

## Tax & Transparency: what lies ahead for the tax department?

TEI TAX  
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### Your Speakers



#### Timothy Chuk

Tax Director, M&A Director,  
Asia Pacific  
Trinseo  
Hong Kong

Timothy has over 18 years of experience in Asia. Timothy's work involves providing the full range of restructuring, tax dispute resolution, merger and acquisition and providing advice to multinational companies across the Asia Pacific region. After six years at IBM, he was recruited by SunGard (based in Wayne, Pennsylvania) to be their APAC and Middle East head of tax. SunGard was owned by Bain Capital (and other partners), and was looking for a tax person to guide the company through completion of the rationalisation and integration process, establishment of appropriate intercompany and Tax rules and guidelines, and the management of a roughly 20 person statutory accounting department.

After working in SunGard, he then began working at Trinseo (owned by Bain Capital). The Company at that time was also looking for someone with a strong M&A background. Almost four years later, Trinseo has grown, and have completed IPO process. After the IPO, he established an effective tax model to position Styron for future success.

He currently serves as Vice President – Hong Kong of Tax Executives Institute, Inc. TEI is the preeminent, global association of in-house tax professionals. TEI's members are business executives responsible for the tax affairs of their employers in an executive, administrative, or managerial capacity. Additionally, he acts as a Honorary Treasurer of two engineering institutes which he oversees the finance matters, plan and budget process.



#### Teena Ingram

Tax Director, Asia  
PMI  
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Teena Ingram is Director Tax, Asia for PMI, based in Hong Kong. In this role, Teena leads the tax team across PMI's Asia markets, building the capabilities of tax teams across the region and ensuring PMI's tax strategy is upheld through analyzing and guiding business issues and strategy with regional and market management. Prior to returning to Asia in 2015, Teena spent 4 years in New York as Director Tax, Latin America and Canada. During that time, in addition to the regional role, Teena also held the lead role for PMI's global transfer pricing management including evolution of PMI's transfer pricing documentation and strategy, and audit defense support globally.

Teena joined PMI in 1998 in Lausanne, Switzerland, and has had the opportunity to work in all regions of the world, in both tax and finance roles. With a heavy focus on indirect taxation, Teena's roles at PMI have encompassed complex cross border business structuring projects, design and implementation of compliance programs, responsibility for global excise tax at PMI, leading the indirect tax function for the Asia Pacific, LAC and EU regions, and various M&A projects and finance roles. Teena has actively worked in more than 50 countries. Prior to joining PMI, Teena worked in tax and finance roles in Australia and London. Teena is a member of the Tax Executive's Institute Asia Chapter, holding a position on the Board from 2015-2018.



## Karen Koh

Tax Director  
Pernod Ricard  
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Karen Koh has been practicing tax in the industry for around 10 years with the last 2 years in Pernod Ricard. In Pernod Ricard, she looks after the company's tax matters across Asia. Being a tax practitioner in a French based multinational corporation engaging in the business of consumer products, Karen handles tax controversies in various areas including transfer pricing, permanent establishment exposures, customs and indirect tax audit/investigation for the region; international tax planning and restructuring for acquired businesses as well as other purposes; overseeing compliance, preparing for and reacting to the changes in regulations regarding BEPS, as well as facilitating tax accounting for the Group. Prior to joining Pernod Ricard, Karen has been working with EMC, Deloitte and PwC in tax practice, based in Hong Kong.



## Kari Pahlman

Vice President, Global Tax  
Techtronic Industries  
Company Limited  
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Kari Pahlman works as Vice President, Global Tax and Treasury in Techtronics Industries (TTI). His main area of work is related to the overall tax strategy of the Group, involving strategic management of tax, restructurings and value chain transformations, management and resolution of significant disputes and APAs, financing strategy and finance/treasury/tax/IT integration. He also has oversight of the global transfer pricing strategies and policies of the Group. Prior to joining TTI, Kari was for several years a partner and regional Asia-Pacific transfer pricing leader at KPMG.



## Yvonne Beh

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Yvonne Beh is a partner in the Tax 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 more than 10 years. In 2015, Yvonne was awarded Best in Tax at the Euromoney Asia Women in Business Law Awards, and more recently, being shortlisted again for the same award for 2016. Yvonne is recognized as a leading tax lawyer by industry publications, such as the International Tax Review 'Women in Tax Leaders' Guide and Asian Legal Business' 40 under 40 (2016).

Yvonne focuses on income tax, double tax treaties, withholding tax, real property gains tax, transfer pricing, and taxation of stock options. She has also assisted in negotiating for tax incentives and obtaining stamp duty exemptions. Yvonne has a particular focus on Malaysian Goods and Services Tax issues and implementation, and indirect tax planning. She has advised on transfer pricing audits and was involved in tax advisory matters arising from internal restructurings and mergers and acquisitions. She also advises on legal and regulatory issues affecting multinationals operating in Malaysia, particularly in manufacturing, distribution, wholesale and retail activities.



