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# 2020 Asia Pacific Investment Management Tax Conference

Speaker profiles

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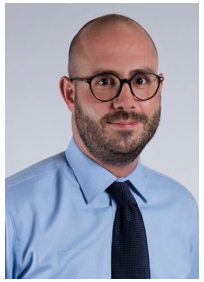
# Guest speakers

# Speaker profiles

## Guest speaker



**James Maylam**
Head of Tax Asia-Pacific
Schroders

James Maylam is a tax professional with 15 years' experience working in the investment management and real estate sectors, including more than 11 years in Big 4 accounting firms as an adviser to traditional and alternative asset managers based in Europe, the US and Asia.

James' work covers all areas of taxation but he has spent much of his career advising on the structuring and operation of investment funds. He has also worked on a large number of private equity-backed M&A transactions, advising clients on the acquisition and disposal of assets in various industries and jurisdictions.

James relocated to Singapore in January 2013 and joined Schroders in February 2017 as 'Head of Tax, Asia-Pacific' – he is also involved in corporate development / M&A matters and overseeing product development for Schroders' "Private Assets" business in the region. James is a Chartered Tax Adviser (CTA) in the United Kingdom and a graduate of the University of Exeter (LLB, Law; MSc, International Business)."

# Speaker profiles
## Guest speaker (cont.)

**Catherine Hou**
Blackstone, Tax

Catherine Hou is a Vice President at Blackstone and she leads the tax function in Australia and China for Blackstone's Real Estate Business.

Before joining Blackstone, Catherine was the Head of Tax at China Mobile International Limited and was responsible for international tax affairs on operations and acquisitions.

Catherine is a Chartered Accountant with the Institute of Chartered Accountants of Australia and New Zealand. Catherine is fluent in English, Mandarin and Cantonese.

# Speaker profiles
## Guest speaker (cont.)

**Nadia Alfonsi**
Acting Assistant Commissioner – Public Groups & International
Australian Taxation Office

Nadia Alfonsi is an Acting Assistant Commissioner in the Public Groups and International (PG&I) business line of the ATO.

As part of her role, Nadia has responsibility for the Investment Industry Strategy, which includes assuring that insurance companies and large APRA regulated superannuation funds are paying the right amount of income tax.

Nadia is also responsible for PG&I Engagement and Assurance teams in Parramatta and Newcastle managing a range of taxpayer engagement activities including tax assurance reviews of Top 100 and Top 1000 taxpayers.

Nadia has previously held a number of roles across the ATO including Superannuation & Employer Obligations, Tax Counsel Network and the Treasury.

# Speaker profiles
## Guest speaker (cont.)

**Blake Sly**
Director – Public Groups & International
Australian Taxation Office

Blake Sly is a director in the Public Groups and International (PG&I) business line of the ATO.

As part of his role, Blake leads the PG&I Investment Industry Strategy team, which includes assuring that insurance companies and large APRA regulated superannuation funds are paying the right amount of income tax.

Blake has previously held a number of roles across the ATO including Director roles in PG&I Infrastructure and Business Fragmentation Strategy and PGI Assurance and Engagement Newcastle and Paramatta.

# Speaker profiles
## Guest speaker (cont.)

**Aaron Bennett**
Director – Investment Industry Strategy
Australian Taxation Office

Aaron Bennett is currently a Director in the Investment Industry Strategy team and has responsibility for managed investment trusts, including the roll out of the Top 1000 Assurance program for MITs.

Aaron's previous roles include an audit role in the ATO's Public Groups and International Business Line and as a Senior Technical Adviser in the ATO's Tax Counsel Network.

Prior to joining the ATO in 2012, Aaron worked in Revenue Group in Treasury, where he worked on trusts, small business, tax administration and international tax issues.


Australia

# Speaker profiles
## Australia

**Siew-Kee Chen**
Tax Partner - Asia Pacific Investment Management Tax Leader
Deloitte Australia

Tel: +61 2 9322 3823
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Siew-Kee is a partner and leads the Asia-Pacific Tax & Legal Investment Management practice.

Siew-Kee is recognised as a leading tax adviser in Investment Management. Siew-Kee has over 24 years' experience providing tax advisory services to financial services, real estate, private equity and infrastructure clients and advising throughout the entire deal life cycle, including domestic and cross-border structuring of mergers and acquisitions, due diligence, tax governance and compliance and divestments. He delivers a combination of practical and commercial expertise to clients, drawing from his previous role as the Head of Tax of an Australian listed group.

