



CONFERENCE PROGRAMME

8TH ASIA PACIFIC REGIONAL CONFERENCE | KUALA LUMPUR
THE CONSERVATORY, LEVEL 3, EQ KUALA LUMPUR

TUESDAY 29 APRIL 2025

8.00 am	Registration
8.30 am	<p>Welcome Rachel Saw, IFA Malaysia Chair</p> <p>Keynote Address Datuk Dr Abu Tariq bin Jamaluddin, CEO, Inland Revenue Board of Malaysia</p> <p>President's Address Prof Dr Guglielmo Maisto, IFA Global President</p>
9.15 am	<p>Tax Trends Across the Asia-Pacific Region</p> <p>Chair: Ichwan Sukardi, Managing Partner – Tax, RSM Indonesia</p> <p>Panel: Barbara Voskamp, International Tax Partner/ Head of Tax, DLA Piper Singapore PVSS Prasad, Partner, M/s. Prasad & Prasad, Chartered Accountants, India Shaun Cartoon, Partner, Arnold Bloch Leibler, Australia Dr Veerinderjeet Singh, Senior Adviser on Tax Policy, KPMG Malaysia</p>
10.45 am	Morning break
11.15 am	<p>Cross-Border Services – Moving Along</p> <p>Chair: Rachel Saw, IFA Malaysia Chair</p> <p>Panel: Dr Na Li, Professor, International Law School, East China University of Political Science and Law, Shanghai Michael Lennard, Chief of International Tax Cooperation, Financing for Sustainable Development Office, UN Tan Hooi Beng, International Tax Leader, Deloitte Malaysia and Southeast Asia Yoshihiro Masui, Professor, University of Tokyo</p>
12.45 pm	Lunch
2.00 pm	<p>A Sustainable Tax System</p> <p>Chair: Thenesh Kannaa, Executive Director & APAC International Tax Leader, TRATAX & WTS Global, Malaysia</p> <p>Panel: Fabiola Annacondia, Principal VAT Specialist, IBFD, Netherlands Kwan Chang Yew, Head of Group Tax Advisory, OCBC, Singapore Dr Leopoldo Parada, Reader in Tax Law, King's College London Yeah Kim Leng, Professor and Director, Economics Studies, Jeffrey Cheah Institute on Southeast Asia</p>
3.30 pm	Afternoon break
4.00 pm	<p>Tax Disputes - To Litigate or Not to Litigate</p> <p>Chair: Anand Raj, Head, Tax Disputes Practice and Co-Head of Competition, Shearn Delamore & Co., Malaysia</p> <p>Panel: Brendan Brown, Partner, Mayne Wetherell, New Zealand Ong Ken Loon, Head of Tax & Private Client Services, Drew & Napier LLC, Singapore Prof. Dr. Robert Danon, Chair, IFA Permanent Scientific Committee Seema Kejriwal Jariwala, Partner, BMR Legal Advocates, India</p>
5.30 pm	Pre-dinner drinks
7.30 pm	Gala Dinner



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WEDNESDAY 30 APRIL 2025

9.00 am	<p>The Changing Role of Tax Treaties in the New Tax Order</p> <p>Chair: Darren Koh, Vice-Dean School of Law, Singapore University of Social Sciences</p> <p>Panel: John Peterson, Head of Division, Centre for Tax Policy and Administration, OECD Michael Lennard, Chief of International Tax Cooperation, Financing for Sustainable Development Office, UN Dr Leopoldo Parada, Reader in Tax Law, King's College London</p>
10.30 am	Morning break
11.00 am	<p>Pillar Two: Global Minimum Tax</p> <p>Chair: Aurobindo Ponniah, Executive Director, PwC Malaysia</p> <p>Panel: Amir Zainuddin bin Abdul Hamid, Director, Department of International Taxation, Inland Revenue Board of Malaysia John Peterson, Head of Division, Centre for Tax Policy and Administration, OECD Melani Dewi Astuti, Senior Fiscal Policy Analyst, Ministry of Finance Indonesia Tay Ang Sim, Group Tax Specialist, Inland Revenue Authority of Singapore</p>
12.30 pm	Lunch
1.45 pm	<p>Transfer Pricing Conundrum – Has the Gordian Knot Gotten Tighter?</p> <p>Chair: Luis Coronado, EY Global Tax Controversy Leader, EY Solutions LLP, Singapore</p> <p>Panel: Anthony Visate Loh, Senior Adviser, Alvarez & Marsal, Thailand Ng Say Guat, Head of Tax, SD Guthrie Bhd, Malaysia Permana Adi Saputra, Managing Partner, PB Taxand, Indonesia SM Thanneermalai, Managing Director, Thannees Tax Consulting Services Sdn Bhd, Malaysia</p>
3.15 pm	Afternoon break
3.30 pm	<p>The Tax Director's Herculean Tasks</p> <p>Chair: Dr Veerinderjeet Singh, Senior Adviser on Tax Policy, KPMG Malaysia</p> <p>Panel: Rihanna Haryanti binti Mohd Ramli, Chief Tax Officer, PETRONAS Group of Companies, Malaysia Siow Wei Jie, Tax Director (Global Head of Tax), CODA Payments Pte. Ltd., Singapore Surin Segar, Head of Group Tax, Maybank, Malaysia</p>
5.00 pm	Closing Comments
5.15 pm	Conference End

Speakers



Rachel Saw
IFA Malaysia Chair
Head, IBFD Asia-Pacific Office, Malaysia

Rachel is the Head of IBFD's Asia Pacific Office in Kuala Lumpur, Malaysia. Rachel has extensive experience in dealing with cross-border tax issues from both a tax administration and tax policy perspective. Her work and expertise are currently focused on the region, with particular attention to the challenges faced by developing countries in today's tax environment.

Rachel regularly teaches in IBFD's International Tax Training courses and for the Malaysian Tax Academy and has also been an instructor for the Asian Development Bank, the OECD and on technical assistance programmes in Cambodia, Hong Kong and Myanmar, and is a prominent speaker in regional circles.



Thenesh Kannaa
Executive Director & APAC International Tax Leader, TRATAX & WTS Global, Malaysia
IFA Malaysia Executive Committee Member (Treasurer)

Thenesh Kannaa is an Executive Director at TRATAX Sdn Bhd, a tax consulting firm based in Kuala Lumpur. He is in charge of international tax and indirect tax service lines, with a diverse clientele base and a wide-ranging nature of tax consulting and tax policy works.

