the Australian Taxation Office (ATO) and NSW Government to obtain certainty on tax outcomes.
- Malakoff Corporation Berhad on all tax aspects of the \$650 million acquisition of a 50% stake in a 420MW Macarthur wind farm in Victoria.
- BayWa r.e. Solar Systems on the acquisition and development of the Kelsey Creek Solar Farm, Hughenden Solar Farm, Yatpool Solar Farm and Iraak Solar Farm.
- Genex Power on the proposed 250MW Kidston Pumped Storage Hydro Project.
- a renewable energy developer on the proposed sale of 760MW of renewable energy projects.
- a large multinational on discussions with the Australian Taxation Office regarding application of the anti-avoidance provisions.

- a multinational consumer products group on the tax aspects of the restructure of its Asia Pacific supply chain.
- Hume Coal on the tax aspects of its Berrima Railway project with Boral.
- The Body Shop International on the acquisition of its Australian franchise business.
- a multinational equipment manufacturer in relation to an ATO risk review.
- a tech multinational on an industry sale of Internet Protocol (IP) addresses.
- a FTSE 100 company on how to gain access to the benefit of \$120 million of tax losses following an anti-avoidance settlement.
- a large foreign public pension and insurance plan manager on potential Australian acquisitions.
- Symantec on the Australian tax aspects of the sale of its Veritas information management business to the Carlyle Group.
- Lexmark on the Australian tax aspects of the post acquisition integration of ReadSoft.
- Heerema Marine Contractors' on its participation in the redevelopment of the North Rankin B Platform off the Western Australia northwest coast.
- a number of clients on renewable energy investments, including Colonial First State Global Asset Management, Magnetar Capital, True Value Solar, Zhenfa Solar, Canadian Solar and Fotowatio Renewable Ventures, SLM Partners, Foresight and ET Solar.
- a number of clients on real property acquisitions and developments, including YTL Starhill Global REIT, Gamla Liv International Real Estate, the Government Pension Fund of Thailand, Sekisui House, Pembroke Real Estate, NorthWest REIT, Atlantic Fonds, Commerz Real, K-REIT Asia, Amora Hotels Group, Investec Property Limited, KS Hotels and Resorts, NGI Investments, SLM Partners and TCC Land International.
- on various post acquisition integrations, supply chain restructuring and internal restructures for large multinational enterprises including large technology companies.

Professional affiliations

- Member, Law Society of New South Wales
- Member, Taxation Institute of Australia

Education and admission

- University of Sydney LLM, (Tax), LLB (Hons), BSc (Adv. Physics)
- Admitted New South Wales (2010)

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Global areas of practice

China Tax Effective Structuring and Planning; Broad Industry Expertise; Cross-Border M&A Tax

Languages

English
Mandarin

Brendan Kelly

Co-Head, China Tax Practice

Registered Foreign Lawyer

Shanghai

Shanghai, China

+86 21 6105 5950

+86 21 5047 0020

brendan.kelly@bakermckenzie.com

Practice focus

Brendan Kelly is the Co-Head of the China Tax Practice. He has practiced tax with a China focus for over nineteen years, with nearly fifteen of those years based in China. He has performed a wide range of analysis for various industries with regard to China tax implications, and specializes in advising cross-border clients on tax and legal implications of investment in China.

He also has a wealth of experience in working with multinationals in major mergers and acquisitions, to develop integrated and tax-efficient supply chain structures and defend against tax audits and assessments in China. Prior to joining the Firm, Mr. Kelly was a Tax Partner with the Beijing office of a Big Four Accounting Firm, where he led their International Tax Planning group for Northern China.

Professional affiliations

- Mr. Kelly is on the Editorial Board of China Tax Intelligence, one of the premier China tax publications (CCH). Mr. Kelly also served on the Board of Governors for the American Chamber of Commerce in Beijing in 2006, and chaired its tax forum for three years.

Education and admission

- Mr. Kelly graduated Phi Beta Kappa from Trinity University, San Antonio (1994) with a B.A. in Economics and Chinese, and from University of Pennsylvania Law School, Philadelphia (1997). He is admitted to practice in New York.

Baker & McKenzie LLP

Unit 1601, Jin Mao Tower
88 Century Avenue
Pudong, Shanghai 200121
People's Republic of China

中国上海浦东新区
世纪大道 88 号
金茂大厦 1601 室
邮编: 200121

Wong & Partners.

Member Firm of
Baker & McKenzie International



Joyce Khoo

Associate

Kuala Lumpur, Malaysia
+603 2299 6458
joyce.khoo@wongpartners.com

Global areas of practice

Tax
Trust & Wealth Management
Corporate and Commercial

Languages

English
Bahasa Malaysia

Practice focus

Joyce is an associate in the Tax, Trade and Wealth Management Practice Group at Wong & Partners. Her practice focuses on matters relating to direct tax planning, stamp duties, corporate tax advice in the context of mergers and acquisitions, wealth management and estate planning, general tax planning and advisory, real property gains tax, tax compliance and tax incentives.

Joyce's experience in wealth management and succession planning includes advising financial institutions, intermediaries and high net-worth individuals on the legal, regulatory and tax issues in respect of setting up a wealth management structure. She has also assisted families and individuals with the actual implementation of such structures, which may involve the setting up of a Malaysian or offshore trust, or a Labuan trust structure.

Representative clients, cases or matters

- Advised and assisted an American telecommunication corporation with regards to the Malaysian tax issues in a spin-off exercise to divest its manufacturing arm, particularly with regards to the Malaysian tax issues arising from the spin-off exercise.
- Advised and assisted a listed American corporation with the divestment and acquisition of several different business lines in Malaysia, including the entering into joint venture arrangements with its Malaysian partners.
- Advised and acted for a Nasdaq-listed American semiconductor corporation in a global restructuring exercise involving another American corporation, with regard to the streamlining of the Malaysian subsidiaries of both entities.
- Advised and acting for an American telecommunication corporation listed on the New York Stock Exchange pertaining to a merger exercise with another telecommunication company, with regard to the streamlining of the Malaysian subsidiaries of both entities.
- Advised on the Malaysian legal and regulatory regime in respect to the offering of investment advice and other related services to clients residing in Malaysia. This entailed the consideration of an array of legal, regulatory and tax matters, including capital market laws, securities laws, exchange control restrictions, contract laws, tax laws, personal data protection laws and consumer laws in order

Wong & Partners

Level 21, The Gardens South Tower
Mid Valley City, Lingkaran Syed Putra
Kuala Lumpur 59200
Malaysia

to comprehensively advise the client on the permitted scope of implementation of Investment Advisory in Malaysia.

- Advised on the Malaysian legal and regulatory regime in respect of the establishment of a structure for wealth management and succession planning for a Malaysian family, whose assets includes investments in a Malaysian listed company. As part of this exercise, various structure options have been explored, including, among others, structures utilising a private trust company limited by guarantee or a Labuan Foundation.
- Advised an international marketplace operator and web services provider on the tax implications arising from e-commerce transactions and cloud-based service offerings.

Professional affiliations

- The Supreme Court of Australian Capital Territory ("Australian Bar")
- The ACT Law Society
- Malaysian Bar

Education and admission

Joyce holds a Bachelor of Laws (First Class Honours) from the Australian National University.



Yukiko Komori

Partner
(Transfer Pricing and Economic Analysis)
Economist

Tokyo, Japan
+81 3 6271 9524
+81 3 5549 7736
yukiko.komori@bakermckenzie.com

Global areas of practice

Tax & Transfer Pricing

Languages

English

Japanese

Yukiko Komori is experienced in transfer pricing and international tax matters. She advises clients on a broad range of transfer pricing issues, and is particularly experienced with respect to advance pricing agreements. Ms. Komori also works as part of the team providing economic analysis and valuation for an array of transfer pricing and international tax matters.

Practice focus

Yukiko Komori is a member of the Firm's Tax & Transfer Pricing group in Tokyo. Prior to joining Baker McKenzie in 2008, she worked for Arthur Andersen's Tokyo office, as well as Deloitte Touche Tohmatsu as manager of their transfer pricing group. Ms. Komori has been working on transfer pricing issues for various companies, including those with relatively new business models in the financial business and IT sectors.

Education and admission

- Keio University (Bachelor of Sociology) (1991)

* "Partner" as referred to in this material represents a senior-level professional who would be responsible for case management in each practice area, and does not mean profit-sharing members of the partnership.

Baker & McKenzie
(Gaikokuho Joint Enterprise)

Ark Hills Sengokuyama
Mori Tower 28F
1-9-10 Roppongi, Minato-ku
Tokyo 106-0032, Japan



Global areas of practice

Tax

Languages

Indonesian

English

Niken Kristalia

Senior Tax Specialist

Jakarta, Indonesia

+62 21 2960 8556

niken.kristalia@bakernet.com

Niken Kristalia is a Senior Tax Specialist in the Tax & Trade practice group. She is involved in handling various taxation issues, varying from handling tax disputes and litigation. She also concentrates on domestic and international tax planning of multinational investment companies and banks, several financial service companies, oil and gas companies, as well as some major mining companies in Indonesia. Her past working experience for an international tax consultant also allows her to provide comprehensive tax advice on a wide range of transactions.

Practice focus

Tax

Representative clients, cases or matters

Niken's experience includes:

- Advising various multinational companies on the transfer pricing studies issues.
- Assisting a multinational company in conducting book value merger.
- Assisting multinational investment companies engaged in automotive, trading, and manufacturing to handle its tax disputes and provide advices in various tax issues.
- Advising various multinational banks and financial service companies in relation to its daily local and international taxation issues
- Assisting multinational investment banks to handle its tax disputes
- Conducting tax due diligence to the targeted companies on behalf of multinational retailer company, multinational banks, and other financial service companies.
- Advising and assisting several trading representative offices in Indonesia in daily local and international tax issues as well as the arising tax disputes.

Education and admission

Education

- University of Indonesia B.A. Commerce (2004)

Hadiputranto, Hadinoto & Partners

The Indonesia Stock Exchange Building

Tower II, 21st Floor

Sudirman Central Business District

Jl. Jendral Sudirman Kav. 52-53

Jakarta 12190

Indonesia

Baker McKenzie.

贝克·麦坚时国际律师事务所上海代表处



Nancy Lai

Partner

Shanghai, China
+86 21 6105 5949
+86 21 5047 0020
nancy.lai@bakermckenzie.com

Global areas of practice

China Tax

Languages

English

Mandarin

Practice focus

Ms. Lai's practice primarily involves a wide range of tax services for international and domestic companies in various industries with respect to their inbound and outbound investment, including acquisitions, divestitures, reorganizations, and the establishment of distribution, sourcing and services operations, transfer pricing and tax dispute resolution. Ms. Lai is a member of the Firm's tax group.

Representative clients, cases or matters

- Corporate and individual tax planning, structuring and consulting, including consultation on Enterprise Income Tax and turnover taxes structuring and analysis, tax due diligence review, transfer pricing and tax dispute resolution, local and expatriate employee compensation planning, etc.
- Assistance in establishing and closing down foreign investment enterprises and representative offices in China
- Assisting multinational clients in China individual income tax analysis, tax planning and tax compliance filing on both compensation and stock option for their expatriate assignees.

Professional affiliations

Ms. Lai is a member of the following:

- New York State Bar Association

Education and admission

- Ms. Lai graduated from Peking University with an LL.B. (1987), Northwestern University School of Law with an LL.M. in Taxation (2003), and McMaster University Business School with an M.B.A. in Finance (2000). She was admitted to practice in the state of New York (2004).

Baker & McKenzie LLP

Unit 1601, Jin Mao Tower
88 Century Avenue
Pudong, Shanghai 200121
People's Republic of China

中国上海浦东新区
世纪大道 88 号
金茂大厦 1601 室
邮编: 200121

Baker McKenzie.

國際通商法律事務所



Dennis Lee

Senior Consultant / CPA

Taipei, Taiwan
+886.2.2715.7288
dennis.lee@bakermckenzie.com

Global areas of practice

Taxation

Languages

Mandarin

Taiwanese

English

Dennis specializes in structuring Taiwan operations and transactions, including representative offices, branches and subsidiaries of foreign enterprises. He provides clients with valuable tax advice in relation to pre-acquisition modeling and post-acquisition restructuring.

He is also an expert on intercompany transfer pricing and tax incentives offered to encourage investment and transfer of technology and also provides advice on value added tax issues.

Practice focus

Taxation.

Representative clients, cases or matters

- Advises various private equity funds and strategic corporate buyers on tax issues related to pre-acquisition modeling and post-acquisition restructuring.
- Advises various multinational companies on value added taxes and treaty protection.
- Advises various multinational companies in relation to tax dispute matters (e.g. withholding tax and tax assessment).

Publications, presentations and articles

- *The Inward Investment and International Taxation Review*, The Law Reviews (2015~2017).
- *May Deadline for E-Services to Comply with Taiwan's New VAT Regime*, Bloomberg Bureau of National Affairs (2017).

Awards and rankings

- Named **Recommended Individual** by *The Legal 500 Asia Pacific* (2014).

