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Baker McKenzie Speakers



Brendan T. Kelly

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Brendan T. Kelly is a partner of Baker McKenzie's Shanghai office and Head of the China Tax Practice. Brendan has practiced tax with an Asian focus for about 25 years, with two decades 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.

Brendan also has in recent years 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, Brendan works on a variety of multi-jurisdictional deals and matters on behalf of his clients.



Irvan Adiansyah

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Irvan is an Associate Partner in the Tax & Customs Practice Group at HHP Law Firm, a member firm of Baker & McKenzie International. He is a customs specialist. Before he joined HHP, he worked in the Directorate General of Customs and Excise ("Customs") as a Customs Auditor for 12 years, and he worked for the tax division of a big four public accounting firm for 11 years. He is adept in providing various types of customs advice, customs audit assistance, and customs dispute assistance in various industries, including in areas such as information and communication technology, electronics and mobile phones, energy & mining, automotive, plantation (palm and its derivatives, cocoa) and other consumer products.



Robert H. Albaral
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Robert H. Albaral (Bobby) represents multinational corporations with domestic and international tax disputes. His professional affiliations include the American Bar Association, the US Supreme Court, the State Bar of Texas, the US Tax Court, the Federal District Court in the Northern and Southern Districts of Texas, the United States Bankruptcy Court, as well as Fifth, Sixth and Seventh Circuit Courts of Appeals. He has held significant management positions within the Firm and is the immediate past Chair of the North America Tax Dispute Resolution Committee and a member of the Global Tax Dispute Resolution Steering Committee. He is a member of the Firm's Diversity and Inclusion Committee and currently the Managing Partner of the Dallas and Houston offices.

Mr. Albaral routinely assists clients with the resolution of tax disputes through audit administrative appeals and if necessary, litigation. His practice is focused on the resolution of tax issues with the IRS and non-U.S. tax authorities, with a significant concentration on international tax matters. His practice includes all manner of traditional and alternative dispute resolution tools, including competent authority.



Rafic H. Barrage
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Rafic H. Barrage is a Principal in Baker & McKenzie's North America Tax Practice Group. He has almost 20 years of broad international tax planning experience. Mr. Barrage advises clients on a variety of issues, including restructuring and entity rationalization, IP migration, supply-chain planning and principal structures, the taxation of digital transactions, deferral and repatriation planning, foreign tax credit planning, and post-U.S. tax reform tax optimization. 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). Mr. Barrage is an Adjunct Professor of Law at Georgetown University Law Center, where he has taught the International Tax Business Planning workshop since 2013.

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.



Yvonne Beh
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Yvonne Beh is a partner in the Tax, Trade and Wealth Management Practice Group of Wong & Partners. She has been advising on Malaysian tax laws and legal issues relating to corporate and commercial matters in Malaysia for over 19 years. She also leads the Indirect Tax sub-practice group of Wong & Partners.

Chambers Asia Pacific ranked her as a Band 3 practitioner for Tax in 2021-2023, having previously listed her as Up and Coming in 2020. In the Chambers guide, clients commend her for being a "seasoned tax lawyer, has continually demonstrated her professional knowledge." and is "responsive and available." Yvonne is further recognized as a Highly Regarded practitioner by the International Tax Review's Women in Tax Leaders guide and Indirect Tax Leaders guide from 2019 -2023. Yvonne won the Euromoney Asia Women in Business Law Awards for the Tax category in 2015 and 2017. She was also recognised in the Asian Legal Business' 40 under 40 list of leaders in 2016.

She is a frequent speaker at both domestic and international tax conferences and regularly contributes to the Bloomberg BNA's Asia Pacific Focus Tax Planning newsletter, the VAT Navigator, as well as the Asia Pacific Tax Bulletin published by the International Bureau of Fiscal Documentation.

Yvonne specialises in indirect tax issues, in particular sales and service tax (SST) and goods and services tax (GST) (before its abolishment). She 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, double tax treaties, tax incentives, real property gains tax, stamp duty and tax controversies.