## Istee Cheah

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Istee Cheah is a senior associate in the Tax, Trade and Wealth Management Practice Group at Wong & Partners. Her practice focuses on wealth management and succession planning including advising high-net worth individuals, financial institutions and intermediaries on the legal, regulatory and tax issues in respect of setting up a succession planning structure. 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 practice extends to advising on tax planning, 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, negotiating and applying for tax incentives with the Malaysian government for promoted inbound investments. She is also experienced in matters involving restructurings, and post-acquisition integrations.



## Dixon Hearder

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Dixon Hearder has 25 years experience providing integrated advice on a broad range of transfer pricing and indirect tax (GST and state taxes) matters, with a particular focus on group reorganisations, supply chain restructures and cross-border transactions, as well as dispute resolution with the ATO including on the MAAL, DPT and other ATO risk review areas.

Dixon has written and presented on a range of topics related to transfer pricing and indirect taxes. He has been a guest lecturer at the Sydney University Law School and previously qualified as a chartered accountant.



## Nancy Lai

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Nancy Lai is a partner in Baker McKenzie Shanghai office. Ms. 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. Ms. Lai is a member of the Firm's tax group.



## Amy Ling

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Amy Ling is a Registered Foreign Lawyer in Baker McKenzie's Hong Kong office. She has extensive experience in tax matters, having previously worked at a Big Four accounting firm and a major investment banking firm based in New York. Ms. 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 is noted by International Tax Review (ITR) as one of the 2018 Tax Controversy Leaders. She has also been ranked as one of the 2018 Women in Tax Leaders in China/Hong Kong.



## Carrie Lui

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Carrie Lui advises on a wide range of tax matters including corporate restructuring, merger and acquisition transactions, managed funds and tax disputes. Carrie is experienced across a broad range of industries. Carrie regularly works with individuals and trustees on tax related issues and has experienced in servicing funds management clients. She also has experience in assisting clients with contentious tax disputes and in obtaining rulings and indicative views from the tax authorities. Carrie's tax and private client knowledge is complimented by her experience working as a tax advisor outside of Hong Kong. She is therefore familiar with the types of cross-border tax issues that are relevant to individuals or entities that may have multi-jurisdictional tax exposures.



## Michael Nixon

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Michael Nixon leads the transfer pricing practice in Singapore, where he has been based for the last nine years. Michael is a seasoned transfer pricing economics and tax practitioner and has advised multinationals across various industries throughout the planning, compliance and audit cycle. The focus of Michael's practice is on projects requiring advice on sophisticated and complicated transfer pricing matters, in particular focusing on large-scale multinational corporations. He supports his clients on complex multi-jurisdictional transfer pricing planning strategies, regional and global transfer pricing compliance, intellectual property valuation, advance pricing agreements and highly complex and sophisticated transfer pricing disputes.



## Noam Noked

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Noam Noked advises on US and international tax matters, FATCA, Automatic Exchange of Information, tax compliance, trusts, wealth management, corporate and individual tax issues. He is based in the Hong Kong office of Baker McKenzie.

Mr. Noked obtained a doctoral degree in law (S.J.D.) from Harvard Law School, specializing in international taxation. Prior to that, he studied for a master degree in law (LL.M.) at Harvard. He also holds bachelor degrees in law and accounting, and he passed the CPA examinations.

Mr. Noked has published articles on various international tax matters. He has published articles on tax issues in journals in Hong Kong, such as The Hong Kong Lawyer, and in leading tax journals in the US, such as the Virginia Tax Review and the Florida Tax Review. He is a frequent speaker on the Common Reporting Standard and Automatic Exchange of Information.



## Ken Okawara

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Ken Okawara is Head of Transfer Pricing and Economic Analysis at Baker McKenzie Tokyo Office. He is a licensed tax attorney and a PhD economist. He has published several books and numerous articles on transfer pricing and international tax/economics issues in Japan and overseas. He speaks frequently on international transfer pricing and tax issues at various seminars throughout the world. He teaches international tax and economics at Gakushuin University in Tokyo.

Dr. Okawara has assisted numerous multinational companies with international tax planning and in negotiations with the tax authorities of Japan and other countries, and has helped clients to obtain resolution of transfer pricing disputes at bilateral and multilateral competent authority proceedings. He has been involved in more than 70 advance pricing agreements and competent authority cases covering Japan, the US, Canada, the UK, Germany, Switzerland, Ireland, Australia, Singapore, Malaysia, Korea, Hong Kong and China.



## Ponti Partogi

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Ponti Partogi is head of the Tax and Trade Practice Group at Hadiputranto, Hadinoto & Partners (HHP Law Firm), a member firm of Baker & McKenzie International. His combined legal and accounting background allows him to provide comprehensive tax advice on various transactions both from the legal and the accounting perspectives. He 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.