Education and admission

- National Taipei University (B.A. 1986).
- National Taiwan University (EMBA 2000).
- Passed Taiwan CPA exam (1994).

Baker & McKenzie
國際通商法律事務所
15F, 168 Dunhua North Road
Taipei 10548, Taiwan
臺北市10548敦化北路168號15樓



Areas of expertise

Taxation Practice Group

Tax | Mergers & Acquisitions | Offshore
Investment

Languages

Thai

English

Baker & McKenzie Ltd.

5th Floor and 21st-25th Floors
990 Abdulrahim Place
Rama IV Road, Silom, Bangrak
Bangkok 10500
Thailand

Chanida Leelanuntakul

Lawyer

Bangkok, Thailand

+66 2636 2000 ext. 3706

bmcle@bakermckenzie.com

Chanida joined Baker McKenzie in 2011 after completing her LL.M. program and gaining three years of valuable experience in commercial and taxation practice areas with another law firm in Bangkok. As a member of the Taxation Practice Group, she is skilled in providing clients with comprehensive legal advice on tax law and other aspects of commercial law and the Bank of Thailand regulations. In addition, Chanida has been involved in resolving a number of tax audits and supporting various transactions for mergers & acquisitions, project financing, investing and operating outbound business in foreign countries, and inbound investments in Thailand.

Practice focus

- Providing tax planning opportunities for M&A and acquisition structures including post-acquisition business integration structures;
- Handling tax due diligence;
- Providing international tax planning opportunities for cross-border transactions and outbound investments;
- Advising on local tax and international tax aspects of project financing, assets-based financing and EPC projects;
- Advising on local and international tax aspects of financial products, derivatives contracts, structured notes, hybrid life insurance structured policies;
- Advising on direct tax and VAT aspects of manufacturing, distribution and supply chains;
- Providing tax planning opportunities for real estates projects, REITs and infrastructure funds; and
- Advising on general direct and indirect tax implications in relation to investment and business operations in Thailand, transfer pricing, personal income tax for expatriates, and employee intensive plans.

Professional affiliations

- Member of the Taxation Committee of the Joint Foreign Chambers in Thailand (JFCCT), 2008-2011.

Education and admission

- Georgetown University Law Center, Washington D.C., USA (LL.M.Taxation, 2016)

- Leiden University, the Netherlands (Certificate in International Tax Law - Value Added Tax, 2011)
- Chulalongkorn University (LL.M. with distinction on thesis, 2010)
- Chulalongkorn University (LL.B., 1st class honors, 2006)
- Certificate in International Tax, Central Tax Court, 2009
- Admitted to the Thai Bar Association
- Admitted to the Lawyers Council of Thailand
- Notarial-service Attorney

Wong & Partners.

Member Firm of
Baker & McKenzie International



Jason Liang

Senior Associate

Kuala Lumpur, Malaysia
+603 2298 7983
jason.liang@wongpartners.com

Global areas of practice

Tax
Dispute Resolution
Corporate and Commercial

Languages

English
Bahasa Malaysia

Practice focus

Jason is a Senior Associate in the Tax, Trade and Wealth Management Practice Group in Wong & Partners. His main focus is on tax disputes and controversies, with experience in handling all aspects of tax litigation. He regularly appears before the national courts and tax tribunals, representing clients on landmark tax disputes and precedent setting cases.

He has advised and represented clients on a wide spectrum of issues ranging from anti-avoidance, transfer pricing, stamp duty, real property gains tax, customs duty, Goods & Services Tax, deductibility of capital and income expenses, and withholding tax. He has a portfolio of clients from various industries, including pharmaceutical, logistics, manufacturing and oil & gas.

Apart from tax matters, Jason regularly advises on legal and regulatory issues affecting multinational corporations in Malaysia. He has acted for clients in corporate exercises which include cross border mergers and acquisitions, joint ventures and establishing of new operations in Malaysia for clients from various industries including manufacturing, telecommunications, aviation and shipping, insurance, banking and wealth management.

He regularly speaks at various international conferences and events in Malaysia, Singapore, Hong Kong, Europe and the United States, and is called upon to conduct trainings for various multinational clients namely on, tax developments in emerging and growth leading economies, transparency and information exchange on foreign tax audits and controversies, tax investigations and tax litigation considerations during an audit and investigation.

Representative clients, cases or matters

- Represented clients on precedent setting Goods and Services Tax ("GST") appeals against the Director General of the Customs ("DG") at the GST Tribunal, one of the first successful GST disputes in favour of the taxpayer, where he successfully set an excellent precedent in establishing a safeguard against any overreach in legal authority by the DG.
- Represented e-commerce and technology companies which have set precedents in Malaysia by pushing for a clearer definition of taxation laws on new service industries for such companies. The judicial review proceeding against the DG were in relation to a

Wong & Partners

Level 21, The Gardens South Tower
Mid Valley City, Lingkaran Syed Putra
Kuala Lumpur 59200
Malaysia

withholding tax subjected on payments made to non-resident companies to obtain various software, software development services, analytics results (i.e., data consumption patterns), and access codes to database websites.

- Represented the client in relation to three stamp duty appeals, which were filed at the High Court, against the revised notices of assessment issued by the IRB following our submission of the notices of objection against the IRB's initial notices of assessment in respect of the three asset transfer agreements. The asset transfer agreements were entered into pursuant to a spin-off exercise led by our M&A practice.
- Successfully represented the Malaysian subsidiary of one of the world's largest offshore oil and gas well drilling company in pursuing a judicial review application to appeal against withholding taxes.

Professional affiliations

- Malaysian Bar
- Bar of England & Wales
- The Honourable Society of Middle Temple

Education and admission

Jason holds a M.A. (Law) from the University of Cambridge, United Kingdom. He was admitted to the Bar of England & Wales, as a barrister-at-law (The Honourable Society of Middle Temple) and admitted to practice as an advocate and solicitor in the Malaysian Bar.

Baker McKenzie.

貝克·麥堅時律師事務所



Amy Ling

Partner
Hong Kong
+852 2846 2190
+852 2845 0476
amy.ling@bakermckenzie.com

Global areas of practice

General PRC Tax

Languages

English

Cantonese

Mandarin

Practice focus

Ms. Ling advises multinational companies on a range of issues relating to PRC tax and legal implications of investments in China, including mergers and acquisitions, divestitures, reorganizations, post acquisition integration, licensing, retail structures, supply chain structures and individual income taxation matters.

Ms. Ling's previous work experience include a number of years practicing in New York City with a Big Four Accounting Firm and a major Investment Banking Firm.

Representative clients, cases or matters

- Advised various multinational companies on cross-border restructuring transactions;
- Advised various multinational companies on tax-efficient acquisition and holding structures in M&A acquisition transactions and post-acquisition integration;
- Advised various multinational companies in setting up tax-efficient holding structures for China investments;
- Advised various multinational companies on tax issues associated with the set up of joint ventures;
- Advised various US based multinationals on FIN48 analysis related to PRC tax issues;
- Advised various multinational companies on tax issues associated with supply chain restructuring;
- Advised various multinational companies on legal and tax issues associated with employee equity incentive plans.

Professional affiliations

Ms. Ling is a member of the following:

- American Bar Association.
- New York Bar Association.

Baker & McKenzie

14th Floor, Hutchison House
10 Harcourt Road, Central
Hong Kong SAR

Education and admission

- Ms. Ling graduated from the State University at Buffalo, New York with a B.S. in Accounting and Finance (1993) and from Brooklyn Law School, New York with a J.D. (2007).
- She is admitted as an attorney-at-law in the State of New York and a Certified Public Accountant licensed in the State of New York.



Stewart R. Lipeles

Partner

Palo Alto, USA

+1 650 856 5502

+1 650 856 9299

stewart.lipeles@bakermckenzie.com

Global areas of practice

Tax

Language

English

Mr. Lipeles practices in the area of corporate tax law, with an emphasis on international tax planning. He joined the firm in 1996 and became a partner in 1999. From 1993 to 1996, Mr. Lipeles was an associate at the law firm of Jenner & Block. From 1994 to 1996, he was also an Adjunct Professor at IIT/Chicago Kent College of Law, where he taught classes on International Taxation and other subjects. Mr. Lipeles served as a law clerk to the Honorable E. Grady Jolly of the U.S. Court of Appeals, Fifth Circuit in 1992 and 1993.

Practice focus

Tax Planning & Advice (Corporate & International); Tax Controversies (Corporate & International); Mergers & Acquisitions; E-commerce Law

Representative clients, cases or matters

Mr. Lipeles advises U.S.-based multinational corporations in connection with international tax planning and global tax minimization projects. He also represents taxpayers in tax aspects of mergers and acquisitions. For instance, Mr. Lipeles represented a coalition of taxpayers before the Internal Revenue Service requesting and ultimately obtaining changes to the proposed Bausch & Lomb regulations. Mr. Lipeles works with a wide variety of industries, ranging from high tech and biotechnology firms in the Silicon Valley to traditional manufacturing and entertainment companies.

Professional affiliations

Mr. Lipeles is a member of the State Bar of California, and the American Bar Association, Section on Taxation.

Education and admission

Mr. Lipeles is admitted to practice law in the U.S. Court of Appeals, Fifth Circuit (1992); Illinois, (1992); U.S. District Court, Northern District of Illinois (1993); U.S. Tax Court (1993); California, (1997). He received his J.D., with honors, from the University of Chicago in 1992 and his B.A., cum laude, from Rice University in 1989.

Baker & McKenzie LLP

660 Hansen Way

Palo Alto, CA 94304

United States

Baker McKenzie.

贝克·麦坚时国际律师事务所北京代表处



Jinghua Liu

Senior Tax Counsel

Beijing, PRC

+86 10 6535 3816

liujinghua@fenxunlaw.com

Global areas of practice

Tax; Corporate & Commercial

Languages

English

Mandarin

Practice focus

Ms. Liu is the Senior Tax Counsel of FenXun Partners. She focuses on PRC taxation and international tax planning related to investments in China, as well as tax planning for outbound investment by large-scale Chinese enterprises. She is the Head of Tax Controversy Practice. She is also experienced in the areas of M&A tax planning, turnover taxes, supply chain management, wealth planning, individual income tax, permanent establishment exposure and voluntary disclosure. Prior to joining FenXun, Ms. Liu worked at Baker McKenzie's tax practice group as a partner.

Representative clients, cases or matters

- Advised a major pharmaceutical company on the global spin-off and the transfer of the China business.
- Advised a leading Chinese pharmaceutical company on the most tax efficient holding structure for a future public listing for the expansion of its business into new markets, including the US, Asia, Africa and Europe.
- Advised Cardinal Health on transfer of an entire business line in the Greater China area, including the share transfer, the pre-transfer positioning, and Notice 698 filing after closing.
- Advised a Hong Kong pharmaceutical trading company on permanent establishment risk, capital gain tax on the indirect and direct share transfers, valuation of China entities; negotiation with Chinese tax authorities and handing tax audit by the tax authorities. Advised various multinational companies on tax efficient transactional structures in M&A deals involving China and post-acquisition consolidation strategies.
- Assisted various Chinese state-owned enterprises in designing the most tax efficient deal structure and holding structure for their outbound investment projects.
- Advised various technology and manufacturing multinationals on permanent establishment risk and tax exposures regarding their sales to China and services provided in China.
- Assisted various multinational in negotiations with tax authorities in tax filing or tax audits.
- Assisted numerous multinational companies and Chinese

FenXun Partners

Suite 3501, China World Office 2
No. 1 Jianguomenwai Avenue
Beijing 100004
China

companies in structuring the most tax efficient deal structure and business model in China related M&A projects.

- Assisted a leading seismic solutions provider to oil and gas industry in setting up a global headquarters company in China together with a Chinese partner to hold both onshore and offshore businesses.
- Assisted a leading computer networking technology multinational in designing its tax-efficient nationwide product distribution/service provision framework.
- Assisted a leading software development company in planning the most tax efficient structure for its China merger project.
- Assisted a leading bio-tech company in planning the most tax efficient structure for its China joint venture project.
- Advised various multinationals on contract manufacturing arrangements.
- Advised various multinationals on China Business Trust structures.
- Advised various multinationals on turn-over tax related planning and compliance issues.
- Advised numerous multinationals on individual income tax issues such as tax-efficient compensation package, employee stock incentive plan, employer's withholding and filing obligations.
- Assisted various multinationals with their voluntary disclosure to PRC tax authority regarding tax violations in China.
- Advised various multinational banks and insurance companies on tax efficient investment structures for wealthy PRC individuals.
- Advised various US based multinationals on FIN48 exposures related to PRC tax liabilities.

Professional affiliations

- Ms. Liu is a member of New York State Bar Association.

Education and admission

- Ms. Liu graduated from University of International Business and Economics with a Bachelor of Economics (1995), University of Toronto Faculty of Law with a Juris Doctor (2001), and Boston University School of Law with an LL.M. in Taxation (2004). She has passed the PRC bar exam and is admitted to the New York State bar (2003).

Baker McKenzie.