Siew-Kee is a regular global speaker and has been heavily involved in the tax reform design and consultation for Management Investment Trusts and Financial Services.

# Speaker profiles
## Australia (cont.)

**Nari Kye**
Tax Partner
Deloitte Australia

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Nari is a tax partner and is an adviser to clients in the investment management, private equity, infrastructure and real estate sectors.

Nari has extensive experience in providing tax compliance and consulting services for large managed funds clients, including portfolios of equity and property funds. Nari has also advised clients on complex fund structures, including on establishment and internal reorganisations involving domestic and cross border issues. Nari has also recently worked on several high profile infrastructure privatisations, providing both tax due diligence and structuring advice as well as assisting on dealings with the Australian Taxation Office and the Foreign Investment Review Board.

Nari holds a Bachelor of Commerce and a Bachelor of Laws degree from the University of New South Wales and a Master of Laws degree from the University of Sydney. Nari is a committee member of the Property Council of Australia, a Chartered Tax Adviser and legal practitioner of the Supreme Court of New South Wales.

# Speaker profiles
## Australia (cont.)

**Manu Sriskantharajah**
Tax Partner
Deloitte Australia

Tel: +61 3 9671 7310
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Manu is a Partner in the Corporate and International Tax Group with over 18 years experience advising sovereign wealth funds, multinational groups, private equity and investment funds on the international tax aspects of inbound and outbound investment in Australia.

Manu's expertise lies in the international tax aspects of investment vehicles, financing and profit repatriation, sovereign immunity, withholding taxes, application of tax treaties, cross-border leasing, cross-border intellectual property licensing and Australia's controlled foreign company rules. In recent times, Manu has focussed on advising clients on the ongoing reforms under the OECD's Base Erosion and Profit Shifting initiative.

# Speaker profiles
## Australia (cont.)

**Alison Noble**
Tax Partner
Deloitte Australia

Tel: +61 3 9671 6716
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Alison leads the delivery of tax compliance and advisory services to clients in the financial services industry, particularly the banking and securities sectors, as well as treasury functions of corporate clients.

Alison's areas of interest and expertise include imputation, debt/equity, taxation of financial arrangements (TOFA), securities lending, the U.S. Foreign Account Tax Compliance Act (FATCA), the OECD common reporting standard (CRS) and the U.S. qualified intermediary (QI) regime.

Alison co-leads the Global Information Reporting (GIR) team for Deloitte in Australia and is a member of Deloitte's Asia Pacific and global GIR teams. She has a particular focus on FATCA and CRS including entity and product classification; registration; onboarding and due diligence procedures and documentation review; policy, procedure and governance reviews; reporting utilising Deloitte's managed reporting service; remediation; and technical advisory support. Alison also has experience with the U.S. QI regime, assisting Australian financial institutions with QI applications, implementation, gap assessments, reporting and QI periodic reviews for Australian entities.

Alison has experience providing advice to clients on the taxation of various financial instruments and arrangements, including advice on TOFA and debt/equity provisions and preparing taxation opinions, comments for inclusion in prospectuses and product disclosure statements and ruling requests.

Alison has also provided taxation services in respect of a number of merger, acquisition and divestment transactions for clients. She is the Tax specialist partner on a number of audit engagements for clients in the banking and securities sectors.

# Speaker profiles
## Australia (cont.)

**Terence Tan**
Tax Partner
Deloitte Australia

Tel: +61 3 9671 5782
Email: tetan@deloitte.com.au

Terence has substantial experience in the banking, funds and custodial services industry. In particular, Terence specialises in the Global Information Reporting regimes of FATCA, the Common Reporting Standard (CRS) and Enhanced Third Party Reporting (including Annual Investment Income Reporting).

Terence has led multiple FATCA and CRS engagements for a wide range of financial services organisations including major Australian banks, large multinational investment managers, and registry providers. Examples of engagements performed on FATCA and CRS include FATCA/CRS legal entity classifications, design and review of policy/procedural documentation, reportable investor classifications, due diligence, ATO remediation and preparation/lodgement of FATCA/CRS reports.

Terence also has substantial experience in advising financial services organisations on a range of other tax matters, especially on operational taxes including the application of the different withholding tax regimes.

Terence was one of the stream leaders in the drafting and development (in the early stages of FATCA) of an industry standard FATCA obligations register for the Australian banking industry through the Australian Banking Association.

