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Baker McKenzie Speakers



Allen Tan

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Allen Tan is the chair of the Asia Pacific Tax practice at Baker McKenzie and the head of the Tax and Trade practice at Baker McKenzie Wong & Leow. He works closely with the Global Fortune 500 companies, investment funds and major conglomerates, supporting their tax needs across both international and domestic markets.

Allen focuses on tax issues arising from corporate and supply chain reorganisations, foreign direct investments, cross-border planning/restructuring, transfer pricing, mergers and acquisitions, private equity fund transactions, tax controversies (both domestic and cross-border), as well as indirect and transfer taxes. In recent years, Allen has also been actively engaged in tax policy work, both in Singapore and internationally.



Ryutaro Oka

Partner, Japan
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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.



Adeline Wong

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Adeline Wong heads the Tax, Trade and Wealth Management Practice Group of Wong & Partners. She has over 30 years of experience in the area of corporate tax planning, advisory, audit and investigation work.

Adeline has extensive experience in tax planning and tax advisory for local, regional and cross-border corporate exercises. These include joint ventures, new operations, mergers and acquisitions, restructuring and downsizing, among others. She has advised on matters relating to tax disputes and controversies, transfer pricing, tax credit, franking credit, reinvoicing, royalties, dividends, double tax treaties, withholding tax, tariff and customs, tax incentives, as well as matters relating to foreign trade and the WTO.



Rafic Barrage

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Rafic Barrage is a Partner in Baker & McKenzie's North America Tax Practice Group; he is the Chair of the Washington, DC Tax Group and a former Chair of the North America Tax Planning & Transactions subpractice group. He has almost 25 years of broad international tax planning and transactional experience. Mr. Barrage advises clients on a variety of issues, including restructuring and entity rationalization; pre- and post-acquisition / disposition planning; IP migration and supply-chain structuring; digital tax and cloud computing; cross-border treasury activities, including cash pooling, foreign currency and other hedging, and internal debt restructurings; and foreign tax credit planning.

Mr. Barrage regularly advises US corporations operating overseas, foreign corporations and foreign governments investing in the United States, and various trade associations on a broad range of international tax issues, including more recently issues arising under the Tax Cuts and Jobs Act of 2017 and Pillar Two of the OECD/G20 Base Erosion and Profit Shifting Project. Among other industries, Mr. Barrage's practice focuses on the software and technology, pharmaceutical and life sciences, financial services, and the shipping (cruise line and container) and energy industries.



Corey Bass

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Corey is a member of the Firm's Tax & Transfer Pricing Group in Tokyo.

Corey primarily focuses his practice on inbound Japanese tax and transfer pricing issues for multinational companies, including M&A and corporate restructuring-related matters, comprehensive tax advice for the Japanese operations of multinational companies headquartered overseas and advice on tax-related issues specific to Japan (e.g., corporate tax, consumption tax, etc.).



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.

Yvonne focuses on indirect tax issues, in particular sales and service tax (SST) and goods and services tax (GST) (before its abolishment). She 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.



Jennifer Best

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Jennifer Best is senior counsel in Baker McKenzie's Tax Practice Group, based in the Firm's Washington, DC office. Jennifer has over 20 years of government leadership experience, having served at both the Internal Revenue Service (IRS) and the Department of Justice's Tax Division. She was with the IRS's Large Business & International (LB&I) Division since 2013, and most recently served as Deputy Commissioner where she focused on improving cross-border and domestic tax certainty, issue resolution options for large business taxpayers and provided strategic direction in the Forum on Tax Administration (FTA), including the Bureau Deputies group, the Large Business and International Program and the International Compliance Assurance Program (ICAP). She also led the IRS team supporting the Treasury in Base Erosion and Profit Shifting (BEPS) negotiations.

Jennifer's practice focuses on advising multinational clients across international tax dispute prevention and resolution, including complex treaty negotiations and interpretation, double tax disputes, administrative disputes, risk assessment, complex audit issues, examination procedures and global compliance strategies.



Thomas Brennan

Economist, Australia

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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.