貝克·麥堅時律師事務所



Carrie Lui

Associate

Hong Kong

+852 2846 1031

carrie.lui@bakermckenzie.com

Global areas of practice

Tax Planning

Tax Controversy and Litigation

Wealth Management

Languages

English

Cantonese

Mandarin

Carrie advises on a wide range of tax matters including corporate restructuring, merger and acquisition transactions, managed funds and tax disputes. Carrie is experienced across a broad range of industries.

Carrie regularly works with individuals and trustees on tax related issues and has experienced in servicing funds management clients. She also has experience in assisting clients with contentious tax disputes and in obtaining rulings and indicative views from the tax authorities.

Carrie's tax and private client knowledge is complimented by her experience working as a tax advisor outside of Hong Kong. She is therefore familiar with the types of cross-border tax issues that are relevant to individuals or entities that may have multi-jurisdictional tax exposures.

Representative clients, cases or matters

- Advising high-net worth individuals on the tax aspects of family office holding structures.
- Assisting a broad spectrum of clients (including individuals) on a wide range of contentious tax disputes with tax authorities.
- Advising various financial and investment institutions on the tax aspects relating to the establishment and operation of investment fund structures.
- Advising a consortium of investors on the acquisition of an offshore major waste collection and management company and advising on tax issues relating to the design of the holding structure.
- Advising a joint venture between a public superannuation fund and a major infrastructure company on the acquisition of an international petroleum distributor.
- Acting for an offshore private equity fund on a number of private equity investments projects including tax advice on appropriate holding structure (including use of partnership and trust structures).
- Advising multi-national corporate group on the tax aspects of business restructures involving relocation of intellectual properties.
- Working with entities with regular research and development needs and providing tax advice on appropriate business models.
- Working with and providing tax advice to tech companies (including start-ups).

Baker & McKenzie

14th Floor, Hutchison House

10 Harcourt Road, Central

Hong Kong SAR

香港中環

夏慤道十號

和記大廈十四樓

- Assisting corporations or investment consortiums on business acquisitions and advising on tax aspects of such acquisitions including design of holding structure.

Education and admission

Carrie graduated from the University of Auckland (New Zealand) with a Bachelor of Laws and Commerce. She is a qualified chartered accountant and is a member of the Chartered Accountants Australia and New Zealand.



Ria Muhariastuti

Associate

Jakarta, Indonesia

+62 21 2960 8574

ria.muhariastuti@bakernet.com

Global areas of expertise

Tax & Trade

Languages

Indonesian

English

Ria Muhariastuti is a Senior Tax Specialist in the Tax & Trade Practice Group. She concentrates on domestic and international tax planning relating to inbound and outbound investment, multi-national companies and private banking for individuals. Her tax background allows her to provide comprehensive tax advice on a wide range of transactions.

Practice focus

Corporate Tax

Representative clients, cases or matters

Ria's experience includes:

- Assisting in preparing the Transfer Pricing Document for a manufacturing company in Indonesia. We assisted the company in preparing the draft Transfer Pricing document to be submitted to the ITA during their tax audit process. We also assisted the tax consultant of the company to defend the Transfer Pricing document before the ITA.
- Representing an international offshore oil and gas drilling contractor company in a case involving fiscal corrections made by the ITA in which the ITA took the view that the income received by the company was royalty income instead of drilling sources income.
- Representing an information service provider company in a tax appeal case involving Corporate Income Tax fiascal correction by ITA on Transfer Pricing and bad debt expense.
- Representing a toy manufacturing company in a case involving export VAT. The Indonesian Tax Authority was of the view that the activities conducted by the company are providing services and exporting goods to an affiliated Dutch company. Therefore, the Indonesian Tax Authority deemed that VAT is payable on the services provided by the company on the basis that the services are provided in Indonesia.
- Advising and assisting a number of companies, including one of the biggest oil services company in relation to their tax appeal cases at the Tax Court.
- Advising PT Salim Ivomas Pratama Tbk in reviewing the tax section of the Offering Circular regarding the tax implication of payments made by Indonesian resident taxpayer to non-resident taxpayers.

Hadiputranto, Hadinoto & Partners

The Indonesia Stock Exchange Building

Tower II, 21st Floor

Sudirman Central Business District

Jl. Jendral Sudirman Kav. 52-53

Jakarta 12190

Indonesia

Education and admission

Education

- University of Indonesia B.A. Law (2002)
- Faculty of Law of the University

Wong & Partners.

Member Firm of
Baker & McKenzie International



Krystal Ng

Senior Associate

Kuala Lumpur, Malaysia

+603 2298 7937

krystal.ng@wongpartners.com

Global areas of practice

Tax

Transfer Pricing

Corporate and Commercial

Languages

English

Bahasa Malaysia

Practice focus

Krystal is a senior associate in the Tax, Trade and Wealth Management Practice Group of Wong & Partners. Her primary focus is on tax issues in the context of cross-border transactions as well as on post-mergers and acquisition integrations and transfer pricing planning. She is well versed in assisting multi-national client organisations in a wide range of industries.

Her assistance extends to the provision of strategic tax advice on a broad range of subjects such as income tax, double tax treaties, withholding tax, real property gains tax, assisting with tax incentives and exemptions as well as the planning and management of transfer pricing considerations to achieve an optimal and more tax effective model on a domestic, regional or global level.

She is regularly called upon by clients to advise on international and domestic tax planning matters concerning in-bound investments, tax structuring and integrations post merger and acquisitions as well as tax incentive applications for foreign investments into Malaysia.

Representative clients, cases or matters

- Assisting a major oil and gas company in advising on their transfer pricing compliance and audit strategy for Malaysia and in the region.
- Assisting a global shipping company on tax restructuring strategies.
- Advising a global manufacturer of critical products & high performance materials with respect to their regional operating model, transfer pricing policies and transfer pricing audit defence and compliance strategy.
- Representing a major beverages multinational on the optimal transfer pricing documentation process and structure in Malaysia, to review the documentation and benchmarks, and to review the design of the transfer pricing documentation, benchmarking and has streamlined its process in doing so.
- Advised a global logistics corporation on its proposed corporate restructuring.

Professional affiliations

- Bar of England and Wales (2009)

Wong & Partners

Level 21, The Gardens South Tower
Mid Valley City, Lingkaran Syed Putra
Kuala Lumpur 59200
Malaysia

- The Honourable Society of Lincolns Inn (2009)
- Kuala Lumpur Bar (2010)
- Malaysian Bar (2010)
- Society of Trust and Estate Practitioners (2014)

Education and admission

Krystal holds a law degree (LLB Honours) from the University of Reading, United Kingdom. She was admitted to the Bar of England & Wales, as a barrister-at-law (The Honourable Society of Lincolns Inn) in July 2009 and admitted to practice as an advocate and solicitor in the High Court of Malaya in 2010.



Thanh Vinh Nguyen

Partner

Ho Chi Minh City, Vietnam

+84 28 3520 2660

thanhvinh.nguyen@bakermckenzie.com

Global areas of practice

Tax

Languages

Vietnamese

English

Practice focus

Mr. Nguyen practiced tax and consultancy work for two international accounting firms and worked as a compliance counsel for an international insurance company before joining the Ho Chi Minh City office of Baker McKenzie. His practice focuses on tax advice and planning on corporate and individual tax issues, customs, and other general corporate commercial matters.

Representative clients, cases or matters

- Advising a multi-national company on restructuring of R&D functions and tax planning.
- Advising a real estate developer on tax structures and planning for a merger & acquisition deal.
- Advising several construction companies on regulatory, licensing and tax issues to related to performance of projects in Vietnam.
- Assisting a large integrated resort project in the tax planning and tax appeal against a value added tax assessment.
- Representing a multi-level sale company in the tax appeal against an enterprise income tax assessment.
- Representing a leading multi-national electronics products company in defending against allegations of tax evasion by the customs authorities.
- Representing a multi-national garment company in defending against allegations of tax evasion by the customs authorities.
- Assisting a multi-national bank on withholding tax issues and application of tax treaties.
- Advising a multi-national cosmetics company on tax and customs issues with respect to the operation of the local trading company.
- Advising a multi-national courier express company on Vietnamese tax issues related to agents' operation.
- Advising a telecommunication company on Vietnamese tax issues related to its bidding and providing services in Vietnam.

Baker & McKenzie (Vietnam) Ltd.

12th Floor, Saigon Tower

29 Le Duan Blvd.

District 1, Ho Chi Minh City 700000

Vietnam

Professional affiliations

Mr. Nguyen is a member of the Bar Association of Ho Chi Minh City.

Education and admission

Mr. Nguyen holds a Bachelor of Arts degree in English from the University of Ho Chi Minh City (1994) and an LLB from the University of Law of Ho Chi Minh City (1999).



Global areas of practice

Transfer pricing economics;
Tax Dispute Resolution;
Intellectual property

Areas of expertise

Tax/transfer pricing
Economics

Languages

English
French

Baker & McKenzie.Wong & Leow

8 Marina Boulevard
#05-01 Marina Bay Financial Centre Tower 1
Singapore 018981

Michael Nixon

Director of Economics, Transfer Pricing

Singapore
+65 6434 2535
michael.nixon@bakermckenzie.com

Michael is an economist with more than 16 years experience in transfer pricing and economic consulting, and has been based in Singapore for the last 7 years.

As an expert in transfer pricing, economics and tax law, he has advised MNC clients across many industries throughout the planning, compliance and audit cycle. His practice focuses on transfer pricing planning, transfer pricing controversy, intellectual property valuations and business restructuring. Examples include the evaluation, negotiation and conclusion of bilateral and unilateral APAs to develop tax certainty; the evaluation and management of audit strategy and defence to minimise transfer pricing adjustments; and, the planning and management of business restructuring projects from initial feasibility through to full implementation, to achieve a more tax-effective regional or global business model.

Additionally, Michael is a published author of a book on Global Transfer Pricing Controversy, published by the Inland Revenue Authority of Singapore (IRAS), and in many further press and trade publications on transfer pricing and business restructuring issues. He has undertaken training for the IRAS Tax Academy and consults with Singapore academic institutions on transfer pricing and business restructuring matters.

Practice focus

Transfer pricing economic analysis, planning, strategy and dispute resolution.

Representative clients, cases or matters

Michael's experience includes:

Transfer pricing controversy and tax authority liaison

- Advised a Russian oil company regarding its Singaporean audit queries and proposed adjustments, including developing and agreeing the defence strategy, reviewing and developing further analysis to bolster the audit defence and negotiating with the tax authority through the audit - no transfer pricing adjustments were ultimately made and the audit was closed;

Business restructuring

- Advising on a full-scale business restructuring in Asia Pacific of a Swiss agribusiness company, including exit charge analysis, IP

valuations and full-scale transfer pricing analysis on a variable royalty structure;

Transfer pricing planning and documentation/compliance

- Full scale transfer pricing analysis and defence file preparation on a business restructuring project for a global FMCG company, on the vertical integration of its commodities value chain and incorporation of a new supply chain model and TP structure;

Transfer pricing of financial transactions

- Advised an Australian infrastructure fund on the transfer pricing implications of the proposed financing structure for the purchase of UK energy utilities, successfully supporting and defending the deal valuation;

Valuations and advanced economic analysis

- Developed a valuations strategy and the economic model for a global Agribusiness MNC to support the valuation of its biotechnology for tax purposes;

Professional affiliations

- University of London, alumni
- Singapore Tax Academy, trainer
- Member of the Chartered Institute of Taxation, UK
- Member of the Society of Financial Advisors, UK
- Member of the Association of Tax Technicians, UK

Education and admission

- Master of Science, Economics (Distinction); University of London
- Bachelor of Arts, Economics, Nottingham Trent University
- Chartered Tax Advisor
- Advanced Financial Planning Certification



Joshua D. Odintz

Principal

Washington, DC, USA
+1 202 835 6164
+1 202 416 7164
joshua.odintz@bakermckenzie.com

Global areas of practice

Tax
Financial Institutions

Languages

English

Joshua Odintz is a partner in Baker McKenzie's North American Tax Practice Group. Mr. Odintz has over 14 years of tax experience, including high-level government positions with both the U.S. Department of the Treasury and the Senate Finance Committee. He is a frequent speaker at ABA Tax Section, NY State Bar Tax Section, Practicing Law Institute and Federal Bar Association tax meetings and conferences. Mr. Odintz was recognized in Washingtonian Magazine among Washington, DC Top Lawyers (Tax Law) in 2015.

Practice focus

Mr. Odintz specializes in tax controversy and tax policy matters. He advises clients on domestic and international tax controversy matters at all phases, from audit and administrative appeals through litigation. He has handled cases involving a wide range of domestic and international issues, including transfer pricing, tax accounting, privilege and work product, among others.

Mr. Odintz previously served as a Senior Advisor for Tax Reform to the Assistant Secretary at the U.S. Department of the Treasury, where he advised Senior Treasury officials on tax reform options and issues. Mr. Odintz also served as the Chief Tax Counsel to the President's National Commission on Fiscal Responsibility and Reform, and was instrumental in formulating the tax proposals that were contained in the Commission's report, entitled the Moment of Truth. Additionally, Mr. Odintz served as the Acting Tax Legislative Counsel at the Treasury. Mr. Odintz represents clients before the U.S. Department of the Treasury, the U.S. Congress, and the Organization of Economic Cooperation and Development, regarding domestic and international tax issues.

