

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

www.ifaindia.in

SPEAKERS PROFILE

MAIN THEMES:

- The Implementation of BEPS; Perspectives of Capital Exporting and Importing countries
- Anti-avoidance and Transparency
- Hot Topics in Asia

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

The Implementation of BEPS: Perspectives of capital exporting and Importing Countries Conference Opening



Porus F. Kaka

Senior Advocate

B.Com, LL. B (Bom), LL. M (Harvard)

Porus Kaka is a Senior Advocate who completed his LL.M from Harvard Law School in the United States as an Inlaks Scholar in 1991, where he was elected the LL.M Class Representative on the Harvard Law School Council.

He completed his education from the Cathedral School and Sydenham College and qualified in First Class as a lawyer from the Govt. Law College. His experience includes:

- Worldwide President of the International Fiscal Association (Netherlands). Designated Senior Advocate by the High Court.
- India's representative on the Permanent Scientific Committee of the International Fiscal Association (IFA), Netherlands from 2004-2011.
- Awarded the Client Choice award for 2011 by ILO, for Corporate Tax Law for India.
- Named by Chambers & Partners consistently as one of India's leading Senior Tax Advocates.
- Named one of India's Leading Tax Counsels by International Tax Review.
- Appointed an Expert Witness on Indian Tax Law in London in International Arbitration.
- Appointed on Editorial Board of the World Tax Journal published by IBFD.
- Speaker – 21st David Tillinghast Address – New York University (NYU).

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

The Implementation of BEPS: Perspectives of capital exporting and Importing Countries Conference Opening



Sushil Lakhani

Sushil Lakhani is a Fellow member of the Institute of Chartered Accountants of India with thirty five years of experience in the field of taxation. He had a bright academic career and was a rank holder in both - the Intermediate & the Final- C.A. examinations.

He has vast experience in the field of International Tax and has been involved in advising in structuring of a variety of cross border transactions. He has his own firm by the name Sushil Lakhani & Associates, Chartered Accountants.

He has authored a publication titled “TDS on Payments to Non-Residents & Foreign Companies” for The Chamber of Income Tax Consultants, Mumbai. He has co-authored publications titled “EPC Contracts-A Monogram” and “Expatriate Taxation” for the Bombay Chartered Accountants’ Society. He was a Panelist at the IFA Basel Congress 2015 on the subject “ Tax Issues Of Global Families”.

He was appointed in September,2011 as the representative of India on the Executive Committee of International Fiscal Association , Netherlands. He is presently the Chairman of the India Branch of International Fiscal Association. He is also an active member of International Taxation Committee of Bombay Chartered Accountants Society and Taxation Committee of Indian Merchants’.

He has been a faculty at various courses & seminars in India and abroad of Institute of Chartered Accountants of India (WIRC), Bombay Chartered Accountants Society, International Fiscal Association, Chamber of Income Tax Consultants and National Academy of Direct Taxation.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary I - Transparency and Information Exchange: Focus on FATCA and CRS



TP Ostwal

TP Ostwal is a Senior Partner in TP Ostwal & Associates LLP chartered accountants and is based in Mumbai, having more than three decades in practice. He is a Final Rank holder.

He is a member of the newly constituted Sub Committee on Transfer Pricing for Developing Countries by United Nations and was also a part of the previous Sub Committee for the first edition of United Nations TP Manual. He has been a member of several committees set up by Government, Ministry of Finance, CBDT, OECD and other associations.

He is a visiting professor at Vienna University Austria for teaching International tax for LLM studies. He has addressed and presented several papers at National and International Conferences on variety of subjects.

HE has been the first vice President of the Executive committee IFA-NETHERLANDS and a Chairman of IFA India.

He has been adjudged as 11th in the top 50 Tax Professionals in the world for the year 2006 07 by Tax-Business magazine of UK in Nov 2006.

Is author of Black Money Act 2015 publication by Bombay Chartered Accountants society apart from other books .

Director of public and multinational companies in india such as J P MORGAN AMC p Ltd ,Oberoi reality ltd, Intas Pharma ltd .Member of advisory board of Super Max Holdings Mauritius ltd.

Regular speaker in most Indian and international conferences on cross border taxation issues.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary I - Transparency and Information Exchange: Focus on FATCA and CRS



Maikel Evers

Maikel Evers is leading the work on the Multilateral Instrument in the OECD Centre for Tax Policy & Administration. Previously, he was a counsellor to the Director of the and the coordinator of the BEPS project.

He also worked on the engagement with developing countries in the tax work of the OECD. Before joining the OECD, Maikel was a policy advisor to the Netherlands Ministry of Finance, where he was responsible for treaty negotiations, MAPs, international tax policy and OECD matters. He was also a lecturer of international and European tax law at the Erasmus School of Law (Rotterdam). Maikel is a member of the board of the Netherlands IFA branch and a member of the IFA Permanent Scientific Committee on behalf of YIN.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary I - Transparency and Information Exchange: Focus on FATCA and CRS



Michael Olesnicky

Michael has been a Special Adviser with KPMG in Hong Kong since October 2014, He was formerly the head of Baker & McKenzie's Hong Kong and Asia tax groups. His practice has focused on general corporate tax advice, tax disputes and litigation and stamp duty matters. He has focused on Asia generally and Hong Kong specifically. Michael has served as Chairman of the Joint Liaison Committee on Taxation in Hong Kong from 1986 to now. The JLCT is a quasi-governmental body that serves as a forum in Hong Kong between various business and professional bodies and the government on tax matters. He previously served as a member of the Inland Revenue Board of Review in Hong Kong. In addition, he has been a full-time lecturer in the Law Faculty of Hong Kong University, and remains a visiting lecturer in tax law there. Michael has more than 30 years of tax experience.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary I - Transparency and Information Exchange: Focus on FATCA and CRS



Robert Desax

lic. iur., LL. M. (tax), Attorney at Law
 Certified Tax Expert
 Telephone +41 58 658 52 77
robert.desax@walderwyss.com

Robert Desax is a managing associate in the tax team. He works in the fields of national and international taxation. He represents clients in controversial tax matters and assists private clients regarding the tax aspects of estate and wealth planning. He regularly advises on cross-border implications of international taxation, especially on the application of double tax treaties, on issues in connection with the refund of Swiss withholding taxes in international structures, on the Swiss tax treatment of trusts as well as on the redomiciliation of individuals and businesses to Switzerland. In addition, he also advises and represents clients on corporate tax matters, especially in negotiations with tax authorities during transfer pricing audits and regarding reorganizations. Robert Desax is a frequent speaker on tax matters and is a regular author of contributions for tax publications. He was named one of Switzerland's 20 Tax Controversy Leaders in 2015 by the International Tax Review.

Born in 1978, Robert Desax graduated from the University of Fribourg, Faculty of law, in 2002 (lic. iur. 2002 including special mention Bilingual Licentiate). In 2005 he passed the Zurich bar exam and obtained an LL.M. in international tax law from the Vienna University of Economics and Business in 2006. After that, he worked in the international tax department of one of the Big Four audit firms. In 2010 he earned the diploma as a Swiss certified tax expert. Prior to joining Walder Wyss in 2016, he was a Senior Associate in a large international law firm, where he had been a member of the tax team for more than five years. He is a member of the International Fiscal Association (IFA), of EXPERTsuisse and of the Swiss/French Chamber of Commerce.

Robert Desax speaks French, German (as first and second native languages) and English. He is registered with the Zurich Bar and is admitted to practice in all Switzerland.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary I - Transparency and Information Exchange: Focus on FATCA and CRS



Ted Tae-Gyung Kim

Partner, Lee & Ko
International Tax Planning and Dispute Resolution

Ted Tae-Gyung Kim is a Tax Partner at Lee & Ko. Before joining Lee & Ko in 2012, he worked for PricewaterhouseCoopers (“PwC”) Korea for more than 16 years including 2-year work with international tax service group of PwC New York office and Deloitte Korea for 4 years. He has extensive experience in the general and international tax consulting and served various multinational enterprises including major multinational financial institutions, with tax compliance, tax consulting, tax audit defense, tax appeal, tax ruling, transfer pricing, etc. He was involved in various tax consulting and tax audit cases with the major multinational enterprises. He is also a specialist in US Foreign Account Tax Compliance Act and OECD Common Reporting Standards. He led major FATCA projects in Korea including Korea Federation of Banks, Korea Life Insurance Association and Korea General Insurance Association, etc. He published books of ‘Understanding on U.S. Tax Law’, ‘Transfer Pricing Regulation of U.S. Tax Law’ and various tax articles. He has completed Ph.D course in Tax Law in the Law School of Sungkyunkwan University. He is a member of Korean Institute of Certified Public Accountants and Korean Association of Certified Tax Accountants. He is also U.S. Certified Public Accountant.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary I - Transparency and Information Exchange: Focus on FATCA and CRS



Stef van Weeghel

Stef van Weeghel is tax partner and Global Tax Policy leader at PwC. He is also professor of international tax law at the Amsterdam Centre for Tax Law at the University of Amsterdam.

