



Representative Legal Matters

Panya Sittisakonsin

Tax advice

- Advising multinational companies on restructuring, the establishment of regional operating headquarters, and offshore investments.
- Advising manufacturing companies on transfer pricing studies to prepare for new laws in Thailand.
- Advising electronics companies on establishing distribution centers and treasury centers in Thailand.
- Providing tax advice to financial institutions for financial transactions and financial products, e.g. repo transactions and derivatives.
- Advising an automotive parts manufacturing company with transfer pricing, VAT, corporate income tax, secondment issues and providing tax and transfer pricing audit defense strategies.
- Representing an international software association and several software companies in approaching the Revenue Department to implement regulations that minimize software piracy.
- Advising several production houses, news channels, and media agencies on news production and advertising media in Thailand.
- Advising vehicle assembly companies on a truck manufacturing joint venture.

Customs

- Assisting a large automotive company in Thailand by analyzing and assessing customs implications of setting up a legal entity in a customs free zone. Advising on related regulations for calculating the value of the goods as originating materials under the relevant laws and regulations of the customs free zone and several free trade agreements.
- Representing and successfully defending our client in a criminal litigation case in the criminal court over the customs valuation of an engineering fee. The court dismissed all charges against the client.
- Advising clients on valuations, classifications, privileges, and import and export controls, including requests for advanced rulings.

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- Providing pre-audit strategic work, i.e. revising internal customs handbooks and document retention policies, and advising on the implications of transfer price adjustments.
- Representing a global restaurant company during a customs audit and successfully litigating the case before the Council of State.
- Advising a major electronics company on a proposal to the Customs Department to issue new regulations.
- Litigating and successfully winning an appeals case before the Appeals Committee on the classification of filter cartridges.
- Advising two global computer companies on classification of HDMI, HDCP, and display port monitors and multi-function units.
- Advising a major electronics company on the classification of inverters and applying for a duty exemption under the Japan-Thailand Economic Partnership Agreement.
- Applying for classification rulings for several consumer products, e.g. computer monitors, apparel, food, and health products.
- Representing various international companies in litigation and customs audits of imported uninterruptible power supply systems for data processing machines.
- Advising a major contractor in the petrochemical industry by defending against a criminal allegation of violating import licensing requirements under the customs and hazardous substances laws, and defending the customs valuation of multiple shipments of gas separation equipment under a single tariff rate.
- Advising a global crop protection company on the violation of import requirements under the customs and hazardous substances laws.
- Advising a Fortune 100 global communications company on customs duty issues in Thailand and potential tax audits.
- Assisting a major US shoe manufacturer with a GATT valuation issue and other disputes with the Thai Customs Department.
- Assisting one of the world's largest US chemical companies in a GATT valuation issue and other disputes with the Thai Customs Department.
- Representing one of the world's largest dairy product manufacturers in a quota issue and other disputes with the Thai Customs Department.
- Advising a large tobacco manufacturer on customs issues, including a review of the import duties on cigarettes, AFTA rules on local content, and import prices to be declared for calculation of import duty.

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- Advising a major US computer network company about restrictions on the importation of used computer networking equipment and requirements on identifying goods as "used" or "refurbished" for customs purposes.
- Researching local laws implementing AFTA and import duty, in Thailand, Malaysia, Indonesia, and the Philippines for an international client in the automobile manufacturing industry.
- Advising a leading computer network company on the value of CD-ROMs and "right to use" for the calculation of import duty and taxes.
- Advising a US telecommunications network company on the drawbacks and exemptions from import duty on telecom equipment, as well as the AFTA and WTO rates of import duty under Thai law.
- Providing advice to a New Zealand dairy products manufacturer for a dispute on tariff classifications with the Thai Customs Department.

Excise tax

- Advising a leading soft drinks company on excise tax planning and corporate structuring after separating operations from a bottler.
- Serving as a key advisor to several automobile companies in providing advice related to the launch of new vehicle models.
- Providing a second opinion to a soda manufacturer on ex-factory pricing methodology and strategic actions in defending a court case.
- Representing a tobacco company in a tax audit related to excise tax payments and valuation.
- Providing advice and seeking written exemptions from excise tax on juices for many multinational companies.
- Advising and representing a major drinks company before the Economic and Treasury Committee of the House of Representatives regarding the increase of the alcohol tax.

Tax disputes and resolutions

Panya has acted for clients in hundreds of tax and customs audits and litigations including the following:

- Representing Nike Thailand successfully at both the tax court and the Supreme Court. The case involved a royalty payment to a related company, which the court ruled was not dutiable. This was the first case related to a customs valuation after Thailand adopted the GATT.



- Representing Seagate Thailand in the tax court and the Supreme Court for the sale of a manufacturing plant below market value.
- Providing alternative advice and handling a DSI investigation regarding a royalty payment in a distribution agreement for a major alcohol importer. The importer paid approximately USD 50 million to settle the case with the Settlement Committee to minimize exposure from losing the case in court.
- Representing a major electronics company in the tax court for the use of loss carried forward during a promoted period. The tax court ruled in favor of the client by noting that the loss need not be combined with the profits of other BOI projects.