Mr. Odintz also specializes in the Foreign Account Tax Compliance Act (FATCA). He advises domestic and foreign entities with respect to a wide variety of FATCA issues, including the FATCA status of their entities, withholding and reporting, and documentation.

Representative clients, cases or matters

- *United States v. ChevronTexaco Corp.* (N.D. Cal.)
- *UnionBanCal Corp. v. Commissioner* (9th Cir.)
- *In re MCI WorldCom*
- *Kmart Corp. v. Taxation and Revenue Department* (NM)

Baker & McKenzie LLP

815 Connecticut Avenue, N.W.
Washington, DC 20006-4078
United States

Professional affiliations

- Vice Chair, D.C. Bar Tax Section Committee on Tax Audits (2006-2007)
- Professional Sub-Committee Chair, Court Practice Committee, American Bar Association Tax Section (2004-2007)
- Member, State Bar of California (1995)
- Member, the District of Columbia Bar (2002)
- United States Supreme Court (2000)
- United States Tax Court (2001)

Education and admission

Education

- LL.M., in Taxation, *with distinction*, from Georgetown University Law Center and recipient of the Thomas Bradbury Chetwood, S.J. Prize for the highest academic average leading to an LL.M. in Taxation (2000)
- J.D., from California Western School of Law (1995)
- B.A., in Political Science from the University of California (1992)

Admittance

- California (1995)
- Washington, DC (2002)
- United States Supreme Court
- United States Tax Court
- US Court of Appeals, Ninth Circuit
- United States District Court, Southern District of California



Ken Okawara, Ph.D.

Partner
Licensed Tax Attorney (*Zeirishi*)

Tokyo, Japan
+81 3 6271 9453
+81 3 5549 7736
ken.okawara@bakermckenzie.com

Global areas of practice

Tax & Transfer Pricing

Languages

English

Ken Okawara is the head of the Firm's Transfer Pricing & Economic Analysis group in Tokyo. He is recognized for his extensive experience in transfer pricing matters and economics and for assisting many multinational companies in negotiations with tax authorities in Japan and several other countries. Mr. Okawara is a frequent speaker in various conferences and presentations and has authored and co-authored numerous publications and articles. Prior to joining the Firm in 2007, he led the transfer pricing practices in Shin Nihon Ernst & Young and Arthur Andersen in Tokyo. Mr. Okawara is an International Tax and Economic Policy lecturer in the Gakushuin University in Tokyo.

Practice focus

Mr. Okawara's practice is focused on helping clients manage Japanese transfer pricing issues and resolve transfer pricing disputes. He also helps clients understand and manage transfer pricing issues and resolve transfer pricing disputes at bilateral and multilateral competent authority proceedings. He has been involved in more than 60 advance pricing agreement and competent authority cases covering Japan, the US, Canada, the UK, Switzerland, Germany, Australia, Singapore, Malaysia, Korea and China. Mr. Okawara also has significant experience designing global transfer pricing policy and international tax planning for a variety of companies.

Professional affiliation

- Tokyo Licensed Tax Attorneys' Association - Member
- International Fiscal Association - Member
- Japan Tax Litigation Association - Member
- Tokyo Certified Public Tax Accountants' Association - Member
- American Economics Association - Member
- American Business Economist Association - Member
- Japan International Business Association - Member

Baker & McKenzie (Gaikokuho Joint Enterprise)

Ark Hills Sengokuyama
Mori Tower 28F
1-9-10 Roppongi, Minato-ku
Tokyo 106-0032, Japan

Education and admission

Education

- Chiba University School of Commerce (PhD)(2005)
- Columbia University (M.I.A.)(1998)
- Gakushuin University (Master of Arts Economics)(1986)
- Gakushuin University (Bachelor of Economics)(1984)

Admission

- Licensed Tax Attorney (Zeirishi) (2005)

* "Partner" as referred to in this material is a senior-level professional responsible for case management in each practice area and does not mean a profit-sharing member of the partnership.



Ponti Partogi

Partner

Jakarta, Indonesia
+62 21 2960 8505
ponti.partogi@bakernet.com

Global areas of expertise

Tax & Trade

Languages

Indonesian

English

Ponti Partogi is a Partner in the Tax & Trade practice group. He focuses on domestic and international tax issues relating to inbound and outbound investment and cross-border corporate exercises including JVs, establishing of new operations, M&As, divestitures, spin-offs and takeovers. He has also assisted clients on matters relating to tax disputes and controversies, transfer pricing, tax credits, double tax treaties, withholding tax, and tax incentives. His accounting background allows him to provide comprehensive tax advice on various transactions from both the legal and the accounting perspectives. He has been successfully represented clients from various industries and lines of businesses, including natural resources, manufacturing and trading and services, in their tax litigation processes at the Tax Court and the Supreme Court.

Ponti is a seasoned tax lawyer, particularly in the tax litigation sector. He has worked on hundreds of cases in the past 15 years, several of which have become key landmark cases in Indonesia.

Practice focus

Domestic and international tax planning relating to inbound and outbound investment;

Corporate and debt restructuring of multi-national companies; Tax litigation services.

Representative clients, cases or matters

Ponti's experience includes:

- Assisting a major car company who would like to start up their business and investment in Indonesia. The client required extensive advices in connection with the tax incentives, transfer of knowledge and intellectual properties, import of equipment and machineries, financing, profit repatriation and exit strategy.
- Successfully representing the largest international offshore oil and gas drilling contractor company in a case involving fiscal corrections made by the Indonesian Tax Authority ("ITA").
- Successfully assisting a major water company on its VAT-related dispute with the ITA.
- Successfully representing a branch of a prominent European bank in cases involving fiscal corrections made by the ITA.
- Successfully representing a multinational palm oil company in its

Hadiputranto, Hadinoto & Partners

The Indonesia Stock Exchange Building
Tower II, 21st Floor
Sudirman Central Business District
Jl. Jendral Sudirman Kav. 52-53
Jakarta 12190
Indonesia

Transfer Pricing case at the Supreme Court.

- Successfully representing a seaport services company in a case involving fiscal corrections made by ITA.
- Representing several major oil & gas companies in their tax cases at the Tax Court and the Supreme Court against the ITA.
- Successfully representing several mining companies, including the biggest mining company in Indonesia, in their tax cases at the Tax Court and the Supreme Court against the ITA.
- Advising a number of Japanese, Korean, Indian, European and American clients on their investments in Indonesia.
- Successfully representing a number of trading and distribution companies in Indonesia in their tax appeals at the Tax Court and at the Supreme Court.
- Successfully representing a number of manufacturing companies in Indonesia in their tax appeals at the Tax Court and at the Supreme Court.
- Assisting and representing a number of service companies in Indonesia in their tax appeals at the Tax Court and at the Supreme Court.
- Successfully representing some multinational oil & gas service companies in their appeal processes at the Tax Court and at the Supreme Court.

Professional affiliations

- Member of the Indonesian Advocates Association (PERADI);
- Member of the International Fiscal Association – Indonesian Chapter.

Education and admission

Education

- University of Padjadjaran B.A. Law (1995)
- University of Parahyangan B.A. Accounting (1995)

Admission

- Indonesia and registered as a legal counsel at the Indonesian Tax Court.



John M. Peterson, Jr.

Partner

Palo Alto, USA

+1 650 856 5538

+1 650 856 9299

john.peterson@bakermckenzie.com

Global areas of practice

Tax

Languages

English

John M. Peterson, Jr. joined Baker McKenzie in 1977 and has practiced in the area of corporate tax law, with a heavy emphasis on intercompany pricing, structuring of international operations and international tax planning generally, high technology tax issues, and federal income tax controversies. Prior to joining the San Francisco/Palo Alto office in 1981, Mr. Peterson practiced in the Firm's Chicago office for three and one-half years. Mr. Peterson is the former Chair of Baker McKenzie's Global Tax Practice Group.

Practice focus

Tax Planning & Advice (Corporate & International); Tax Controversies (Corporate & International); Transfer Pricing

Publications, presentations and articles

Mr. Peterson is a frequent speaker on intercompany pricing and international tax issues in general, participating in programs sponsored by Baker McKenzie, the Tax Executives Institute ("TEI"), Alliance for Tax, Legal and Accounting Seminars ("ATLAS"), the Practicing Law Institute ("PLI"), and other organizations. In this regard, he has co-chaired the ATLAS seminars on Intercompany Pricing many times.

Professional affiliations

American Bar Association, Section on Taxation, Affiliated and Related Corporations (1977). He is also a past Chairman of the Committee on Affiliated and Related Corporations (which then had responsibility for section 482 issues and consolidated return issues); American Bar Association, Subcommittee Chairman (1980); American Bar Association, Committee Vice-Chair (1988); American Bar Association, Committee Chair (1991); State Bar of California

Education and admission

Mr. Peterson received his B.B.A. in Accounting from the University of Notre Dame in 1973 and his J.D. degree from Harvard Law School in 1977, graduating *cum laude*. He is also a Certified Public Accountant (CPA). He was admitted to U.S. District Court, Northern District of Illinois (1977), U.S. Tax Court (1977); Illinois, USA (1977), California, USA (1981) and U.S. District Court, Northern District of Calif. (1981).

Baker & McKenzie LLP

660 Hansen Way

Palo Alto, CA 94304

United States



Global areas of practice

Corporate Tax

Wealth Management

Languages

English

Mandarin

Baker & McKenzie.Wong & Leow

8 Marina Boulevard

#05-01 Marina Bay Financial Centre Tower 1

Singapore 018981

Dawn Quek

Principal

Singapore

+65 6434 2599

dawn.quek@bakermckenzie.com

Practice focus

Tax, Wealth Management.

Representative clients, cases or matters

Wealth Management

Dawn's typical clients include family controlled businesses, fund managers, ultra high net worth families, single and multi family offices, trustees, private banks and other financial institutions.

Dawn works with most of the major international private banks and trust companies that have operations in Singapore, Hong Kong and the region as well as other financial institutions.

Dawn has also worked with many Asian ultra high net worth families, many of whom are on the Forbes Richest list.

Some of Dawn's significant cases and matters include:

Wealth Management

- Setting up pre- and post-IPO trusts for wealthy families with connections in Singapore, Malaysia, Indonesia, Hong Kong, China, India and the United States. Including estate and succession planning for a wealthy Singaporean family in respect of the founder's block of shares in a Singapore listed company, involving a trust vehicle and a shareholders' agreement.
- Advising single family offices on the legal, regulatory and tax issues in respect of setting up in Singapore including assisting an established European family office on the set-up of a Singapore family office presence and working with a Singaporean family on professionalising their family office operations.

Corporate Tax

- Advising various multinational clients on the set up of the regional operations using Singapore as regional headquarters or as a trading principal (including the negotiation of tax incentives from various government organisations including the Economic Development Board, Maritime Port Authority of Singapore and International Enterprise Singapore).
- Assisting funds of funds, private equity funds and hedge funds on structuring for tax efficiency including negotiating and obtaining tax

incentives from the Singapore Monetary Authority of Singapore.

Professional affiliations

- Law Society of Singapore (Member).
- Singapore Academy of Law (Member).
- Singapore Trustees Association (Executive Committee and Member of the Technical Committee).

Education and admission

Education

- National University of Singapore Law School LL.B (2002)
- New York University School of Law LL.M. in U.S. Taxation (2005)

Admission

- Advocate and Solicitor, Singapore (2003)
- Solicitor (non-practising), England and Wales (2009)



Salim R. Rahim

Partner

Washington, DC, USA

+1 202 835 1658

+1 202 416 7041

salim.rahim@bakermckenzie.com

Global areas of practice

Tax

Languages

English

Urdu

Salim Rahim has extensive experience in transfer pricing matters, including transfer pricing planning, compliance, and tax controversy. He has represented clients in all administrative phases of a controversy. He has also represented companies in various alternative dispute resolution forums, particularly the Advance Pricing & Mutual Agreement Program. Mr. Rahim is the Chair of the Firm's Global Transfer Pricing Group. Mr. Rahim is a frequent speaker on transfer pricing matters in seminars sponsored by various organizations and universities.

Practice focus

Transfer Pricing

Mr. Rahim advises clients on matters involving examination, appeals, advance pricing agreements, and Competent Authority. In particular, his practice involves negotiating and consummating Advance Pricing Agreements for US and foreign-based multinational companies in the software, e-commerce, pharmaceutical, manufacturing, automobiles, sports footwear and apparel, financial services and other industries. Mr. Rahim also advises companies on global supply chain restructuring and IP planning projects.

Representative clients, cases or matters

- *First Data Corporation and Subsidiaries v. Commissioner*, U.S. Tax Court Docket No. 7042-09 (various transfer pricing issues and other international tax issues under sections 482 and 367(d).
- Negotiated Advance Pricing Agreements involving jurisdictions in Asia and Europe.
- Advised a medical device company on the transfer pricing and related tax consequences of a cross-border restructuring of the company's intangible property holdings and manufacturing operations.
- Negotiated one of the first bilateral Advance Pricing Agreements involving the U.S. and China.
- Negotiated a unilateral Advance Pricing Agreement involving a buy-in transaction for an internet search and advertising company.