Stef's primary focus is on tax policy, strategic tax advice and tax controversy. He has been involved in large cross-border transactions, structuring and tax controversy/litigation. He regularly renders advice and second opinions to clients and to other advisers, on corporate income tax and tax treaty matters and is also consulted by the Dutch government on a regular basis. On several occasions he has acted as expert witness in tax matters before Dutch and foreign courts and in investment treaty arbitration.

Stef graduated from the University of Leiden in business law (1983) and tax law (1987) and obtained an LLM in Taxation from New York University (1990). In 1997, he received a doctorate in law from the University of Amsterdam (PhD thesis: Improper Use of Tax Treaties); in 2000 he was appointed a tenured professor of international tax law at that same university. He has authored and co-authored several books and many articles on Dutch and international taxation. He has lectured extensively in the Netherlands and internationally.

Before joining PwC, Stef was a partner at Linklaters (2007-2009) and a partner at Stibbe (1992-2007) where his roles included membership of the executive committee, head of tax and resident partner in the New York office. He is chair of the Permanent Scientific Committee of the International Fiscal Association and former chair of the Dutch branch of IFA. He is also chair of the Board of Trustees of the International Bureau for Fiscal Documentation. In 2010 he was the general reporter for Subject 1 (Tax treaties and tax avoidance: application of anti-avoidance provisions) at the IFA Congress in Rome.

In 2009/2010 Stef chaired the Study Group Tax System, a committee that advised the Dutch government on comprehensive tax reform. In 2000 he was a member of the Van Rooy-Committee that advised the Dutch government on corporate income tax reform.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary III - Panel of Revenue Officers of the Asia Pacific Countries **Plenary II - Transfer Pricing: Intangibles and Profit Split -** **Applications in Practice**



Ichwan Sukardi

Partner, Tax Advisory Services - KPMG Advisory Indonesia
 Energy and Natural Resources sector leader of KPMG Indonesia

Qualifications:

Master's Degree in International Tax Law, International Tax Centre, Leiden University, The Netherlands

Master's Degree in Strategic Management, Prasetiya Mulya Business School
 Bachelor's Degree in Law, University of Indonesia, Jakarta

Bachelor's Degree in Tax Administration, University of Indonesia, Jakarta

Registered Tax Consultant, Brevet C Category issued by the Director General of Taxation-Indonesia

Licensed Advocaat issued by the Indonesian Bar Association (Peradi)

Registered Tax Attorney at the Indonesian Tax Court.

Member of: the Indonesian Tax Consultants' Association (IKPI), the Indonesian Bar Association (Peradi), the Indonesian Petroleum Association (IPA), and the International Fiscal Association (IFA).

Experience:

Ichwan has been providing tax advisory to a wide range of multi-national and domestic companies in a variety of industries since 1996. He has in-depth knowledge of the full range of Indonesian tax issues, including corporate income tax, VAT, withholding taxes, and taxation on corporate restructuring.

Ichwan was exposed to the real oil and gas industry, being the global head of corporate tax of Medco Energi Internasional (the largest Indonesian listed oil and gas company) in 2012-2015. He was responsible for taxation affairs of the group companies in 10 jurisdictions and more than 100 entities. During the 3-years period, he led some M&As for several major oil and gas acquisitions in Indonesia, Middle East, North Africa, and the Netherlands.

Ichwan is experienced in a range of international tax issues, including tax treaties, international transfer pricing, tax structuring and international tax planning. He regularly speaks around Indonesia and region on taxation of oil and gas, mining, investments, and other general tax issues. He is a regular contributor and author for taxation issues in some reputable magazine, newspaper, and other tax publication.

Sector experience

Ichwan specializes in energy and natural resources, international tax, transfer pricing.

Contact details:

Telephone: (+62 21) 5799 5131 (direct)

Mobile: (+62) 815 1110 2601

E-mail: ichwan.sukardi@kpmg.co.id

Office address: Wisma GKBI 33rd floor. Jl. Jend. Sudirman No.28. Jakarta 10210, Indonesia

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary II - Transfer Pricing: Intangibles and Profit Split - Applications in Practice



Lee, Kyung Geun (Tax Partner, Ph.D.)

Practice Areas International Tax (Transfer Pricing) / International Investment

Tel: +82-2-528-5238, Fax: +82-2-528-5228

Email: kygelee@yulchon.com

Mr. Kyung Geun LEE has been leading the international tax team of Yulchon LLC since 2007 and was recognized in 2014 and 2015 by Chambers Asia-Pacific as a leading lawyer in Band 1 Group of Tax Consultants. Currently, he is a member of the Korean Mediator's panel for International Centre for Settlement of Investment Disputes (ICSID), an umbrella organization of World Bank. Also, he was a member of Tax System Development Committee the Korean Ministry of Strategy and Finance (MOSF) in 2015. He is now a member of the Committee for Assessment of International Transfer Price Customs Valuation established in MOSF.

Mr. Lee, who used to be a director in the tax bureau of Korean Ministry of Strategy & Finance and National Tax Tribunal, has an expertise and strong competency in the fields of international tax, corporate income tax, value added tax and taxes relating to financial transactions or financial instruments as well as general matters of foreign investments in Korea.

During 1986-2007, Mr. Lee played a leading role in formulating policies and in taking reform measures in the area of Korean (corporate and individual) income tax as well as international tax. He has actually drafted bill for the Law for Coordination of International Tax Affairs in 1995 and taken responsibilities of issuing the final letter rulings with regard to tax laws and regulations.

Mr. Lee has participated, as Head of Korean Delegation, in tax treaty negotiations with Australia, Canada, China, India, Ireland, Malaysia, Nigeria, Switzerland and Thailand. During 1994-1999, he also played an active role in treaty negotiations with the US, the UK, Japan, Germany, Israel, South Africa, Venezuela, Ukraine, Kazakhstan, Uzbekistan, Papua New Guinea, etc.

Mr. Lee was appointed as a Member of the Committee of Experts on International Cooperation in Tax Matters by the Secretary General of the United Nation in 2005. Since then, he has served the Committee as a Vice Chair and the Coordinator of the Sub-Committee on the Issues of the Improper Use of Tax Treaties. He also participated in the activities of the Transfer Pricing Subcommittee of this Committee, which issued UN Transfer Pricing Manual in 2013, as a member of that Subcommittee during 2010-2013.

During 1999-2003, Mr. Lee worked for the OECD Center for Tax Policy and Administration (CTPA) as an Administrator (A4 level) seconded by Korean Government. There, he had the first responsibility of drafting and coordinating reports of the Sub-group for Cross-Border Related Party Financial Dealings organized under Working Party 6 of Committee on Fiscal Affairs.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary II - Transfer Pricing: Intangibles and Profit Split - Applications in Practice



Mukesh Butani

T: +91 11 6678 3010

E: mukesh.butani@bmrlegal.in

Mukesh is Managing Partner of BMR Legal, a leading law firm with competencies in the area of Tax and transaction laws. He is a specialist in corporate international tax and transfer pricing and has significant experience in advising Fortune 500 multinationals and large Indian business houses on a wide range of matters relating to FDI policy, business re-organizations, cross-border tax structuring, tax controversy across a range of sectors.

Mukesh has been consistently featured among leading tax policy and dispute advisors in independent surveys; most notably Euromoney's International Tax Review, Legal Review expert guides (2002 to 2016), Asia Law Leading Lawyers, Chambers & Partners and Who's Who Legal of Corporate Tax Lawyers. Mukesh has been consistently ranked amongst leading Tax Controversy Leader in India by International Tax Review.