Thenesh is also the Asia Pacific (APAC) international Tax Global Service Line leader of WTS Global.

With the leadership of Thenesh, TRATAX has been recognised as one of the Top 11 in Malaysia for Transactional Taxation by International Tax Review, and within Top 7 in Malaysia for Indirect Taxation. TRATAX is also recognised as World Tax's Recommended Firm in Malaysia. TRATAX is also the exclusive member of WTS Global in Malaysia.

Thenesh has authored 3 books on taxation, 2 chapter-in-books for IFA and IBFD respectively, and various technical articles for newsletters and journals. Thenesh has been interviewed by mainstream television channels, radio channels and newspapers on contemporary tax matters.

As Chairman of CTIM's Technical Committee for Tax Policy, Thenesh represents the tax fraternity in dialogues with the Inland Revenue Board of Malaysia and Ministry of Finance on various tax policy and technical matters. He is also a member of ACCA's expert panel on taxation and ESG task force.



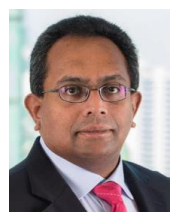
Anand Raj
Head, Tax Disputes Practice and Co-Head of Competition, Shearn Delamore & Co., Malaysia
IFA Malaysia Executive Committee Member

Anand Raj has been in practice since 1996 and a partner at Shearn Delamore & Co. since 2003. He currently serves as the Head of Tax Disputes Practice and Co-Head of Competition at the firm.

Anand is ranked by Legal 500 Asia-Pacific (2019 – 2024) as a "Leading Individual" in Tax and has been highlighted in The Legal 500 Asia-Pacific's "Hall of Fame" for Tax (2025). Lexology (2025) recognises Anand as a "Global Elite Thought Leader" in Client choice - Competition, a "Thought Leader" in Competition, and "Recommended" in Competition and Southeast Asia – Competition as well as Corporate Tax – Controversy and Southeast Asia – Corporate Tax. Asia Business Law Journal (2020-2024) recognised Anand as one of Malaysia's Top 100 Lawyers in Competition Law & Antitrust and Tax Disputes & Controversy. Asialaw's Client Service Excellence (2021) recognised Anand as "The Highest Rated Lawyer To Work With" in Tax and Competition/Antitrust. Anand was recognised as the 2017 Asia Tax Disputes and Litigation Practice Leader of the Year by the International Tax Review (ITR). Asialaw Leading Lawyers (2020 – 2024) recognised Anand as an "Elite Practitioner" in Competition/Antitrust as well as in Tax. Anand is recognised as a "Highly Regarded Practitioner" in Indirect Tax and Tax Controversy (2019 – 2022, 2025), as well as "Highly Regarded" in World Transfer Pricing (TP) (2023 – 2025) by the ITR.

Anand has acted in numerous leading tax cases, including for the Malaysian Bar regarding privilege before the Federal Court, Castrol (Aspac Lubricants), ExxonMobil, Bandar Utama City Corporation, SGS Singapore, Petronas Penapisan, Shell Refining and many others.

Anand currently serves as the Vice President of the Malaysian Bar. Anand is the Chair of the Tax Committee of Malaysian Bar and the former Chair of IFA Malaysia.



Aurobindo Ponniah
Executive Director, PwC Malaysia
IFA Malaysia Executive Committee Member

Aurobindo is an Executive Director of PwC Malaysia, and has over 20 years' experience in tax consulting, research, training and documentation. He has worked extensively with tax authorities in the Asia-Pacific region and corporate organisations on various issues involving tax treaties, permanent establishments, financial instruments, cross border transactions, hybrid structures and anti-abuse provisions.

He is a member of CTIM and also a frequent speaker at seminars and conferences.



Dr Veerinderjeet Singh
Senior Adviser on Tax Policy, KPMG Malaysia
IFA Malaysia Executive Committee Member

Acknowledged as a leading expert in accountancy and taxation, he has over 40 years of diverse experience in the fields of accounting, taxation and commerce.

Dr Veerinderjeet is a Past President of the Malaysian Institute of Accountants (2020-2022) and The Malaysian Institute of Certified Public Accountants (2019-2022) as well as the former Non-Executive Chairman of Tricor Services (Malaysia) Sdn Bhd. He was also Past President of the Chartered Tax Institute of Malaysia from 2007 to 2010. He has served in the Malaysian Inland Revenue Department, University of Malaya (as an Associate Professor), Arthur Andersen and Ernst & Young (as a Tax Partner/Executive Director) and authored several influential and authoritative tax publications. He is an Adjunct Professor at Monash University, Malaysia and Past Chair of the Monash Business School Industry Advisory Board.

Dr Veerinderjeet also sits on the Boards of Malaysian Rating Corporation Berhad (until April 2025) and AmBank (M) Berhad (until May 2026) where he is also Chair of the Audit Committee, and is a Vice President of the Malaysian Economics Association. He was previously appointed as an Independent Non-Executive Director in 2024 at Zico Holdings Inc (listed on the Singapore Stock Exchange) as well as Mesiniaga Bhd (listed on the Malaysian Stock Exchange), and was a Board member and Senior Independent Director at UMW Holdings Berhad until February 2024. He ended his tenure in December 2024 as a member of the Board of Trustees of IBFD which is based in Amsterdam.

Globally, Dr Veerinderjeet contributes his expertise as a member of the Global Tax Commission of the International Chamber of Commerce (ICC) based in Paris and he is a Vice Chair of the ICC's Global Tax Commission.

He was a member of the Tax Reform Committee from 2018-2020 in the Ministry of Finance, Malaysia. He is also a Past Chair of IFA Malaysia and a current member of the IFA Asia Pacific Committee. He is a frequent speaker/moderator at various local /international tax, economic outlook and governance events.



Amir Zainuddin bin Abdul Hamid
Director, Department of International Taxation, Inland Revenue Board of Malaysia

Amir Zainuddin bin Abdul Hamid is the current Director of the Tax Certainty and Mutual Agreement Division at IRBM's Department of International Taxation. He has been with IRBM since 2002 in various branches and positions and has focused on international taxation policy and transfer pricing audits since 2012.

