

36th Annual Asia Pacific Tax Conference

25-26 October 2022 | Four Seasons Hotel Singapore

Baker McKenzie Speakers



Brendan T. Kelly

Chair of AP Tax Practice/Head of China Tax Practice, Shanghai
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Brendan T. Kelly is a partner in Baker McKenzie's Shanghai office, head of the China Tax Practice, and chair of the Asia Pacific Tax Practice. He has practised tax with an Asian focus for nearly 25 years, with two decades based in China. Brendan has performed a wide range of analysis for various industries with regard to China tax implications as well as worked on a regional and global basis, with focus on advising cross-border clients on tax and legal implications of investments in China and across the region.

In recent years, Brendan has also expanded into regional and global work with multinationals on major mergers and acquisitions to develop integrated and tax-efficient supply chain structures and defend against tax audits and assessments in China and across the Asia Pacific region. While China remains very much at the core of his practice, he works on a variety of multijurisdictional deals and matters on behalf of his clients.



Yvonne Beh

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Yvonne Beh leads the Indirect Tax sub-practice of the Tax, Trade and Wealth Management Practice Group of Wong & Partners. She has over 15 years of experience and focuses on indirect tax issues, in particular sales and service tax (SST) and goods and services tax (GST) (before its abolishment) issues. Yvonne also has extensive experience advising on broader Malaysian tax issues, spanning across M&A, foreign direct investment and cross-border tax planning issues. She also regularly advises on income tax, withholding tax, real property gains tax, stamp duty and tax controversies.

Yvonne has been invited to participate in various consultations with the Ministry of Finance and Royal Customs of Malaysia to provide feedback on the transition from GST to SST as well as SST-related changes and developments, including the upcoming introduction of service tax on imported digital services. She is often called upon by clients to advise on sophisticated and complex issues relating to Malaysian tax and indirect

taxes. This is particularly so for clients in the e-commerce, technology and digital economy industries, which have products and service offerings that are new, innovative and unconventional.

Yvonne continues to climb the ranks in established legal directories and was listed as Highly Regarded in the Women in Tax and Indirect Tax Leaders Guides by International Tax Review (2019-2022). She is also ranked Band 3 for Tax by Chambers Asia Pacific (2021-2022).



Ronald V. Bernas

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Ronald V. Bernas is a partner and head of Quisumbing Torres' Tax Practice Group. He is a member of the Financial Institutions and Technology, Media & Telecommunications Industry Groups in Manila. He has 23 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, taxation of commercial transactions, mergers and acquisitions, and business reorganisations. His practice also covers trade and customs matters. Ronald 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.



Simone Bridges

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Simone Bridges is a partner in the Sydney office of Baker McKenzie. She is ranked by Legal 500 as a Next Generation Partner and is listed as one of the Women in Tax Leaders by the International Tax Review. Simone is also an author and contributor to Thomson Reuters and CCH tax commentary. She has been a guest speaker at the University of Sydney and the University of New South Wales, and is a regular panellist and presenter at Global Taxation Executive Institute events, the Global Tax Disputes Forum and the Asia Pacific Tax conference.

Simone advises both international and Australian domestic businesses. She focuses on advisory and contentious matters, and cross-border tax issues, particularly for multinational technology companies. Simone is also well versed in indirect tax, international tax with niche issues such as royalties, and managing tax controversies.



Riza Buditomo

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Riza Buditomo is a partner focusing on trade and customs at HHP Law Firm, a member firm of Baker & McKenzie International.

Riza has 17 years' experience in advising clients in corporate commercial and international trade and customs matters. With an educational background of accounting, tax and law, his work includes anti-dumping, supply chain, cross-border trade issues, export/import, customs, free trade agreements and other international corporate commercial work, including mergers and acquisitions.

Riza has also been involved in several due diligence projects for mergers and acquisitions, providing various types of legal advice and assisting major clients in a number of high-profile transactions, and dealing with government authorities such as the Ministry of Trade, the Customs Office and the Indonesian Investment Coordinating Board (Badan Koordinasi Penanaman Modal – BKPM). He is also involved in cross-border trade work, particularly Customs-related matters and Customs litigation cases. Riza is admitted in the Tax Court of Indonesia as a registered Customs attorney.



Nopporn Charoenkitraj

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Nopporn Charoenkitraj joined Baker McKenzie in 2007 after practising tax law with another law firm in Bangkok for seven years. He became a partner in 2016 and is currently active in the Tax Practice Group.

With his combined 21 years of practice, Nopporn provides clients with comprehensive legal advice on tax law and other aspects of civil and commercial law, assists clients in implementing corporate restructuring, as well as represents clients in tax litigation and dispute resolution.