He was a member of Focus Group on Administrative practices on tax disputes under the Tax Administration Reform Commission (TARC) set up in August 2013 by the MoF. He is a founder member (2015) of ITRAF, a think tank to undertake research and analysis in international taxation.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary II - Transfer Pricing: Intangibles and Profit Split - Applications in Practice **(UNDER COMPILATION)**

Yushi Hegawa

Partner

Office Address:

JP Tower, 2-7-2 Marunouchi, Chiyoda-ku

Tokyo 100-7036, Japan

Direct Tel : (813) 6889 7184

Direct Fax : (813) 6889 8184

Email: yushi_hegawa@noandt.com

Yushi Hegawa is a tax partner with Nagashima Ohno & Tsunematsu. As a specialist in tax law, Mr. Hegawa has affluent practical experience on all spectrum of Japanese taxation, such as tax-free reorganizations, tax-efficient mergers and acquisitions and financing/capital markets transactions, taxation of wealthy individuals, international taxation on inbound investment by foreign-owned businesses and outbound investment by Japanese businesses, and transfer pricing. He also represents many foreign-owned taxpayers before Japanese courts and tax tribunals in many tax controversy cases and has secured successful results. Mr. Hegawa receives high market recognitions from media such as Chambers Asia, Best Lawyers and Nikkei. Mr. Hegawa received his LL.B. from the University of Tokyo and LL.M. from Harvard Law School, and is admitted to practice in Japan and New York.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary II - Transfer Pricing: Intangibles and Profit Split - Applications in Practice



Paul Sokolowski

Paul Sokolowski is a partner in the Australian law firm, Arnold Bloch Leibler, and is the practice leader of the firm's taxation practice. Paul advises a range of clients, including high-net-worth individuals, some of Australia's largest family groups and public corporations. With many years' experience in taxation law and administration, Paul regularly acts in large, high profile and complex tax audits and disputes, and has extensive experience in dealing with the Australian Tax Office (ATO) on those matters. Prior to joining Arnold Bloch Leibler, Paul held various positions with the ATO, the last of which was as a senior officer, in what is now the Public Groups and International division, of the ATO dealing with large tax matters.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Workshop A (parallel): Interest Deductions and Earnings-stripping Rules: Impact on Debt-push-down Strategy and Interactions of Actions 2&7, and 4&9



Masao Yoshimura

Masao Yoshimura is a Professor at Hitotsubashi University. He graduated from University of Tokyo (LLB, 1999) and has written and lectured widely on corporate taxation including international tax law. Among his publications, he recently co-authored a book in Japanese entitled "Treatise on Japanese Tax Law".

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Workshop A (parallel): Interest Deductions and Earnings-stripping Rules: Impact on Debt-push-down Strategy and Interactions of Actions 2&7, and 4&9



Dr. Chi Chung

Dr. Chi Chung received his S.J.D. and LL.M. degrees from Harvard Law School and LL.B. degree from National Taiwan University. Dr. Chung is currently Assistant Research Professor at Institutum Iurisprudentiae, Academia Sinica, Taiwan. Dr. Chung has done and published research in the fields of international tax and international law. His publications appear in *Indiana International and Comparative Law Review*, *St. John's Journal of Legal Commentary*, *George Mason Journal of International Commercial Law*, *Whittier Law Review*, *Contemporary Asia Arbitration Journal*, and *Brazilian Journal of International Law*. He wrote the IFA branch report for Chinese Taipei for 2010, 2013, 2015, 2016, and 2017.

Dr. Chung was Vice Executive Editor of *Academia Sinica Law Journal* from 2009 to 2011 and its Executive Editor from 2011 to 2012. In addition to his work at Academia Sinica, Dr. Chung has taught at the Department of International Business of the National Taiwan University since 2009, and served on the Appeals and Petitions Committee of the Ministry of Finance of the Republic of China from 2011 to 2012 and from June 2016 to the present. In 2008, Dr. Chung taught International Law and Organizations at Brandeis University, Waltham, Massachusetts, USA.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Workshop A (parallel): Interest Deductions and Earnings-stripping Rules: Impact on Debt-push-down Strategy and Interactions of Actions 2&7, and 4&9



Rahul Garg

Partner, PwC Gurgaon

Phone: + 91 (124)3306515

Mobile: +919811100095

Email: rahul.garg@in.pwc.com

Rahul Garg leads the Direct Tax practice in PwC India. His focus areas is development of tax strategy and tax management framework. He is extensively involved in reforms in government tax processes. He Presently leads the firm's Tax Technology initiative.

Rahul is the Chairman of Assocham's National Committee on Direct Tax and Co-Chairman of the National Committee on International Taxation. He was the lead tax specialist for the project 'Business Process Re-engineering' for the Income Tax Department and a member of the working group on the 'Study of Non-resident Taxation' constituted by Ministry of Finance. Rahul has co-authored the India National Report on 'Tax Treatment of International Acquisition of Businesses' for IFA Congress 2005. He was recognised for his exemplary contribution and services in the field of International Taxation by the Northern India Regional Council of the Institute of Chartered Accountants of India (ICAI).

Rahul has a Bachelor's degree in Science and Law. He is also a Chartered Accountant.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Workshop A (parallel): Interest Deductions and Earnings-stripping Rules: Impact on Debt-push-down Strategy and Interactions of Actions 2&7, and 4&9



Dr. Amar Mehta

Dr. Amar Mehta is a Chartered Accountant (India), and holds Ph.D. in international taxation from the highly coveted Faculty of Law, The University of Amsterdam, The Netherlands. He is a former international tax researcher at International Bureau of Fiscal Documentation (IBFD) in Amsterdam, and his work is regularly published globally, including by IBFD. He has deep domain knowledge of multi-jurisdictional international tax systems, tax treaties, transfer pricing, and the Indian direct tax law.

Dr. Amar Mehta is also former international tax partner with Ernst and Young India. He has extensively advised numerous multinational corporations on India-related international taxation matters. He has recently launched an international tax knowledge-sharing website www.indiainternationaltax.com/ www.dramarmehta.com.

He is regularly invited to speak at conferences and seminars by The International Fiscal Association (IFA, India), The Bombay Chartered Accountants' Society (India), The Chamber of Tax Consultants (India), and The US Department of Commerce (United States). He is also regularly invited to conduct in-house interactive training sessions with senior international tax professionals at the Big-4 and other major accounting firms in India.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Workshop A (parallel): Interest Deductions and Earnings-stripping Rules: Impact on Debt-push-down Strategy and Interactions of Actions 2&7, and 4&9



Nico Derksen

Nico is a Singapore PR and Dutch national, living and working in Singapore now for over 7 years.

Nico studied from 1987 till 1991 Dutch tax law and accounting at the Controleursopleiding of the Dutch revenue service, and received his Bachelors to become as of 1 January 1992 a tax inspector in the Netherlands. He continued his studies at the University of Brabant to receive his masters in tax law in 1997.

Nico then became a ruling inspector, negotiating advance rulings on numerous topics with international companies. At that time he became a part time college professor as well, teaching tax and civil law at the Hogeschool in Rotterdam. He also became a member of the supervisory board of a large social housing trust in Rotterdam, managing over Euro 2 billion in assets and going through several acquisition and merger processes. Second half 1998, at the age of 29, Nico was promoted to Chief Inspector and made responsible for the shipping incentives in the Netherlands, most of the larger harbor companies, and some of the largest multinationals of Dutch origin. He was frequently asked by the ministry of finance to deliver his expert inputs and opinions on legislative proposals.

In the year 2000, Nico joined the international tax practice of Ernst & Young in Rotterdam. Spring 2002 he moved to Chicago, to become the Dutch Ernst & Young representative for the mid section of the US. After a short stopover in the Netherlands, Nico moved in 2005 for Ernst & Young to Slovenia to become there the head of tax, converting the existing practice in a true Ernst & Young firm. Once that team was up and running, beginning of 2007 Nico was tasked with building the outbound tax team for Ernst & Young in India based out of Mumbai, servicing the Indian multinationals investing abroad. After 3 successful years he was offered to join Ernst & Young Singapore in 2010 to support the expansion of the international tax team.

Nico has started his own firm, ITM, early 2012. Being independent, he can now offer a more personalized and tailored service than before. His current clients are ranging from large multinationals, start up entrepreneurs, high net worth individuals, private equity funds, hedge funds, and governmental institutions, based in 27 countries, doing business all across the globe.

Nico is a regular speaker at seminars, publishes regularly articles on tax topics, and has been teaching in many locations, including at the Singapore Tax Academy.

