

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

TEI TAX  
SUMMIT 2018

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### Your speakers



#### Adnan Begic

Head of Transfer Pricing, Asia Pacific  
Michelin Asia-Pacific Pte. Ltd  
Singapore

Adnan leads Michelin's APAC Transfer Pricing (TP) practice and is responsible for TP compliance, TP planning, implementation of policies, dealing with revenue authorities on dispute resolutions and APA's across Asia Pacific. Adnan has 12 years (8 years in Asia) of experience in TP and has previously worked in Big 4 firms in New Zealand and Singapore.

He is also the Singapore Vice President of TEI's Asia Chapter and is a frequent speaker on regional tax and TP conferences.



#### Andrew Carter

Manager, Group Tax APAC  
BHP Billiton  
Singapore

Andrew is Tax Manager for BHP's marketing and supply businesses, based in Singapore, covering supply chain taxes across a number of jurisdictions. Andrew joined BHP in 2013 in Melbourne, before moving to Singapore at the start of 2016. Prior to joining BHP, Andrew was a Senior Associate at a Melbourne law firm practising tax law for SME clients, and started his career in tax with EY in Melbourne.



#### Kwan Chang Yew

Head of Group Tax  
DBS Bank

Currently Head of Group Tax at DBS, Chang Yew is responsible for driving the Group's tax policies, managing tax risks and overseeing the day-to-day tax advisory and compliance activities. Prior to this, Chang Yew has held various tax roles within the banking sector. His tax experience started with almost decade's service in tax administration and policy work at both the IRAS and the MAS, as well as time spent on providing tax advisory services in an international accounting firm.

Chang Yew currently chairs the Standing Committee on Tax at the Association of Banks in Singapore, a tax committee member of other industry associations and chambers and he also represents the industry at some of IRAS' roundtable dialogues.

He is a Singapore Accredited Tax Advisor, Chartered Accountant (Singapore) and Fellow of the Association of Chartered Certified Accountants.



## Eugene Gay

Head of Tax, Asia Pacific  
Marsh & McLennan Companies

Eugene is the Head of Tax, Asia Pacific for Marsh & McLennan Companies ("MMC"), a global professional services firm offering clients advice and solutions in the areas of risk, strategy and people. Prior to joining MMC, Eugene started his career in tax consulting before assuming regional tax lead roles in various companies and industries – oil & gas, private equity & asset management, business software & services, and pharmaceuticals & consumer healthcare. Eugene has more than 20 years of experience dealing with corporate taxes, indirect taxes (including customs), individual income taxes, transfer pricing, mergers & acquisitions, business restructuring, etc.

Eugene is currently also the President of the Tax Executives Institute ("TEI"), Asia Chapter. The TEI is the preeminent association of in-house tax



## Qiannan Lu

APAC Tax VP Schneider  
Electric  
Schneider  
Singapore

Qiannan is Tax Vice President for Schneider Electric in charge of Asia Pacific. She has over 20 years' tax professional experiences. After spending 12 years in public accounting firm, she moved to a US technology company and then to Schneider Electric. Her tax professional experience is wide ranging, covering both direct and indirect, M&A, transfer pricing, audit and controversy matters, global supply chain planning, and fiscal incentive and concession schemes in Asia. Qiannan has been working in Beijing, London and Singapore. She graduated from Central University of Banking and Finance majoring in Taxation and is a member of the Chinese Institute of Certified Public Accountants



## Annie Pan

Tax Director, Asia Pacific  
RELX Group  
Singapore

Annie Pan is a tax professional with 20 years international tax exposure, she is currently in the position of Tax Director, APAC for RELX Group, based in Singapore.

RELX Group is UK MNC and a global provider of information and analytics for professional and business customers across industries, including 4 divisions, Elsevier, Lexis Nexis, Reed Exhibition, and Reed Business Information.



## Elizabeth Quiroz

Associate Director  
P&G Asia Tax  
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Elizabeth Quiroz is a tax professional with over 18 years experience in P&G Corporate Finance. She served as the associate director at P&G Latin America Transfer Pricing head from July 2012 to June 2015 in Mexico City).