Simone Bridges

Partner, Australia

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Simone is the Head of Tax in the Australian office of Baker McKenzie. Her extensive technical knowledge and experience on complicated matters makes her one of Australia's most sought tax lawyers specialising in cross border and international tax issues especially in a controversy context. She is known as a tax technician with the right demeanour to help clients navigate disputes with Australian tax and revenue authorities. She is consistently ranked as 'Highly Regarded' and a 'Women in Tax Leader' by the International Tax Review and a 'Next Generation Partner' by Legal 500.

Simone specialises in advising multinational corporations on their Australian tax issues and managing Australian tax audits and disputes. Areas of focus include international tax, tax controversy, transfer pricing, withholding tax and GST/duty with a specialisation in intangibles and technology business models. She also advises on transactions and restructures, with a particular emphasis on defence in the anticipation of a tax or revenue authority challenge. 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 Chan

Partner, Hong Kong

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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.



Peggy Chiu

Partner, Taipei

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Peggy Chiu is a partner at Baker McKenzie's Taipei office and serves as the co-leader within the tax practice group. She has extensive experience in banking and finance, regulatory compliance, and private banking matters. Additionally, Peggy is knowledgeable in the financial technology and innovation sectors and has handled traditional financing, family succession planning, anti-money laundering compliance, insurance, and tax issues.

Prior to joining Baker McKenzie, Peggy was a Certified Public Accountant and has continued to hold this certification after joining the Firm. With over four years of in-house experience, she provides practical counsel on banking and corporate operations. Her dual background in accounting and law enables her to address both the financial and legal aspects of client needs.



Daniel Chou

Associate Partner, Taipei

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Daniel focuses his practice on the areas of tax and corporate commercial and he has experience advising and representing both local and international clients on tax, corporate commercial as well as dispute resolution related matters.



Thanh Hoa Dao

Special Counsel, Vietnam

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Thanh Hoa Dao is a special counsel in Baker McKenzie's Ho Chi Minh office. She has over 15 years of experience advising multinational companies on Vietnam's complex and evolving tax landscape. Prior to joining Baker McKenzie, she worked as legal counsel at one of the Big Four firms.

Hoa's practice focuses on advisory and transactional tax as well as other general corporate commercial matters. She regularly supports clients across a broad range of industries, including digital and e-commerce, retail and consumer goods, pharmaceuticals, banking and finance, oil and gas.



Mark Delaney

Principal Tax Advisor, United Kingdom
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Mark Delaney heads Baker McKenzie's London Tax Practice and serves as member of the Firm's Europe Indirect Tax Steering Committee. Prior to joining the Firm in 2006, Mark was involved in the technology, international trade and services, information communications and energy/environment sectors. Currently a member of the Chartered Institute of Taxation, he regularly advises on a broad range of UK, EU and global VAT law.

Mark advises clients on a broad range of VAT-related issues. He has extensive experience assisting in the planning of financing arrangements. He provides VAT litigation and dispute support and helps conduct multijurisdiction VAT assurance reviews, among others. Mark has also advised on the VAT, customs and transfer pricing elements of international business arrangements.



Scott Frewing

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Scott Frewing represents clients in complex civil and criminal tax matters, as well as other complex financial investigations and litigation. He has successfully defended taxpayers from some of the largest transfer pricing cases brought by the US Internal Revenue Service, obtained multiple tax refunds in excess of USD 100 million, and successfully represented financial institutions and individuals in IRS and US Department of Justice investigations relating to offshore tax accounts and other allegations of tax fraud. Earlier in his career, Mr. Frewing was a federal prosecutor and was a founding member of the US Department of Justice's first Computer Hacking and Intellectual Property Unit.

Mr. Frewing focuses on the most complex tax controversies, with a significant emphasis on transfer pricing, Subpart F, worthless stock deductions, foreign tax credits, and civil and criminal tax penalties. Mr. Frewing regularly represents companies and individuals in US Tax Court and US District Court, as well as in administrative and grand jury proceedings..