Besides his masters in Dutch tax law, Nico has been accredited in Singapore as a tax advisor by the SIATP. He is also an executive committee member of the Singapore chapter of the International Fiscal Association, and associated with the Singapore University of Social Sciences where he teaches Cross Border Tax Planning at the Master course.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Workshop B (parallel): YIN



Saurabh Arora

SAURABH ARORA
Mobile: +919920324101
Saurabh@saviesatax.com

WORK EXPERIENCE

Saviesa Tax LLP

Set up in 2013 to provide clarity to foreign companies wishing to do business in India and Non-Resident Indians who have substantial financial interests and holdings in India:

- Providing legal and fiduciary services for the set up of entities in India along with compliances with Company Law Formalities
- Working with high net-worth families in terms of their tax and regulatory compliances special emphasis on inheritance of assets, transfer of residence, foreign exchange laws and advisory services
- Cross border services understanding the appropriate benefits available under a tax treaty network
- Transfer pricing for intra group transactions

Arun Arora & Company Private Limited – Chartered Accountants, Mumbai

Director 2012 to Current

- Providing advisory services with regard to interpretation of the Foreign Exchange Management Act, 1999
- Providing advisory services with regard to, preparing valuation reports for government authorities for the purposes of M&A transactions
- Preparation, filing and review of corporate tax returns, trust tax returns, individual tax returns along with advance tax planning

Accomplishments

- Worked on providing an opinion on the entry route and structuring for investments in the Real Estate Sector in India, under the Foreign Direct Investment scheme for Non Resident Indian investors
- Preparation of a valuation report, to determine the terms of a merger for a Pharmaceutical company engaged in the field of clinical research trials

Ernst & Young Private Limited – Global Tax Advisory Services, Mumbai

Consultant Financial Services - 2007 to 2008

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

- Worked as part of a team on providing tax compliance advice to various multinational companies including foreign banks, investment management companies, asset management companies and foreign institutional investors wishing to invest in the Indian market
- Part of the team providing inbound tax advisory and investment structuring services to foreign institutional investors and non-resident companies with reference to regulatory guidelines and use of treaty networks
- Preparation, filing and review of corporate tax returns and trust tax returns along with advance tax planning and assessing fringe benefit tax liabilities for corporate clients
- Representation, before tax authorities for cases related to taxation of income for foreign institutional investors and Indian resident companies

Accomplishments

- Worked as part of a team, on a Private Placement Memorandum for an investment advisory company in India. The parent company a UK registered investment bank wished to set up an offshore fund in Mauritius and intended to invest in different portfolio management schemes in India. Structuring work included set up of the Offshore Fund and the investment advisory company with reference to RBI, FEMA regulations, double taxation avoidance agreements and the taxation of various income streams in India
- Preparation of a transfer pricing report along with research conducted on Prowess and Capitaline Plus for transactions undertaken by a company having a global money transfer business based in the UK
- Assisted with the review of a term sheet with regards to investment options for a water management company based in the US wishing to set up a water project in India, review included an analysis of favourable treaty jurisdictions including Cyprus, The Netherlands and Mauritius

John Cumming Ross Ltd – Chartered Certified Accountants, London

Audit/ Tax Executive - 2004 to 2007

- Advising clients and company management on their tax obligations, implications and alternative tax planning options to optimise their tax position, involved with the preparation of corporation tax, capital gains tax and personal tax computations, worked closely with the tax partner, interacting with the taxation authorities on resolving several issues regarding tax enquiries for clients
- Responsibilities also include preparation of financial and other statements of accounts using IFRS, reports to management, audit relevant sections of the financial statements including the verification of cash and bank balances, transaction testing, conducting an analytical review of financial statements and collecting audit evidence

Accomplishments

- Preparation of P11D benefits and expenses
- Responsible for the preparation of P11D benefit and expenses, for 40 limited companies advising management of their tax responsibilities and liabilities on benefits provided to employees
- Self assessment tax deadline 2005-06 and 2006-07

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

- Worked as part of a team in successfully meeting the self assessment tax deadline managing a portfolio of 250 personal tax clients
- Audit and accounts preparation
- Worked as an integral part of a team in the audit of various clients namely a global food processing company, chain of city hotels and a fabric import and export company, responsible for conducting stock takes and submitting a stock take report for the benefit of management
- FTC Kaplan – Financial Training Institute, London
- Student Administrator - 2003 to 2004
- Responsibilities include marketing of professional courses, co-ordinating the procedure for student admissions and responsible for the execution of student queries regarding courses offered

Education And Professional Qualifications

LL.M. International Tax Law (2010-11)

- Postgraduate degree in International Tax Law at the Vienna University of Economics and Business, courses included International Tax Planning, Principles of Tax Treaty Law, European Tax Law, Tax Treaty Interpretation
- Dissertation topic – The Relevance of OECD documents to interpret tax treaties (History of tax treaties) with emphasis on Article 16 and Article 17 of the OECD Model Convention.

ACCA

Member (2007)

- Achieved membership status from The Association of Chartered Certified Accountants on successful completion of the professional scheme syllabus along with gaining relevant practical work experience

Lancaster University

Masters in Accounting and Financial Management (2003)

- Dissertation topic - Equity valuation using accounting numbers, performed valuation analysis of FTSE 500 companies using discounted cash flow, net asset valuation, dividend discount and price earnings model
- Member of the staff student representative committee 2002-2003, responsible for organising social events and worked closely with faculty to manage and control issues related to the post graduate department
- University of Mumbai
- Bachelors of Commerce Degree (2002)
- 3-Year Degree Course, Graduated with a first class honours degree
- Majoring in Financial Accounting and Auditing, other courses include economics and business law

OTHER

- Computer Skills: Microsoft Office, Prowess and Capitaline Plus
- Interests and Other Skills: Speak fluent Hindi and basic French and German, Travelling, Reading

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Workshop B (parallel): YIN



Sanjay Iyer, CA, LL.M

Director

Sanjay leads the firm's tax practice and advises clients on international tax matters. He is currently the Chair of the YIN Committee of the International Fiscal Association. He also oversees the Hong Kong office. Sanjay previously worked at EY London, where he qualified as a Chartered Accountant. He has a first class honours degree from Imperial College and Masters in International Tax from Leiden University, where he currently lectures.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Workshop B (parallel): YIN



Peter A. Barnes

Of Counsel, Washington, D.C.
 (202) 862-5027
pbarnes@capdale.com

Practice Areas
 International Tax

Education

J.D., Yale Law School, 1980, *Managing Editor, Yale Law Journal*

Bar and Court Admissions

District of Columbia, U.S. Tax Court

Government Experience

Deputy International Tax Counsel, U.S. Treasury, Office of International Tax Counsel (Treasury service: 1986-1991)

Law Clerk to Honorable Gerhard A. Gesell, U.S. District Court for the District of Columbia (1980-1981)

After more than 22 years as Senior International Tax Counsel for General Electric Co. ("GE"), Peter Barnes joined Caplin & Drysdale as Of Counsel to the firm's International Tax Group in 2013. His over 30 years of experience in the international tax arena help Mr. Barnes bring a wealth of knowledge to the firm and its clients.

In 2015, Mr. Barnes was elected as the U.S. delegate to the Permanent Scientific Committee of the International Fiscal Association ("IFA"). In this role, he will help supervise the planning and implementation of the scientific work of IFA. Mr. Barnes also serves as a Senior Fellow at the Duke Center for International Development ("DCID") at Duke University. There, he teaches in Duke's International Tax Program, which is jointly directed by DCID and Duke Law School. At Duke, Mr. Barnes also directs an annual week-long transfer pricing workshop for government tax officials and private sector advisors, many from developing countries.

He is listed as a recommended attorney in *The Legal 500*, a publication that recognizes leading practitioners, assesses the strengths of law firms, and highlights the practice area teams providing the most cutting edge and innovative advice to corporate counsel.

Services

Mr. Barnes' practice focuses on assisting multinational corporations in their global tax planning programs, including matters relating to transfer pricing, trademark licensing, and dispute resolution. His tenure at GE, combined with his government experience, enabled Mr. Barnes to offer corporate clients a global strategic approach to their most complex issues. Notable matters include:

- advice on transfer pricing issues for a privately held company worth more than \$1 billion and undergoing its first major IRS audit;
- secure a letter ruling from the Inland Revenue Authority of Singapore for a U.S.-based multinational; and
- counsel a U.S.-based multinational on global tax issues with consequences in India, Singapore, and other jurisdictions.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Workshop B (parallel): YIN



Sandeep Bagmar R. BSL.LL.B.

Advocate

WORK PROFILE

Sandeep is an advocate with more than six years of experience in litigation. Prior to forming of *Kaar Vidhi* he was associated with one of the reputed senior advocate in the country. He has groomed himself into a direct tax lawyer appearing regularly before the Madras High Court and Income-tax Appellate Tribunal. He is the author of the 1st Ed. Of Master Tax Guide, LexisNexis, 2014 and also assisted in 10th Ed. of Kanga & Palkhivala Law and Practice of Income-tax, 2013. He has also authored articles on tax laws and corporate laws published in journals such as ITR, Taxman, and ELT.

Sandeep with able hand is now steering its independent practise since February, 2016 under the name of '*Kaar Vidhi, Tax Lawyers and Consultants*' a sole proprietorship concern specialising in tax laws.