His practice also includes the following: tax advice until the implementation of corporate structure planning, tax planning, mergers and acquisitions, business transfers and tax benefits, EPC contractual structure and documentation, and digital taxes, including, but not limited to, digital service tax. Nopporn is also well versed in complex transactions planning related to digital assets (cryptocurrency and digital token). He also focuses on tax planning for real estate development projects, taxation of inbound and outbound investments, taxation of banking businesses, funds and financial instruments, wealth management for high-net-worth and family businesses, related tax planning, corporate reorganisation, gift tax, inheritance tax and property tax, and general tax advice on various matters such as supply chain management, double taxation treaties, joint ventures, cost allocations, employee compensations and benefits, tax audit handling, dispute settlement and tax litigation.

**Istee Cheah**

Partner, Wong & Partners, Kuala Lumpur
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Istee Cheah is a partner in the Tax, Trade and Wealth Management Practice Group of Wong & Partners. Her practice focuses on wealth management and succession planning, including advising high-net-worth individuals, financial institutions and intermediaries on the legal, regulatory and tax issues in respect of setting up a succession planning structure. Istee has also assisted families and individuals with the actual implementation of such structures, which includes the setting up of Malaysian or offshore trust structures.

Her practice extends to advising on tax planning, corporate compliance and issues relating to investments and setting up of operations in Malaysia across multiple industries. In addition, Istee manages corporate exercises, including cross-border mergers and acquisitions. She is also experienced in matters involving restructurings and post-acquisition integrations.

**George M. Clarke**

Partner, Washington, DC
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George M. Clarke is a partner in the Firm's North America Tax Practice Group in Washington, DC and chair of the Firm's North American Tax Dispute Resolution Group. His practice focuses on tax litigation and he is nationally known for his work in civil and criminal tax matters. George has authored several articles on tax law and is a contributor to various blogs and publications. He is consistently recognised by Legal 500 as a leading advisor in tax controversy. George also lends his talent to pro bono matters and has successfully represented non-enemy combatants unlawfully detained by the US in Guantanamo Bay, Cuba, among many other matters. He is a certified public accountant (inactive). Before becoming a lawyer, he served in the US Marine Corps.

George routinely advises and represents multinational corporations, financial institutions, and high-net-worth individuals on complex international and federal tax matters. His practice covers all facets of the tax dispute resolution process, including litigation of civil and criminal tax matters and governmental investigations. George also defends clients in non-tax federal criminal procedures, including allegations of misconduct under the Foreign Corrupt Practices Act (FCPA), securities laws, various sanctions regimes, and other criminal laws of the US. He has substantial experience advising clients on the defence of foreign tax and non-tax criminal investigations and the effect those investigations have in the US, including with respect to tax deductibility.

**Thanh Hoa Dao**

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Thanh Hoa Dao is a special counsel in Baker McKenzie's Ho Chi Minh office. Her practice focuses on tax advice and planning related to corporate and individual tax issues, customs, as well as other general corporate commercial matters. Hoa has advised multinational companies on a wide range of tax issues related to their operations, M&A transactions and restructuring activities in Vietnam.



Jon Eichelberger

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Jon Eichelberger is the co-head of the China Tax Practice of Baker McKenzie. After having lived and worked in China for 29 years, he is now based in our Firm's San Francisco office.

Jon focuses on tax planning and advice for inbound business to China, including acquisitions, divestitures, reorganisations, joint ventures, technology transfer, and the establishment of distribution, sourcing and services operations. He also has many years of experience with commercial transactions, such as mergers and acquisitions and other forms of direct foreign investment and trade with China.



Daru Hananto

Partner, HHP Law Firm, Jakarta
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Daru Hananto is a partner – tax litigator in the Tax and Trade Practice Group at HHP Law Firm, a member firm of Baker & McKenzie International.

Daru has extensive experience in Indonesian taxation. He also has significant experience in tax litigation and controversy, and in advising clients on taxation issues related to consumer goods, construction and production sharing contracts.



Jaclyn Ho

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Jaclyn Ho has over 12 years of experience and is proficient in solving the tax needs of multinational corporations and Singapore-headquartered companies across various industries globally and regionally.

She is adept at complex tax transformations to help clients unlock and maximise long-term value, and achieve sustainable and tangible benefits, in tandem with business current and target operating models.

Jaclyn has extensive and deep experience in unlocking corporate synergies across the spectrum of tax-related services that Baker McKenzie offers. Whether it is an international tax issue, restructuring strategies and implementation, intellectual property planning, M&A or tax incentive negotiations with the relevant authorities, Jaclyn is a trusted advisor to her clients with her practical, sophisticated, innovative and tailored solutions.

Jaclyn is also well versed in cross-border taxation, group and business restructuring, and transfer taxes.

**Miles Hurst**

Partner, Sydney

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Miles Hurst advises on the tax aspects of fund structures, M&A, post-acquisition integrations and restructures, spin-offs, major projects and general cross-border tax issues across a broad range of sectors (including energy, technology, healthcare, infrastructure and property).

Miles is ranked by Legal 500 as a Next Generation Partner (2022, 2021 and 2020) and is an author of Thomson Reuters' Laws of Australia Income Tax service. He has also been published in The Australian Federal Tax Reporter, Daily Tax Report, CCH Tax Week, LexisNexis Lexology, Global Compliance News, Bloomberg Industry Group and The Australian newspaper.