Baker & McKenzie LLP

815 Connecticut Avenue, N.W.

Washington, DC 20006-4078

United States

Professional affiliations

- American Bar Association
- U.S. Tax Court

Education and admission

Education

- J.D., The George Washington University Law School, with honors (2003)
- Passed the CPA Examination (1998)
- M.S., Finance, The George Washington University School of Business and Public Management (1995)
- B.A., Accounting, Edinboro University of Pennsylvania (1994)

Admissions

- Maryland
- District of Columbia

Baker McKenzie.

貝克·麥堅時律師事務所



Steven Rudolf Sieker

Partner

Hong Kong, Hong Kong SAR
+852 2846 1048
steven.sieker@bakermckenzie.com

Global areas of expertise

Corporate Tax Advice; Tax Litigation;
Tax Planning for High Net-worth
Individuals

Languages

English
French

Practice focus

Mr. Sieker has written and contributed to a number of publications in Hong Kong, Canada and internationally. He is a past member of the Hong Kong Inland Revenue Department Board of Review and has been a part-time instructor in Tax and Revenue Law at The Hong Kong University and City University of Hong Kong. He is a member of the Society of Trust and Estate Practitioners (STEP) and is a former executive director of STEP and the Canadian Chamber of Commerce in Hong Kong. Mr. Sieker is the chairman of the Revenue Committee of the Law Society of Hong Kong and a member of the Joint Liaison Committee on Taxation. He is also a former clerk to the Supreme Court of Canada.

Mr. Sieker's practice focuses on Hong Kong and Asian regional tax advisory work, estate planning and tax litigation. He frequently represents clients in tax disputes with the Inland Revenue Department in Hong Kong. Mr. Sieker is ranked as a leading individual for tax in Hong Kong by Chambers Asia, Citywealth Leaders List, Guide to the World's leading Tax Advisers, Benchmark Asia-Pacific, and Who's Who Legal.

Mr. Sieker is the head of Baker & McKenzie's Asia Pacific tax practice.

Education and admission

Mr. Sieker graduated from the University of Alberta with Bachelor of Arts (Honours) First Class from the University of Alberta, an LL.B. from Dalhousie University and an LL.M. in Tax from NYU. He is admitted as a solicitor in Hong Kong and England and Wales (non-practising), and as a barrister and solicitor in Alberta, Canada.

Baker & McKenzie

14th Floor, Hutchison House
10 Harcourt Road, Central
Hong Kong SAR

香港中環
夏慤道十號
和記大廈十四樓

Baker McKenzie.

贝克·麦坚时国际律师事务所上海代表处



Cherrie Shi

Partner

Shanghai, PRC

+86 21 6105 8511

+86 21 5047 0020

cherrie.shi@bakermckenzie.com

Global areas of practice

China (Cross-border Counselling;
Mergers and Acquisitions; General
Commercial)

Languages

English

Mandarin

Shanghainese

Practice focus

Ms. Shi's practice primarily involves assisting clients on a wide variety of matters relating to their business in China, including direct investment, mergers and acquisitions, PRC outbound investment and general corporate matters. Ms. Shi is a member of the Firm's Corporate Group.

Representative clients, cases or matters

- Advised a Fortune 500 hygiene products and services company for its acquisition of a PRC water treatment chemical producer and service provider at the consideration of RMB1.1 billion and its formation of a joint venture in Hong Kong with the principal shareholders of the target.
- Advised a US listed engineering company for the establishment of a 50-50 joint venture with a State-owned and PRC listed offshore oil engineering company with a total project value of RMB9.4 billion.
- Advised a leading European auto-parts manufacturer for the establishment of its 50-50 joint venture in China with a State-owned enterprise with military background by means of subscribing increased capital.
- Advised a global payment industry leader for its establishment of a 49-51 joint venture in Hong Kong with a large PRC enterprise group for the control of PRC payment entities through VIE structure at the consideration of US\$130 million for 49%.
- Advised a State-owned and listed media company for its acquisition of a minority interest in a US game company from a US listed company at the consideration of US\$24 million for 20%.
- Advised a State-owned power company for its acquisition of approximately 56% controlling interest in a Colombian listed hydropower company through bidding process at the consideration of approximately US\$22.95 billion.
- Advised a multinational tool company on its disposal of significant assets at a consideration of approximately US\$1 billion.
- Advised a leading European auto-parts manufacturer for its acquisition of a PRC auto-parts manufacturer at a consideration of RMB230 million.

Baker & McKenzie LLP

Unit 1601, Jin Mao Tower

88 Century Avenue

Pudong, Shanghai 200121

People's Republic of China

中国上海浦东新区

世纪大道 88 号

金茂大厦 1601 室

邮编: 200121

- Advised a multinational food company on its acquisition of a leading PRC MSG manufacturer in southern China at a consideration of approximately US\$150 million.
- Advised PRC's Top 1 steel maker on its acquisition of mining assets in Indonesia.
- Advised a Japanese conglomerate for its establishment of a joint venture in Hong Kong with a red-chip company listed in Hong Kong listed which has significant power plant investments in China.
- Advised a European auto-parts maker on its acquisition of 2 domestically owned enterprises in China, each with a consideration of more than RMB250 million.
- Advised a Fortune 500 insurance company on the restructuring of its insurance business in China (i.e., conversion of its existing branch into a wholly foreign owned enterprise).
- Advised a multinational chemical company on its proposed coal chemical project either in the form of a Greenfield project or by means of acquisition in China.
- Advised a leading multinational home appliance company on its China business restructuring as well as the establishment of 50-50 joint venture with a leading state-owned home appliance company in China.
- Advised a major chemical company on its share acquisition of a Top 3 lubricant manufacturer in China.
- Advised a leading European telecommunication equipment producer in its assets acquisition of another wholly-foreign owned enterprise in China.
- Advised one of the world's largest mining companies on its share acquisition in a state-owned coal production and power generation enterprise.
- Advised a leading eyewear manufacturer and distributor on its acquisition of an eyewear chain store operator in China.
- Advised a leading European automaker on its establishment of distribution network in China and drafted the relevant dealership agreements.
- Advised a leading European automaker on its acquisition of a PRC automobile manufacturing group.

Education and admission

Ms. Shi graduated from the Law School of Northwestern University with an LL.M. in 2003 and the Shanghai Institute of Foreign Trade with an LL.B. specialized in international economic laws in 1998. She is a qualified PRC lawyer and a member of the New York Bar Association.



Areas of expertise

Global areas of practice
Tax | International Trade

Languages

Thai
English

Baker & McKenzie Ltd.

5th Floor and 21st-25th Floors
990 Abdulrahim Place
Rama IV Road, Silom, Bangrak
Bangkok 10500
Thailand

Panya Sittisakonsin

Partner

Bangkok, Thailand
+66 2636 2000 ext. 3710
panya.sittisakonsin@bakermckenzie.com

Panya joined Baker McKenzie in 2002 and became a Partner in 2012. He is currently a partner in the Tax Practice Group. He has also practiced and leads the International Commercial and Trade Practice Group, particularly in the customs and supply chain areas.

Practice focus

During his 14 years of practice with the firm, Panya has been recognized in advising clients on highly complex tax structures, offshore investment, international tax planning, tax disputes, and tax litigation. His practice also includes boutique tax areas, e.g. customs duty, excise tax, and property tax.

Tax Advice

- Advising multinational companies in relation to restructuring, the establishment of regional operating headquarters, and offshore investments;
- Advising manufacturing companies in relation to transfer pricing studies;

Customs

- Advising clients on valuations, classifications, privileges, and import/export controls, including requests for advanced rulings;
- Providing pre-audit strategic work, i.e. revising internal customs handbooks and document retention policies, and advising on implications of transfer price adjustments;

Excise Tax

- Providing advice to a leading soft drink company about its excise tax planning and corporate structuring after separating operations from a bottler;
- Serving as a key advisor to an automobile company in defending an excise tax assessment in regard to the double cap pick-up truck in Tax Court. AAT won the case and the Government decided not to appeal the case to the Supreme Court;

Tax Dispute and Resolutions

- Panya has acted for clients in hundreds of tax and customs audits and litigation including:
- Successfully representing Nike Thailand at the Tax Court and

Supreme Court. The case involved a royalty payment to a related company, which the Court ruled was not dutiable. This was the first case related to a customs valuation after Thailand adopted the GATT Valuation from the WTO;

Professional Activities:

- Member, of the Tax Sub-Committee, the Excise Tax Sub-Committee, and the Customs Sub-Committee of the Thai Chamber of Commerce (2010 to present);
- Member, Legal Reform Sub-Committee of the Joint Standing Committee of the Thai Chamber of Commerce, the Federation of Thai Industries, and the Banking Business (2010 to present); and
- Member, Ministry of Finance committee for development of excise tax collection methods (2009);
- Regular speaker on the topics of VAT, customs audit, customs valuation, tax on investment, for several seminar organizers; and
- Regular speaker at the Baker McKenzie Asia Pacific tax conferences on various direct and indirect tax issues since 2008.

Academic Activities:

- Visiting lecturer on VAT, customs law and excise tax law for Chulalongkorn University's Master of Arts in Economic Law program;
- Visiting lecturer on Advanced Taxation for Thammasat University's LL.M. (English Program) at ;
- Visiting lecturer on General Taxation for Thammasat University's LL.B. (English Program) ; and
- Visiting Lecturer on advanced international tax for Bangkok University's and Bangkok Thonburi University's LL.M. programs.

Education and admission

- Georgetown University (LLM, 2008)
- Thammasat University (LLB, 2nd class honors, 2002)
- Ramkhamhaeng University (BBA, Money and Banking, 2002)
- The Thai Bar Association
- The Law Society of Thailand



Global areas of practice

Tax

Languages

English

Bahasa Malaysia

Mandarin

Allen Tan

Principal

Singapore

+65 6434 2681

allen.tan@bakermckenzie.com

Allen has extensive experience working on both international and local tax issues, with special focus on regional tax aspects of the transactions he is involved in. His practice includes advising clients on tax issues arising from mergers and acquisitions (M&A), private equity fund structuring, transfer pricing, indirect taxes, transfer taxes, tax controversies, foreign direct investment and cross-border tax planning issues. In recent years, Allen has also been actively engaged in tax policy work, both in Singapore and internationally.

Allen has previously handled a mixture of commercial and employment work, as well as advised on cross-border M&A. His diverse experience has proven invaluable in factoring both commercial and practical elements into his tax solutions for his clients.

Ranked as a Band 1 lawyer in Chambers Asia Pacific, Allen is also recognized as a leading lawyer for his tax controversy and corporate tax work in many other leading legal and tax directories including International Tax Review and Asia Pacific Legal 500. Recently, he was recognized as one of 'Singapore's 40 most influential lawyers aged 40 and under' in 2015 by Singapore Business Review and in Asian Legal Business (ALB) 40 under 40 List (2015), an inaugural ranking of the brightest young legal minds across Asia Pacific.

Practice focus

Corporate Tax, Wealth Management, International Trade (Customs and FTA)

Representative clients, cases or matters

Corporate Tax

- Assisted a global brand name in restructuring its Asian operations, which span 18 jurisdictions. Allen assisted with the set up of a headquarters operations in Singapore, and factored both direct and indirect tax issues and planning across the jurisdictions which the multinational company operates in.
- Advised a global e-commerce business specializing in travel products on the rollout of a new business model in Singapore. This involved advice on the Singapore Goods and Services Tax treatment of their new business model, and the impact the rollout would have on their existing business model. The client also required assistance in reviewing its existing GST practices.

Baker & McKenzie.Wong & Leow

8 Marina Boulevard

#05-01 Marina Bay Financial Centre Tower 1

Singapore 018981

Wealth Management

- Assisted on structuring of a substantial holding in an IPO vehicle held through a trust.
- Advised a major private bank on tax structuring issues pertaining to its products and trust structures.

Corporate and Commercial

- Assisted a major Japanese multinational company in its acquisition of a coffee manufacturer in Malaysia.
- Advised and assisted a major Japanese multinational company on Malaysian law advice relating to restraint of trade and competition law issues in Malaysia.

Professional affiliations

- Executive Committee, International Fiscal Association (Singapore Branch)
- Member of the Law Society of Singapore.

Education and admission

Education

- Allen holds an LL.B. (Hons) (Second Class Upper) from University of Sheffield, United Kingdom. He was also the recipient of a University of Sheffield Scholarship award for the duration of his time in Sheffield.
- Allen successfully completed the English Bar Vocational Course (Very Competent) in Nottingham Law School, before being admitted to practice in England and Wales.
- He subsequently completed the Graduate Diploma in Singapore Law at the National University of Singapore and the Postgraduate Practical Course in Law. Allen is also qualified to practice in Malaysia and Singapore.

Admission

- England and Wales
- Malaysia
- Singapore

Wong & Partners.