Yvonne has participated in various consultations with the Malaysian Ministry of Finance and Royal Malaysian Customs Department to provide feedback on the transition from GST to SST as well as SST-related changes and developments, including the introduction of service tax on imported digital services. Yvonne is often called upon by clients to advise on sophisticated and complex issues relating to the 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 which are new, innovative and unconventional.



Thomas Brennan
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Tom is an experienced economist with more than 13 years of transfer pricing and international tax experience in the United Kingdom and Australia. He focuses on transfer pricing and regularly works with Baker McKenzie's Australia Tax Team.

Tom has worked with a range of clients across a number of industries including technology and communications, finance, defence and aerospace, mining and oil, consumer products and real estate.

He has extensive experience in the design, implementation and defence of tax efficient business models, in a range of jurisdictions. He has worked with a number of multinationals to develop transfer pricing solutions, which are commercially aligned and practical to implement. Tom also advises on intra-group financing, including thin capitalisation, withholding taxes and consideration of relevant anti-avoidance legislation.

Tom regularly represents clients in their dealings with revenue authorities, including tax controversy defence and settlement, as well as the negotiation of APAs (both unilateral and bilateral) and other advance clearances.



Simone Bridges
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Simone is a Partner in Baker McKenzie's tax team in Sydney. Simone has been named as a 'New Generation Lawyer' by Legal 500, 'Highly Recommended' and 'Women in Tax Leader' by the International Tax Review.

Simone regularly advises on the cross border tax and indirect tax consequences of inbound and outbound transactions in Australia. She manages end to end tax controversies, dealing with the Australian Taxation Office and Office of State Revenue (obtaining rulings, assisting with dispute resolution, audits, risk reviews and litigation).



Pierre T.H. Chan
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Pierre Chan is a partner in Baker McKenzie's Hong Kong office and a member of the Firm's Tax Practice Group. Pierre'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 related 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, Pierre has advised and represented taxpayers in various major tax disputes in Hong Kong. He also advises charitable institutions on their establishment and governance.



Nopporn Charoenkitraj
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With his combined 22 years of practice, Nopporn provides comprehensive direct and indirect tax advice on M&A and corporate restructuring, digital asset and technology transactions, real estate planning, inbound and outbound investments, and wealth management, and represents clients in tax dispute and litigation. Nopporn was ranked Band 3 for the Individual Award in Tax by Chambers Asia Pacific.



Istee Cheah
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Istee is a partner in the Tax, Trade and Wealth Management Practice Group of Wong & Partners. Her key practice areas are Malaysian tax planning and advisory work, including areas such as income tax, real property gains tax, stamp duty and indirect tax. Her practice also extends to corporate compliance and issues relating to investments and setting up of operations in Malaysia across multiple industries. She also manages corporate exercises, including cross border mergers and acquisitions. She is also experienced in matters involving restructurings, and post-acquisition integrations.

She also has a core focus on wealth management and succession planning and she is a full member of Society of Trust and Estate Practitioners (STEP). Istee's practice focuses on advising high-net worth individuals, financial institutions and intermediaries on the legal, regulatory and tax issues in setting up a succession planning structure. She 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 Wealth Management practice was named the Tax and Trusts Law Firm of the Year by the Asian Legal Business Malaysia Law Awards in both 2020 and 2021, and is ranked as a Band 1 practice by the Chambers High Net Worth Guide for Private Wealth Law.

Istee has collaborated on several guides and publications. Her most recent contribution was to the Society of Trust and Estate Practitioners (STEP) and in the STEP Journal Issue 5, 2022, she co-authored an article titled "Course Correction" which discusses Labuan's adoption of international taxation standards. In addition, she has contributed to the LexisNexis Practical Guidance – Tax, in which she co-authored the Taxation in Malaysia: Overview, Taxation of Trustees and Trust Funds, Automatic Exchange of Information and Succession Laws in Malaysia articles.



Thi Thanh Hoa Dao
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Thanh Hoa Dao is a special counsel in Baker McKenzie's Ho Chi Minh office. Prior to joining Baker and McKenzie, she worked as legal counsel at one of the Big Four firms.