Miles is a regular speaker at tax conferences, including the Tax Executive Institute's Tax Summits, the Asia Pacific Tax Conference and AVCJ's Private Equity and Venture Capital Forum.

**Maria Ana Camila C. Jacinto-Lagustan**

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Maria Ana Camila C. Jacinto-Lagustan is a partner in Quisumbing Torres' Tax Practice Group and the head of the Automotive sector of the Industrials, Manufacturing & Transportation Industry Group of the Firm. She is also a member of the Healthcare & Life Sciences Industry Group. Camila has 16 years of experience advising clients on general tax planning, international tax, VAT and indirect taxes, tax controversy and litigation, customs and trade issues and procedures, and tax advisory and advocacy work.

Camila provides tax and corporate advice on internal revenue taxation, VAT, documentary stamp and capital gains tax, transfer pricing, and tax planning for corporate structuring and spin-offs. She handles tax assessments before the Bureau of Internal Revenue, various local government units, and courts of law. Camila also assists in obtaining confirmatory tax rulings and applications for tax treaty relief under various international double taxation treaties.

**Dennis Lee**

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Dennis Lee's practice focuses on 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 modelling and post-acquisition restructuring.

Dennis is also adept in intercompany transfer pricing and tax incentives offered to encourage investment and transfer of technology. He also provides advice on value-added tax issues.



Shih Hui Lee

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Shih Hui Lee's practice focuses on tax consultancy in international taxation, group and business restructuring, tax controversy and compliance, and mergers and acquisitions. She has advised on both regional and Singapore tax issues, with focus on advising MNCs on international tax aspects of cross-border transactions. Her practice includes advising clients on tax issues arising from mergers and acquisitions, indirect taxes, transfer taxes, foreign direct investment and cross-border tax planning issues.

Shih Hui works on planning and strategising on clients' proposed business structure in a tax-efficient manner, which includes transfer of businesses, setting up of presence in Singapore, financing options, permanent establishment risks assessment in a foreign tax jurisdiction, stamp duty waiver application in Singapore, Singapore tax incentives discussions, etc. Prior to joining Baker McKenzie, Shih Hui worked in one of the Big Four accounting firms in Singapore. She was also an in-house regional tax advisor in a multinational cable and satellite television channel.



Jason Liang

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Jason Liang is a partner in the Tax, Trade and Wealth Management Practice Group of Wong & Partners with over 10 years of experience. His focus is on tax disputes and controversies, with experience in handling all aspects of tax litigation. Jason 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, indirect taxes, deductibility of capital and income expenses, and withholding tax. Jason has a portfolio of clients from various industries, including pharmaceutical, logistics, manufacturing and oil and gas.

His practice extends to advising on legal and regulatory issues affecting multinational corporations in Malaysia. Jason has acted for clients in corporate exercises that 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 has been recognised by Chambers Asia Pacific as an Up and Coming individual for Tax in 2021-2022. In the Chambers guide, clients commend Jason for having "good knowledge and insights on tax-related disputes in Malaysia." They also said that he is "very persistent in achieving results and is helpful for clients wanting to understand the pros and cons of the legal actions involved."



Amy Ling

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Amy Ling is a registered foreign lawyer in Baker McKenzie's Hong Kong office. She has extensive experience in tax matters, having previously worked at a Big Four accounting firm and a major investment banking firm based in New York. Amy advises multinational companies on a range of issues relating to PRC tax and legal implications of investments in China, including mergers and acquisitions, divestitures, reorganisations, post-acquisition integration, licensing, retail structures, supply chain structures and individual income taxation matters.



Stewart Lipeles

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Stewart Lipeles practises 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, Stewart was an associate at the law firm 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. Stewart served as a law clerk to the Honorable E. Grady Jolly of the US Court of Appeals, Fifth Circuit in 1992 and 1993.

He is well versed in tax planning and advice (corporate and international), tax controversies (corporate and international), M&A, and e-commerce law.

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

He has written several leading articles on the impact of various tax laws and decisions on multinational corporations, and is the author of a regular column on tax developments in *Taxes – The Tax Magazine*. Stewart is also a frequent speaker on international tax planning at programs sponsored by the Tax Executives Institute, Executive Enterprise Institute, Council for International Tax Education, and the Alliance for Tax, Legal & Accounting Seminars.

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



Kristine Anne Mercado-Tamayo

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Kristine Anne Mercado-Tamayo is a partner in Quisumbing Torres' Tax Practice Group. She heads the Industrials, Manufacturing & Transportations Industry Group and is also a member of the Consumer Goods & Retail and the Healthcare & Life Sciences groups. Kristine has 16 years of experience assisting and advising clients on tax issues relating to corporate restructuring and mergers and acquisitions. She advocates on clients' behalf in controversies involving disputed assessments, representing clients before the Bureau of Internal Revenue and the Bureau of Customs.