Ponti Partogi has consistently voted as one of Indonesia's Tax Controversy Leaders from 2013 to 2017 and most recently, 2018.



## Tom Roth

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Tom Roth is a Senior Associate from the London office of Baker McKenzie currently seconded to Singapore. Tom advises local and international clients on the tax aspects of acquisitions, mergers and restructures. In particular, Tom has had significant experience in advising multinationals on the application of the UK Diverted Profits Tax and restructures to respond to BEPS related measures and Brexit. Tom is a contributing author to Bloomberg BNA, Intertax, International Bureau of Fiscal Documentation and the Law Reviews.

Prior to joining the London office, Tom was a member of the Baker McKenzie Sydney tax group.



## Steven Sieker

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Steven Sieker heads the Asia Pacific Tax practice group of Baker McKenzie across 12 countries. Mr. Sieker's practice focuses on Hong Kong and Asian regional tax advisory work, estate planning and tax litigation. He frequently represents clients in tax disputes with the Inland Revenue Department in Hong Kong.

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



## Allen Tan

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Allen Tan is the head of Singapore's Tax, Trade and Wealth Management practice in Baker McKenzie Wong & Leow. Recognised as a leading lawyer in numerous legal and tax directories, Allen's extensive experience spans from working on both international and local tax matters, with special focus on regional tax aspects of the transactions that he is involved in. His practice includes advising clients on tax issues arising from mergers and acquisitions, private equity fund structuring, transfer pricing, indirect taxes, transfer taxes, tax controversies, foreign direct investment and cross-border tax planning issues. Allen is also actively engaged in tax policy work, both in Singapore and internationally. Allen was recently named the 'Asia Tax Practice Leader of the Year 2018' at the International Tax Review's Asia Tax Awards.



## Richard Weisman

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Richard Weisman advises on international tax planning matters with a focus on transactions and investment involving Asia and the US. He advises financial institutions and others on legal and tax issues including the application of FATCA. He advises corporations with respect to international tax aspects of direct foreign investment, joint ventures, mergers and acquisitions, restructurings, transfer pricing, permanent establishment concerns, tax treaty issues, and dispute resolution. He advises ultra high net worth Asia-based families on international tax and wealth planning matters. He also represents clients and coalitions with respect to tax-related government relations initiatives in Asia. Mr. Weisman was the first Global Head of Baker McKenzie's Tax Practice Group to be based outside the US. Mr. Weisman also previously served for five years on Baker McKenzie's global Executive Committee. While a member of the Executive Committee, Mr. Weisman had overall responsibility with respect to the firm's Asia Pacific Region, Financial Committee, and Global Tax Practice Group. Mr. Weisman has been based principally in the Hong Kong office of Baker McKenzie since 1988. He has also worked in the Firm's offices in New York and Singapore.



## Edwin Whatley

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Edwin Whatley leads the Firm's Tax Practice Group in Tokyo and is highly experienced in both US and Japanese tax law. He is recognized as a leader in his field by the Asia Pacific Legal 500, Tax Directors Handbook and Chambers Asia. Mr. Whatley has authored numerous articles on US and Japanese tax and regularly speaks on tax matters at international conferences and seminars. He is actively involved in pro bono work, including assistance on various matters to the California, Georgia and Tokyo Bar Association. Prior to joining the Tokyo office, Mr. Whatley worked in the Firm's San Francisco practice.

Mr. Whatley focuses on international taxation, corporate and international tax planning, transfer pricing and tax controversies for Japanese and foreign corporations. He also works with clients on reorganizations and acquisitions in Japan. Mr. Whatley advises on transfer pricing analysis and controversies, and helps Japanese multinationals on foreign tax issues. He is seasoned in unilateral and bilateral transfer pricing matters involving Japan, the US and other countries. Mr. Whatley also handles tax structuring, preparation of documentation, and Japanese tax rulings to reduce or eliminate withholding tax on transactions in software and other intangibles, as well as Japanese consumption tax and customs.



## Kellie Allison Yap

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Kellie is an associate in the Tax, Trade and Wealth Management Practice Group at Wong & Partners. She specialises in tax litigation, audits and investigations, primarily assisting clients during dawn raids conducted by the Director of Inland Revenue Malaysia and the Director General of Customs and Excise and also on litigation matters relating to goods and services tax, income tax, petroleum income tax, real property gains tax, transfer pricing, withholding tax, general tax incentives, and stamp duty.

She has also advised both multinational companies and government link companies including oil and gas companies, manufacturing companies and e-commerce in regards to tax investigation and tax compliance matters. She regularly appears before the national courts and tax tribunals

Kellie has conducted various client trainings for various multinational companies in Malaysia, Singapore and Vietnam including trainings on tax investigations specifically on withholding tax on charter fees, tax litigation considerations during an audit and investigation, and general tax issues