Sirirasi Gobpradit

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Sirirasi joined Baker McKenzie in 2013 and is a partner in the Tax Practice Group of Bangkok office. Sirirasi is a visiting lecturer for taxation classes at the Faculty of Law and the Faculty of Commerce and Accountancy of a leading university in Thailand. Sirirasi was ranked as Next Generation Partner in Tax by The Legal 500 Asia Pacific 2025 and was awarded as Indirect Tax Rising Star by International Tax Review (ITR) Asia Pacific Tax Awards 2024.

Sirirasi has considerable experience in providing tax advice for M&A and corporate restructuring, conducting health check from a tax perspective, providing tax advice for employment benefits (including equity-based compensation programs), providing tax advice for cross-border transactions, and advising on general tax planning.



Dixon Hearder

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Dixon recently returned to Baker McKenzie after five years as Senior Director, International Tax at a large US technology multinational, where Dixon led global transfer pricing and APAC tax. Previously, Dixon spent 15 years as a tax partner at Baker McKenzie and another Australian law firm, earning recognition as a Leading Individual in transfer pricing, tax controversy, and indirect tax by the Australian Financial Review's Best Lawyers and various Chambers, AP500, and International Tax Review publications.

With over 30 years of experience, Dixon excels in transfer pricing, international tax, controversy and indirect taxes. Dixon's practice also includes the full transaction life cycle of M&A, business and IP integrations, including risk management, supply chain, governance, compliance and defense. Dixon has represented companies in numerous areas, particularly the technology, health and life sciences, defense and fast-moving consumer goods (FMCG) sectors, on significant Australian tax issues. Dixon also has extensive experience in indirect tax (duty, land tax, and goods and services tax) matters, including for property developers and funds, as well as on cross-border issues.



Iman Suryanto Hindrajanto

Associate Partner, Indonesia

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Iman has a wide and extensive experience in handling tax related matters, including tax audit process, objection and in litigation stages. He also involved in providing advisory and liaising with Government offices and industry associations.



Jaclyn Ho

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Jaclyn has over 10 years of experience and specialises in solving the tax needs of multinational corporations and Singapore-headquartered companies across various industries globally and regionally.

Jaclyn focuses on international taxation, cross-border taxation, group and business restructuring, transfer taxes and mergers and acquisitions.



Miles Humphrey

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Miles Humphrey is an International Principal Tax Advisor in Baker McKenzie's North America and EMEA Tax Practice Groups. Miles uses his deep knowledge of international aspects of US tax law and the interactions with UK/European tax law to act as a bridge between the UK and US to develop innovative tax planning solutions, often in response to tax law changes.

Miles has over 20 years of international tax experience across both financial services and non-financial services clients in the US and UK. He regularly advises clients on a variety of international tax issues. He assists global clients in strategically responding to the ever-changing international landscape of domestic law, US tax regulations as well as tax changes proposed by the OECD.



Miles Hurst

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Miles is a partner in Baker McKenzie's Tax Practice Group in Sydney. He has been advising multinational clients on federal income tax planning, transactions and ATO engagement since 2006.

Miles is a leading corporate tax lawyer, advising on international tax (including inbound and outbound structures, reorganizations and cross-border payments), transactions (M&A, spin offs, funds and major projects) and engagement with the Australian Taxation Office (ATO) (including rulings, determinations / MAP, reviews and audits).



Muh. Ichwanuddin

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Muhammad Ichwanuddin is an Associate in the Tax and Customs Practice Group at HHP Law Firm. Before joining HHP Law Firm, he served as a government official in the Directorate General of Taxes (DGT), Ministry of Finance of the Republic of Indonesia. During his 17-year tenure at the DGT, he developed strong expertise in Transfer Pricing, International Taxation, Tax Audit, Dispute Resolution and Cross-Border Tax Negotiation.

One of his key assignments was his appointment at the Directorate of International Taxation, where he served as a member of Indonesia's Competent Authority (CA) team, handling and negotiating Mutual Agreement Procedures (MAP) and Advance Pricing Agreements (APA) with CAs from across the Asia-Pacific and Middle East regions. He was also appointed as one of Indonesia's delegates to the OECD's Working Party 6 on Taxation of Multinational Enterprises, where he joined delegates from other countries in developing updates to the OECD's Transfer Pricing Guidelines, including the model rules for Amount B.