Terence was an active member of the standing tax working group of the Australian Custodial Services Association and was involved in the consultation on the development of the Enhanced Third Party Reporting regime.

Terence has also been heavily involved with the consultation process on FATCA and CRS through various industry bodies including the Property Council of Australia. Terence contributed to the review of the industry standard self-certification forms for FATCA/CRS released by the Financial Services Council and the Financial Planning Association.

# Speaker profiles
## Australia (cont.)

**Nicholas Clifton**
Tax Partner
Deloitte Australia

Tel: +61 3 9671 7748
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Nicholas is the Melbourne State Taxes Partner for Deloitte and brings significant experience in advising on Victorian and National State taxes. Nicholas has 20 years Australian stamp duty and state tax experience. He has been the lead stamp duty advisor on a wide range of stamp duty transactions in the property, funds, M&A, infrastructure, finance and other industries.

Nicholas has advised a wide range of property industry clients including funds managers, overseas investors into Australia real estate, private equity and Australian listed entities.

Nicholas is the immediate past chairman of the Taxation Institute's Victoria State Taxes Committee and a member of the Victorian State Revenue Office State Taxes Consultative Committee and has been a member of the Property Council of Australia Victorian state tax reform committee.

Nicholas has advised the South Australian, Queensland and Commonwealth governments on State taxes, State tax reform and the interaction with economic and governmental outcomes.

Nicholas has acted for various State and Federal governments and/or public owned entities on the divestment or commercialisation of government assets.

Nicholas has provided assistance to State treasury departments on the drafting of stamp duty and other State tax legislation and required policy changes on behalf of a wide range of industry bodies.

Prior to joining Deloitte, Nicholas worked at top-tier law firms providing stamp duty, GST and other indirect tax advice.

Nicholas's strengths include mergers and acquisition, infrastructure industry, public private partnerships, liquidations, internal corporate reconstructions and business purchases.

# Speaker profiles
## Australia (cont.)

**Sasha Smith**
Tax Director
Deloitte Australia

Tel: +61 2 9322 5232
Email: sashasmith@deloitte.com.au

Sasha is an Account Director in Sydney's Indirect Tax team. Specialising in GST, Sasha advises on a wide variety of technical matters, including M&A activity, cross-border transactions and other projects. More specifically, Sasha provides advice to top tier local and multi-national clients, with an emphasis on the consumer, government & public sector and financial services industries.

In addition, Sasha assists clients with identifying areas of GST risk and opportunity, with implementing processes and controls to manage and minimise GST compliance risk and liabilities, and supports clients subject to Australian Taxation Office GST risk reviews and audits.

Technologies and skills

- Indirect Tax – GST, consulting and compliance; GST risk and governance matters

Industries and summaries

- Consumer – GST; Public Sector – GST; Financial services – GST

Education

- Bachelor of Laws, The University of Wollongong; Bachelor of Commerce, The University of Wollongong; Master of Laws, The University of Sydney

Memberships & professional training

- Admitted as a Solicitor to the Supreme Court of New South Wales; Member of the Law Society of New South Wales; The University of Sydney Indirect Tax Memorial Prize, 2009 and 2010; 2009 Deloitte Business Woman of the Year – NSW Finalist

# Speaker profiles
## Australia (cont.)

**Meghan Speers**
Tax Partner – Victorian Business Tax Leader and National Tax & Legal Superannuation Leader
Deloitte Australia

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Email: mspeers@deloitte.com.au

Fields of special competence

- All aspects of annual tax compliance
- Tax risk management for superannuation funds
- International tax investment advice

Demonstrated ability to address clients specific risks

- Over 19 years' experience advising superannuation funds on their tax risk management, tax investment issues and tax compliance.

Qualifications

- Bachelor of Laws/Bachelor of Commerce (Accounting and Commercial Law Majors) - University of Tasmania
- Admitted as a Legal Practitioner of the Supreme Court of the Australian Capital Territory and Victoria -
- Graduate Diploma in Legal Practice
- Chartered Accountant of Australia & New Zealand
- Diploma in Financial Services (Superannuation) (PS/RG 146)

# China

# Speaker profiles
## China (cont.)

**Natalie Yu**
Tax Partner – Financial Services Industry Tax Leader
Deloitte China

Tel: +86 10 8520 7567
Email: natyu@deloitte.com.cn

Natalie Yu is a tax partner in China and she is leading the tax services group for the financial service industry in China.