Kristine obtained her Doctor of Law degree from the Ateneo de Manila University in 2005. She is cited as a Next Generation Partner in Tax by the Legal 500 Asia Pacific for 2020 to 2022. She is also recognised by ITR World Tax as Highly Regarded Lawyer for General Corporate Tax and Women in Tax 2023.

Kristine's practice focuses on general tax planning for commercial transactions, mergers and acquisitions, including pre-spin-off and post-acquisition restructuring.

She advises clients on customs and international trade matters, including border and post-clearance disputes and compliance with applicable government licensing, reporting and documentation requirements.

Kristine also handles wealth management, including the areas of succession, estates and trusts. In addition, she advises wealth management institutions on tax considerations of offshore structures, and high-net-worth individuals and families on various wealth management solutions and tax planning tools.



Ria Muhariastuti

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Ria Muhariastuti is a senior tax specialist in the Tax and Trade Practice Group at HHP Law Firm, a member firm of Baker & McKenzie International. She concentrates on domestic and international tax relating to inbound and outbound investment, multinational companies and private banking for individuals. She has also assisted clients on matters relating to wealth management and business restructuring.

Ria handles clients from various sectors such as oil and gas, IT/C, consumer goods, logistics and manufacturing.

Her extensive experience as well as her tax background allows her to provide comprehensive tax advice on a wide range of transactions.



Chris Newman

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Chris Newman is a principal economist in the Asia Pacific Tax and Trade Practice. He has worked as a transfer pricing advisor in Singapore, Japan and the US. Chris was most recently the global head of transfer pricing for a Dow 30 US technology company and brings more than 25 years of transfer pricing knowhow.

Chris has been the lead advisor for managing and negotiating unilateral and bilateral APAs for MNCs across a range of industries and jurisdictions. His regional Asia Pacific transfer pricing experience includes advising on IP planning, value chain restructuring, M&A integration, MAP resolution and audit defence.

Chris holds an MBA from the Graduate School of Management, University of California, Davis. He has authored and published transfer pricing articles in International Tax Review and IBFD as well as updates on legislative and technical developments.



Krystal Ng

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Krystal Ng is a partner in the Tax, Trade and Wealth Management Practice Group of Wong & Partners with over 10 years of experience. Her primary focus is on tax and transfer pricing issues in the context of cross-border transactions as well as post-mergers and acquisition integrations for multinational clients in a wide range of industries.

Krystal's practice 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.

Krystal is regularly called upon by clients to advise on international and domestic tax planning matters concerning inbound investments to achieve an optimal and effective business model, tax structuring and integrations post-merger and acquisitions. She is also well versed in negotiating on tax incentive applications for foreign investments into Malaysia.

Krystal was recently named Tax Rising Star of the Year by Euromoney Women in Business Law Awards 2022. She is recognised by leading legal directories and is ranked Up and Coming for Tax by Chambers Asia Pacific (2021-2022) as well as Next Generation Partner for Tax by Legal 500 Asia Pacific (2020-2021).



Thanh Vinh Nguyen

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Thanh Vinh Nguyen is a partner in the Ho Chi Minh office of Baker McKenzie Vietnam, and leads the Tax and Trade Practice. His areas of practice focus on advice, planning and contentious matters on tax, customs and trade matters. Vinh also advises clients on tax issues arising from mergers and acquisitions, private equity fund transactions, transfer pricing, indirect taxes, tax controversies and cross-border tax planning issues for multinational firms operating in various industries, including retail and consumer business, manufacturing, financial institutions, property, etc.

Vinh is an award-winning practitioner, recently recognised by the ITR World Tax as Highly Regarded Practitioner in the categories of Indirect and Tax Controversy (2022) as well as a Leading Lawyer for Taxation in Legal 500 Asia Pacific (2022). He is the sole ranked lawyer in the Spotlight Table for Tax in Vietnam by Chambers Asia Pacific (2022).



Ryutaro Oka

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Ryutaro Oka has significant experience in the finance, trade, energy and manufacturing industries, where he has developed and maintained good client relationships. He regularly advises on complex international tax issues, working extensively with colleagues in the US, UK, Netherlands, China, Singapore and Thailand. Ryutaro is a frequent speaker on international tax issues, having been invited to speak on international taxation and cross-border private equity investments at events sponsored by the Association of Taxation Analysis, among others. Prior to joining the Firm in 2006, Ryutaro was a tax director at Deloitte Touche Tohmatsu's Tokyo office, where he advised on international tax issues.

Ryutaro's main practice focus is cross-border M&A taxation. In this connection, he routinely advises on overseas holding company schemes, including the formulation of worldwide tax-efficient acquisition structures, tax due diligence issues, as well as other international taxation matters. Ryutaro also advises on the structure of international PE funds and hedge funds as well as on large family-owned companies, and provides succession planning strategies for the founding owners of those companies. Additionally, he handles general taxation matters, including organisational restructuring, and advises regarding Japan's consolidated taxation system. Ryutaro is fluent in English.