Kana Itabashi

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Kana Itabashi is a member of the Corporate/M&A practice group at the Firm's Tokyo office and a member of Global International Commercial & Trade practice group. Kana has over twenty years of legal experience and has broad experience advising multinational companies in various industries on international trade and cross border commercial issues, including trade remedies, export control, sanctions, import/export regulatory issues, as well as highly regulated commercial agreements.

Kana is an international trade and commercial lawyer with a particular focus on the industrial, manufacturing and transportation and the consumer goods and retail industries. She is skilled in handling various trade issues, including anti-dumping/countervailing duties, export control and sanctions, customs audits, government procurement and international agreements governing the cross border movement of products and services and supply chain management.



Maria Ana Camila 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.



Jukka Karjalainen

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Jukka Karjalainen is a partner in the London Tax Department of Baker McKenzie and leads the Firm's EMEA transfer pricing practice. He has over 25 years of experience in dealing with transfer pricing and international corporate tax issues from both a private practice and an industry perspective.

Jukka has specialised in transfer pricing throughout his career and has experience working in several jurisdictions, namely the UK, Finland and Australia. Jukka advises a variety of multinational clients from various industries on transfer pricing matters with specific focus on transfer pricing disputes, customs and transfer pricing overlap, supply chain restructurings and intangibles. His strongest focus areas in industries are TMT, pharma and EMI.



Akihiro Kawasaki

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Akihiro Kawasaki is a member of the Firm's Tax / Transfer Pricing Group in Tokyo. He has a wide range of experience — including in Hong Kong IPOs, cryptocurrency issues and tax audits — and is particularly proficient in tax consulting involving complex reorganization-related tax concepts and anti-Controlled Foreign Corporation (CFC) rules. Prior to joining the Firm, he worked for a major Japanese tax consulting firm for 13 years, including a four-year assignment in Shanghai.

Akihiro's practice focuses on cross-border tax planning for foreign multinational corporations (MNCs), including the development of tax-efficient capital structures to reduce clients' effective tax rates.



Seonhye Kim

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Seonhye is a Senior Associate at Tax Practice of Baker McKenzie & KL Partners Joint Venture Law Firm. Her practice focuses on tax dispute resolution, including tax litigations, administrative appeals to tax tribunals, Mutual Agreement Procedures, etc.

As a qualified Korean attorney, Seonhye has represented numerous domestic and international corporations in tax audits, appeals, and litigation and advised on a wide range of cross-border tax matters. Her expertise in international taxation spans multiple industries, including ICT and digital business, virtual assets, and industrial and consumer goods.



Shinichi Kobayashi

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Shinichi Kobayashi has more than 20 years of experience advising on a broad range of tax and transfer pricing issues. He has authored and co-written several highly-regarded publications on Japanese tax and other related matters, including Business Tax in Practice and Theory and M&A Handbook on Conducting Business Practically.

Shinichi's practice focuses on M&A taxation, international taxation and employee incentive taxation. He also advises on Japanese corporate and individual taxation, tax litigation, as well as other direct and indirect Japanese tax matters. He has substantial experience with the technical aspects of tax litigation in Japan and frequently works with various Firm practice groups in assisting his clients.



Niken Kristalia

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



Jangwoon John Kwak

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John Kwak is a partner leading the tax practice of Baker McKenzie & KL Partners Joint Venture Law Firm. John's practice focuses on the tax aspects of a wide range of cross-border corporate transactions and investments.

John is a seasoned lawyer with over 20 years of experience in international taxation and cross-border transactions. He has successfully represented multinational corporations in tax audits, tax litigation, dispute resolution, transfer pricing, M&A tax structuring, and overseas investment strategies.



Guillaume Le Camus

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Guillaume Le Camus is a tax partner at Baker McKenzie Paris. He practiced international tax law in Paris and New York before joining Baker McKenzie.

Guillaume Le Camus has a broad transactional practice covering international tax, mergers, acquisitions, and private equity transactions. Recently Guillaume has advised blue-ship clients on the tax aspects of some of the most significant and strategic deals on the market.