Areas of Practice:

1. Income-tax
 - a. Corporate tax
 - b. Cross-border taxation
 - c. Transfer Pricing
2. Indirect tax
 - a. Vat Laws
 - b. Service Tax
3. Corporate Laws
4. Constitutional Law

Qualifications:

Bachelor of Laws – First Class – 2010, ILS Law College, Pune

Professional Membership:

1. Enrolled as an Advocate on the rolls of Bar Council of Tamil Nadu and Puducherry, October, 2010
2. Member of All India Federation of Tax Practitioners, Mumbai
3. Member of Revenue Bar Association, Chennai
4. Member of the International Fiscal Association, India Branch – Southern Regional Chapter

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Workshop B (parallel): YIN



Mei-Lien Chen

Senior Manager
International Tax Services
Ernst & Young Taiwan
Phone: +886 2 2757 8888 ext.67271
Fax: +886 2 2729 4176
Email: Meilien.Chen@tw.ey.com

Experiences

Mei-Lien has 8 years experience in international (including transfer pricing), and 2 years experience in financial reporting and tax compliance services in other Big 4 CPA firm.

Mei-Lien has assisted multinationals in cross border transactions and restructuring plans in various tax jurisdictions, including USA, Europe and Asia, and analyzed relevant tax issues under various business models, covering permanent establishments, transfer pricing, indirect taxes, withholding taxes, and various treaty application issues. Particularly, she has assisted a lot of Taiwanese companies investing to/through U.S., Europe and South-East Asia.

Mei-Lien also performs thorough reviews of the whole supply-chain of many multinational companies to structure tax efficient operation models, including identify appropriate transfer pricing policies, assess the presence of discrepancies with these companies' business strategies and etc

Education

Leiden University, Master of Advanced Studies in International Tax Law (Adv. LLM).

National ChengChi University, Master of Accounting, with major in Taxation.

National Taiwan University, Bachelor of Business Administration, with major in Accounting.

Qualification & Membership

Certified public accountant in Taiwan

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Workshop B (parallel): YIN



Piotr Klank

Piotr is a barrister practising from Ground Floor Wentworth Chambers in Sydney, Australia. He has over 10 years experience advising on tax and commercial matters in top tier Australian law firms, PwC and as an in-house tax advisor at one of the world's largest mining companies.

Over the years, Piotr has assisted individuals, small and medium enterprises, stock exchange listed entities and overseas multinationals on domestic and international tax issues in advisory and dispute/litigation contexts.

He has a particular interest in international tax and has presented a number of papers and reports on international tax issues, including on cash pooling, permanent establishments, transfer pricing and exchange of information and cross border cooperation between tax authorities. He was the co-author of the 2013 Australian branch report on exchange of information and cross border cooperation between tax authorities.

Piotr holds a Master of Laws from the University of Melbourne and a Bachelor of Laws (Hons) and a Bachelor of Commerce from the University of Queensland. He is also a Chartered Tax Advisor.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary III - Panel of Revenue Officers of the Asia Pacific Countries (BEPS Implementation - Status and Initial Experiences)



Wahju K. Tumakaka

Position : Regional Director of Central Jakarta Regional Tax Office

Date of Birth : 18 September 1958

Work Experience

- 2010 – 2011 : Director of Internal Compliance & Apparatus Transformation
- 2011 – 2015 : Director of Business Process Transformation
- 2014 – 2015 : Director of Counseling, Services and Public Relation
- 2015 – 2016 : Regional Director of Bali Regional Tax Office
- 2016 – now : Regional Director of Central Jakarta Regional Tax Office Education
- 1987 : Accountant, Indonesia State College of Accountancy
- 1995 : Master Public Administration (MPA)
Kennedy School of Government, Harvard University

Professional Organization

1. Institute of Indonesia Chartered Accountants
2. International Fiscal Association
3. Indonesian Economist Association

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary III - Panel of Revenue Officers of the Asia Pacific Countries (BEPS Implementation - Status and Initial Experiences)



Kuntal Dave

Presently Proprietor of Nanubhai Desai & Co, Chartered Accountants (the Firm is based at Mumbai, India, set up in 1950).

He has over 22 years of experience in the matters of Corporate Finance, advising clients on tax, attestation, foreign exchange and valuation matters. Actively involved in assisting and advising clients on various aspects of cross border transactions affecting international tax, commercial laws and regulatory compliances. Authored budget publications for circulation amongst business houses. Recently co-authored a book providing detailed analysis on Black Money (Undisclosed Foreign Income & Assets) & Imposition of Tax Act, 2015.

Has presented various articles, papers, case studies, etc. on the subjects of International Tax for various professional magazines, publications, forums (including at IFA Mauritius, IFA USA & IFA India), etc.. Ex-Chairman of the Young IFA Network, International Fiscal Association, Netherlands. Currently, the Vice Chairman of Western Region Chapter of International Fiscal Association – India Branch and member of Direct Taxation Committee of Indian Merchants' Chamber.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary III - Panel of Revenue Officers of the Asia Pacific Countries
(BEPS Implementation - Status and Initial Experiences)
(UNDER COMPILATION)

Yoshinori IKEDA

Education

Waseda University School, Tokyo, Japan

Bachelor of Laws (LL.B.)

Harvard Law School, Cambridge, MA, U.S.A.

Master of Laws (LL.M.) Attended International Tax Program

Georgetown University Law Center, Washington, D.C., U.S.A.

Visiting Researcher

Experience

Seto Tax Office, Okayama, Japan

Head of the District Office

National Tax Agency, Tokyo, Japan

Director, Planning and administration Division, National Tax College

Director, Planning and administration Office, National Tax Tribunal

Director, Office of Mutual Agreement Procedures

Tokyo Regional Taxation Bureau, Tokyo, Japan

Director-General, Third Large Enterprise Examination Department

Director-General, Second Taxation Department

Kumamoto Regional Taxation Bureau, Kumamoto, Japan

Deputy Regional Commissioner

Nagoya Regional Taxation Bureau, Nagoya, Japan

Deputy Regional Commissioner

National Tax Agency, Tokyo, Japan

Director, International Operations Division

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

BEPS Implementation: Anti-avoidance **Plenary IV - Multi-lateral Instrument - Global Harmonization and** **Enforcement**



Justice R.V. Easwar

Former Judge, Delhi High Court

- Age & Date of Birth: 64 years (29th April, 1952)
- Educational Qualifications: B.Com., LL.M, CA
- Experience in the Bar: Enrolled as Advocate on 9th July, 1975 in the Madras High Court and practiced in several branches mainly Income-tax, sales-tax, FERA, revenue laws, matrimonial matters, company law in Tribunals and High Courts.
- 1991: Joined as Judicial Member, Income Tax Appellate Tribunal (“ITAT”), Calcutta Benches. Worked in Calcutta, Bombay, Delhi, Bangalore & Ahmedabad.
- 2005: Appointed Vice-President of the ITAT
- 2009: Appointed Senior Vice-President of the ITAT
- 2010: Appointed President of the ITAT (4-6-2010)
- 2011: Elevated as Judge of the Delhi High Court (17-10-2011).
 While in the Delhi High Court, sat in several jurisdictions including direct and indirect tax appeals & writs, criminal appeals, service matters and functioned as company judge for six months. Functioned both as single judge and as part of Division Bench. Was a member of several committees.
- 2014: Retired as Judge of the Delhi High Court (28-4-2014).
- 2015: Designated as Senior Advocate by the Supreme Court (23-4-2015)
 At present functioning from Delhi, appearing before Supreme Court & High Courts other than Delhi High Court. Doing arbitration work (both private and also appointed by Delhi High Court/Supreme Court), doing advisory and opinions in tax and other branches. Is a Panelist & Speaker in Seminars and Conferences.
- Oct 2015: Appointed by the Government of India as Chairman of the 10-Member Committee constituted to make recommendations for Simplification of the Direct Tax Law provisions.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

BEPS Implementation: Anti-avoidance

Plenary IV - Multi-lateral Instrument - Global Harmonization and Enforcement



Pranav Sayta

Partner, Tax & Regulatory Services

Tel: +91 22 6192 0870

Mobile: +91 98 2034 5976

Fax: +91 22 6192 1000

Email: pranav.sayta@in.ey.com

Background

- Pranav Sayta is a Partner in EY, India and is based in Mumbai. He is the national leader of the Tax practice for the TMT (Technology, Media & Telecommunications) sector in EY India. He has played diverse roles in EY India & has been the national leader for the Transaction Tax practice in EY India. Previously he was national head of the tax litigation and controversy practice in EY, India and has also been a key part of the Knowledge and Solutions team. He has also been the national head of Tax Learning & Development at EY India
- Pranav is also Family Business Leader at EY India. He also leads the Private Client Services practice at EY India. He specializes in advising promoters/Family Offices in wealth & succession planning.
- Pranav is a Gold-Medalist Chartered Accountant ('CA') attaining first rank at All-India level. He was also awarded the prize for the Best paper on Direct Tax Laws by The Institute of Chartered Accountants of India. He has more than 30 years of experience in the practice of Direct Tax Laws. He joined EY in 2001
- Pranav is a Member of Permanent Scientific Committee (PSC) of International Fiscal Association, Netherlands.
- Pranav is also a Member of the Executive Committee of IFA India (International Fiscal Association) and the Chairman of the Managing Committee of the Western Region Chapter, IFA India.