He is also currently involved with implementing a new tax policy initiated under the OECD/G20 Inclusive Framework on BEPS on the Two-Pillar Solution. Previously involved in implementing CbCR and transfer pricing policy in IRBM, he is also an active member of OECD Working Party 11 and one of the Malaysian Tax Academy's transfer pricing resource persons.

He has a Masters in Business Administration from Universiti Kebangsaan Malaysia and an Accounting degree from Universiti Putra Malaysia.



Anthony Visate Loh
Senior Adviser, Alvarez & Marsal, Thailand

Anthony is a Senior Advisor with Alvarez & Marsal focusing on Thailand related tax and legal matters.

Anthony has more than 28 years of experience in tax and legal practices, including three years as Partner and Thailand Tax Desk in New York, assisting U.S. based multinational companies with outbound investments into the Asia-Pacific region. He specializes in supply chain restructuring and multi-jurisdiction restructuring in Asia-Pacific and has dealt with the tax and legal systems of various countries such as the US, China, Japan, Malaysia, Myanmar, Singapore, South Korea, Thailand and Vietnam.

Prior to taking up the Senior Advisor role with Alvarez & Marsal, Anthony spent 11 years with Deloitte in Thailand, where he served as the Head of Tax and Legal practice in Thailand and Laos; and before that, 17 years with EY as the Head of International Tax in Thailand. He has worked with clients across various industries and is particularly familiar with consumer products, retail and wholesale trading, automotive, real estate and telecommunications businesses.

Anthony earned a bachelor's degree in commerce (finance, management and accounting) from Murdoch University in Perth, Australia. He is a Chartered Public Accountant in Australia, and he has been recognized by International Tax Review as a leading tax advisor in Thailand since 2014. Anthony has lived in Australia, Malaysia, Singapore and the US and is fluent in Thai, English, Chinese and Malay.



Barbara Voskamp
International Tax Partner/ Head of Tax, DLA Piper Singapore

Barbara Voskamp is an international tax lawyer with over 20 years of experience in domestic and international tax structuring. She specializes in the tax aspects of cross-border private equity and real estate investments, as well as the tax structuring of investment funds. Barbara has extensive experience advising financial institutions and multinational corporate clients on structuring their cross-border investment.

Barbara obtained her bachelor's and master's degrees in Tax Law from Erasmus University Rotterdam, Netherlands. She is admitted to the Dutch Bar, a member of the Netherlands Bar of Tax Advisors (NOB), registered in Singapore as a foreign registered lawyer, and is an Accredited Tax Practitioner (Income Tax) with Singapore Chartered Tax Professionals. Barbara joined DLA Piper in 2023 to establish and lead the international tax practice in Singapore.

Barbara has led numerous multijurisdictional teams on the structuring of pan-European/pan-Asian investments and has advised a wide range of clients, including Singapore-listed real estate funds, European private equity funds, family offices and multinationals on a wide range of international tax matters.

She is a frequent speaker in the field of international tax law and investment structuring. She has participated in numerous conferences and events, sharing her expertise on complex tax regulations and cross-border investments. Additionally, she has imparted her knowledge through lectures at institutions like Singapore Management University.

Barbara is a member of the Board of IFA Singapore.



Brendan Brown
Partner, Mayne Wetherell, New Zealand

Brendan specialises in corporate and international taxation. He has represented clients in respect of some of New Zealand's most significant commercial transactions and tax disputes.

He has spent his over 20 years in legal practice helping clients with a wide range of taxation matters and is well known as a leading tax lawyer in New Zealand.

Brendan's clients have included Westpac, Bank of New Zealand (BNZ), Spark, Cheung Kong Infrastructure, ExxonMobil and Deutsche Bank. Brendan's experience includes advising on transactions, obtaining binding rulings from Inland Revenue and representing clients in tax audits, disputes and litigation.

He is a member of the Taxation Institute of Australia, the Practice Council of the New York University International Tax Program and the IFA New Zealand Branch Committee. He has previously lectured part-time in tax and commercial law subjects at the Victoria University of Wellington and the University of Otago.

Brendan is recognised as a leading tax lawyer by Chambers and Partners (ranked Band 1, 2023), Asia Pacific Legal 500 (ranked in the 'Hall of Fame' for New Zealand tax law (2023)) and Best Lawyers® 2021 ('Lawyer of the Year', NZ). He has been recognised as a Leading Adviser by Tax Controversy Leaders since 2017 and was named in Australian Lawyer magazine's 2016 'Hot List' as one of the top private practice lawyers working in the Australasian legal market.



Darren Koh
Vice-Dean School of Law, Singapore University of Social Sciences

Darren Koh graduated top of his class at the University of Buckingham, winning the Maxwell Law Prize for his year, and was called to the Bar in England & Wales. He is also a Chartered Accountant (England and Wales) and a Chartered Tax Adviser (United Kingdom). He embarked on a tax career with PricewaterhouseCoopers in London and KPMG in Hong Kong, and then as in-house counsel in industry with Procter & Gamble. He also spent 2 years in International Law at the United Nations handling war reparation claims filed against Iraq after the first Gulf War.

He left Procter & Gamble for academia, joining the School of Business of SIM University (now the Singapore University of Social Sciences) firstly as Head of Area – Taxation and Business Law, and is now the Vice-Dean of the School of Law as well as the Head of Programme – Master of Taxation.

He is a Board member of the Tax Academy of Singapore and is currently a member of the Income Tax Board of Review, a tribunal hearing tax appeals.

Darren has a keen interest in international taxation, and in particular in the field of transfer pricing and tax efficient supply-change structuring. He has a keener interest in education and training and is always looking for ways to convince people that tax is not boring!



Fabiola Annacondia
Principal VAT Specialist, IBFD, Netherlands

Fabiola is the editor of the International VAT Monitor and the EU VAT Compass book, as well as the cluster manager for the VAT courses offered by IBFD International Tax Training. Fabiola holds a postgraduate degree in International Tax Law from Barcelona University, a postgraduate degree in Tax Law from the Argentine Social Museum University and studied Comparative Tax Policy and Administration at Harvard Kennedy School. She worked as a fiscal auditor (tax inspector) for 11 years with the Argentine tax authorities and teaches indirect taxation at the University of Buenos Aires.