Member Firm of
Baker & McKenzie International



Yi Lyn Tan

Senior Associate

Kuala Lumpur, Malaysia
+603 2298 7847
yilyn.tan@wongpartners.com

Global areas of practice

Tax
Corporate and Commercial

Languages

English
Bahasa Malaysia

Practice focus

Yi Lyn is a senior associate in the Tax, Trade and Wealth Management Practice Group at Wong & Partners, a member firm of Baker McKenzie International, in Malaysia. She focuses on general tax advisory matters relating to income tax, real property gains tax, stamp duty, double tax treaties, goods and services tax and tax incentives. Her area of specialisation is on taxation issues for the e-commerce and digital economy industry, and she has experience in handling cross-border taxation matters for e-commerce transactions and cloud-based service offerings including advising on tax and transfer pricing audits. She has also advised and assisted clients in negotiations for tax incentives and obtaining stamp duty exemptions.

Her expertise extends to advising on general corporate, commercial and tax matters relating to cross-border mergers and acquisitions, joint ventures, foreign investments in Malaysia, restructurings and post-acquisition integrations.

Representative clients, cases or matters

- Advised and assisted an American construction materials manufacturer and distributor in a global restructuring exercise pursuant to its joint venture with an Australian-based multinational corporation, particularly with regards to use of Malaysian holding structures for its regional subsidiaries.
- Advised and assisted a listed American corporation with the divestment and acquisition of several different business lines in Malaysia, including entering into joint venture arrangements with Malaysian partners.
- Advised and acted for a listed Japanese corporation in the semiconductor industry in respect of the disposal of their Malaysian semiconductor packing and test services facility and operations to a Nasdaq listed semiconductor manufacturing company.
- Advised several multinational corporations on software revenue characterisation issues.
- Advised an international marketplace operator and web services provider on the tax implications arising from e-commerce transactions and cloud-based service offerings.

Wong & Partners

Level 21, The Gardens South Tower
Mid Valley City, Lingkaran Syed Putra
Kuala Lumpur 59200
Malaysia

Professional affiliations

- Bar of England and Wales (2011)
- The Honourable Society of Lincoln's Inn (2011)
- Kuala Lumpur Bar (2012)

Education and admission

- Yi Lyn holds a law degree (LLB Honours) from the University of Manchester, United Kingdom. She was admitted to the Bar of England & Wales in 2011 and admitted to practice as an advocate and solicitor in the High Court of Malaya in 2012.



Aek Tantisattamo

Partner

Bangkok, Thailand

+66 2636 2000 ext. 3996

aek.tantisattamo@bakermckenzie.com

Areas of expertise

Tax | Mergers & Acquisitions | Offshore
Investment

Languages

Thai
English

Practice description

Aek has over 10 years experience working in international law firms. He joined the Tax Practice Group of Baker McKenzie in 2004, after practicing at another international law firm in Bangkok in the Litigation, International Capital Markets, and Banking & Finance practice

Practice focus

Aek provides legal advice on tax law, mergers and acquisitions, tax planning for outbound/inbound investments, customs, transfer pricing, securities regulations, Bank of Thailand regulations, rehabilitation law, and civil and commercial law. In addition, he has been involved in resolving a number of tax and customs audits/disputes and various major transactions, including:

- advising on a securitization project for the National Housing Authority;
- advising on the acquisition of Bangkok Poly Ethylene Plc by PTT Plc.;

Professional affiliations

- Lecturer, Faculty of Commerce & Accountancy, Chulalongkorn University
- Lecturer, Faculty of Commerce & Accountancy, Thammasat University
- Lecturer, Graduate Program at the Faculty of Law, Bangkok University, on Advanced Tax Planning

Education and admission

- Bangkok Training Center (Micro Master of Tax Administration, 2005)
- University of Illinois (LLM, 2003)
- Thammasat University (LLB, 2nd class honors, 2001)
- Admitted to the Thai Bar Association
- Admitted to the Law Society of Thailand
- Thai Barrister-at-law, 2003

Baker & McKenzie Ltd.

5th Floor and 21st-25th Floors
990 Abdulrahim Place
Rama IV Road, Silom, Bangrak
Bangkok 10500
Thailand



Gene Tien

Director of Economics

Palo Alto, USA

+1 650 251 5998

+1 650 856 9299

gene.tien@bakermckenzie.com

Global areas of practice

Tax

Language

English

Dr. Tien specializes in transfer pricing and applied economics with an emphasis on issues relating to intangibles and licensing. His practice is technology and IP-based with a practical eye toward managing global transfer pricing. Before joining Baker McKenzie, Dr. Tien was an economist at PwC where he helped taxpayers develop their multinational pricing policies and resolve U.S. and non-U.S. audits.

Practice focus

Transfer Pricing; General Tax Planning; Applied Microeconomics

Representative clients, cases or matters

Dr. Tien's clients span a variety of sectors including medical devices, pharma, entertainment, software / SaaS / e-commerce, consumer product goods, electronics, and oil and gas, and various technical services.

Representative matters include those involving:

- U.S. and OECD TP, partnership, and valuation economics in the entertainment industry;
- M&A, PE / TP, and IP planning relating to pharma acquisitions;
- Bilateral APA and multilateral audit issues relating to potential intangibles, tangibles, and services transactions;
- Cost sharing in start-up and mature companies in the SaaS and bio-tech spaces;
- Resolution of branding and technology IP dispute with the IRS;
- Valuations relating to partnership interests for restructuring purposes;
- Strategic management of TP services and tangible goods audits globally;
- Global TP documentation, including managing ongoing TP policy and tax exposure considerations in our evolving global regulatory environment; and
- Statistical analyses relating to U.S. R&E tax credits for e-commerce company.

Baker & McKenzie Consulting LLC

660 Hansen Way

Palo Alto, CA 94304

United States

Publications, presentations and articles

Dr. Tien regularly publishes and presents on TP, tax policy, and innovation. His latest articles relate to U.S. fiscal policy and the impact of IP court cases to TP. Recent seminars covered OECD and U.S. transfer pricing trends relating to the impact of BEPS on IP and global supply chains, IP and services audits, and technology licensing patterns and innovation.

Education and admission

Dr. Tien received his Ph.D. in Economics from Northwestern University in 2004, and is an alumni of the University of Washington in Seattle. He is a member of the American Economics Association and the National Association of Business Economists.



Wibren M.W. Veldhuizen

Partner

Baker & McKenzie Amsterdam N.V.
Amsterdam
+31 20 551 7561
wibren.veldhuizen@bakermckenzie.com

Areas of expertise

Consumer Goods & Retail
Supply Chain Tax Planning
Tax
Tax Dispute Resolution
Tax for M&A and Reorganizations
Tax Planning
Transfer Pricing

Languages

Dutch
English
German

Practice focus

Wibren Veldhuizen is a partner and heads the Asia Desk in Baker McKenzie's Amsterdam office. He practices in Dutch and international tax law, including domestic and cross-border corporate law aspects. His clients consist primarily of European and Asian multinationals. He has published multiple articles in Dutch and international tax literature and is frequently invited as a speaker at seminars and conferences on the tax aspects related to cross-border transactions and financing and holding structures.

Wibren focuses on Dutch and international tax law, with particular emphasis on international operational and financial (re)structuring of multinationals.

Representative clients, cases or matters

- Advised on joint venture between two multinational mining companies (pre and post-closing) and subsequent listing.
- Advised and implemented the global reorganization of a large company, centralizing functions and risks in Switzerland (toll manufacturing).
- Advised and set-up several global commissionaire structures for multinationals.
- Design and implementation of supply chain restructuring of the European business of a large Japanese multinational.
- Advised on multiple corporate and tax structures, such as acquisition financing structures, holding / investment structures and post-acquisition integration restructurings for various multinationals and investment companies from European jurisdictions, Japan, China, Hong Kong, Korea and Taiwan.
- Advised on multiple M&A deals, both from a corporate contracts and tax structuring perspective.

Professional affiliations

- Dutch Association of Tax Advisers (NOB)
- Dutch Bar Association (NOvA)
- Amsterdam – Netherlands (2003)

Baker & McKenzie Amsterdam N.V.
Claude Debussylaan 54
1082 MD Amsterdam
The Netherlands

Education and admission

- Amsterdam~Netherlands (2003)
- University of Leiden (2002)



John Walker

Partner

Tax
Sydney, Australia
+61 2 8922 5206
john.walker@bakermckenzie.com

Global areas of practice

Tax

Languages

English

Practice focus

John's focus is on the tax aspects of corporate and debt restructures, M&A, spin-offs, takeovers, funds and unwinding structured finance transactions. He also deals with the Australian Tax Office (ATO) on a regular basis: in the context of private and class rulings, settling outstanding tax liabilities, industry risk reviews and tax policy initiatives.

He is included in the Australian Financial Review's Best Lawyers list for 2014 to 2018. John is also recommended in the 2011 to 2017 editions of Euromoney's International Tax Review's World Tax; 2014 to 2016 editions of Euromoney's International Tax Review's World Transfer Pricing; 2014 to 2017 editions of Euromoney's International Tax Review's Tax Controversy Leaders; 2017 edition of Euromoney's International Tax Review's Indirect Tax Leaders; 2010 to 2017 editions of Chambers Asia Pacific; 2010 to 2017 editions of APL 500; and is referred to in the 2010 to 2015 editions of the Tax Directors Handbook as a leading individual. He has a "good reputation for his advice on financial products and advises key investment banking clients. His reputation plus a strong presence in the funds and cross-border investment space has enabled him to be the advisor of choice for multi-jurisdictional restructures and other forms of cross-border investments", Euromoney's International Tax Review's World Tax 2016.

Representative clients, cases or matters

- Representing various multinationals in dealing with Australian Taxation Office risk reviews and audits.
- Advising various high net worth families regarding intergenerational business restructures.
- Advising Platinum Equity Partners on the acquisition of Sensis from Telstra.
- Advising Archer Daniels Midland on its investment in GrainCorp.
- Advising the NSW Government on its electricity privatisation.
- Advised OTPP on its acquisition of the NextGen, Metronode and Infoplex telecommunications divisions of Leighton Holdings Limited.
- Advised a major telecommunications client on its arrangements with NBN Co.
- Advised the Federal Government regarding its Contracts for Closure program for coal-powered electricity generation stations.

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AMP Centre
Level 27
50 Bridge Street
Sydney NSW 2000
Australia

- Advised on the acquisition of a majority interest in the Transfield Services Infrastructure Fund by Ratchaburi Generating Holding Company.
- Advised on the equity, debt and supply chain restructures of US and European listed companies.

Professional affiliations

- Law Society of New South Wales - Member
- Taxation Institute of Australia - Chartered Tax Advisor

Admission

New South Wales~Australia (1995)

Baker McKenzie.

貝克·麥堅時律師事務所



Richard Weisman

Partner

Hong Kong

+852 2846 1969

richard.weisman@bakermckenzie.com

Global areas of practice

Tax

Languages

English

Practice focus

Mr. Weisman advises on international tax planning matters with a focus on transactions and investment involving Asia and the US. He advises financial institutions and others on legal and tax issues including the application of FATCA. He advises corporations with respect to international tax aspects of direct foreign investment, joint ventures, mergers and acquisitions, restructurings, transfer pricing, permanent establishment concerns, tax treaty issues, and dispute resolution. He advises ultra high net worth Asia-based families on international tax and wealth planning matters. He also represents clients and coalitions with respect to tax-related government relations initiatives in Asia.

Mr. Weisman was the first Global Head of Baker McKenzie's Tax Practice Group to be based outside the US. Mr. Weisman also previously served for five years on Baker McKenzie's global Executive Committee. While a member of the Executive Committee, Mr. Weisman had overall responsibility with respect to the firm's Asia Pacific Region, Financial Committee, and Global Tax Practice Group.

Mr. Weisman has been based principally in the Hong Kong office of Baker McKenzie since 1988. He has also worked in the Firm's offices in New York and Singapore.

Publications, presentations and articles

Mr. Weisman is a frequent speaker on international tax issues in general, in particular those involving Asia and the United States, participating in programs sponsored by Baker McKenzie, the Tax Executives Institute, the International Fiscal Association, the Council for International Tax Education among others.

Professional affiliations

Mr. Weisman currently serves as a Governor Ex-Officio of the American Chamber of Commerce in Hong Kong ("AmCham") and as a member of Hong Kong's Joint Liaison Committee for Taxation. He also has served on the Executive Committee of STEP HK, the Executive Committee of the Hong Kong branch of the International Fiscal Association and as Chairman of the Tax Committee of AmCham.

Awards and rankings

- Leading Lawyer (Tax: Hong Kong Law (International Firms): China/Hong Kong) – Chambers Asia Pacific (2017, 2016, 2015,

Baker & McKenzie

14th Floor, Hutchison House

10 Harcourt Road, Central

Hong Kong SAR

香港中環

夏慤道十號

和記大廈十四樓

2014, 2013, 2012)

- Leading Lawyer (Private Client/Wealth Management (International Firms): China/Hong Kong) – Chambers Asia Pacific (2017, 2016, 2015, 2014, 2013, 2012)
- Leading Lawyer (Private Client) - Who's Who Legal (2016)
- Tax Controversy Leader (Hong Kong) – International Tax Review, Tax Controversy Leaders Guide (2017, 2016, 2015, 2014, 2013)
- Leading Individual (Wealth Management) – WealthBriefingAsia Hong Kong Awards (2016, 2015)
- Leading Lawyer (Wealth Management) – CityWealth (2015)
- Listed as a leading lawyer and regarded as "the most reliable US adviser in town. I recommend Richard strongly... a guru in his field.." by Citywealth Leader List (2012)

Education and admission

Mr. Weisman graduated from Yale University with a B.A. (1979) and Harvard University with a J.D. (1982). He is admitted as an attorney in New York and Massachusetts.



