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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.

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.



James Choo

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James Choo is a Local Principal in Baker McKenzie Wong & Leow. He advises on both regional and Singapore tax issues and has experience with planning and implementing large-scale regional multi-jurisdiction projects. The Legal 500 describes him as "a star in the making". James focuses on international tax aspects of cross-border transactions, including cross-border mergers and acquisitions, integrations, spin-offs and supply chain planning. He is able to draw on experience from a multitude of projects and issues in a number of jurisdictions to deliver planning solutions that are commercially feasible.

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Daru Hananto

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Daru Hananto is a senior associate in Tax & Trade Practice Group at Hadiputranto, Hadinoto & Partners. Daru has extensive experience in Indonesian Taxation. He has significant experience in tax litigation and controversy and also in advising clients on taxation issues related to banking, construction and manufacturing.

He has advised international clients across several industries on issues such as VAT issues on their operation in Indonesia and tax issues related to sharia banking and financing. He has handled tax appeal of major companies, including Indonesian private bank, foreign bank, and international oil service company. He has also assisted clients in the tax audit process, handling various client including major foreign bank, manufacturing company, international oil service company.



**Chanida
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Chanida Leelanuntakul 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.



Jason Liang
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Jason Liang 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.

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Carrie Lui

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Carrie Lui 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.

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 knowledge is complimented by her experience working as a tax advisor outside of Hong Kong prior to joining Baker McKenzie. She is familiar with the types of cross-border tax issues that are relevant to individuals or entities that may have multi-jurisdictional tax exposures.



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Chun Ying Ng is a Senior Associate of Baker McKenzie's Singapore office. Chun Ying has advised many multinational companies from various industries and countries on Singapore tax matters. She has also represented clients before IRAS in defending audits and assessments on a wide range of issues. Prior to joining Baker McKenzie, she practised commercial litigation at a top local firm. Chun Ying is also a regular speaker on tax topics at both Baker McKenzie client seminars and external events, and has delivered lectures for Singapore tax professionals.



Thanh Vinh Nguyen

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Nguyen Thanh Vinh is a partner based in our Ho Chi Minh City office. His practice areas include tax and customs, corporate work and general commercial matters. Prior to joining Baker & McKenzie's Ho Chi Minh City office in 2004, he practised tax advisory work for two international accounting firms for eight years and worked in the compliance function of an international insurance company. He has written a number of articles on Vietnamese tax issues and is co-author of the tax management portfolio "Business Operations in Vietnam". Vinh is an award winning practitioner, recently recognized by the *International Tax Review* in the categories of Indirect Tax Leader (2017) and Tax Controversy Leader (2017) as well as being ranked as a Leading Lawyer for Taxation in *Legal 500 Asia Pacific* (2017).

Mr. Nguyen holds a Bachelor of Arts in English from the University of Ho Chi Minh City (1994) and an LL.B. from the University of Law of Ho Chi Minh City (1999). He is fluent in English as well as his native Vietnamese.

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Mike Nixon

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Michael Nixon is an economist and seasoned transfer pricing practitioner. His experience includes leading transfer pricing planning, compliance and audit projects, as well as with APA and MAP work. He has also led business restructuring projects and conducted large-scale intellectual property valuations. He has been based in Singapore for the last seven years and is both a member of the Singapore Transfer Pricing consultation group with the Inland Revenue Authority of Singapore (IRAS), and has undertaken training for the IRAS Tax Academy. He also consults with Singapore academic institutions on transfer pricing and intellectual property valuation matters.



Ponti Partogi

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Ponti Partogi heads the Tax & Trade Practice Group at Hadiputranato, Hadinoto & Partners. He provides comprehensive tax advice on a variety of transactions from both legal and accounting perspective. He is a registered legal counsel at the Indonesian Tax Court and is a member of the Indonesian Advocates Association (PERADI) and the International Fiscal Association - Indonesian Chapter. For several consecutive years, Ponti was named Tax Controversy Leader for Indonesia by the International Tax Review. He was also named a leading lawyer in 2017 Asia Pacific Legal 500.

Ponti focuses on domestic and international tax and trade issues related to inbound and outbound investment and cross-border corporate exercise including joint venture, mergers and acquisitions, divestitures spin-offs, takeovers, and tax litigation services.



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Panya Sittisakonsin 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.

During his 15 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.

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Allen Tan 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.

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 been recognised as one of 'Singapore's 40 most influential lawyers aged 40 and under in 2015' by Singapore Business Review, and appeared in Asian Legal Business (ALB)'s 40 under 40 List, an inaugural ranking of the brightest young legal minds across Asia Pacific.

In 2016, Allen served on the STEPS committee commissioned by IRAS to conduct a holistic review of the Singapore tax ecosystem and is currently working on the STEPS implementation committee. He is also a member of the Tax and Levies Committee of the Singapore Institute of Accredited Tax Professionals.



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Peter Tan is a Senior Consultant in Baker McKenzie's Singapore office. He was called to the Bar of England and Wales. He started his tax career in London and continued his practice in Singapore. Peter leads the Transfer Pricing practice in Singapore. He has been named by International Tax Review as a leading tax adviser in Singapore for many years. He is also recognised as a tax controversy leader by International Tax Review.

Peter advises multinational companies from various industries on tax issues related to mergers and acquisitions, group and business restructuring, joint venture projects, intellectual property, franchising and distribution transactions, technical services arrangements and licensing, and financial products. He also assists clients in obtaining tax incentives. Peter also has extensive experience in tax dispute resolution.

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Ed Whatley

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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 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.



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Abe Zhao is a tax partner in Baker & McKenzie's China tax practice. Abe has a number of years of experience practicing tax consulting as an external tax advisor and managing tax affairs as an in-house tax director. He began his career with Ernst & Young in Atlanta, Georgia in the United States specializing in US international taxation and transfer pricing, and starting from 2003, transitioned into the PRC tax practice to focus on Chinese corporate tax such as tax due diligence, provision, controversy, restructuring, supply chain planning, and turnover tax, etc. He also specialized in Chinese transfer pricing and functioned as the Chinese transfer pricing leader of the Northern region for Ernst & Young China. Over the years, Abe has helped a large number of multinational clients develop tax solutions in complex situations. Serving both China inbound and outbound clients, Abe has strong expertise in international merger & acquisition, private equity structuring, and supply chain management. His experience in tax advisory spans over several industries, including manufacturing, retail, engineering and construction, technology, hospitality, e-commerce, and energy.