Hoa's practice focuses on tax advice and planning related to corporate and individual tax issues, customs, as well as other general corporate commercial matters.

She was awarded as Up and Coming Lawyer by Chamber Asia Pacific in 2023 for her excellent contribution in tax.



Katie Fung
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Katie Fung is a partner in Baker McKenzie's Chicago office.

Katie focuses her practice on matters relating to the US federal income taxation of corporations, with emphasis on international tax planning. She advises multinational companies on international reorganizations and acquisitions. She has advised clients on and managed transactional aspects of post-acquisition restructurings and other internal reorganization transactions, involving up to 25 jurisdictions, and has provided advice on numerous tax structuring transactions, including spin off, repatriation and IP migration transactions. Prior to joining the Chicago office, Katie practiced Hong Kong tax law in our Hong Kong office where she advised multinational corporations and high net worth individuals on the Hong Kong profits tax, salaries tax and stamp duty matters.



Daru Hananto
Partner, HHP Law Firm, Jakarta
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Daru Hananto is a partner – tax advisory and transaction services in the Tax and Custom 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, production sharing contracts, and digital economy.



Jaclyn Ho
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Jaclyn has over 14 years of experience and specialises 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 focuses on international taxation, cross-border taxation, group and business restructuring, transfer taxes and mergers and acquisitions.



Maria Ana Camila C. Jacinto-Lagustan
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Maria Ana Camila 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. She has 14 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, value-added tax, 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. She also assists in obtaining confirmatory tax rulings and applications for tax treaty relief under various international double taxation treaties.



Yukiko Komori
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Yukiko Komori is a member of the Firm's Tax & Transfer Pricing Group in Tokyo. She has more than 20 years' experience advising clients on a broad range of transfer pricing issues. She has strength particularly in advance pricing agreements (APAs) and tax planning for new types of businesses and transactions. She has also been part of research projects for various organizations, including the National Tax Agency and the Ministry of Economy, Trade and Industry.

Yukiko's practice focuses on various transfer pricing issues. She is experienced in tax planning, strategic documentation and APAs. She has supported several mega IT companies in acquiring APAs.



Niken Kristalia
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Niken Kristalia is a Senior Tax Specialist in the Tax & Customs practice group. She is involved in handling various taxation issues, varying from handling tax disputes and litigation, as well as transfer pricing issues. She also concentrates on domestic and international tax matters 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.



Nancy Lai
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Nancy 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. Nancy is a member of the Firm's tax group.



Dennis Lee
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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 also has extensive experience in intercompany transfer pricing and tax incentives offered to encourage investment and transfer of technology and also provides advice on value added tax issues.



Shih Hui Lee
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Shih Hui Lee 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.

Prior to joining Baker McKenzie, Shih Hui worked in one of the Big Four accounting firms in Singapore. She has experienced being an in-house regional tax advisor in one of the multinational cable and satellite television channel.

Shih Hui's practice focuses on tax consultancy in international taxation, group and business restructuring, tax controversy and compliance, and mergers and acquisitions.



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. He regularly appears before the national courts and tax tribunals, representing clients on landmark tax disputes and precedent-setting cases.

He has been recognised by Chambers Asia Pacific as an Up and Coming individual for Tax for 2023 and a Next Generation Partner for Tax by Legal 500 Asia Pacific in 2023. In the Chambers guide, clients commend him for having "resourceful, well connected, supportive and understands the client's aspiration." and adds that "His experience gives us confidence in the advice he provides."

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

Jason advises and represents 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. He has a portfolio of clients from various industries, including pharmaceutical, logistics, manufacturing and oil and gas.

Jason's practice extends to advising on legal and regulatory issues affecting multinational corporations in Malaysia. He has acted for clients in corporate exercises which includes 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.



Amy Ling
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Amy 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.

Amy'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.

She has over 12 years' experience in advising China tax issues.



Jinghua Liu
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Ms. Liu is a partner at the FenXun Beijing office. She focuses on PRC taxation, tax controversy and international tax planning related to investments in China, as well as tax planning for outbound investment by large-scale Chinese enterprises. Ms. Liu has over 17 years' experience in advising China tax issues. She has extensive experience in handling transfer pricing and other tax audits. She is also experienced in the areas of M&A tax planning, supply chain management, wealth planning, individual income tax, permanent establishment exposure and voluntary disclosure.