Howard Joseph Weitzman

Counsel

Tokyo, Japan

+81 3 6271 9724

+81 3 5549 7736

howard.weitzman@bakermckenzie.com

Global areas of practice

Tax & Transfer Pricing

Languages

English

Japanese (Japanese Language Proficiency Test, Level 1 (2003))

Howard Weitzman is a member of the Firm's Tax & Transfer Pricing Group in Tokyo, with more than 15 years of experience practicing as a tax lawyer in Tokyo and Washington DC. Mr. Weitzman has extensive experience assisting international clients with tax planning and transfer pricing issues, as well as more broadly with respect to general legal issues involving operations in Japan.

Practice focus

Mr. Weitzman regularly advises US and foreign-based clients on a wide range of international tax and transfer pricing issues, including issues involving intangible migration, mergers and acquisitions, treaty interpretation, and indirect tax (VAT), working together with Japanese colleagues. With respect to transfer pricing, he assists clients with negotiating Advanced Pricing Agreements, obtaining Competent Authority relief and preparing transfer pricing documentation. Mr. Weitzman's clients are in a wide-range of industries, including technology, communications, manufacturing, retail, and pharmaceuticals.

Representative clients, cases or matters

- Routinely assists multinational corporations with establishing operations in Japan; primarily advising with respect to tax, but also with respect to corporate, intellectual property, labor, and regulatory issues in connection with ongoing operations in Japan
- Works closely with Japanese attorneys to provide international corporate clients with practical advice to enable them to solve issues in Japan from a tax, transfer pricing, customs, and general corporate perspective
- Advises clients on a range of transfer pricing matters; has continuously represented a publicly listed Japanese automobile manufacturer with negotiation of renewals of its bilateral APA (from both a US and Japanese tax perspective) since 2007
- Drafts and reviews agreements, including employment, joint venture, licensing, marketing, distribution, and commissionaire (toiya)
- Advises international clients on tax planning for expatriates stationed in Japan

Representative M&A matters include the following:

- Represented a pharmaceutical company in its \$4.1 billion sale of its

Baker & McKenzie
(Gaikokuho Joint Enterprise)

Ark Hills Sengokuyama
Mori Tower 28F
1-9-10 Roppongi, Minato-ku
Tokyo 106-0032, Japan

medical device business, involving over 20 countries

- Represented a technical instrument company's \$1.1 billion purchase of a medical device business, involving over 30 countries
- Represented a pharmaceutical company's sale of a pediatric formula unit, followed by a \$1 billion IPO

Education and admission

Education

- Georgetown University Law Center (LL.M. Taxation) (2003)
- Rutgers University (J.D.) (1999)
- Cornell University (M.P.S. Communication and Japanese Studies) (1995)
- Cornell University (FALCON Japanese Language Program) (1990)
- Cornell University (B.S.) (1989)

Admission

- Foreign Registered Lawyer (*gaikokuho jimusho bengoshi*) ~ Japan (2010)
- District of Columbia ~ United States (2008)
- New York ~ United States (2000)
- New Jersey ~ United States (1999)

Baker McKenzie.

贝克·麦坚时国际律师事务所北京代表处



Jason Wen

Special Counsel

Beijing, PRC

+8610 6535 3974

jason.wen@bakermckenzie.com

Global areas of practice

Tax Compliance; Tax Dispute Solution;
Tax Due Diligence; Transfer Pricing;
General Tax Planning.

Languages

English
Mandarin

Practice focus

Mr. Wen's practice focuses on PRC business and tax law related to foreign investment, disputes with tax authorities, PRC transfer pricing, mergers and acquisitions. Prior to joining the Firm, Mr. Wen worked with an international accounting firm.

Representative clients, cases or matters

- Representing clients on tax audit defence with the PRC tax authorities, tax hearing and tax administrative review with tax authorities and tax litigation with courts.
- Experiencing in negotiation with the tax authorities and keep a good working relationship with different levels of the tax authorities.
- Assisting clients in various tax compliance and tax back-filing matters.
- Performing tax due diligence for M&A transactions involving China; performing tax health check for the Chinese subsidiaries of MNCs.
- Advising clients with regard to transfer pricing benchmarking analysis and transfer pricing documentation filings; represented clients in relation to advanced pricing arrangement negotiation with the PRC tax authorities.
- Assisting multiple foreign investors to design, establish and operate tax-efficient holding and operating structures for their China investments.
- Advising clients on turn-over tax planning and compliance matters.

Education and admission

- Mr. Wen graduated from Beijing Technology University (2001) with a B.A. in International Economy, Peking University (2014) with an MBA.

Baker & McKenzie LLP
Suite 3401, China World Office 2
China World Trade Centre
1 Jianguomenwai Dajie
Beijing 100004
People's Republic of China

中国北京建国门外大街1号
中国国际贸易中心
国贸写字楼 2座 3401室
邮编: 100004



Edwin T. Whatley

Partner

Tokyo, Japan

+81 3 6271 9458

+81 3 5549 7736

edwin.whatley@bakermckenzie.com

Global areas of practice

Tax & Transfer Pricing

Languages

English

Japanese

Edwin Whatley leads the Firm's Tax Practice Group in Tokyo and is highly experienced in both US and Japanese tax law. He is recognized as a leader in his field by the *Asia Pacific Legal 500*, *Tax Directors Handbook* and *Chambers Asia*. Mr. Whatley has authored numerous articles on US and Japanese tax and regularly speaks on tax matters at international conferences and seminars. He is actively involved in pro bono work, including assistance on various matters to the California, Georgia and Tokyo Bar Association. Prior to joining the Tokyo office, Mr. Whatley worked in the Firm's San Francisco practice.

Practice focus

Mr. Whatley focuses on international taxation, corporate and international tax planning, transfer pricing and tax controversies for Japanese and foreign corporations. He also works with clients on reorganizations and acquisitions in Japan. Mr. Whatley advises on transfer pricing analysis and controversies, and helps Japanese multinationals on foreign tax issues. He is seasoned in unilateral and bilateral transfer pricing matters involving Japan, the US and other countries. Mr. Whatley also handles tax structuring, preparation of documentation, and Japanese tax rulings to reduce or eliminate withholding tax on transactions in software and other intangibles, as well as Japanese consumption tax and customs.

Representative clients, cases or matters

- Worked with a range of US and international corporate clients, including numerous high-tech companies.
- Advised US companies and worked closely with Japanese lawyers on the commercial, corporate, intellectual property and tax law aspects of Japanese operations.
- Prepared and reviewed distribution, licensing, OEM and joint venture agreements.
- Acted for US clients in relation to corporate tax planning for Japanese operations and tax planning for US expatriates stationed in Japan.
- Represented US clients in administrative proceedings and litigation in tax and intellectual property matters.
- Represented and assisted Japanese companies with respect to their US operations involving US and multinational tax planning, US

Baker & McKenzie
(Gaikokuho Joint Enterprise)

Ark Hills Sengokuyama
Mori Tower 28F
1-9-10 Roppongi, Minato-ku
Tokyo 106-0032, Japan

acquisitions, US tax controversies (especially transfer pricing matters) and US litigation.

Professional affiliations

- California Bar Association - Member
- Georgia Bar Association - Member
- Tokyo Bar Association - Member
- International Fiscal Association - Member
- American Chamber of Commerce in Japan's tax committee - Co-Chair

Education and admission

Education

- Stanford University (J.D.) (1990)
- Harvard University (A.B.) (1981)

Admission

- Foreign Registered Lawyer (*gaikokuho jimusho bengoshi*)~Japan (1996)
- Georgia~United States (1992)
- California~United States (1990)

Wong & Partners.

Member Firm of
Baker & McKenzie International



Adeline Wong

Partner

Kuala Lumpur, Malaysia
+603 2298 7880
adeline.wong@wongpartners.com

Global areas of practice

Tax & Trade
Transfer Pricing
Trust & Wealth Management
Corporate and Commercial

Languages

English
Bahasa Malaysia

Practice focus

Adeline Wong heads the Tax, Trade and Wealth Management Practice Group in Wong & Partners. She has more than 27 years of experience spanning a broad category of tax work which encompasses transfer pricing, corporate tax planning and advisory, tax audits, tax controversies, foreign trade and WTO matters, and wealth and trust management.

She is a frequent speaker at both domestic and international tax conferences, including conferences organised by the Bloomberg BNA's Global Transfer Pricing Conferences (Tokyo, Shanghai, and Hong Kong), the Tax Executive Institute (the U.S., Singapore and Hong Kong), Society of Trust and Estate Practitioners (Malaysia and Singapore), and the National Tax Conference organised by the Inland Revenue Board Malaysia and Chartered Tax Institute of Malaysia, which saw more than 3000 attendees from various industries and tax professionals.

She is also a regular contributor to established publications on tax-related legislation and developments in Malaysia, such as Bloomberg BNA and the International Bureau of Fiscal Documentation ("IBFD").

She is regarded as a leader in her field and has received a number of industry accolades. Among the recent industry accolades that Adeline has under her belt is being listed as a Market-leading Lawyer in Tax by Asialaw Profiles (2017) and a Leading Individual in Tax by Chambers Asia Pacific (2008 – 2017). She was listed in the 2017 Indirect Tax Leaders Guide, the 2017 Women in Tax Leaders Guide, and the 2017 Tax Controversy Leaders Guide, as well as being recognised as the top 500 leading global tax lawyers by Tax Directors Handbook 2017. She was recognised as being the '*Best in Transfer Pricing*' in Malaysia by the Euromoney Asia Women in Law Business Awards in 2016. Adeline was recently shortlisted for the same award in 2017.

Representative clients, cases or matters

- Successfully represented various clients in tax incentive negotiations with the Ministry of International Trade and Industries, Malaysian Industrial Development Authority, Ministry of Domestic Trade and Consumer Affairs as well as negotiations involving with the Ministry of Finance.
- Assisted clients in dealing with withholding tax issues in various jurisdictions on cross border payments and to structure such payments in a tax efficient manner.

Wong & Partners

Level 21, The Gardens South Tower
Mid Valley City, Lingkaran Syed Putra
Kuala Lumpur 59200
Malaysia

- Assisted clients in global tax structures supportable by relevant facts and documentation including migration of IP rights, transfer of sales company and conversion into contract manufacturing.
- Advised on obtaining tax credit from a foreign tax authority in respect of a refund of withholding tax paid to the Malaysian tax authority.
- Successfully represented clients in disputes relating to tax assessment and tax investigations with the Inland Revenue Board of Malaysia.
- Involved in obtaining tax rulings for clients from the revenue authorities with respect to benefits awarded under stock option plans.

Professional affiliations

- Member of the Tax Committee of the Malaysian International Chamber of Commerce and Industry
- Academy of Law in Singapore
- Australian Society of Accountants
- Law Society of New South Wales, Australia
- Society of Trust and Estate Practitioners
- Member of the Malaysian Institute of Taxation
- Malaysian Bar
- Sarawak Bar

Education and admission

Adeline holds a BCom and LLB from University of New South Wales, Australia. She was admitted to practice in New South Wales, Australia Capital Territory (1990), Sarawak, East Malaysia (1992) and West Malaysia (1997).



Shanwu Yuan

International Tax Director

New York, USA

+1 212 626 4212

+1 212 310 1631

shanwu.yuan@bakermckenzie.com

Global areas of practice

Tax

Languages

English

Mandarin

Practice description

Shanwu Yuan assists large multinational enterprises with operations in China and elsewhere on various transfer pricing issues, in particular advance pricing arrangements (APAs) and mutual agreement procedures (MAPs).

He also works on other Chinese tax issues, including interfacing with the Chinese tax authorities on behalf of taxpayers.

Previously, Mr. Yuan worked for the State Administration of Taxation (SAT) of China from 1995 to 2012. He represented the SAT, and in turn China, in various international tax arenas. He was a frequent participant in the OECD Working Party 6 on the Taxation of Multinational Enterprises, and an active contributor to the OECD work on intangibles and other topics. He is a member of the UN Subcommittee on Transfer Pricing.

In the SAT, Mr. Yuan held various positions. He worked on corporate tax policy for foreign investment, and was a member of the drafting team for the new Enterprise Income Tax Law, which entered into force in 2008. After 2009, he focused on international tax matters such as transfer pricing, information exchange between governments on tax matters and international cooperation. He also spent four years assisting the Chief Economist of SAT.

Practice focus

Global Transfer Pricing, Valuation, and Economic Analysis

Publications, presentations and articles

Mr. Yuan has spoken at various conferences on transfer pricing and other topics on behalf of the SAT. He was in charge of drafting the China APA Annual Report at SAT.