Professional experience

- Pranav has a wide range of experience in advising various large multinationals and leading Indian corporates, including various Fortune 500 companies on various international tax matters including cross border structuring, tax litigation & controversy & international tax policy. He specializes in advising on complex inbound and outbound transactions, cross border and domestic mergers, acquisitions & joint ventures, group financial and corporate restructuring, and international tax planning.
- Pranav has been consistently rated as one of the leading tax advisors in India by International Tax Review & by the Legal Media Group Guide to the World's Leading Tax
- Pranav has addressed and presented papers at various seminars and conferences organized by various professional bodies including International Fiscal Association ('IFA'), The Confederation of Indian Industry ('CII'), Indo-American Chamber of Commerce ('IACC'), The Indian Merchants' Chamber ('IMC'), The Institute of Chartered Accountants of India, Bombay Chartered Accountants' Society and The Chamber of Income Tax Consultants.
- Pranav was the Co-Chairman of the IFA Congress 2014 in Mumbai, India.
- Pranav is a regular contributor of articles and features on various tax and regulatory issues in leading publications and professional journals. He co-authored the Transfer Pricing Manual published by Bombay Chartered Accountants' Society.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

BEPS Implementation: Anti-avoidance
Plenary IV - Multi-lateral Instrument - Global Harmonization and
Enforcement

(UNDER COMPILATION)

Shigeki Minami

Partner, Attorney-at-law, Nagashima Ohno & Tsunematsu in Tokyo, Japan.

Nagashima Ohno & Tsunematsu
JP Tower, 2-7-2 Marunouchi,
Chiyoda-ku, Tokyo 100-7036, Japan
Tel: +81-3-6889-7177
Fax: +81-3-6889-8177
E-mail: shigeki_minami@noandt.com

Shigeki Minami is a partner at Nagashima Ohno & Tsunematsu in Tokyo, Japan. Mr. Minami is an expert in general tax law matters, including transfer pricing, taxation in merger and acquisitions, Controlled-Foreign-Corporation rules, withholding tax issues and other international and domestic tax issues. He regularly represents major Japanese and foreign companies in tax audits, tax disputes and competent authority procedures (including APA and MAP) with Japanese and foreign tax authorities and he has litigated tax cases in Japanese courts and in front of the National Tax Tribunal of Japan. Mr. Minami serves as the President of the Asia-Pacific Region Committee of the International Fiscal Association (IFA) and as a member of the Practice Council of the International Tax Program at New York University School of Law. He is an adjunct lecturer at the University of Tokyo and Sophia University. Additionally, he is a visiting professor at Kobe University. He graduated from the University of Tokyo (LL.B.) and was admitted to the bar in Japan in 1997. He received an LL.M. in Corporate Law and in Tax Law from New York University School of Law.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary V - Introduction and Enhancement of GAARs in Asia and Effect and Consequences for Treaty Shopping/ Treaty Abuse



Abu Tariq Bin Jamaluddin

Director
legal department
Inland revenue board of malaysia
Menara hasil, level 11
Persiaran rimba permai
Cyber 8, 63000, cyberjaya, Malaysia
Tel: 603-8313 8888, Fax : 603-8313 7862

Education Background

- Bachelor of Laws (Honors), University of Malaya
- Admitted as an advocate and solicitor of the High Court of Malaya in 1995
- Currently pursuing a doctorate in the area of transfer pricing.

Working Experience

- Abu Tariq has over 22 years of experience in advisory, litigation and drafting work in all aspects of tax and revenue law.
- He has represented the Director General of Inland Revenue before the Special Commissioners of Income Tax and at all levels of the Malaysian courts in many landmark tax cases.
- Prior to his current position, he was the Chairman of the Dispute Resolution Panel, an initiative introduced by the IRBM to expedite tax appeals by tax payers which has received recognition from IMF, via TADAT (Tax Administration, Diagnostic Assessment Tool) Evaluators.
- A permanent member of IRBM's Drafting Committee since 1997, a committee responsible for drafting the law to cater for Malaysia's annual national budget.
- He is a regular speaker and panelist on tax cases at Malaysia's annual National Tax Conference as well as various national and international conferences and seminars on taxation.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary V - Introduction and Enhancement of GAARs in Asia and Effect and Consequences for Treaty Shopping/ Treaty Abuse



Yuri Matsubara

Yuri Matsubara is a professor of tax law at School of Commerce at Meiji University, Tokyo, Japan. After graduating from the University of Tokyo (LL.B.) and the Graduate School of Law and Politics at the same University (LL.M. in public law) she studied at Leiden University (LL.M. in international taxation) in the Netherlands with Prof. Dr. Kees van Raad (2000-2001).

Subsequently she undertook further study in Germany (2001-2005) and spent 3 months as a guest researcher at the Vienna University of Business Administration in Austria hosted by Prof. Dr. Dr. hc. Michael Lang (2005) and obtained from the University of Munich her PhD supervised by Prof. Dr. em. Moris Lehner (2006). Since 2007 she has held a full-time chair of tax law at Meiji University in her home town in Tokyo. Also from April 2010 till March 2017 she worked as a part-time researcher at the Tax Litigation Bureau in the Japanese Ministry of Justice. Her main research areas are Japanese individual/corporate tax law and international taxation including the BEPS project. She is the national reporter of Subject II at the IFA Rio 2017. Her native language is Japanese, but she can speak English and German fluently.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary V - Introduction and Enhancement of GAARs in Asia and Effect and Consequences for Treaty Shopping/ Treaty Abuse



Rajat Bansal

Rajat Bansal is Joint Secretary (Foreign Tax & Tax Research), Department of Revenue, Government of India has worked with Indian Revenue Service for last 30 years and has vast experience in international taxation and transfer pricing matters. At present, he is the Competent Authority of India for MAP, APA negotiations, treaty negotiations and exchange of information in respect of countries in Asia, Australia, Africa and Latin America. He has been responsible for amendments to some of the recent important tax treaties of India i.e. Mauritius and Singapore. He is also the Single Contact person on behalf of Government of India on Multilateral Instrument related matters. He headed recent Working Groups constituted by the Government on General Anti Avoidance (GAAR) and indirect transfers. He has been involved in latest policy changes in the field of transfer pricing in India including multiple data usage, use of range concept, roll back provisions, risk assessment in transfer pricing cases, safe harbor rules, country by country reporting, etc. He also represents Government of India in matters relating to Global Forum on Exchange of Information and Tax Transparency and Forum for Harmful Tax Practices.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary V - Introduction and Enhancement of GAARs in Asia and Effect and Consequences for Treaty Shopping/ Treaty Abuse

H Padamchand Khincha



H Padamchand Khincha is a partner in H C Khincha & Co, Bangalore. With over 30 years of experience in corporate and international tax regime, he has spearheaded the income-tax consultancy and litigation practice. He advises multinational companies, Indian companies as well as high networth individuals on various tax matters including tax structuring, due diligence, transfer pricing and compliance aspects. He has represented large corporates in some of the high-profile cases before various Income-tax tribunals across India and has been associated with several landmark decisions too.

Padamchand Khincha is a prolific writer on various topics in income-tax. He has co-authored "Tax Holiday U/s.10A and 10B - An analysis"; "Tax Treaties of India - A compilation"; "Capital gains of Non-residents"; "Tax deduction at source"; "Concept of Indexation under capital gains". He has authored and co-authored innumerable articles across various tax magazines including the Taxmann publication, Bombay Chartered Accountants Journal, ITR etc. He has delivered more than 500 lectures across the nation on several income-tax issues.