Carrie Lui
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Carrie Lui is a special counsel in Baker McKenzie Hong Kong office. She is experienced across a broad range of sectors and industries. Carrie's tax knowledge is complimented by her experience working as a tax lawyer in New Zealand prior to joining Baker McKenzie.

Carrie is also a regular speaker and panelists in major client conferences of the Firm.

Carrie's practice covers a wide range of tax matters with particular focus on corporate restructuring, merger and acquisitions, private equity and investment funds and tax disputes.



William Malouf
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Will is a senior associate and a member of the Baker McKenzie Structured Assets team and advises multinationals and large domestic clients on a range of Australian taxation issues. Will's primary focus is on the income tax aspects of corporate and debt restructures, M&A and the resolution of disputes. Will frequently engages with the Australian Tax Office, including in the context of early engagement, private rulings, audits and reviews and the Top 100 and Top 1000 tax performance programs. Will has a depth of experience advising clients operating in a number of industries including healthcare, infrastructure, resources and renewables, agribusiness and financial services.



Kristine Anne Mercado-Tamayo

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

Kristine Anne obtained her Doctor of Law degree from the Ateneo de Manila in 2005. She is cited as a Next Generation Partner in Tax by the Legal 500 Asia Pacific for 2020 to 2023. More recently, she has been named highly regarded lawyer for General corporate tax, and Women in tax by ITR World 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. She advises wealth management institutions on tax considerations of offshore structures. She also advises 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 Customs 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 acquisitions integration for multinational clients in a wide range of industries.

She has been recognised as a Next Generation Partner by Legal 500 Asia Pacific 2023, and is named as Up and Coming for Tax in Chambers Asia Pacific 2023. In the Chambers guide, clients commend her for being "a very responsive and knowledgeable tax consultant." She was also awarded the Tax Rising Star award by Euromoney Women in Business Law Awards Asia Pacific 2022.

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.

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



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Thanh Vinh Nguyen is a partner in the Ho Chi Minh City office of Baker McKenzie. Before joining the Firm, he practiced tax and consultancy work for two international accounting firms and worked as a compliance counsel for an international insurance company.

Vinh's areas of practice focus on advice, planning and contentious matters on tax, customs, and trade matters. He 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 & consumer business, manufacturing, financial institutions, property, etc.

Vinh is an award-winning practitioner, recently recognized 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 Spotlight Table for Tax in Vietnam by Chambers Asia Pacific (2022).



Mark A. Oates
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Mark A. Oates is listed in Euromoney's Guide to the World's Leading Transfer Pricing Advisers. He has litigated many high-profile cases won by taxpayers in the last decade, and has actively consulted on other prominent cases. He has also handled various international tax litigation cases involving issues in tax treaty interpretation, Subpart F and foreign tax credit — and a host of domestic issues in mergers and acquisitions, leveraged buy-out, valuations, research credit, inventory and civil fraud. Mr. Oates is the immediate past chair of the Firm's North America Tax Litigation Practice, and has an active pro bono criminal practice.

Since 1985, Mr. Oates has concentrated on large case tax litigation. He also devotes a significant portion of his career to criminal defense, including defending corporations and individuals in tax fraud, money laundering, State and Commerce Department export issues and Classified Information Procedures Act cases. Mr. Oates has written numerous articles, and has served as a regular columnist and on the Advisory Boards of the Journal of Global Transactions and the Journal of Global Transfer Pricing.



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. Mr. Oka 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, Mr. Oka was a tax director at Deloitte Touche Tohmatsu's Tokyo office, where he advised on international tax issues. Mr. Oka is fluent in English.

Mr. Oka'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. He advises as well on the structure of international PE funds and hedge funds. Mr. Oka also advises large family owned companies, and provides succession planning strategies for the founding owners of those companies. Additionally, Mr. Oka handles general taxation matters, including organizational restructuring, and advises regarding Japan's consolidated taxation system.