In her over 20 years of professional experience, she has been dedicated in advising financial institutions including commercial banks, investment banks, financial leasing companies, PE funds, insurance companies and asset management companies on all areas of taxes.

Natalie has provided tax structuring advisory for both offshore funds and RMB funds in their investment structure, investment vehicle selection, operation model and exit strategies. She also has a wealth of experiences advising merger and acquisitions and cross-border investment and providing tax due diligence and structuring services.

Natalie actively participated in the industry tax issue discussions and frequently speaks in various industry tax events. She was awarded as "Women in Tax Leaders" by International Tax Review in 2017, 2018 and 2019.

Natalie worked at a multinational commercial bank and an investment bank in Singapore and Hong Kong respectively. She was seconded to work at Deloitte London office.

Natalie holds a MBA of University of Chicago and is a member of CICPA.

# Speaker profiles
## China

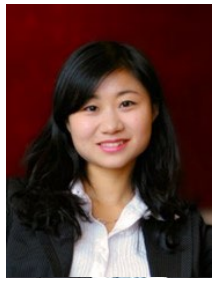
**Johnny Foun**
Tax Partner
Deloitte China

Tel: +86 21 6141 1032
Email: jfoun@deloitte.com.cn

Johnny is a Tax Partner of Deloitte Shanghai office with more than 25 years professional experience in China Tax. Johnny has been advising multinational corporations (in particular financial institutions) on China tax and investment, restructuring of overall China investments to achieve tax efficiency, providing business consultations, value-added tax and other turnover tax consulting.

Johnny's area of specialty is in Chinese corporate tax planning with a particular focus on financial services. Johnny has extensive experiences in banking, asset management, insurance, and manufacturing industries.

# Speaker profiles
## China (cont.)



**Candy Tang (Ye)**
Tax Partner
Deloitte China

Tel: +86 21 6141 1081
Email: catang@deloitte.com.cn

Candy is a tax partner of Deloitte based in Shanghai, China.

With over 18 years of indirect tax working knowledge, Candy has extensive experience in advising companies on indirect tax management ranging from optimized compliance and consulting. Candy is particularly well versed in VAT supply chain structuring, market entry strategies into China, solutions implementation, export VAT refund reviews and designing VAT internal controls. Candy is particularly experienced in managing VAT Controversy cases via negotiations with the tax authorities, especially, for the successful executions of VAT exemptions under the Reform as well as application of export VAT refund. In the past few years, Candy has worked as a domestic expert with the Chinese Government on the VAT Reform and Legislation.

Candy has worked with clients in a wide variety of industries, including high-tech, retail, fast moving consumption industry, logistics, manufacturing, construction, real estate, etc.

Candy is a frequent contributor to articles and publications with the International Tax Review, Taxation and the CCH China Tax Guide. She speaks as a guest lecturer at Fudan University and Shanghai University of Finance and Economics. Candy is also quoted by International Tax Review ("ITR") as a global leading indirect tax advisor from 2015 through 2019.

Candy is a PRC Certified Public Accountant and PRC Certified Tax Agent.

# France

# Speaker profiles
## France

**Hélène Alston**
Tax Partner
Taj - Société d'avocats

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Hélène is a tax partner based in Paris in the Financial Services tax practice.

Hélène specialises in asset management. She assists her clients with a number of fund related topics (structuring, mergers etc) and in particular with corporate tax and operational taxes issues (withholding taxes, transfer taxes and financial transaction tax).

Hélène is a member of several working groups with professional associations such as the French asset managers association (AFG) and the French Financial Market Association (AMAFI).

Professional experience

- Specialist in Asset Management taxation
- Advises management companies, depositaries and French and foreign investors (including sovereign funds and international organisations)
- Advises on fund reorganisation and fund structuring of investments
- Hélène is a member of the Bar in France so also assists her clients with tax litigation


Hong Kong

# Speaker profiles
## Hong Kong (cont.)

**Roy Phan**
Tax Director
Deloitte Hong Kong

Tel: +852 2238 7689
Email: rphan@deloitte.com.hk

Roy is a tax director based in Hong Kong. He has more than 14 years of experience providing Hong Kong, China and international tax consulting, as well as Hong Kong tax compliance services extensively for financial services clients (including banking and securities groups, insurance companies, investment funds and asset managers) and MNC clients.