He has been actively engaged in several initiatives undertaken by the Institute of Chartered Accountants of India (ICAI). He was appointed the group leader for preparing the approach paper on the Guidance Note on Transfer Pricing. He was instrumental in making a critical analysis of the Direct Tax code as a member of the team constituted by ICAI on the request on CBDT. He currently is a member of Committee of ICAI involved in preparing the technical background paper on Income Computation and Disclosure Standards. He has deposed as an expert before (a) high powered committee on E. commerce constituted by the Central Board of Direct Taxes in India; (b) Rangachary Committee set up to "Review Taxation of Development Centres and the IT Sector; and (c) by the A P Shah Committee constituted by the Government of India to examine the matters relating to MAT on FII/ FPI(s).

His teaching stints in the past include guest lectures at IIM, Bangalore; intensive coaching classes of ICAI; faculty at the Direct Taxes Training Institute of the Income Tax Department. PadamchandKhincha is a Commerce graduate from the University of Bangalore securing 5th Rank at the University level. He holds a Bachelor's degree in Law. He qualified as a Chartered Accountant in 1982 by securing the 25th rank.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

**Plenary V - Introduction and Enhancement of GAARs in Asia and
Effect and Consequences for
Treaty Shopping/ Treaty Abuse
(UNDER COMPILATION)**

Willem Jan Hoogland

Willem Jan Hoogland is a person who likes tax and so happens to be partner at HKWJ Tax law & Partners Limited.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary VI - Amendment to Article 5 of Model Convention and Regional Applications



Thenesh Kanna

Thenesh Kanna is a partner at TraTax Malaysia, a firm of chartered accountants dedicated to tax advisory. The firm has clientele base from diverse industries and includes listed companies, MNCs and GLCs.

Thenesh has experience working at a legal firm, accounting firms and the academia, being adjunct to a university ranking within the top 100 in the world.

Thenesh is a renowned speaker on both direct and indirect taxation in Malaysia. He is also author of three books on Malaysian taxation, and the author of the Malaysian chapter of the Holding Companies Database published by International Bureau of Fiscal Documentation (IBFD).

Thenesh is a fellow member of the Association of Chartered Certified Accountants (FCCA, UK) and a member of the Malaysian Institute of Accountants (MIA), the Chartered Tax Institute of Malaysia (CTIM) and the International Fiscal Association (IFA). He also holds a diploma in International Taxation from the Leiden University, Netherlands. He is also a member of the CTIM's Technical Committee and Editorial Committee.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary VI - Amendment to Article 5 of Model Convention and Regional Applications



Hon'ble Mr. Justice S. Ravindra Bhat

Born on 21st October 1958, at Mysore. Educated in Bangalore and Gwalior. Finished schooling from Central School, Faridabad. Thereafter completed graduation in B.A.(Hons) in English literature from Hindu College, Delhi University, 1979. Graduated in law (LL.B) from Campus Law Centre, Delhi University (1982). Enrolled with Delhi Bar Council in August,

(1982).

Commenced law practice in 1982. Practised before the Delhi High Court, Supreme Court, and before various other- judicial fora.

During the course of law practice, had exposure in different branches of law as Public Law, Banking, Education, Labour and Service, and Indirect Taxation.

Assumed office as Additional Judge, Delhi High Court on 16th July, 2004, and Permanent Judge of Delhi High Court on 20th February, 2006.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary VI - Amendment to Article 5 of Model Convention and Regional Applications



Dr. Shih Chou, Huang

Asso. Prof. and Dean
Faculty of Tax Admin.
National Taipei Uni Business
Tel.+8862 23226381
+886920711411
Email: shanehua@ntub.edu.tw

Educational Background

- LLM and jur. Phd of National Taiwan University, College of Law
- regular Visiting Scholar of International Tax Center Heidelberg Uni, International Tax Center of Max Planck Institute Munich.

Work Experience

- Tax Attorney at PwC Taipei Office
- Assistant Professor, Associate Professor, Dean of Faculty of Tax Administration of NTUB 2014-2017
- Lecturer at Judge's Academy, Finance Academy, IRS, Bar Association, CPA Association.
- Member of IFA Taipei, Deutsche Steuerjurist Gesellschaft

Expertise

- Tax Litigation and Tax Planning
- International Taxation and Practice

Journal Column

- Economic Daily, Tax Journal Magazine

Publish

- Burden of Proof in Tax Litigation, Case Study on Tax Litigation
- Introduction of BEPS and Taxation on E-commerce, etc and 100+ articles

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary VI - Amendment to Article 5 of Model Convention and Regional Applications



Shefali Goradia

Partner
BMR Advisors

BMR House

36B Dr R K Shirodkar Marg
 Parel, Mumbai 400 012 India

Tel: +91 22 61357000, Fax: +91 22 61357070

Email: shefali.goradia@bmradvisors.com

Website: www.bmradvisors.com

Shefali Goradia is a partner with BMR & Associates LLP's corporate and international tax practice. She has over 25 years' experience in advising clients on international tax.

Shefali specializes in cross-border taxation. She advises multinational corporations in designing global holding and operating structures, inbound and outbound investments, cross border mergers, acquisitions and corporate reorganizations. She also advises multinationals on BEPS implications. She works extensively with leading investment and private equity fund houses on developing and implementing domestic and international fund structures. She has advised banks in designing structured finance products. She advises several companies in hospitality and pharmaceutical industries on taxation in India. She also advises IT companies on the taxability of software and e-commerce transactions. She has obtained private rulings for several clients.

Shefali is a regular writer and lecturer on international tax topics. She was the General Reporter for the IFA Congress held in Mumbai, India in 2014 on 'Cross-border outsourcing – issues, strategies and solutions'. She had contributed the India chapter on 'Is there a Permanent Establishment?' for the 63rd IFA Congress, Vancouver, 2009.

Shefali has been recently featured in the ExpertGuides of 2016. She was voted as one of the region's preeminent advisors for taxation in the 2011 *Asialaw* Leading Lawyers survey. She featured in the *Guide to the World's Leading Banking, Finance and Transactional Lawyers 2012* as one of the outstanding practitioners in the field of investment funds and is also listed in *The International Who's Who of Corporate Tax Lawyers* and *The International Who's Who of Private Funds Lawyers* consecutively from 2009-2016. She was recognised as among the eight best Indian tax advisers by *Legal 500* and the *Tax Directors Handbook 2009*. Shefali represented India in Legal Media Group's *Guide to the World's Leading Tax Advisers* and was recognised as among the top 10 tax advisers in India in *World Tax* (2004-2006).

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary VII - Hot Topics in Asia



Hon'ble Mr. Justice Arjan Kumar Sikri

(DoB) 07.03.1954

Term of Office:

(DoA) 12.04.2013 (F.N.) to 06.03.2019 (DoR)

PROFILE

- Born on 7th March, 1954. Had excellent academic record. Stood third in the merit list in Higher Secondary from CBSE, Delhi. Did his B.Com(Hons.) from Shriram College of Commerce, Delhi University in the year 1974 and LL.B from Law Faculty, Delhi University in the year 1977. Awarded Gold Medal for attaining first position in LL.B. Awarded special prize for getting highest marks in Constitutional Law I & II. Had distinction of securing first position in all six semesters of LL.B and getting all possible prizes and medals of Delhi University for LL.B course. Did his LL.M from Delhi University and got first position in three years course. Won medals and prizes in various extra curricular activities. Was president of Campus Law Centre, Delhi University in 1976-77. Was member of Academic Council of Delhi University in the year 1976-77 and various committees of Delhi University. During his schooling from 9th standard onwards till LL.M., he was given scholarships each year.
- Enrolled as an Advocate in July, 1977 with Bar Council of Delhi and started practicing in Delhi. Conducted cases of all types with specialization in Constitutional cases, Labour – Service Matters and Arbitration Matters. Was counsel for numerous Public Sector Undertakings, Educational Institutions, Banks & Financial Institutions and various Private Sector Corporations. Was also part-time lecturer in Campus Law Centre, Delhi University (1984-89). Was Vice-President, Delhi High Court Bar Association during 1994-95. Was member of the Governing Body of various colleges from time to time. Designated as Senior Advocate by Delhi High Court on 30th September, 1997.
- Appointed as Judge of High Court of Delhi w.e.f. 7th July, 1999. As a Judge, dealt with all kinds of jurisdictions and given many landmark judgments. Has attended/ chaired various national and international seminars and workshops and presented number of papers therein. Many articles are published in various magazines.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

- Was chosen as one of the 50 most influential persons in Intellectual Property in the world in the survey conducted by Managing Intellectual Property Association (MIPA) for the year 2007.
- Became the Acting Chief Justice of Delhi High Court w.e.f. 10th October, 2011 and was elevated as the Chief Justice of Punjab and Haryana High Court w.e.f. 23.9.2012.
- Elevated to the Supreme Court of India on 12th April, 2013.
- Has been conferred Doctorate of Laws, Honoris Causa, by Dr. Ram Manohar Lohiya National Law University, Lucknow, in November 2013.