**Ponti Partogi**

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Ponti Partogi is head of the Tax and Trade Practice Group at HHP Law Firm, a member firm of Baker & McKenzie International. He has been practising for more than 20 years, focusing on domestic and international tax and trade issues related to inbound and outbound investments and cross-border corporate exercises, including JVs, M&As, divestitures, spin-offs and takeovers.

Ponti's combined legal and accounting background allows him to provide comprehensive tax advice on various transactions both from the legal and the accounting perspective.

Ponti is also a seasoned tax litigator who has been successfully assisting clients on matters relating to tax disputes and controversies, transfer pricing, tax credits, double tax treaties, withholding tax, VAT and tax incentives. He 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, several of which have become key landmark cases in Indonesia.

Ponti was voted as one of Indonesia's Tax Leaders for Tax Controversy and Indirect Tax by the International Tax Review World Tax from 2019 to 2022, and consistently ranked as the Leading Individual for Tax from 2017 to 2022 by the Asia Pacific Legal 500.

**Dawn Quek**

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Dawn Quek has 18 years of experience in corporate tax and international tax planning and has worked in both the Singapore and Hong Kong tax practices of Baker McKenzie. Her practice focuses on providing and coordinating regional and local tax advice for multinational corporations and financial institutions on cross-border transactions and tax restructurings. Dawn's practice includes advising multinationals and financial institutions on the tax issues arising from the setup of their regional operations, such as structuring their operations, obtaining tax incentives, planning for indirect taxes (such as goods and services tax and stamp duty) and tax restructuring. She also has extensive experience in advising on tax issues in respect of mergers and acquisitions and has assisted many clients in the resolution of tax disputes.

Dawn advises high-net-worth families on their tax, trust and estate planning issues on a multijurisdictional cross-border basis with particular focus on using onshore and offshore trust structures and other vehicles to help clients hold and transfer wealth. She also advises financial institutions that provide services to high-net-worth individuals on a wide range of issues, including advice on structuring their business operations and product offerings for tax efficiency and the legal issues surrounding their business. Dawn has worked in both the Singapore and Hong Kong tax practices of Baker McKenzie as well as a private bank in Hong Kong. She is a member of the Singapore Trustees Association Executive Committee and Technical Committee, and is quoted extensively in local and international media on issues affecting the wealth management industry and the international tax planning landscape. Dawn sits on Baker McKenzie's Global Steering Committee for Wealth Management. She is recognised as a key individual in the area of Private Client/Wealth Management by WealthBriefing Asia, Chambers HNW Guide, Chambers Asia Pacific, Legal 500, and in Singapore Tax by Chambers Asia.



Taylor S. Reid

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Taylor S. Reid has over 25 years of experience in international tax planning, and has been recognised as a leading US tax advisor by International Tax Review.

He focuses on international tax planning, with an emphasis on software and other high-tech industries. Taylor represents US and foreign multinational corporations in connection with international tax planning and global restructuring projects. He also advises clients on transfer pricing matters and on the tax aspects of mergers and acquisitions. He is a frequent speaker on international tax issues.

Taylor is admitted to practise in California, Illinois and the US Tax Court. He is a member of the American Bar Association. Taylor attended Northwestern University School of Law (JD, cum laude) (1993), the University of Vienna (Diploma) (1990), and the University of California at Berkeley (BA Political Science) (1986). He speaks English and German.



David Schultz

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David Schultz is a senior UK tax consultant based in Sydney. With over 12 years of experience in both the UK and Australia, he focuses on cross-border tax planning, IP structures, corporate finance and corporate reorganisations. David has a particular focus on the OECD's Pillar 2 proposals and regularly advises on the impact of these proposals on groups' financing and IP holding structures. He also regularly works on UK tax audits and litigation, including in respect of cases before the Court of Justice of the European Union.

David's extensive experience in tax planning and tax advisory includes mergers and acquisitions, corporate reorganisations, group financing and treasury structures, FX management and joint ventures. He has advised large multinational groups, in particular in the technology sector, as well as groups in the mining and financial sectors.

David has published multiple articles in the UK Tax Journal as well as publications for the Tax Institute of Australia and the journal Taxation in Australia.

**Moiz Shirazi**

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Moiz Shirazi is a principal economist in the Palo Alto office. He focuses on transfer pricing and provides his clients with economic analyses and valuations that assist them in planning and supporting business reorganisations, as well as establishing and documenting global transfer prices. Moiz has led economic analyses for a diverse set of clients from many different industries, including analyses on transfer pricing planning in the context of global restructuring, assistance in negotiating advance pricing agreements (APAs) with the IRS, intangible property valuation, preparing US and foreign transfer pricing documentation and transfer pricing controversy.

Moiz focuses his practice on transfer pricing and valuation matters in relation to pricing of intercompany loans, cash pooling arrangements, guarantee fees, thin capitalisation, stock option valuation, credit swaps, interest rate swaps, currency swaps and other financial instruments. He has worked with some of the largest companies in the financial services industry to establish pricing for financial instruments, shared services arrangements, global trading and investment management operations, and revenue sharing in the context of client acquisition. Moiz has also worked with some of the largest insurance companies in pricing for reinsurance transactions and remuneration for underwriting services.