Frank Pan
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Frank has over 15 years of experience working in a broad range of trade actions, including advising clients on trade law compliance, export control, trade remedy, and other PRC regulatory and customs issues related to supply chain planning and managing disputes with PRC regulators.

Frank's practice focus are international trade, export control, supply chain trade remedies, and customs audits and investigations.



Ponti Partogi

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Ponti Partogi is head of the Tax and Customs Practice Group at Hadiputranto, Hadinoto & Partners (HHP Law Firm), a member of Baker & McKenzie International. He has been practicing for more than 20 years, focusing on domestic and international tax and trade issues relating to inbound and outbound investment and cross border corporate exercises including JVs, M&As, divestitures, spin-offs and takeovers.

His 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 assisting clients on matters relating to tax disputes and controversies, transfer pricing, tax credits, double tax treaties, withholding tax, VAT and tax incentives. 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, several of which have become key landmark cases in Indonesia.



Dawn Quek

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Dawn Quek is a leading tax and private client lawyer in Singapore with two decades of experience in corporate tax and international tax planning. She is the Head of the Wealth Management practice in Singapore and is the Asia Pacific representative on the Firm's Global Wealth Management Steering Committee. She works with ultra high net worth families and their family offices on international tax planning, estate and succession planning, family governance, and philanthropy.

Dawn is consistently ranked as a leading tax and private client/wealth lawyer by various legal publications including Chambers High Net Worth (HNW) Guide, International Tax Review Women in Tax Leaders Guide and the Legal 500 Asia Pacific. She was named "Private Client Lawyer of the Year" at the 2018 Asia Legal Awards by The Asian Lawyer, and named "Women in Wealth Management" at the 2018 and 2020 WealthBriefingAsia Awards.

Dawn is a key player in the local wealth management and financial services scene. She is on the executive committee of the Singapore Trustees Association and frequently participates in formal and informal consultations with government authorities on law reform on issues relating to the wealth management and financial services industry from a tax and legal perspective. She has also co-written articles on international tax planning issues in various tax and legal journals published by CCH and BNA. In addition, Dawn has been quoted extensively in publications such as The New York Times, The International Herald Tribune, Reuters, The Financial Times, The Straits Times, The Business Times and Asian Private Banker on issues and developments affecting the wealth management industry in Singapore.

Dawn advises on tax and wealth management. She assists high net-worth families with their tax, trust and estate planning issues on a multijurisdictional basis, focusing on setting up family offices and using onshore and offshore trust structures and other vehicles to help clients hold and transfer wealth through generations. She advises financial institutions serving such families on issues and regulations that affect their business.



Keerati Saneewong Na Ayudthaya

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Keerati is a partner in Baker McKenzie's Bangkok office. He joined Baker McKenzie in 2013 and is currently active in the Tax Practice Group and the International Commercial & Trade Practice Group. Prior to joining the Firm, he worked as an in-house lawyer at a leading automotive company, at which his areas of practice were general corporate matters, labour law, intellectual property law and customs law.

With 10 years of practice in tax, customs and trade controversies, Keerati helps clients with a comprehensive range of services, including post-reviews, post-clearance audits, negotiation, settlement with relevant authorities, appeals, and litigation. He has assisted clients during all stages of business, including planning, business structuring, implementation, investment, and dispute resolution. Keerati was named Next Generation Partner in Customs and International Trade by the Legal 500 Asia Pacific 2023.

Clients work with him for advice on customs valuations, customs tariff classifications, customs duty privileges, rules of origin, and import and export requirements, including requests for advanced rulings. Keerati also provides pre-audit strategic work, i.e., revising internal customs handbooks and document retention policies, and providing advice on the implications of transfer price adjustments and customs valuation reports.



Panya Sittisakonsin

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Panya joined Baker McKenzie in 2002 and became a Partner in 2012. He is currently a partner in the Tax Practice Group. He is exceptionally fluent in international tax law, indirect taxes, and international trade law and he also practices in the customs and supply chain areas in particular.