Fabiola has worked at the VAT Department of IBFD for the last 23 years. She lectures, publishes and speaks at VAT Conferences around the world regularly on a wide variety of VAT-related topics. She is a guest lecturer at several LLM programmes. She is a member of the VAT Expert Group of the European Commission and of the sub-group "indirect taxation" of the UN Tax Expert Group. In recent years, she has presented at OECD global forums and workshops in China, South Korea, Saudi Arabia, Japan, Australia and Mexico.



Ichwan Sukardi
Managing Partner – Tax, RSM Indonesia
IFA Indonesia Chair, IFA APAC Committee Chair

Ichwan is the managing tax partner within RSM Indonesia with 25 years' experience. Ichwan has been providing tax advisory to a wide range of multi-national and domestic companies mostly in energy sectors. Ichwan is the engagement partner for leading international oil and gas, mining and other related energy clients in relation to tax advisory, restructuring, tax disputes and other strategic advice.

Ichwan led the global re-structuring project of some energy companies' operations with the aim to achieve the most efficient tax structure for dividend distribution, financing, operations, and also exit strategies. He has led some high profile M&As for Indonesian energy companies in various regions.

He is a registered Tax Consultant, and also a licensed Advocaat issued by the Indonesian Bar Association (Peradi), and a registered Tax Attorney at the Indonesian Tax Court. Ichwan obtained his Masters in International Tax Law from International Tax Centre, Leiden University, the Netherlands, and Masters in Business Administration from Prasetiya Mulya Business School, Indonesia.

Ichwan is currently the Chair of IFA Indonesia branch, and chair of the IFA Asia Pacific Committee.

He regularly speaks around Indonesia and the region on taxation of oil and gas, mining, investments, and other general tax issues. He is also a regular contributor for taxation issues in several reputable magazines, newspapers, and other tax publications.

Prior to joining RSM Indonesia, Ichwan spent more than 18 years with a big 4 tax firm as the head of the energy sector and a tax partner.



John Peterson
Head of Division, Centre for Tax Policy and Administration, OECD

John Peterson is the Head of Division at Centre for Tax Policy and Administration (CTPA) at the OECD. He leads the teams responsible for Transfer Pricing, Taxation of the Digital Economy and Global Minimum Tax as well as the work undertaken by the Forum on Harmful Tax Practices. Prior to his current role he was Head of Unit at the OECD where he led the work on the design of the Global Minimum Tax and was responsible for drafting the Mandatory Disclosure of CRS Avoidance Arrangements and the rules on Neutralizing Hybrid and Branch Mismatch Arrangements.

Prior to joining the OECD, John was a tax partner at Minter Ellison Rudd Watts. John has an LLM from NYU and a BCL from Oxford University and has previously worked as a tax lawyer in New York, London and New Zealand.



Kwan Chang Yew
Head of Group Tax Advisory, OCBC, Singapore

Chang Yew is the Head of Group Tax Advisory at OCBC, overseeing all tax matters within the Group.

Prior to this, he was also the Head of Group Tax of another bank and had also held key tax positions in other global banks. He is currently also the Chair of the tax committee of the Association of Banks in Singapore.

Chang Yew started his career in the public service, first at the Inland Revenue Authority of Singapore as an economist/data analyst and field tax auditor, and then with the Monetary Authority of Singapore designing tax policies to grow Singapore's financial sector.



Dr Leopoldo Parada
Reader in Tax Law, King's College London

Dr Leopoldo Parada is a Reader in Tax Law at King's College London and visiting lecturer at the *Master en Droit Européen* at the University of Luxembourg and the Advanced LL.M. in International Tax Law at the University of Amsterdam. He is also a tax policy advisor for several governments and international organisations around the world and has participated in various legislative tax reforms worldwide, including the introduction of interest limitation rules in Indonesia and matters related to international tax cooperation in Curaçao. He has been a Lecturer in Tax Law (2020-2022), Associate Professor (2022-2024), and Co-Director of the Centre for Business Law and Practice at the University of Leeds (2023-2024). He also served as a Lecturer/Visiting Professor in European and International Tax Law at the University of Turin School of Management and Economics in Italy (2017-2019), as a Postdoctoral Fellow at IBFD in the Netherlands (2018-19), and as a Research Associate at the Max Planck Institute for Tax Law and Public Finance in Germany (2013-2017). In the past, he practised for almost a decade as a tax lawyer in Chile, Brazil, and the United States.

Dr Parada holds a law degree from the Pontificia Universidad Católica de Chile, an LL.M. in International Taxation from the University of Florida Levin College of Law (USA), and a PhD in Law from the University of Valencia in Spain. His PhD thesis ("Double Non-Taxation and the Use of Hybrid Entities: An Alternative Approach in the New Era of BEPS") received the qualification of *summa cum laude* and was awarded the Université Paris 1 Panthéon-Sorbonne Award for the best PhD thesis in Tax Law in 2018, and the "University of Valencia Extraordinary Doctoral Prize" for the best PhD thesis in Law submitted and defended during the period 2017-2020.

His research focuses primarily on the international implications of base erosion and profit shifting, tax treaties, and the digitalisation of the economy. He is the author of numerous works and publications including in recognised international tax law journals, and he has been a speaker in more than 100 specialised venues around the world. Most notably, his academic work has been cited in the 2019 Report on Digital Services Taxes elaborated by the United States Congressional Research Service, and by the European Union Advocate General in his opinion on the case C-342/20, concerning investment funds in Finland. Dr Parada has also collaborated for several years with the International Consortium of Investigative Journalists (ICIJ) in important investigations related to tax evasion and tax avoidance, including the "Pandora Papers" released in 2021.

Dr Parada is a member of the Society of Legal Scholars in the United Kingdom, the European Association of Tax Law Professors, and IFA. He also holds a seat in the International Tax Compliance Task Force that advises the Finance Minister of Curaçao, and he is a member of the Tax Committee of Experts of the Joint Italian/Arab Chamber of Commerce and the Gulf Cooperation Council Tax Law Expert's Arena Group. In 2020, Dr Parada was recognised by the "TaxCOOP 35 Leaders of the Future in Taxation" in Canada as one of the most promising tax policy experts worldwide.



Luis Coronado
Global Tax Controversy Leader, EY Solutions LLP, Singapore

Luis is a partner at Ernst & Young Solutions LLP, the EY member firm in Singapore. He serves as EY Global Tax Controversy Leader. Luis has worked in Asia since 2005 as part of his more than 30 years of advisory experience in international tax controversy and transfer pricing issues.