**Steven Sieker**

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Steven Sieker is the managing partner for Baker McKenzie's China and Hong Kong offices. He was formerly the head of the Asia Pacific Tax Practice Group of Baker McKenzie across 12 countries.

Steven 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. Steven is the chair of the Revenue Committee of the Law Society of Hong Kong, a member of the Joint Liaison Committee on Taxation, and an Executive Committee member of the International Fiscal Association. He is also a former clerk to the Supreme Court of Canada.

Steven is ranked as a leading individual for tax in Hong Kong by Chambers Asia, Chambers High Net Worth, Citywealth Leaders List, International Tax Review, Guide to the World's Leading Tax Advisers, Benchmark Asia-Pacific, and Who's Who Legal. As per Chambers Asia Pacific, Steven is highly thought of in the market for his experience and work in the contentious tax space. He is also skilled at taking on wealth management matters.

Steven'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.



Panya Sittisakonsin

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Panya Sittisakonsin joined Baker McKenzie in 2002. He became a partner in 2012 and is currently a partner in the Tax Practice Group. Panya is also active in the International Commercial & Trade Practice Group and practises in the customs and supply chain areas in particular. With over 20 years of practice with the Firm, Panya has been recognised for advising clients on highly complex tax structures, offshore investments, international tax planning, tax disputes and tax litigation. His practice also includes boutique tax areas, e.g., customs duty, excise tax and property tax.

Panya advises multinational clients in taxation, international commercial and trade matters. He is exceptionally fluent in international tax law, indirect taxes and international trade law, and has successfully assisted both domestic and international companies on a wide range of related matters. During his time spent with the Tax Practice Group of Baker McKenzie's Sydney office, as well as with the Trade Practice Group of the Washington, DC office, Panya gained extensive experience in international tax planning and US customs valuations. He is highly regarded in the areas of tax and was named as a leading individual in Customs and International Trade by the Legal 500 Asia Pacific.



Geoffrey K. Soh

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Geoffrey K. Soh joined Baker McKenzie's Tax Practice Group in 2020 to lead its Transfer Pricing Practice of economists and tax lawyers. He has over 22 years of experience in transfer pricing in both Singapore and Canada. Prior to joining Baker McKenzie, Geoff was the head of Transfer Pricing in Singapore for a Big Four audit firm, where he managed a dedicated team of over 40 partners/directors and consultants. He also served on the Steering Committee of their global transfer pricing practice.

Since starting his transfer pricing career in Vancouver, Canada, Geoff has managed and directed over 1,500 international transfer pricing engagements — encompassing the documentation compliance, tax planning, audit defence and dispute resolution aspects of transfer pricing. He has also led the transfer pricing work streams in a number of tax-efficient supply chain restructuring projects, BEPS compliance reviews and M&A tax due diligence work.



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Allen Tan is the head of the Tax, Trade and Wealth Management practice in Baker McKenzie Wong & Leow. His extensive experience includes working on both international and local tax matters for Global Fortune 500 multinational corporations and major regional/Singapore conglomerates. Allen's practice includes advising clients on tax issues arising from mergers and acquisitions, private equity fund transactions, transfer pricing, indirect taxes, tax controversies and cross-border tax planning issues. He is also actively engaged in tax policy work, both in Singapore and internationally.

Ranked as a Band 1 Lawyer by Chambers Asia Pacific, Allen is also recognised as a leading lawyer for his tax controversy and corporate tax work in many other leading legal and tax directories, including Legal 500 and International Tax Review (ITR). In 2018, ITR named Allen the Asia Tax Practice Leader of the Year. In 2015, he was recognised as one of "Singapore's 40 most influential lawyers aged 40 and under" by Singapore Business Review and in Asian Legal Business' (ALB) 40 under 40 List, an inaugural ranking of the brightest young legal minds across Asia Pacific.

Allen co-authored the Singapore Income Tax Concise Casebook (1st edition) and The Law and Practice of Singapore Income Tax (3rd edition), amongst other publications that he has been involved in.



Ivy Tan

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Ivy Tan is a tax and trade lawyer with Baker McKenzie's Singapore office.

She advises clients on a broad range of trade and customs matters, including cross-border supply chain strategies, customs valuation and classification, use of free trade agreements and special customs areas, import and export restrictions, export control and sanction, trade remedies, customs audit and controversies, and other domestic regulatory issues. Ivy also advises on direct and indirect tax issues and is experienced in tax and supply chain planning.

Ivy has broad regional experience in trade and customs matters, having previously worked at Baker McKenzie's Kuala Lumpur and Hong Kong offices prior to joining the Singapore office.



Luke Tanner

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Luke Tanner is a member of the Tax & Transfer Pricing Group at Baker McKenzie's Tokyo office. Prior to joining the firm, he worked at a Big Four accounting firm in Japan and Australia, where he provided tax and transfer pricing services to multinational clients.

