



International Fiscal Association
Malaysia Branch

Beyond Borders: Tax Considerations on How to Work from Anywhere*

** with WiFi*

22 September 2022, Thursday
2:30 pm – 4:00 pm (MYT)

Remote working arrangements, driven initially by the COVID-19 pandemic, have proliferated with technological advancement and digitalisation, making it possible and increasingly attractive for employees and service providers to be mobile, even to the extent of crossing geographical boundaries. This has raised novel questions around the tax implications of increased global mobility.

Join us for this webinar as our speakers from across the ASEAN region share their insights on this salient topic.

For details of the event and registration, please click [here](#) or [here](#).

Speakers:

Moderator: Irene Yong (IFA Malaysia Branch – WIN Representative)
Partner, Shearn Delamore & Co.

Ichwan Suwardi
Managing Partner & Head of Tax, RSM Indonesia

Mary Elizabeth Belmonte
Head, Tax Practice Group, Martinez Vergara & Gonzalez Sociedad (MVGS Law), Philippines

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

Picharn Sukparangsee
Managing Partner, Bangkok Global Law Offices Limited, Thailand

Irene Yong (Moderator)

*WIN Representative, IFA Malaysia Branch
Partner, Shearn Delamore & Co.*

Irene practices in all aspects of Tax and Revenue law advisory, structuring, planning, audits, investigations, dispute resolution (including advising taxpayers on the settlement of tax cases or in dealings with governmental authorities) and litigation (including tax appeals, declaratory proceedings, judicial review applications, civil suits, windings up etc.), sales tax, service tax, GST, transfer pricing, income tax, real property gains tax, indirect taxes, stamp duty, taxation of oil and gas companies, tax incentives, trusts, and asset protection and planning. Irene has appeared as counsel for taxpayers before the GST Appeal Tribunal, the Special Commissioners of Income Tax and the Superior Courts of Malaysia.

Irene also practises in the area of Personal Data Protection & Privacy Laws, and provides information and data management strategies and solutions, business practice and process reviews, as well as template and document reviews for business enterprises. She has advised and conducted reviews and audits for various business enterprises, including financial institutions. She has presented many papers on personal data protection law and regularly conducts training and workshops for clients and event organisers.

Ichwan Suwardi

Managing Partner & Head of Tax, RSM Indonesia

Ichwan is a Managing Partner - Tax within RSM Indonesia with more than 20 years' experience. He provides 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. He led the global restructuring project of some energy companies' operations with the aim to achieve the most efficient tax structure for dividend distribution, financing, operation, as well as exit strategy. He also led several high-profile M&As for Indonesian energy companies in various regions.

Prior to joining RSM Indonesia, Ichwan spent more than 18 years with a big 4 tax firm as a tax partner and head of the energy sector. He regularly speaks in Indonesia and the region on taxation of oil and gas and mining industries, investments and other general tax issues. He is a regular contributor on taxation issues in magazines, newspapers, and other tax publications.

Ichwan is the chair of IFA Indonesia branch, and Vice-chair of the IFA Asia Pacific regional committee. 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.

Mary Elizabeth M. Belmonte

Partner and Head, Tax, Martinez Vergara & Gonzalez Sociedad (MVGS), Philippines

Marybee heads MVGS's Tax practice group. She specializes in tax and corporate law matters, including tax advisory and consultation work, tax advocacy and litigation, tax planning and compliance, estate planning, estate settlement, corporate services work, contract review, due diligence and special project transactions. She has assisted and represented multinational and high-profile companies across various industries in their tax assessment cases and tax refund claims before the Bureau of Internal Revenue and the Court of Tax Appeals.

Marybee is a certified Chartered Trust and Estate Planner and assists in various estate and tax planning of high net-worth individuals and families as clients of the Firm. She is also a Certified Public Accountant and has previously worked with SyCip Gorres Velayo & Co., an affiliate of Ernst & Young Global.

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.

Picharn Sukparangsee

Managing Partner, Bangkok Global Law Offices Limited, Thailand

Picharn is a leading attorney and qualified attorney with decades of experience in the fields of taxation, corporate and commercial law, M&A, securities, taxation, and litigation and arbitration. He regularly advises and represents a wide variety of multinational corporate and industrial clients from a vast array of industries, including manufacturing, petrochemicals, automobile, cement, energy companies and securities companies, as well as companies from the finance and banking, capital markets and commercial sectors.

He is an active member of the International Fiscal Association, the Tax Committee of the International Bar Association, and the Tax Committee of the Inter-Pacific Bar Association. He is also an active member of the Legal Tax Committee and the Tax Committee of the American Chamber of Commerce in Thailand and the Legal and Tax Committee of the British Chamber of Commerce in Thailand.

He contributes to various international publications, including the "Doing Business handbook" published by The World Bank Group and "Doing Business in Asia- Thailand" published by Thomson Reuters. He is also an active contributor to an international leading publication "Doing Business Project" by the World Bank on the Procurement Life Cycle in Thailand.