Before relocating to Asia, Luis spent several years serving domestic and multinational companies in Latin America, namely Mexico, Brazil, Argentina, Colombia, Peru and Venezuela.

Luis has advised companies on the negotiation of bilateral advance pricing agreements and competent authority resolutions with Australia, Korea, Indonesia, Germany, Israel, Luxembourg, Singapore, Thailand, Canada, China, Japan, Malaysia, the United Kingdom, Mexico and the US.

Luis is a frequent speaker at tax seminars and universities in the Americas, Asia and Europe. He has been an instructor at the IBFD's program for introducing transfer pricing to Latin American governments, as well as in their programs in Amsterdam, Kuala Lumpur and Singapore. He has also taught at the Yangzhou Taxation Institute of China's State Taxation Administration. Luis is the Vice chairman of IFA Singapore and President of the Singapore Mexico Chamber of Commerce. He is also a member of the Bloomberg BNA Transfer Pricing Advisory Board.



Melani Dewi Astuti
Senior Fiscal Policy Analyst, Ministry of Finance Indonesia

Melani Dewi Astuti is a Senior Fiscal Policy Analyst working for the Fiscal Policy Agency, Ministry of Finance of Indonesia. She has been working at the Fiscal Policy Agency since 2018 as the Assistant Deputy Director for Tax Treaties. Previously she worked for the DGT as a Transfer Pricing and MAP Analyst. She is experienced as a Treaty Negotiator, Transfer Pricing Analyst, speaker in many international forums, and trainer for the OECD and the ADB. She was rewarded as Person of the Year for Developing Countries 2024 by Tax Notes International.

She graduated from University of Sydney, Australia with a Masters in International Taxation. She has written many articles in local newspapers and international journals.



Michael Lennard
Chief of International Tax Cooperation, Financing for Sustainable Development Office, UN

Michael Lennard is Chief of International Tax Cooperation and Trade in the Financing for Development Office (FfDO) of the United Nations. This work has a particular focus on ensuring the fairness and workability of international tax norms, including achieving greater developing country input into those norms, and encouraging cooperation to improve tax systems and administrations, as a spur to sustained development.

Previously Mr Lennard was a tax treaty adviser in the OECD Tax Treaty Secretariat in Paris for three years and prior to that he worked on tax treaty and other international tax matters at the Australian Tax Office. He had earlier worked in the Australian government's Office of International Law.

He has led Australian negotiating teams on trade, investment, environmental and tax treaty matters and has prepared argument for matters before the Australian High Court, the US Supreme Court and the WTO. His published work on treaty interpretation has been cited before WTO panels and before the WTO Appellate Body. Mr Lennard has degrees from the University of Tasmania, the Australian National University and Cambridge.



Dr Na Li
Professor, International Law School, East China University of Political Science and Law, Shanghai

Dr Na Li is a professor at the International Law School, East China University of Political Science and Law, Shanghai, China. She obtained an LLB from Fudan University in China in 2001, an LLM in tax law from Boston University in the United States in 2009, and a PhD from Vienna University of Economics and Business in Austria in 2015.

Her research areas are Chinese tax law and international tax law. She is also both a Chinese lawyer and a US (New York State) lawyer, practicing in cross-border investment and international taxation.



Ng Say Guat
Head of Tax, SD Guthrie Bhd, Malaysia

Ng Say Guat has been practising tax for over 30 years with experience in professional services firms and in industry. She is currently Head of Tax in SD Guthrie Bhd Group (formerly Sime Darby Plantation Bhd). Her experiences include overseeing the Group's tax matters with significant operations in Malaysia and overseas.

She covers all tax facets of direct corporate tax, indirect tax, transfer pricing and global minimum tax under BEPS Pillar 2. Over the years, other than business-as-usual tax compliance and audit matters in Malaysia and overseas, she has been involved in several internal restructuring and reorganisations of the Group, mergers and acquisitions, and disposals of investments, subsidiaries and businesses. She also has project management experience in the implementation of and subsequent de-implementation of Malaysia's former GST, implementation of the current sales and service tax (SST) and e-invoicing.

She is a member of CPA Australia, MIA and CTIM and has also served on the Direct Tax Technical Committee of CTIM for over 10 years.



Ong Ken Loon
Head of Tax & Private Client Services, Drew & Napier LLC, Singapore

Ken Loon advises on tax aspects of corporate transactions, such as income tax, GST, stamp duty, and property tax. She assists clients with negotiations with the Inland Revenue Authority of Singapore (IRAS) and represents clients before the tax tribunals and Singapore courts. She advises local and multinational corporate groups, financial institutions and investment funds on a broad range of transactions, including mergers and acquisitions, corporate structures and restructurings. She also works with private clients to provide solutions to complex tax, succession and private wealth management issues. Before joining Drew & Napier in 2008, she was a Principal Legal Officer in the Law Division of IRAS.

Ken Loon is recommended as one of Singapore's leading tax lawyers by Chambers & Partners, The Asia Pacific Legal 500, International Tax Review: World Tax, asialaw and Practical Law Company Which Lawyer?

She has worked on a number of tax litigation cases that have led to landmark case law, including:

- *AQQ v Comptroller of Income Tax* [2011] SGITBR 1 in which she appealed against the decision of the Income Tax Board of Review.
- *Lai Ling Wan (alias Lai Lily) v Commissioner of Stamp Duties* [2011] 4 SLR 845 in which she successfully represented the appellant in the High Court in overturning the position taken by the Commissioner of Stamp Duties in his administrative circular on multiple property purchases.
- *Comptroller of Income Tax v MT* [2006] 3 SLR(R) 688 in which she successfully represented a ship owner before the Income Tax Board of Review and the High Court in tax exemption on the bareboat charter fees of a Singapore-registered ship.
- *First DCS Pte Ltd v. Chief Assessor and Comptroller of Property Tax* [2007] 3 SLR 326; *Chief Assessor and Another v First DCS Pte Ltd* [2008] 2 SLR 724 in which she represented the Chief Assessor before the High Court and Court of Appeal in the assessment of pipelines running through land owned by third parties.



Permana Adi Saputra
Managing Partner, PB Taxand, Indonesia

Permana Adi Saputra is a Tax and Asia Pacific Leader and Managing Partner of PB Taxand. Permana currently serves as Secretary General of IFA Indonesia (2022 – 2025), Secretary General of the Institute of Indonesia Chartered Accountants – Tax Accountant Compartment (2014 – present).