Luke focuses on tax and transfer pricing for Japanese and foreign corporations and assists in planning, implementing and supporting his clients' corporate tax positions. He is experienced in complex international tax matters and cross-border M&A transactions, including due diligence, reviewing financial models and legal agreements, financing and structuring, tax-effective profit repatriation and exit strategies. Luke is also experienced in transfer pricing matters, including pricing policies involving profit splits and intellectual property transactions, permanent establishment profit attribution and intragroup financing. He provides clients with tax controversy support, including assistance with tax and transfer pricing audits and obtaining bilateral APA and MAP agreements.



Aek Tantisattamo

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Aek Tantisattamo has over 17 years' experience working in international law firms. He joined the Tax Practice Group of Baker McKenzie in 2004, after practising at another international law firm in Bangkok in the Litigation, International Capital Markets, and Banking & Finance practices.

Aek provides legal advice on tax law, mergers and acquisitions, tax planning for outbound and 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 completing a number of major transactions, as well as resolving tax audits and disputes, which involve careful handling and negotiation with the Thai Revenue Department.

**Gene Tien**

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Gene Tien works with US and foreign multinationals on transfer pricing (TP) and other economic valuation issues, with primary focus on the planning and dispute resolution of intangible property (IP) transactions and other value-added TP flows. He also works on economic development issues on a pro bono basis — including international fiscal devolution, water rights and domestic social justice research. Gene regularly presents and writes about developments in international TP policy.

He focuses on providing practical and commercial advice to multinationals on their transfer pricing needs. This includes the design and implementation of global pricing strategies as they relate to IP or value-creating activities, risk assessment from a holistic TP and tax perspective, and audit defence and dispute resolution. Gene serves clients in diverse industries with a high degree of TP audit exposure, including scientific instrumentation, medical devices, pharmaceuticals, digital offerings, retail, oilfield services and natural resources, branded consumer product goods, and the entertainment sector. In addition to his consulting practice, Gene writes on tax policy changes, such as developments in new international transfer pricing regulatory regimes and trends in US transfer pricing audits.

**Akihiko Tsuda**

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Aki(hiko) Tsuda is a TP partner in the Tokyo office.

He has extensive experience in the planning and execution of transfer pricing and valuation projects across various industries in the US and Japan. The valuation projects include IP migration between the US and Japan together with a bilateral advance pricing agreement for a Japanese consumer products company, IP valuation in reorganisation of EU companies, IP migration in the acquisition of a US entity by a Japanese chemical manufacturer, and so forth. Prior to joining the Firm, Aki(hiko) was a transfer pricing director at a Big Four accounting firm, where he advised Japanese and US multinational enterprises on TP/valuation matters. Aki(hiko) is fluent in English.



Wibren M.W. Veldhuizen

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Wibren M.W. Veldhuizen is a partner and steering committee member of Baker McKenzie's CG&R Global Industry Group for EMEA. He practises in Dutch and international tax law, including domestic and cross-border corporate law aspects.

Wibren has serviced numerous CG&R companies for many years. His clients consist primarily of European and Asian multinationals.

Wibren is an active member of the NOB IFZ (the Fiscal Affairs Committee of the Dutch Association of Tax Advisors), which provides input to Dutch lawmakers and tax authorities on new laws, application and implementation.

He has extensive experience in tax planning/restructuring engagements and has provided assistance to clients in developing strategies for the conclusion of ATRs as well as tax audit defence and tax litigation. Wibren has been instrumental as lead lawyer on some of the larger tax/transfer pricing litigations in the Netherlands related to business restructurings.

He is both a registered tax advisor and an attorney-at-law, and represents multinational enterprises in tax planning (including cross-border reorgs, (re)financing structures and the conclusion of ATRs), M&A transactions and tax litigation.



Edwin T. Whatley

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Edwin T. Whatley leads the Firm's Tax Practice Group in Tokyo. He is highly experienced in both US and Japanese tax law and is recognised as a leader in his field by the Asia Pacific Legal 500, ITR World Tax and Chambers Asia. Edwin has authored numerous articles on US and Japanese tax and regularly speaks on tax matters at international conferences and seminars. He is a member of the California, Georgia and Tokyo Bar Associations. Prior to joining the Tokyo office, he worked in the Firm's San Francisco practice.

Edwin 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 reorganisations and acquisitions in Japan. He advises on transfer pricing analysis and controversies, and helps Japanese multinationals on foreign tax issues. Edwin is seasoned in unilateral and bilateral transfer pricing matters involving Japan, the US and other countries. He 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.



Adeline Wong

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Adeline Wong heads the Tax, Trade and Wealth Management Practice Group of Wong & Partners. With over 30 years of experience spanning a broad category of tax work, she focuses on corporate tax planning and advisory, tax audits, tax controversies, indirect tax and customs, foreign trade and WTO matters, and wealth and trust management, for both local and international clients. Adeline focuses on advising on direct and indirect tax for the digital economy, e-commerce and technology industries. She regularly assists in negotiating for tax incentives for multinational corporations and complex tax issues in mergers, acquisitions and post-acquisition integrations.