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.

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



Scott Levine

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Scott Levine is a partner in Baker McKenzie's Tax Practice Group, based in the Firm's DC office.

Scott has significant experience advising multinational companies on the tax aspects of corporate transactions, including cross-border and domestic mergers and acquisitions, spin-offs and other divestitures, restructurings, financing and joint ventures. He has negotiated private letter rulings with the Internal Revenue Service in the corporate, international, financial instruments and energy tax credit areas.



Tina Li

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Tina's practice involves a wide range of legal services in international trade and commerce, including advising on tax and customs issues and other PRC regulatory in relation to supply chain optimization, export controls, trade compliance and customs dispute resolution.



Calista Li

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Calista Li is a senior associate in Baker McKenzie's Hong Kong office and a member of the Firm's Tax Practice Group. Her practice focuses on Hong Kong tax advisory and tax dispute resolution.

She advises multinational companies, financial institutions and individuals with respect to their Hong Kong tax and stamp duty issues, as well as tax issues relating to corporate restructurings. She also advises wealthy families in relation to the legal and tax issues arising from their businesses.



Jason Liang

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Jason Liang is a partner in the Tax, Trade and Wealth Management Practice Group of Wong & Partners. 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.

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.



Stewart Lipeles

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

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



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'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.



Mubareke Mahemuti

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Ms Mubareke's practice involves a wide range of tax services for international and domestic companies, with a focus on PRC tax planning and tax advice for M&A and corporate restructuring. She has also been involved in indirect and direct transactions cases in the PRC.



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



Anlynn Ng

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Anlynn is a senior associate in the Tax, Trade and Wealth Management practice of Wong & Partners.

She has advised clients on matters relating to direct tax planning, corporate tax advice, general tax planning and advisory, and tax compliance. Her practice also extends to tax litigation where she has assisted and advised multinational companies with regards to tax disputes before the courts and tax tribunals.



Krystal Ng

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Krystal Ng is a partner in the Tax, Trade and Wealth Management Practice Group of Wong & Partners. 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 across 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.



Thanh Vinh Nguyen

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Vinh Nguyen is a partner in the Ho Chi Minh City office of Baker McKenzie Vietnam. He currently leads the Tax and Trade practice. Before joining the Firm in 2004, 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.



Koji Oshima

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Koji Oshima is an Economist at the Tokyo office. He focuses on transfer pricing and international taxation and provides clients with economic analyses and valuations that assist them in planning and supporting business reorganizations, as well as establishing and documenting global transfer pricing. Prior to joining Baker & McKenzie in 2008, he worked for Deloitte Touche Tohmatsu. He has significant experience advising companies in the automobile, finance, trade, energy and pharmaceutical and medical device industries.

Koji provides support in transfer pricing and international taxation matters for major multinational clients, frequently working with other Baker & McKenzie transfer pricing professionals in the US, UK, Indonesia, Thailand, Germany, China and Singapore. He advises clients on the utilization of advance pricing agreements, transfer pricing documentation projects and pricing research.

**Ponti Partogi**

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Ponti Partogi is Head of the Tax and Customs Practice Group at HHP Law Firm. 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.

**Melinda Phelan**

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Melinda Phelan is a principal in Baker McKenzie's Tax Practice Group in Dallas. With more than 20 years of international tax experience, Melinda advises multinational companies on sophisticated international tax planning and transfer pricing matters. She assists clients in navigating the increasingly complex global tax environment and in optimizing their tax strategy. Melinda has also been involved in numerous domestic and international mergers, acquisitions and reorganizations.

Melinda regularly advises US corporations operating overseas, as well as foreign corporations and individuals operating and investing in the United States, on a broad range of international tax issues. Her practice also includes transfer pricing, audit and controversy matters. She advises clients across a broad range of industries including manufacturing, consumer goods, retail and pharmaceutical.

**Dawn Quek**

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Dawn Quek is a leading tax and private client lawyer in Singapore with more than 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 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.