Before June 2012, Elizabeth had several roles within P&G Mexico that included: Tax and Accounting, Sales Finance, Product Supply Finance and Financial Planning



## Ziad Rahman

Transfer Pricing Manager  
BP Singapore Pte Ltd

Ziad has over seventeen years of experience in transfer pricing. This includes six years at the Australian Taxation Office and six years in the Big Four accounting firms, both in Singapore and Australia, as well as operating his own Boutique Transfer Pricing consulting firm for five years. Ziad is currently the Asia Pacific Transfer Pricing Manager for BP based in Singapore. His specialisation in Transfer Pricing and experience, in the Asia Pacific region, allows him to take a practical and commercial focus for dealing with Transfer Pricing issues in the region.



## Akos Rigo

Associate Director, Transfer  
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AIG APAC Holdings Pte. Ltd.  
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Akos is leading AIG's (one of the largest global insurers) transfer pricing practice across 15 countries in the Asia Pacific region; dealing with planning, policy implementation, compliance and tax disputes.

He has 9 years of dedicated transfer pricing experience, of which he spent 4 years in transfer pricing practices of Big 4 accounting firms, and another 5 years within the financial services industry, specializing in the field of insurance related technical matters.

Akos has been working in Vienna, Budapest, and Singapore so far. He holds a degree in law and economics.

## Jean-Marie Lagier

Vice President, Tax  
Mercuria Asia Group Holdings

Jean-Marie Lagier is currently the vice president (Tax) for Mercuria Asia Group Holdings.



## 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.



## James Choo

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James Choo advises on both regional and Singapore tax issues. Having spent some time working in the UK and the US, he has a special focus on international tax aspects of cross-border transactions, including cross-border mergers and acquisitions, integrations, spin-offs and supply chain planning.

He has experience with planning and implementing large-scale regional multi-jurisdiction projects. He is able to draw on experience from other projects, understanding issues in multiple jurisdictions and delivering planning solutions that are commercially feasible.

The Legal 500 describes him as 'a star in the making'.



## Dixon Hearder

Partner  
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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

Partner  
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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.



## Shih Hui Lee

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Shih Hui Lee advises on both regional and Singapore tax issues, focusing on advising multinational companies on the international tax aspects of cross-border transactions. Shih Hui's practice also focuses on tax consultancy in international taxation, group and business restructuring, tax controversy and compliance, and mergers and acquisitions.



## Amy Ling

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Amy Ling is a partner 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 2017 Tax Controversy Leaders. She has also been ranked as one of the 2017 Women in Tax Leaders in China/Hong Kong.



## Carrie Lui

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Carrie 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.



## Chun Ying Ng

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Ng Chun Ying is a local principal in the Singapore office and she advises clients on both contentious and non-contentious tax matters with a focus on tax dispute resolution. She has assisted and represented clients on a wide range of tax audit and controversy matters, in areas including corporate tax, personal income tax, transfer pricing, tax incentives and exchange of information.

She draws from her former experience as a commercial disputes litigator with a view to advocate her clients' case effectively. Chun Ying also has experience in advising on corporate restructuring, planning for tax optimisation, tax risk management and various aspects of Singapore tax issues generally. She regularly speaks at events organised by Baker McKenzie and externally.



## Michael Nixon

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Michael 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



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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.



## Dawn Quek

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Dawn Quek has 15 years of experience in corporate tax and international tax planning. Her practice focuses on providing and coordinating regional and local tax advice for multinational corporations and financial institutions on cross-border transactions and on tax restructurings. She advises multinationals and financial institutions on tax issues arising from the set-up of their regional operations, such as structuring their operations, obtaining tax incentives, planning for indirect taxes and tax restructuring. She also has extensive experience in advising on tax issues in respect of mergers and acquisitions, and has assisted many clients in the resolution of tax disputes.



## Tom Roth

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Tom 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.



## Edwin T. 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