As an expert in the field of Transfer Pricing, Permana’s practice focuses on projects involving Transfer Pricing Compliance; Transfer Pricing Planning and Transfer Pricing Dispute Resolution, which include TP Documentation; Advance Pricing Agreements; Capital Restructuring; Recommendation Letters; Tax Audits; Tax Objections; Tax Appeals; and Mutual Agreement Procedures. His expertise also includes supply chain management and price/profit structuring.

Permana earned his Bachelor’s degrees in Economics from the University of Indonesia and Law from the University of Pancasila; and a Masters in Management from the University of Indonesia.



PVSS Prasad
Partner, M/s. Prasad & Prasad, Chartered Accountants, India
IFA India Chair

Mr.P.V.S.S.Prasad is a practising Chartered Accountant and an Information System Auditor, and a Partner of M/s. Prasad & Prasad, Chartered Accountants, Hyderabad since 1986. He is the Chair of IFA India for the term 2023-25.

He was Chairman of the All India Federation of Tax Practitioners (AIFTP), South Zone for the term 2010-2011. He is the past Chairman of the Hyderabad Branch of Institute of Chartered Accountants of India, past President of The A.P. Tax Bar Association and past Chairman of IFA Hyderabad Sub-Chapter. He is a past member of the Executive Committee of IFA India. He was co-opted member of the Committee on International Taxation of the Institute of Chartered Accountants of India for the year 2016-17. He was a co-opted member of the Committee on International Taxation of the Institute of Chartered Accountants of India for the year 2018-19.

He co-authored a book titled “International Taxation – A Basic Study” published by Book Corporation, Kolkata., and contributed to the Technical Guide (2024 edition) on BEPS Action Plans and Multilateral Instrument published by the Institute of Chartered Accountants of India. He was appointed as one of the Branch Reporters for the IFA Congress in 2010 that was held in Rome, Italy on the subject “Tax Treaties and Tax Avoidance: Application of Anti-Avoidance Provisions”.

He was invited to speak at the IFA Asia / Africa Conference held in Mauritius in May 2012, May 2014 and May 2016, as a panelist at Asia-Pacific Regional Tax Conference held in Seoul, South Korea in May 2016, and at the 7th IFA APAC Regional Conference on 22-24 April 2024 at Hong Kong.



Rihanna Haryanti binti Mohd Ramli
Chief Tax Officer, PETRONAS Group of Companies, Malaysia

Being the Chief Tax Officer for the PETRONAS Group of Companies, and a member of PETRONAS’ Finance Leadership Team, Rihanna has constantly championed tax strategy formulation and implementation by leading the provision of commercially focused tax advice and an effective tax strategy and structure for the PETRONAS Group of Companies to ensure PETRONAS businesses operate in full compliance with tax laws and regulations.

Rihanna joined PETRONAS in 2009 after 10 years of experience in the taxation arena during multiple stints in various multinational companies and firms such as ExxonMobil, Anderson, Ernst&Young and the Boustead Group. Rihanna was also one of the pioneers in the introduction and implementation of Petroleum Tax incentives, where she partnered with the Ministry of Finance and the Inland Revenue Board of Malaysia.

Rihanna graduated with a Bachelors in Accounting (Hons) from Universiti Tenaga Nasional and holds a Master of Business Administration from Charles Sturt University, Australia. Rihanna is also a member of the Chartered Taxation Institute of Malaysia.



Prof. Dr. Robert Danon
Chair, IFA Permanent Scientific Committee

Robert Danon is a Professor of Swiss and International Tax Law at the University of Lausanne where he, inter alia, heads its Tax Policy Center, MAS in International Taxation and the Executive Program in Transfer Pricing.

Prof. Danon is a member of various academic and professional tax organisations. In 2017, he was selected as the incoming Chairman of the IFA Permanent Scientific Committee as of 2018. Prof. Danon has chaired or served as a panel member at several IFA Congresses. In 2015, he was the general reporter on R&D tax incentives at the Basel Congress.

Prof. Danon’s current research interests focus in particular on the implementation of Base Erosion and Profit Shifting (BEPS) around the globe. Other research interests include tax treaty policy, taxation of the digital economy and dispute resolution. Prof. Danon is the author and editor of numerous leading publications.

Prof. Danon’s practical expertise covers all areas of Swiss and international tax law. Among other activities, he renders expert opinions to multinational companies, entrepreneurs, private clients and global families and, from time to time, serves as an expert witness on complex international tax issues. Prof. Danon is also often involved in tax reforms. In 2015, he was requested by Switzerland’s Federal Council to analyse the constitutionality of its III corporate tax reform.



Seema Kejriwal Jariwala
Partner, BMR Legal Advocates, India

Seema specializes in corporate international tax and transfer pricing with over two decades of experience in advising Fortune 500 multinationals and large Indian business houses on a wide range of international tax and transfer pricing matters.

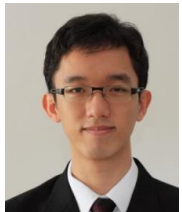
She has a Bachelor of Commerce and Law from the University of Mumbai and obtained her Masters in business law from Golden Gate University, San Francisco. She is qualified as a chartered accountant at the Institute of Chartered Accountants of India. She has worked with Big 4 firms and was seconded to the firms' U.S. transfer pricing practice. Seema has co-authored several contributions in transfer pricing compendiums and books by leading organisations and authors. Besides her contributions to international tax policy initiatives of the firm, she regularly speaks at global seminars such as IFA, Pacific-Rim, Tax Institute, and Vienna University and contributes to research papers and columns on tax and transfer pricing policy, which find mention in leading academic publications such as IBFD, Kluwers, Bloomberg, GTDT, ICLG, etc.



Shaun Cartoon
Partner, Arnold Bloch Leibler, Australia

Shaun Cartoon is a Tax Partner at leading Australian law firm, Arnold Bloch Leibler, specialising in complex corporate and international tax matters. He advises multinational groups, family offices, and high-net-worth individuals on cross-border structuring, dispute resolution, and major transactions. In addition to his practice, Shaun regularly appears in the Australian Financial Review, The Australian and on Sky News, providing expert commentary on tax policy and regulatory reform. He is known for his strategic insight, practical advice, and sharp legal analysis.

Shaun is the Secretary of the IFA Australia Branch.