During his 22 years of practice with the Firm, Panya has been recognized for 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. He is ranked Band 1 in Tax by Chambers Asia Pacific. He was named a leading individual in Tax, Customs, and International Trade by the Legal 500 Asia Pacific and Tax Lawyer of the Year by The Legal 500 Southeast Asia Awards.



Geoffrey K. Soh
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Geoffrey Soh joined Baker McKenzie in 2020 to head our transfer pricing team of economists and tax lawyers. He has over 24 years of experience in leading transfer pricing practices in Thailand, 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.

Geoff has managed over 1,500 international transfer pricing engagements — encompassing the documentation compliance, tax planning, audit defense, 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 reviews, and M&A tax due diligence work.



Junko Suetomi
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Junko Suetomi is a partner in Baker McKenzie Tokyo. Prior to joining the Firm, she worked in the WTO Dispute Settlement Division of the Ministry of Foreign Affairs' Economic Bureau. She has also worked for a global law firm in Washington, DC and New York, and served as a court-appointed defense attorney in many criminal cases.

Junko is recognized as a leading lawyer by Marquis Who's Who, Asia Business Law Journal, Chambers Global and Chambers Asia Pacific, Nikkei News Paper, Best Lawyers, Who's Who Legal and other legal directories. She was the Chair from 2019 to 2021 and now is Vice Chair of the Human Rights Committee of the Tokyo Bar Association and a part-time lecturer at Waseda University.

She was a legal advisor to the Ministry of Finance Japan's Office of Trade Remedy Affairs, Tariff Policy and Legal Division, Customs and Tariff Bureau from 2016 to 2019. She has served as a Bar Examiner of the Ministry of Justice since November 2020. She has served as an expert member of the Ministry's Council on Customs, Tariff, Foreign Exchange and Other Transactions since 13 March 2019. She has served as an expert member of the Financial Services Agency's Financial System Council, Fund Settlement System Working Group since October 11, 2021. She also holds a Certificate in Business Analytics from the Harvard Business Analytics Program (March 2021).

Junko focuses her practice on commercial and trade laws and regulations, WTO dispute settlement, civil and criminal litigation, antitrust law, bankruptcy law and general corporate law. She has extensive experience advising clients on issues involving trade remedy matters such as anti-dumping and countervailing duties, and import restrictions. She also advises on customs matters, classification and valuation issues, export control and sanctions, tariff treatment, FTA/EPA applications, public procurement, and handles antitrust compliance programs for clients.



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 intra-group financing. He has a track record of 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 has over 18 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 Groups.

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. He is highly regarded in Tax Controversy by ITR World Tax 2023.



Ngoc Trung Tran

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Ngoc Trung Tran is a senior regulatory advisor in our tax practice, specialising in international trade, customs and tax services. Tran focuses particularly on international trade and compliance including transactional documentation, advising on accessing to Vietnamese market in aspects of tax, customs, technical barriers, and international commitments.

He also has experience advising clients on customs and tax issues (Import Duty, VAT, SCT) for exports and imports of various categories, including administrative complaints, litigations, day-to-day business advice, trade remedies, including AD/CVD investigations, safeguard, etc. as well as transfer pricing and tax treaty exemption.

Tran, as a former senior government official, has assisted clients in various advocacy works in customs and tax issues. Currently, he is a member of Vietnamese negotiation teams in various trade and tax agreements, WTO trade policy review of Vietnam, and a member of the American Chamber of Commerce in Vietnam.



Akihiko Tsuda

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Aki Tsuda is a partner* in the Firm's Tax & Transfer Pricing (TP) group in Tokyo.

Prior to joining Baker McKenzie in 2020, he provided TP services to multinational enterprises while working at Big Four accounting firms in Japan and the US.

He is fluent in English.

Aki's practice focuses on negotiations with the NTA and IRS regarding bilateral and unilateral advance pricing agreements (APAs) and mutual agreement procedures (MAPs), design and implementation of TP policy, preparation of BEPS-related documentation and contemporaneous transfer pricing documentation, valuation, restructuring of global supply chains, tax audit support, preparation and execution of cost sharing agreements (CCAs) and transfer pricing planning.