Antonio Russo

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Antonio is Partner, Transfer Pricing, Chair of the Transfer Pricing Practice with Baker McKenzie and co-heads the Amsterdam Tax and Transfer Pricing Team, which has been awarded the International Tax Review Award for The Netherlands Transfer Pricing Firm of the year in 2005, 2006, 2007, 2010, 2012, 2014, 2015, 2018, 2019, 2020 and 2024.

Antonio Russo is an established practitioner of transfer pricing and international tax law. Antonio lectures at numerous seminars and conferences around the world, as well as contributes articles to several international tax reviews. He specializes in Transfer Pricing design, implementation and valuation of companies and intangible assets. He has extensive experience in tax planning/restructuring engagements, and has assisted clients in numerous industries.



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Panya Sittisakonsin joined Baker McKenzie in 2002 and became a Partner in 2012. He is currently a partner in the Tax Practice Group. He is also active in the International Commercial & Trade Practice Group, focusing on customs and supply chain issues.

During his 23 years of practice with the Firm, he 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., wealth management, customs duty, excise tax, tax audits, and transferpricing.



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Jan Snel is a partner in Baker McKenzie's Tax Practice Group in Amsterdam. He joined the Firm in 1995. In 2000 and 2001, he worked in the Palo Alto office where he focused on assisting US companies (of which many are high tech or e-commerce companies) in dealing with VAT and customs issues particularly in multinational contexts. He became a partner in the Amsterdam office in 2003. Jan is a frequent speaker on EU VAT and Customs issues at international tax planning programs, including the Tax Executives Institute and the Chicago Tax Club.

His practice focuses on international VAT and customs law, primarily on behalf of high-tech, e-commerce and medicare companies.



Geoffrey Soh

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Geoffrey Soh joined Baker McKenzie's Tax Practice Group in 2020 to lead our Transfer Pricing Practice of economists and tax lawyers. He has over 26 years of experience in transfer pricing in Thailand, Singapore and Canada.

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 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 compliance reviews, and M&A tax due diligence work.



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Jeremiah Soh is a principal in the Tax Practice Group in the Singapore office. His focus areas involve dealing with tax controversies and disputes with tax authorities. He has experience representing clients in tax appeals before all levels of the Singapore courts, and has successfully achieved cost-effective solutions for clients by resolving disputes with the tax authorities through effective advocacy outside the tax appeal process.

Jeremiah's practice includes tax advisory and consultancy work for various multinational companies. He has advised on a spectrum of cross-border and domestic tax matters. He is consistently relied upon for tax advisory and consultancy work by various multinational companies, advising them on domestic and cross-border tax matters.



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Gary is a partner with Baker McKenzie based in Palo Alto. His practice focuses on advice to software, digital services and high-tech companies. Early involvement in international tax policy matters included serving as chair of the business representatives selected by the OECD to participate in the OECD Technical Advisory Group on Tax Treaty Characterisation Issues Arising from E-Commerce. He also was appointed by the OECD to serve as the business co-chair on the Technical Advisory Group on Monitoring the Application of Existing Treaty Norms for the Taxation of Business Profits. He was the Co-General Reporter for the subject Taxation of Income Derived from Electronic Commerce for the International Fiscal Association 2001 Congress, and is a co-author of BNA Tax Management Portfolio No. 555, Federal Taxation of Software and E-Commerce. He was the General Reporter for the subject Big Data and Tax – Domestic and International Taxation of Data Driven Business for the International Fiscal Association 2022 Congress.

Gary focuses his practice on international corporate tax planning and advice, tax controversies and tax issues affecting software, high technology and digital enterprise companies.



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Doug Suh is senior advisor with the tax practice of Baker McKenzie & KL Partners Joint Venture Law Firm. Doug advises on various tax issues for both inbound and outbound clients.

Doug's practice focuses on transfer pricing and overseas investment. He has extensive experience in transfer pricing, including Advance Pricing Agreements (APA), Mutual Agreement Procedures (MAP), tax audit defense, global transfer pricing planning, and representing taxpayers in transfer pricing legislation and tax appeals. Doug is also well-versed in customs-related work, particularly Advance Customs Valuation Arrangements (ACVA). He has considerable experience in the tax systems of various countries, including China and Southeast Asian nations such as Vietnam and Indonesia, serving as a leading advisor to clients operating on the global stage.