He holds the following positions:

- Member of General Body as well as Academic Council of National Judicial Academy.
- Nominated as the member of the Committee on Restatement of Law by the Hon'ble Chief Justice of India.
- Member Executive, International Law Association (India Branch).
- Member of the Governing Council of Bangalore Law University.
- Member of the Directorate of Legal Studies and Law Reforms Committee set up by Bar Council of India.

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary VII - Hot Topics in Asia



Emile Bongers

Counsel Dubai
T. +97144019245
E. emile.bongers@stibbe.com

Practice Area

Tax
Private Equity
Capital Markets
Corporate Tax
International Tax Planning
Securitisation and Structured Finance

With experience of practicing law in our Amsterdam, New York, London and Dubai offices, Emile's expertise is truly global. He is now a Counsel in our Dubai office, where only Dutch law is practised.

In Dubai, Emile is co-heading our Gulf Cooperation Council (GCC) practice. For many years he has dealt with complex international & domestic corporate and tax matters. In these areas, he focuses on mergers and acquisitions and private equity transactions, sovereign wealth funds, corporate reorganisations, structured finance transactions, joint ventures and other multiple shareholder structures.

Emile holds a master's from Leiden University. he has also authored various articles on international taxation and is a regular speaker on international tax subjects.

Emile is a board member of the Dubai/GCC branch of the International Fiscal Association.

Languages

Dutch, English
Admitted to the Amsterdam bar: 1998

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary VII - Hot Topics in Asia



Yun, Sai Ree

(Managing Partner)

Practice Areas International Tax, M&A,
 Antitrust

Tel +82-2-528-5202

Fax +82-2-528-5228

Email: sryun@yulchon.com

Mr. Yun, one of Yulchon's founding partners, is the Managing Partner of the firm. In addition to his management responsibilities, he continues to represent clients primarily in the areas of international tax, corporate/M&A, and antitrust.

His innovative leadership, for which he was recognized as Managing Partner of the Year by Asian Legal Business in 2015, has led to Yulchon being one of the fastest growing and most successful law firms in Asia. In fact, under Mr. Yun's leadership, Yulchon has consistently been recognized as a leading law firm in both Korea and Asia and has won multiple prestigious awards including the 2016 "Asian Law Firm of the Year" award by the American Lawyer, "The Most Innovative Korean Law Firm" award by the Financial Times for both 2015 and 2016, and from 2009 through 2016 being named as the Employer of Choice by Asian Legal Business.

While guiding Yulchon's professional success, Mr. Yun has championed the need to give back to society through pro-bono activities. He chairs the firm's Pro Bono Committee, and led the creation of Onyul, a non-profit entity organized to promote a more caring society through the proper and compassionate application of the law. Many of Yulchon's professionals donate their time and resources on activities through which legal experts can produce long lasting positive social impact. Those Creating Shared Value initiatives include joint-research & sponsorship programs for officials and students from developing countries, Yulchon Center for the Study of Legal Theory, and efforts to promote Adult Guardianship to name a few.

In his professional practice, Mr. Yun continues to be recognized for his legal acumen and his creative approach to solving client problems. He is perennially selected as a leading lawyer by many renowned legal directories, most notably Chambers Global, Who's Who Legal(Corporate Tax Lawyers), International Financial Law Review, and Global Competition Review. Mr. Yun also served as a technical advisor to the Tax Policy Review Council for Ministry of Finance and Economy of Korea. For his outstanding work, he was awarded with a Deputy Prime Minister's Award for Tax Administration in 1996.

In addition to his management and professional responsibilities and promoting Yulchon's pro bono activities, Mr. Yun also takes an active part in the International Tax professionals' community. He served as the National Reporter for Korea twice at International Fiscal Association (IFA) Congress in 1995 and

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

2005 and was elected as the Vice Chairman of the International Fiscal Association Korea for the term between 2009 and 2012. Over the past two decades, Mr. Yun has been a frequent speaker at many international conferences and seminars held by International Bar Association, American Bar Association, the Inter-Pacific Bar Association, and the Tax Executive Institute.

Mr. Yun has authored many articles and publications including: "Cost-Sharing and Transfer Pricing," Taxation and Inbound Investment in Pacific Rim Countries, International Bureau of Fiscal Documentation (1991); "Transfer Pricing in South Korea," CCH International Transfer Pricing Laws (1994); and "Tax Aspects of Derivative Financial Instruments," 49th Congress of the International Fiscal Association (1995).

Mr. Yun began his career as a public prosecutor with the Pusan District Prosecutor's Office and later worked as an associate with the law firms of Lee & Ko in Seoul and Baker & McKenzie in both Chicago and New York. Before founding Yulchon LLC, Mr. Yun was a partner at Yoon & Partners. He is admitted to practice in three U.S. jurisdictions (New York, Illinois, and Washington, D.C.) as well as Korea.

Education

- Hastings College of Law, University of California, J.D. (1986)
- Harvard Law School, LL.M. (1982)
- Judicial Research and Training Institute, Supreme Court of Korea (1980)
- Seoul National University, LL.M. (1980)/ Seoul National University, LL.B. (1976)

Experience

- Partner, Yulchon LLC (1997-present)
- Partner, Yoon & Partners (1989-1997)
- Arbitrator, Korean Commercial Arbitration Board (2011-present)
- Associate, Baker & McKenzie (Chicago and New York) (1986-1989)
- Associate, Lee & Ko (1983-1984)
- Public prosecutor, Busan District Prosecutor's Office (1980-1982)

Publications

- An Introduction to the 1995 OECD Transfer Pricing Guidelines (in Korean), International Trade, Ministry of Justice, August (1996)
- Tax Aspects of Derivative Financial Instruments, 49th Congress of the International Fiscal Association (1995)
- Transfer Pricing in South Korea, CCH International Transfer Pricing Laws (1994)
- Critical Analysis of the National Tax Administration Guidelines on Software Taxation, the Journal of the American Chamber of Commerce in Korea, January/February (1994)
- Cost-Sharing and Transfer Pricing, Taxation and Inbound Investment in Pacific Rim Countries, International Bureau of Fiscal Documentation (1991)
- The Regulation of Conglomerate Mergers in Korea, Harvard Law School (LL.M. thesis) (1982)

ASIA PACIFIC REGIONAL TAX CONFERENCE, 2017



April 28 & 29, 2017
ITC Maurya, New Delhi

Plenary VII - Hot Topics in Asia



Sophie Chou

Partner

International Tax Service

Phone: +886 2 2757 8888 ext. 88872

Fax: +886 2 2729 4176

Email: Sophie.Chou@tw.ey.com

Experiences

- Partner, EY Taiwan
- Before joining EY Taiwan, Sophie was with another accounting firm and focused on financial industry audits. Afterwards, she served at a commercial bank for a total of 6 years.
- After joining EY Taiwan, Sophie served as the tax advocate at Taiwan Tax Court on behalf of her clients. She has won numerous tax cases over the past 7 years.
- Sophie is currently the Partner for EY Taiwan's Business Tax Advisory. She provides services of merger and acquisition advisory, tax due diligence, administrative remedy and international tax structuring.
- Sophie had participated in several tax litigations. Her wins attributed to law amendments to fix legitimate flaws.
- Sophie has provided tax due diligence and transaction structuring services for more than 100 international merger and acquisition cases (transaction values ranged from US\$ 2 millions to US\$150 millions).
- Sophie has assisted Government in designing transaction structures for problematic financial institutions. She has also successfully assisted Government in reducing large transactions related taxes.
- Sophie is a regular author contributing articles to local tax magazines.
- Sophie is awarded as Tax Controversy Leaders of 2016 in Taiwan by International Tax Review

Education

- Master of Accounting, National Taiwan University
- Bachelor of International Trade, National Chengchi University

Qualification & Membership

- Certified Public Accountant of Taiwan
- Member of Taiwan Provincial CPA Association R.O.C.
- Member of Taipei City CPA Association



Contact Details:

Mr. Ajay Gupta
KW Conferences Pvt. Ltd.
Tel.: +91-124-4636711, +91-9818078366
E-mail: ifadelhi2017@kwconferences.com

Mr. Mahendra Kumar
IFA-India Academy
Tel.: +91-9818551451
Email: admn.ifaindiaacademy@gmail.com

Please visit www.ifaindia.in to find more information on the
Asia-Pacific Regional Tax Conference 2017, New Delhi, India.