Education and admission

Mr. Yuan received his B.A. in business administration from the University of International Business and Economics of China in 1995. He received his M.B.A. from the Durham University Business School in the United Kingdom in 2001 with a scholarship from the UK government.

Baker & McKenzie Consulting LLC

452 Fifth Avenue

New York, NY 10018

USA



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Dryden, John (Senior Foreign Counsel)

Practice Areas Tax, Finance, Private Equity & Venture Capital, and Real Estate

Tel +82-2-528-5077

Fax +82-2-528-5228

Email jdryden@yulchon.com

John Dryden is a senior foreign counsel at Yulchon. His practice focuses on tax, finance, private equity and venture investments and real estate. Before joining Yulchon, Mr. Dryden was a managing director at an asset management group with private equity and real estate investments in Asia, Europe and South America. Prior to working for the asset management group, Mr. Dryden was a partner with one of the big four accounting firms where he focused his practice on inbound tax structuring, financial products and Islamic finance. He started his career as an honors program attorney at the IRS's Office of Chief Counsel in Washington, DC. Mr. Dryden has extensive experience in international tax transactions with a focus on Asia, cross-border tax and financial structuring, and advising on private equity, real estate and venture investments.

Education

- Washington and Lee University School of Law, J.D. (1999)
- Univ. of California, Davis, Graduate Study Int'l Development (1995)
- Auburn University, B.A. Philosophy, Cum Laude (1992)

Experience

- Yulchon LLC (2014-present)
- APD Ltd. / GEOC Management LLC, Malaysia (2009-2014)
- Ernst & Young, Seoul (2008-2009)
- Canaan Asset Management, Malaysia (2005-2008)
- PricewaterhouseCoopers, Seoul (2001-2005)
- Wharton, Aldhizer and Weaver, Harrisonburg (2000-2001)
- Internal Revenue Service, Office of Chief Counsel (1999-2000)



Representative Matters

- Provided US Microsoft tax advices on its software license and other transactions with a Korean entity. (2016)
- Advised Visteon Corporation on the sale of its majority shares of Halla Visteon Climate Control Corp to Hahn & Co Auto Holdings (2015)
- Advising a consortium of investors led by MBK Partners, the largest independent private equity firm in North Asia, in its acquisition of Homeplus- the Korean retail business unit of Tesco Group. (2015)

Honors and Recognitions

- Named one of Korea's top tax advisors for cross-border investments, International Tax Review (2003)
- California Executive Fellow, California Governor Pete Wilson (1995)
- Fulbright Grantee to Korea conducting research on Buddhist monk Han, Yong Un, Fulbright (1992)

Qualifications

- Virginia (2001)

Languages

- English, Korean

Memberships

- U.S Virginia State Bar (2001)
- American Bar Association (2001)



Kim, Kyu Dong (Tax Partner)

Practice Areas	Tax, International Tax
Tel	+82-2-528-5542
Fax	+82-2-528-5228
Email	kdkim@yulchon.com

Kyu Dong Kim is a tax partner at Yulchon who primarily focuses on international tax matters. Before joining Yulchon, Mr. Kim worked at Samil PricewaterhouseCoopers from 2000 to 2005, PricewaterhouseCoopers LLP London as a manager from 2005 to 2008, and Samil PricewaterhouseCoopers as a director from 2008 to 2012. He has built up extensive knowledge and experience dealing with the challenging tax issues of multi-national corporations' cross border transactions and their Korean operations, in particular foreign financial services companies. Also, he has specialized in structuring overseas funds investing in Korea and Korean companies investing overseas. He is an active member of the Korean branch of International Fiscal Association and received his B.S. in Mathematics from Hanyang University in 1999.

Education

- Hanyang University, Mathematics, B.A. (1999)

Experience

- Yulchon LLC (2012-present)
- Director, Samil PricewaterhouseCoopers (2008-2012)
- Manager, PricewaterhouseCoopers LLP, London (2005-2008)
- Samil PricewaterhouseCoopers (2000-2005)

Representative Matters

- Advised on acquisition/exit of various US/UK/Australian property deals of Korean funds (2012-2017)
- Assisted on Korean tax litigations of a major US PEF (2012-2017)



- Advised on structuring of inbound and outbound investments by various onshore/offshore PEFs (2012-2017)
- Represented high net worth individuals in their tax investigations and provided relevant tax advice (2012-2017)
- Provided general/financial product tax advice for foreign financial institutions and represented foreign financial institutions during tax appeals (2012-2017)
- Advised on Transfer Pricing and Mutual Agreement Procedures for multi-national enterprises operating in Korea (2012-2017)
- Advised on the tax aspects of cross border M&A transactions (2012-2017)

Publications

- "Taxing the Cloud in Korea" , Tax Notes International (April 2013)
- "South Korea: Proposed Tax Law Amendments for 2013," Tax Planning International, Volume 12, Number 10, Bloomberg BNA (October 2012)
- "New Treaty Application Procedural Rule" (April 2012)
- International Fiscal Association - Korean report on service income (Co-Author)(2012)
- IBFD: Korean Stamp Duty (Co-Author)(2010)
- PwC Global (Co-Author): Korean Permanent Establishment (2010), Korean Private Equity (2010), Korean Islamic Financing (2009), Korean Hedge Fund (2009), Korean Equity Financing (2005), Korean Credit Derivative (2004)
- Overview of Islamic Financing and Tax Issues, Shinhan Bank FSB Review (2009)

Bar Admission/Professional Qualifications

- A.I.C.P.A. (2000)

Languages

- Korean, English



Yun, Sai Ree (Managing Partner)

Practice Areas Mergers & Acquisitions, Antitrust, Tax,
Corporate & Finance

Tel +82-2-528-5202

Fax +82-2-528-5228

Email sryun@yulchon.com

Mr. Yun is one of Yulchon's founding partners, and he serves as the Firm's Managing Partner. He also practices primarily in the areas of corporate law (with an emphasis on M&A), antitrust law, taxation, and governmental relations.

Mr. Yun's legal acumen is internationally recognized. He is perennially selected as a leading lawyer by publications such as *Chambers Global*, *International Financial Law Review*, *Global Competition Review*, *PLC Cross-Border Handbook*, and *AsiaLaw*. Mr. Yun is the only Korean attorney recognized by the editors of Legal Media Group's *Expert Guides* as an expert in three separate fields: competition, taxation, and M&A. Mr. Yun also received the Prime Minister's Award for Antitrust Administration and the Deputy Prime Minister's Award for Tax Administration. He has been listed in the *International Who's Who of Professionals* since 2005.

Mr. Yun earned his exceptional reputation by successfully representing numerous major corporations in many important deals and projects. These include matters involving, for example, Goldman Sachs, the Carlyle Group, Citigroup, GE, AMD, LVMH, RealNetworks, Samsung Electronics, Samsung Life Insurance, LG.Philips LCD, SK Telecom, SK Corporation, Hyundai Motors, Hyundai Capital, Hyundai Merchant Marine, Lotte Shopping, Daum Communications, and Bridgestone Corporation, among others.

Mr. Yun has also served as an outside legal advisor to various government agencies such as the Ministry of Trade, Industry, and Energy and the Korea Fair Trade Commission (KFTC), for whom he also served as a member of the Competition Policy Advisory Board and the Financial Industry Development Deliberation Committee. In addition, he has been a member of the Legal Advisory Committee of the Korean Broadcasting



Commission and he was a Technical Advisor for the Tax Policy Review Council for the Ministry of Finance and Economy.

Mr. Yun has written many articles for various publications on a number of subjects including corporate law, antitrust law, and taxation. He has been invited to speak at many conferences and seminars held by prominent international organizations including the International Bar Association, the American Bar Association, the Inter-Pacific Bar Association, the International Competition Network, and the Tax Executive Institute. Mr. Yun began his career as a public prosecutor with the Pusan District Prosecutor's Office and later worked as an associate with Lee & Ko law firm in Seoul and Baker & McKenzie law firm in its Chicago and New York offices. Before co-founding Yulchon LLC, Mr. Yun was a partner at Yoon & Partners. He is admitted to practice in three U.S. jurisdictions (New York, Illinois, and Washington, D.C.), as well as in Korea.

Education

- Hastings College of Law, University of California, J.D. (1986)
- Harvard Law School, LL.M. (1982)
- Judicial Research and Training Institute, Supreme Court of Korea (1980)
- Seoul National University, LL.M. (1980)
- Seoul National University, LL.B. (1976)

Experience

- Partner, Yulchon LLC (1997-present)
- Partner, Yoon & Partners (1989-1997)
- Arbitrator, Korean Commercial Arbitration Board (2011-present)
- Associate, Baker & McKenzie (Chicago and New York) (1986-1989)
- Associate, Lee & Ko (1983-1984)
- Public prosecutor, Busan District Prosecutor's Office (1980-1982)

Representative Matters

- Advised MBK Partners on its acquisition of Homeplus (2015)
- Represented a major U.S. private equity fund in very large tax disputes (2012)
- Represented a major global automotive parts manufacturers in antitrust cases (2012)



- Represented Samsung Electronics in an LCD cartel case (2011)

Publications

- Chapter on Korea, "The Merger Control Review", 7th Edition, Law Business Research (2016)
- Chapter on Korea, "The Merger Control Review", 6th Edition, Law Business Research (2015)
- Chapter on Korea, "The Cartels and Leniency Review", 3rd Edition, Law Business Research (Co-Author) (2015)
- Korea's Aggressive Antitrust Enforcement in Financial Product Markets, Asian-Mena Counsel, Volume 12 Issue 5 (2014-15)
- Chapter on Korea, "The Merger Control Law," 5th Edition, Law Business Research (2014)
- Getting the Deal Through, Dominance (Co-Author)(2010)
- Antitrust Law in Korea, *The International Lawyer*, Volume 43, Number 2 Year-In-Review, American Bar Association (Co-Author)(2009)
- Regulation of Business Combination under the Antimonopoly, Regulation and Fair Trade Act with Emphasis on the Case Law, *Journal of Korean Law*, Vol. 2 (2002)
- Antitrust Law in Korea, *International Antitrust Law & Policy*, Fordham Corp. L. Inst. (2002)
- Tax Aspects of Derivative Financial Instruments, 49th Congress of the International Fiscal Association (1995)
- Transfer Pricing in South Korea, CCH Inc., *International Transfer Pricing Laws* (1994)
- The Regulation of Conglomerate Mergers in Korea, Harvard Law School (LL.M. thesis) (1982)

Honors and Distinctions

- Market-leading Lawyer: Competition & Antitrust, Corporate/M&A and Tax, *Asialaw* (2016)
- Managing Partner of the Year, ALB Korea Law Awards 2015, *Asian Legal Business* (2015)



Qualifications

- Washington, D.C. (1990)
- New York (1988)
- Illinois (1986)
- Republic of Korea (1980)

Languages

- Korean, English

Memberships

- Korean Bar Association
- American Chamber of Commerce in Korea (AMCHAM)
- International Bar Association
- American Bar Association
- Inter-Pacific Bar Association
- International Fiscal Association



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Tom Orlik

Chief Asia Economist

Bloomberg Intelligence

Tom Orlik is the chief Asia economist for Bloomberg Intelligence and author of "Understanding China's Economic Indicators," a guide to Chinese economic data. He is based in Beijing.



Shuli Ren

Columnist

Bloomberg Gadfly

Shuli Ren is a Bloomberg Gadfly columnist covering Asian markets. Before coming to Bloomberg, she wrote weekly columns and a popular blog on Asian markets for Barron's. In her previous life as an investment banker, Shuli conducted quantitative equity research at Lehman Brothers, and later Barclays.

Education

She has an MA in Economics from the University of Chicago, a CFA and a license in Financial Risk Management.



Bruce W. Reynolds

Deputy Bureau Chief

Deputy Editorial Director - International Tax, at Bloomberg BNA Tax & Accounting
breynolds@bna.com

Bruce manages international and foreign country reference publications for Bloomberg BNA, and advises various international news and notification publications. Before joining Bloomberg BNA, he was, for 28 years, an international specialist Principal in the Washington National Tax Office of Deloitte Tax LLP, focusing on cross-border acquisition, investment, and financing structures; deferral issues; and US and foreign tax issues of cross-border services organizations. Before joining Deloitte, he was a Senior Trial Attorney in the US Department of Justice's Tax Division, focusing on cases involving international tax issues and foreign taxpayers.

Education and admission

Bruce received a B.A. in history from Yale University; J.D. and LLM (Tax) degrees from Georgetown University Law Center; and read post-graduate law at Oxford University. He is a member of the District of Columbia and Virginia Bars.



Allen Wan

Deputy Bureau Chief

Bloomberg News in Shanghai Phone

Allen Wan is Deputy Bureau Chief for Bloomberg News in Shanghai and editor of Daybreak, a global macro newspaper for mobile clients. He is the former Asia bureau chief for CBS MarketWatch and correspondent/editor for Reuters. He has taught at Jiaotong University and worked at the U.S. State and Treasury departments during the Clinton and Bush administrations.

Education

Allen graduated cum laude from Boston University and earned masters and law degrees from Georgetown University and Rutgers Law School-Newark.