Jeff Sum

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Jeff is a senior associate in the Tax, Trade and Wealth Management Practice Group of Wong & Partners. His practice focuses on various tax and customs issues involving all aspects of indirect taxes including sales and service tax (SST), customs duties, and excise. Jeff frequently advises clients on tariff mitigation strategies, supply chain optimisation, rules of origin, free trade agreements (FTAs), classification and customs valuation, import/export controls, trade remedies, and utilisation of customs facilities.

Jeff also regularly represents clients in tax and customs audits, negotiations and disputes, where he facilitates successful and amicable resolutions for clients to settle disputes and where required, has appeared before the national courts and tax tribunals on all areas of direct and indirect tax.



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.



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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.



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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.

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.



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Yohei Ueno is an associate in the Tax / Transfer Pricing Practice Group at Baker McKenzie's Tokyo office. Prior to joining the Tokyo office's Tax Practice Group, Yohei was a member of its Corporate/M&A Practice Group for over five years. He advises both Japanese and international clients on a variety of tax and corporate matters, including transactional, controversy and international matters. Yohei also has experience working in the US as a secondee at Baker McKenzie's Washington, DC office. He is a member of the Tokyo Bar Association, and is qualified to engage in Zeirishi (tax accountant) services under Article 51 of the Certified Public Tax Accountant Act.

Yohei provides international tax advice on cross-border organizational restructuring and handles general tax matters, including tax litigation. He also has expertise in M&A and general corporate matters. Yohei further leverages the experience and network he built while a member of the Baker McKenzie Washington, DC office's Tax Group to seamlessly provide US tax advice.



Lionel Van Reet

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Lionel joined Baker McKenzie as customs lead in February 2022. He has over 23 years of experience in the field of customs, international trade, excises and energy levy. Lionel is lecturer at the UIA (Antwerp) and ULG (Liege). He is in charge of the customs, excises and international trade course at the Solvay Tax MBA.

Lionel focuses mainly on Trade & Customs transformation initiatives, Trade & Customs essentials, Trade & Customs processes optimization, Trade & Customs Strategy & Governance and Trade & Customs compliance.



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Julia is a partner in our Firm's North America Tax Practice Group and is based in our San Francisco office. She advises on US international tax planning (inbound and outbound) and controversy matters. She represents clients from a diverse set of geographic areas and industries, including in the technology, healthcare, and financial services sectors. She has represented a number of Fortune 500 companies in US federal income tax matters and has successfully represented clients in federal tax controversies at all levels.



Wibren Veldhuizen

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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.

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.



Jason Wen

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Jason 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 20 years' experience in advising China tax and investment.



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Shanwu Yuan has over 30 years' experience in advising China tax issues. Previously, Shanwu worked for the State Taxation Administration (STA) of China from 1995 to 2012. He represented the STA, 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.

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.



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Yeo Joon is an Advisor at Tax Practice of Baker McKenzie & KL Partners Joint Venture Law Firm. Yeo Joon focuses on advising inbound and outbound clients on various tax issues arising from cross-border corporate transactions. He has handled various M&A transactions, including buyouts and strategic investments, effectively advising on both inbound and outbound deals. He has extensive experience in advising private equity investors, including providing tax compliance services for acquisition vehicles and distributing entities (PEFs). He has also represented both domestic and foreign companies in tax audits.



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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 Speaker



Sanjiv Malhotra

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Sanjiv Malhotra leads the tax practice of Shardul Amarchand Mangaldas & Co. and has over two decades of experience in handling Indian tax and regulatory matters.

His practice focuses on investment structuring, international tax, tax M&A, tax policy, disputes and transfer pricing. He has advised several Fortune 500 companies on a range of structuring, tax and cross-border dispute resolution matters. Sanjiv has worked on numerous global and regional assignments and has represented many multinational corporations during their audits and litigation in India. He has been working on tax-treaty disputes and Advance Pricing Agreements. Sanjiv also assists clients in negotiating fiscal incentives and tax policy discussions with the Government.