Siow Wei Jie
Tax Director (Global Head of Tax), CODA Payments Pte. Ltd., Singapore

Dynamic, success-driven tax leader with both public accounting and in-house experience in international taxation. With a strong knowledge of international tax concepts and coupled with good business acumen, Wei Jie is an effective and collaborative business partner with experience in delivering pragmatic business planning and execution of tax structuring, audits and disputes management, tax process optimization, reporting and global compliance.

He is the founding member of the tax function and responsible in leading and scaling the global tax function at Coda. He serves as the tax leader for all tax matters for the Group globally, and manages a lean team of 5 members, covering 20+ legal entities with operations across 70+ countries. He oversees all aspects of tax matters, including corporate and indirect tax compliance, tax controversy management, transfer pricing, indirect tax initiatives (e.g. e-invoicing, tax engine implementations), business partnering etc. He is responsible for defining tax strategy and tax operating principles for the function and collaborates closely with cross-functional leads (e.g. Product, Legal, Finance, Commercial, HR etc.) to provide business advice and tax planning in unlocking value to the organization. He leads the transformation of the finance and tax function, focusing on process excellence and adoption of technological tools such as Alteryx to optimize process controls.



Surin Segar
Head of Group Tax, Maybank, Malaysia

Surin Segar is the Senior Executive Vice President at Maybank, overseeing taxation for the Group. He also serves as the Chief Financial Officer of Maybank Foundation.

In addition to his corporate roles, Surin chairs the tax committees at both the Association of Banks in Malaysia and the Malaysian Investment Banking Association. He is also a member of the tax committees at the Malaysian Institute of Accountants and CPA Australia.

Surin has held several prominent leadership positions in the past, including President of the CPA Australia Divisional Council in Malaysia and Council Member of the Malaysian Institute of Accountants (MIA). He was also the Disciplinary Committee Chairman at MIA, where he contributed significantly to upholding professional standards in the accounting profession.



Tan Hooi Beng
International Tax Leader, Deloitte Malaysia and Southeast Asia

Tan Hooi Beng is the Deputy Tax Leader of Deloitte Malaysia. He is also the International Tax Leader for Malaysia and Southeast Asia. He has more than 22 years of experience in corporate and international tax.

He has vast experience in advising multinational corporations on corporate structuring and restructuring, mergers and acquisitions, international offshore financial centers, business model optimization, tax treaties, and cross-border taxation generally. In recent years, he has been very much involved in BEPS 1.0 and BEPS 2.0 related projects.



Tay Ang Sim
Group Tax Specialist, Inland Revenue Authority of Singapore

Tay Ang Sim is a Group Tax Specialist at the Inland Revenue Authority of Singapore (IRAS), bringing over 25 years of experience in tax administration, compliance, and policy development. He leads a team of tax specialists in the implementation of BEPS Pillar Two in Singapore. Accredited by IRAS as a Master Tax Specialist in anti-tax avoidance, Ang Sim is recognised for his expertise in corporate and international tax matters.



SM Thanneermalai
Managing Director, Thannees Tax Consulting Services Sdn Bhd, Malaysia

SM Thanneermalai has been practicing tax since 1980 and is a pioneer in transfer pricing – he established Malaysia’s first transfer pricing practice in 1996 in PricewaterhouseCoopers Malaysia.

He is known in the Malaysian tax fraternity for helping businesses manage their tax affairs and resolving tax related matters with various authorities. He has contributed to the development of tax laws in Malaysia in his capacity as the former President of the Chartered Taxation Institution of Malaysia and Chairman of Board of Trustees of the Malaysian Tax Research Foundation in the past.

Thanneermalai has over 40 years of experience in dealing with complex tax issues, resolving tax disputes, as well as obtaining special permissions from various authorities including the Inland Revenue Board of Malaysia, the Royal Malaysian Customs Department, the Tax Policy Division of the Ministry of Finance, and other government agencies such as the Malaysian Investment Development Authority (MIDA) and the Malaysia Digital Economy Corporation (MDEC).

He was at PricewaterhouseCoopers for 22 years where he was a Senior Tax Partner, and Managing Director of Crowe Horwath KL Tax Sdn Bhd for 2 years. He is a licensed tax agent and also a member of the Institute of Chartered Accountant of England & Wales (ICAEW), the Malaysian Institute of Accountants (MIA) and the Chartered Tax Institute of Malaysia (CTIM).

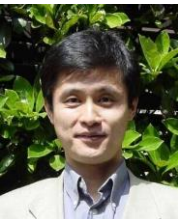


Yeah Kim Leng
Professor and Director, Economics Studies, Jeffrey Cheah Institute on Southeast Asia

Professor Yeah has been Professor of Economics and Director of Economic Studies Program at Jeffrey Cheah Institute on Southeast Asia (JCI) at Sunway University since May 2016 following a 2-year stint as a business school dean at Malaysia University of Science and Technology (MUST).

Prior to joining academia, he was the chief economist at the country’s first credit rating agency for 20 years with 7 years as the managing director of its wholly-owned consultancy services subsidiary. Earlier, he had worked at the Institute of Strategic and International Studies (ISIS) Malaysia, Sabah Foundation and Peninsular Malaysia’s Forestry Department. He graduated with a Bachelor of Science degree in forestry from Universiti Putra Malaysia and an MBA and a PhD in Agricultural and Resource Economics from the University of Hawaii, USA, both obtained under the East-West Center degree participant award.

He is currently the President of the Malaysian Economic Association (MEA) and a member of the Policy Advisory Committee to the Prime Minister. His past appointments include being an external member of Bank Negara Malaysia’s Monetary Policy Committee and a member of the National Consumer Advisory Council under the Ministry of Domestic Trade and Consumer Affairs.



Yoshihiro Masui
Professor, University of Tokyo
IFA Japan Chair

Yoshi Masui is Professor of Law at the University of Tokyo. He was a member of the IFA Permanent Scientific Committee (1999-2009) and is currently the Chair of IFA Japan. LLB1987, UTokyo; ITP/LL.M.1992, Harvard Law School.

