

Representative Legal Matters

Nopporn Charoenkitraj

Restructuring and M&A planning

- Providing advice on tax matters and tax efficiency for business integration of two insurance companies by amalgamation. Handling implementation phases from seeking regulatory approvals from the Office of Insurance Commission, internal restructuring, and detailed sequencing of high-volume VAT and SBT registrations to meet rigorous timing regulations.
- Acting for the largest pharmaceutical company in Asia and leading the EBT application for a complex global business integration. Our work in this heavily-regulated industry set the model for the subsequent jurisdictions. Advising on tax issues including share transfers, capital reduction, entire business transfer, dividend distribution, dissolution and liquidation, managing supply continuity for over 30 product registrations and coordinating with creditors and stakeholders.
- Advising on a bank merger and transaction involving sales and acquisition of shares.

Tax planning

- Representing a technology company in meetings with the Thai tax authority regarding the development of an extra-territorial VAT draft bill. Advising the company on tax implications regarding business operations in Thailand on topics ranging from methods of payment-to-payment models for gift cards, and insurance programs.

Litigation

- Representing a Thai airline in complex property tax litigation involving a property fund.
- Representing a film production house in a tax appeal case concerning eligibility to zero percent VAT.
- Representing a world-leading telecoms cable manufacturer in tax litigation concerning CIT and VAT on sale transaction with the Thai state enterprise.
- Representing the biggest ICD operator in a property tax dispute.
- Representing one of the world's leading jewelry manufacturers in tax litigation involving hedging transactions of precious raw materials.
- Representing one of the world's leading manufacturers of high precision electronic parts, a medical device manufacturer, and a leading Thai airline, in a landmark case in which a



lawsuit was brought against the Revenue Department over the dispute regarding the exercise of tax privileges under the Promotion Certificate.

Fintech

- Assisting a global social media conglomerate from both tax perspectives on the blockchain-based payment system and cryptocurrency, including facilitating the discussion with the Thai Revenue Department.
- Advising a world-leading technology giant on tax implications of digital payments related to gift cards, digital payment models, service programs, transaction structures, and day-to-day operations.
- Advising on international and domestic tax implications from the issuance and transfer of utility and investment tokens.
- Assisting a number of multinational enterprises providing digital services through the internet, e-system and/or e-platform (B2C) regarding draft Bill on simplified VAT for foreign e-services.
- Providing tax advice in the areas of e-payment, e-money and card businesses for several startups, Fintech and technology companies.