Adeline's extensive experience in tax planning and tax advisory for local, regional and cross-border corporate exercises include joint ventures, new operations, mergers and acquisitions, restructuring and downsizing, among others. She has advised investment banks, other financial institutions and high-net-worth families on tax, trust and estate planning issues, focusing on onshore and offshore trust structures and other vehicles to help clients hold and transfer wealth. Adeline also advises financial institutions that provide service to high-net-worth individuals on securities as well as corporate and regulatory issues in relation to their operations in Malaysia.

Adeline is regarded as a leader in her field by leading legal directories such as Chambers Asia Pacific, Legal 500 Asia Pacific and World Tax. Most recently, she won the Indirect Tax Practice Leader of the Year award at the International Tax Review Asia-Pacific Tax Awards 2022.



Shanwu Yuan

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Shanwu Yuan has over 27 years' experience in advising on China tax issues. Previously, he worked for the State Administration of Taxation (SAT) of China from 1995 to 2012. Shanwu 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 was also a member of the UN Subcommittee on Transfer Pricing.

Shanwu held various positions in the SAT. 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, Shanwu focused on international tax matters such as TP, information exchange between governments on tax matters, and international cooperation. He also spent four years assisting SAT's chief economist.

Shanwu assists large multinational enterprises with operations in China and elsewhere on various TP 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.

Guest Speakers



Jeremy A. Everett
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Jeremy A. Everett is a senior tax advisor in Yulchon's International Tax Team. He has lived in Korea for 26 years and has been advising foreign and Korean companies on tax matters since 1994. Jeremy has extensive experience assisting a wide range of industrial and financial service clients with tax audits and dispute resolution, mergers and acquisitions, tax planning and effective tax rate optimisation. He has not only played the role of tax advisor but has also led two of the largest corporate tax departments in Korea. Jeremy was the first foreigner to serve as the global head of tax for a Korean conglomerate (Doosan Group) and also formed and led GE's tax team in Korea.



Kyu Dong Kim
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Kyu Dong Kim is a senior CPA at Yulchon who primarily focuses on international tax matters. He is a co-leader of Yulchon's international tax practice. Before joining Yulchon, Kyu Dong worked at Samil PricewaterhouseCoopers from 2000 to 2005, at PricewaterhouseCoopers LLP London as a senior manager from 2005 to 2008, and at Samil PricewaterhouseCoopers as a director from 2008 to 2011. He has built up extensive knowledge and experience dealing with the challenging tax issues of multinational corporations' cross-border transactions and their Korean operations, in particular foreign information, communication, technology companies and financial services companies. In addition, he has specialised in structuring overseas funds investing in Korea and Korean companies investing overseas. Kyu Dong is a director of the Korean branch of the International Fiscal Association and serves as a member (tax advisor) of the two investment committees of the National Pension Fund.



Jillian Lim

Executive Vice President
Singapore Economic Development Board

Ms Jillian Lim is the Executive Vice President of the Singapore Economic Development Board (EDB). She oversees initiatives in planning and policies that enhance Singapore's position as a global centre for business, innovation and talent. Aside from subject matter expertise in taxation and trade, and management of a competitive portfolio of incentive products, her role in family capital and impact aims to accelerate the growth of family offices and philanthropic activities in Singapore and the region.

Jillian is also EDB's Chief Digital Officer, driving digital transformation and IT operations to enabling business innovation. She is passionate about building organisation capabilities in product management, agile approaches, user research and design thinking, as well as promoting networks and exchanges on best industry practices.

A recipient of National Day Award, Jillian was conferred the Public Administration Medal (Bronze) in 2016. Jillian is a post-graduate in International Taxation of the Sydney Law School.



Sanjiv Malhotra

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Sanjiv Malhotra has extensive experience in India tax and transfer pricing matters and has been advising several Fortune 500 multinationals on a range of tax structuring, transfer pricing and cross-border dispute resolution matters. He has worked on numerous global and regional assignments and has represented many multinational corporations during their tax and transfer pricing audits and litigation in India. Sanjiv's core competencies lie in tax and transfer pricing planning and dispute resolution, and he has been working on many Competent Authority and APA negotiations. He regularly participates in national and international discussions on policy aspects of international tax and transfer pricing. Sanjiv's articles have been published by media houses, including Bureau of National Affairs (BNA), International Taxation, International Fiscal Association (IFA) and Euromoney. He regularly speaks in national and international seminars in relation to transfer pricing and international tax matters, including those organised by BNA Bloomberg, Tax Executives Institute, IFA, etc.

Until 2019, Sanjiv was working with Baker McKenzie in its Singapore office. He was a member of Baker McKenzie's global transfer pricing steering committee and the steering committee for the firm's global India practice. Sanjiv continues to work closely with Baker McKenzie on various client engagements.