Young IFA Network (YIN) Panel



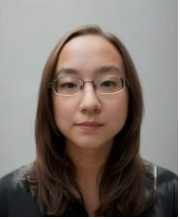
Ignacio Gepp
Partner, Puente Sur, Chile
IFA YIN Global Chair

Ignacio Gepp is a Chilean tax attorney with over 18 years of experience. He serves as Chair of the Global YIN Committee, and is a member of the IFA Supervisory Board. Recognized as a thought leader in the field of taxation, he has been given the accolade of International Tax Contributing Author of the Year by Bloomberg Tax. His work as a prominent tax advisor has been highlighted by Chambers and Partners, International Tax Review and Legal 500.



Takayuki Nagato
Professor of Law, Gakashuin University, Japan

Takayuki Nagato is a Professor of Law at Gakashuin University. Before joining Gakashuin University, he was a Research Associate at the University of Tokyo. He received J.D. and LL.B from the University of Tokyo.



Victoria Low
Advocate and Solicitor, Skrine, Malaysia

Victoria has extensive experience in civil litigation, contract drafting, and corporate advisory to provide strategic legal support and solutions. As a Legal Associate (Dispute Resolution) in Skrine, she is actively engaged in diverse civil litigation cases with a focus on banking, insolvency, and tax litigation. She has played a pivotal role in formulating legal strategies, drafting pleadings, and representing clients in court, contributing to the successful resolution of complex disputes, and collaborated closely with senior partners to conduct thorough legal research and analysis, ensuring comprehensive case preparation and effective client representation.

She has drafted and reviewed various legal documents including contracts, internal reports, and compliance documentation, ensuring accuracy and adherence to legal standards, and provided timely and accurate legal advice on corporate and taxation matters, supporting both Dispute Resolution and Corporate departments.



Ximena Garcia
Associate, IBFD Amsterdam

Ximena García is an Associate at IBFD's Tax Knowledge Centre, specializing in international tax developments, particularly in the Asia-Pacific and the Latin American regions. She has experience advising clients on transactional tax matters and has held senior roles at top-tier law firms and Big 4 firms. She is an active member of IFA and was the 2022 IFA LATAM researcher at IBFD. Ximena holds a law degree from Instituto Tecnológico Autónomo de México (ITAM), an LLM in Taxation from The London School of Economics and Political Science and a Masters in Finance from EGADE Business School.

Women of IFA Network (WIN) Panel



Yuri Matsubara
Meiji University, Japan
WIN Global Vice Chair

Yuri Matsubara, based in Tokyo, Japan, is currently a Vice Chair of IFA WIN Global and Co-chair of WIN Japan. Yuri Matsubara brings experience from previous roles at School of Commerce, Meiji University. Yuri Matsubara holds a Doctorate Degree in Tax Law/Taxation from Ludwig-Maximilians-Universität München and obtained her LL.M at the University of Leiden, the Netherlands.



Irene Yong
Partner, Shearn Delamore & Co.
WIN Representative, IFA Malaysia

Irene practices in all aspects of Tax and Revenue law advisory, structuring, planning, audits, investigations, dispute resolution and litigation and has appeared as counsel for taxpayers before the GST Appeal Tribunal, Customs Appeal Tribunal, the Special Commissioners of Income Tax and the Superior Courts of Malaysia. She also practises in the area of Personal Data Protection & Privacy Laws.

She has been recognized as Tax Counsel in the *Asia Pacific Legal 500*, *Benchmark Litigation Asia-Pacific*, *Chambers Asia Pacific*, *Expert Guides*, *Finance Monthly*, *The Legal 500 Asia-Pacific*, *Who's Who Legal*, *Business Today Lawyers Awards 2023*, and in successive editions of the *International Tax Review* rankings.



Farah Rosley
Tax Managing Partner, EY Malaysia

Farah Rosley has more than 20 years' experience managing corporate tax engagements across a variety of sectors, as well as conducting feasibility studies, reviewing incentive packages and negotiating and securing special incentive packages. Farah has also been involved in special government initiatives and studies on tax matters and has lent insights into government policies for specific sectors.

A graduate from the University of Hull, UK in Accounting & Finance (Hons), Farah is a Fellow of the Association of Chartered Certified Accountants, a member of the Malaysian Institute of Accountants, and a licensed Tax Agent with the Ministry of Finance. She was also the President of the Chartered Tax Institute of Malaysia from 2019 – 2022.



Dr Na Li
Professor, International Law School, East China University of Political Science and Law, Shanghai

Dr Na Li is a professor at the International Law School, East China University of Political Science and Law, Shanghai, China. She obtained an LLB from Fudan University in China in 2001, an LL.M in tax law from Boston University in the United States in 2009, and a PhD from Vienna University of Economics and Business in Austria in 2015.

Her research areas are Chinese tax law and international tax law. She is also both a Chinese lawyer and a US (New York State) lawyer, practicing in cross-border investment and international taxation.



Ong Ken Loon
Head of Tax & Private Client Services, Drew & Napier LLC, Singapore

Ken Loon advises on tax aspects of corporate transactions, such as income tax, GST, stamp duty, and property tax. She assists clients with negotiations with the Inland Revenue Authority of Singapore (IRAS) and represents clients before the tax tribunals and Singapore courts. She advises local and multinational corporate groups, financial institutions and investment funds on a broad range of transactions, including mergers and acquisitions, corporate structures and restructurings. She also works with private clients to provide solutions to complex tax, succession and private wealth management issues. Before joining Drew & Napier in 2008, she was a Principal Legal Officer in the Law Division of IRAS.

Ken Loon is recommended as one of Singapore's leading tax lawyers by Chambers & Partners, The Asia Pacific Legal 500, International Tax Review: World Tax, asialaw and Practical Law Company Which Lawyer?



Tang Kae Sue
Director, Hans Advisory & Trust Co. Ltd., Malaysia

Tang Kae Sue is the founder and director of Hans Advisory & Trust Co Ltd, a licensed non-banking financial institution in Labuan International Business and Financial Center (IBFC). Under Sue's leadership, Hans has been active internationally in promoting Malaysia and facilitating investment into Labuan IBFC.

Sue has delivered business talks in many countries, including in Asia, the Middle East and the US, to introduce Malaysia and Labuan as the destination to house international businesses. She coaches entrepreneurs to set up the most effective structure for M&As, IPOs, and capital-raising. Her training also covers compliance matters related to anti-money laundering and counterterrorism financing rulings, FATCA, CRS and OECD models. Sue also promotes her creative solutions to international businesses. One such effort is through her research efforts and advising upcoming businesses on setting up a cryptocurrency exchange, credit token company and ICO projects in Labuan IBFC.

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