(*Partner as used above means a senior professional responsible for case management but does not imply a profit-sharing relationship with the partnership.)



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

He 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.

Wibren has extensive experience in tax planning/restructuring engagements and has provided assistance to clients in developing strategies for the conclusion of ATR's as well as tax audit defense 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.

Wibren 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.



Jason Wen
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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. He has over 18 years' experience in advising China tax and investment.



Shanwu Yuan
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Shanwu Yuan has over 24 years' experience in advising China tax issues. 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 was 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 TP, information exchange between governments on tax matters and international cooperation. He also spent four years assisting the Chief Economist of SAT.

Shanwu Yuan 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.



Luis Zhang
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Luis Zhang's practice focuses on tax in PRC, with an emphasis on tax planning, tax controversy and litigation, as well as tax advice for M&A and corporate restructuring. He has also been involved in many direct and indirect transaction cases in the PRC. Mr. Zhang has over 17 years' experience in China tax issues. Before joining Baker McKenzie, Mr. Zhang worked at the Shanghai Tax Bureau for seven years, mainly focusing on international tax administration.

Guest Speakers



Steve Kim
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Steve Minho Kim is a senior foreign attorney (admitted to District of Columbia) whose specialty lies in International Tax and Transfer Pricing. His early career with Big 4 accounting firms exposed him to abundant experiences across various industries and allowed him to be equipped with requisite professional knowledge and skillsets to excel in the field of international tax and transfer pricing. Mr. Kim has about 15 years of experience in the field of international tax and during the course of his career, he has been awarded with 2022 ITR Asia Pacific transfer pricing rising star and also recently shortlisted for 2023 ITR Asia Pacific transfer pricing leader of the year.

Mr. Kim's experience in international tax encompasses, among others, corporate restructuring tax advisory, permanent establishment risk assessment and planning, transfer pricing planning & policy setting, tax dispute prevention and resolution (APA/MAP) support, and LF/MF preparation. His practice also involves helping clients with tax audit defense and ensuing tax controversies and disputes.

Mr. Kim is a member of the International Bar Association, the International Fiscal Association. Also, he currently serves as one of co-chairs of taxation committee at AMCHAM Korea and frequently speak at IFA events as panelist.



Sanjiv Malhotra
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Sanjiv has two decades of experience in tax, transactions and regulatory matters with a focus on international tax, tax, M&A, tax policy and transfer pricing (including Advance Pricing Agreements). Between 2015 and 2019, Sanjiv was based in Baker McKenzie's.

Singapore office where he was a member of Baker McKenzie's Global Transfer Pricing Steering committee and Baker McKenzie's India Focus Group Steering Committee. Sanjiv 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.



Jay Shim
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With 30 years of working experiences in U.S., Europe, Russia and Korea, Jay Shim co-leads the tax practice at Lee & Ko and advises clients on tax advisory, tax audits, tax appeals and tax litigation matters. Jay also works closely with the firm's corporate practice on international infrastructure projects and early-stage natural resources development projects and has expertise in the areas of overseas investment, energy and natural resources, and offshore fund formation. For over 15 years, Mr. Shim has been recognized as a "leading individual" in Chambers Asia, "influential figure" in Tax Directors Handbook, "highly acclaimed" tax expert in The Asia Pacific Legal 500, "among 850 lawyers selected" in Who's Who Legal, "winner" in Client Choice 2015, "External Counsel of the Year 2013" by Asian-Mena Counsel, and "leading tax expert" in the Comprehensive Guide to the World's Leading Tax Firms.

In addition, Mr. Shim has served on several expert panels established by the National Tax Service and the Ministry of Strategy and Finance on matters dealing with procedures and policies affecting foreign companies doing business in Korea and foreign owned Korean companies, including assisting the Ministry of Strategy and Finance draft tax laws and regulations relating to controlled foreign corporations, advance tax treaty clearance, partnership taxation and transfer pricing.

Mr. Shim is a member of the International Bar Association, the International Fiscal Association and the Inter-Pacific Bar Association and is a frequent speaker at their annual conferences.