Roy is specialized in advising private equity funds and hedge funds on their Hong Kong and China tax issues at fund formation, in particular the applicability of the fund exemption regime in Hong Kong and the potential issue in China on indirect transfer in equity. He is also experienced in providing advice on the tax efficient structures for funds from profit repatriation and future exit perspectives. Roy has resolved disputes with the Hong Kong Inland Revenue Department on various industry issues for MNC and financial services clients (including source of interest income, deductibility of interest expense).

Roy led various regional tax projects on group restructuring, cross-broader transactions, merger and acquisition deals for PE funds, banks and insurance companies, which involves diverse jurisdictions such as Thailand, Philippines, Indonesia, Malaysia, Singapore, Taiwan, Korea, etc.

Professional affiliations and certifications

- Member of Hong Kong Institute of Certified Public Accountants

Education

- Bachelor, Chinese University of Hong Kong

# Speaker profiles
## Hong Kong (cont.)

**Jonathan Culver**
Tax Partner
Deloitte Hong Kong

Tel: +852 2852 6683
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Jonathan is a Financial Services Tax Partner with a Tax Advisory focus. He is a Hong Kong and International Tax specialist, with significant APAC experience. Jonathan began his career in London where he specialized in complex tax planning. He covers banking and insurance clients on a regional basis. He has worked as an advisor for the majority of his career, but has spent time "in-house" at Macquarie where he was responsible for the APAC securities and structured solutions businesses.

Jonathan has experience with full outsourcing projects and previously spent 10 months on the initial outsource (including staff transfer) of the private equity tax team of a large US investment bank.

Jonathan is a regular adviser of the Capital Markets Tax Committee of Asia and assists them in providing technical feedback to the Hong Kong Inland Revenue Department and OECD.

Jonathan specializes in the following areas:

- Private Equity & Principal Acquisitions
- Funding and Financial Instruments
- Capital Markets, Booking Methodologies and Transfer Pricing
- Group Restructurings and Profit Repatriation
- Tax Efficiency and Optimization

Professional qualifications, affiliations, accomplishments

- BSc (Warwick University)
- Institute of Chartered Accountants of Scotland

# Speaker profiles

## Hong Kong

**Anthony Lau**
Tax Partner – International and M&A Hong Kong Investment Management Sector Leader
Deloitte Hong Kong

Tel: +852 2852 1082
Email: antlau@deloitte.com.hk

Anthony Lau is a partner in our International and M&A Tax Services Group based in Hong Kong. He is also the Hong Kong Investment Management Sector Leader at Deloitte China. He specializes in Hong Kong, the PRC and international tax planning.

Anthony regularly advises investment funds on their formation issues, encompassing areas such as top side and downstream tax structuring, fund-raising, acquisitions, investment exits and due diligence. He has specific expertise in the area of HK fund exemption regimes, and has advised numerous funds on its practical application. At the fund formation stage, Anthony has experience in advising fund managers on their remuneration basis from a transfer pricing perspective. He also has deep experience in reviewing and providing practical tax advice on fund formation and constitutional documentation. Other matters advised include the formulation of tax efficient carried interest or remuneration plans for investment professionals.

Anthony was heavily involved in lobbying the Hong Kong Government to clarify the profits tax exemption for non-resident private equity funds in July 2015, and also on the introduction of the unified Hong Kong tax exemption regime for all funds in 2019.

Anthony was named one of the Top 40 Young Business Leaders Under 40 for 2013 by INTHEBLACK, CPA Australia's flagship publication.

Qualifications

2020 President of CPA Australia Greater China Division, Co-chairperson of the Taxation Committee of CPA Australia Greater China Division, Member of Technical Committee of Hong Kong Venture Capital and Private Equity Association, Member of Corporate Treasury Development Working Group of Hong Kong Treasury Markets Association, Member of Hong Kong Academy of Finance, Fellow of Hong Kong Institute of Certified Public Accountants, Fellow of The Taxation Institute of Hong Kong, Certified Tax Adviser of The Taxation Institute of Hong Kong

# India

# Speaker profiles
## India

**Rajesh Gandhi**
Tax Partner
Deloitte Haskins & Sells LLP

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Rajesh is a Partner in the Tax practice with over 23 years of experience in diversified sectors specially Financial Services, Technology, Media and Telecommunications (TMT) and Consumer Business.

Rajesh has more than 22 years of experience in domestic and international tax and exchange control regulations advising clients on various tax issues including domestic and international tax planning, inbound and outbound investment structuring, contracts with foreign enterprises, taxation of foreign enterprises in India, as well as exchange control regulations. He has also represented clients in audit and appellate proceedings before various tax authorities and assisted clients in obtaining regulatory approvals from the Government and Reserve Bank of India in relation to exchange control issues.

Rajesh is a member of a high-powered working group constituted by SEBI to simplify and rationalize the FPI regulations. He is regularly quoted in the India's leading financial newspapers for his views on tax and regulatory developments.

Rajesh also leads the India US Corridor efforts for Deloitte India.

He has returned from the US in December 2012 after a three year secondment. While in the US, he led the India desk in the International Core of Excellence program for Deloitte Tax LLP, New York.

He is a Chartered Accountant and a Commerce graduate from the University of Mumbai. He has secured 41st rank in the final examination of the Institute of Chartered Accountants of India.

Rajesh is a part of the Financial Services and TMT groups within Deloitte.

# Speaker profiles
## India (cont.)

**Vishal Agarwal**
Tax Partner
Deloitte Haskins & Sells LLP

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Vishal has deep expertise in advising clients in financial services, IT, infrastructure, real estate sectors, including tax, exchange control and FDI considerations.

He has worked closely with Indian financial services organizations advising them on their business roll out strategy for India, product structuring and strategies for efficient capital utilization from a tax and regulatory perspective. Within the Funds space, he has assisted offshore and onshore funds establish their Indian structures and operating arrangements to mitigate potential permanent establishment risks.

Vishal has worked extensively with large multinationals and Indian promoter groups to facilitate and negotiate tax and regulatory matters in proposed transactions, cross border and locally.

Vishal has been advising clients in group reorganizations, structuring investment holding strategies both outbound and inbound, identifying profit extraction strategies and entry strategy formulation, financial product reviews from a tax and regulatory perspective, transaction structuring and due diligences.

He has worked extensively on tax and regulatory aspects associated with foreign portfolio investments into India, including the foreign institutional investor regulations, qualified foreign investor regulations and the foreign portfolio investor regulations.

He has advised a wide range of domestic and multinational organisations on tax compliances, tax litigation and representation before the Indian Revenue authorities.

# Indonesia

# Speaker profiles
## Indonesia

**Dionisius Damijanto**
Tax Partner – Financial Services Industry Tax Leader
Deloitte Indonesia

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Dionisius Damijanto has more than 16 years' experience as a tax consultant. He has advised a significant number of large multinational companies from various industries with a focus on banking and financial service. He also heavily involved on restructuring, financing, M&A and other tax planning projects in Indonesia. His advisory roles have covered a broad range of tax issues in areas ranging from Indonesian domestic to cross border tax issues

He also has extensive experience in assisting clients in tax dispute cases, including representing clients in the Tax Court.

Industries experience and specialisation:
- Banking
- Securities
- Insurance

Qualifications:
- MSc of Economics and Finance from Bristol University, UK
- Member of Indonesian Tax Consultant Association
- Certified Indonesian Tax Consultant
- Registered Tax Court Attorney.

# Japan

# Speaker profiles

## Japan

**Hiroyuki Anan**
Tax Partner
Deloitte Tohmatsu Tax Co., Japan

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Hiroyuki is a Business Tax Services / Financial Services partner with Deloitte Tohmatsu Tax Co. in Tokyo and is specialising in advising fund structure and financial clients.

After working with a Japanese mega bank, Hiroyuki Anan had worded with one of the Big Four firms in Tokyo in 2001 and became a partner in 2015. During the period, he was seconded to Ireland office from 2008 to 2009.

Hiroyuki joined Deloitte's Japan member firm in 2019. Hiroyuki has over 19 years considerable experience in Japanese and international tax advisory on financial transactions and compliance work for financial institutions. Hiroyuki received a Bachelor of Business Administration from Hitotsubashi University and is a member of the Japanese Certified Public Tax Accountants.

# Speaker profiles
## Japan (cont.)

**Samuel Gordon**
Tax Partner – Global Financial Services Industry Transfer Pricing Leader
Deloitte Tohmatsu Tax Co., Japan

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Samuel Gordon is a transfer pricing/financial services tax partner with Deloitte Tohmatsu Tax Co. in Tokyo Japan. Samuel is the Global Transfer Pricing Leader for the Financial Service Industry. He also serves a regional or global lead transfer pricing advisor for clients across three major financial services hubs Tokyo, Hong Kong, and Singapore.

Samuel is a bilingual (English-Japanese) transfer pricing professional with 20 plus years of advisory and in-house experience.

Samuel focuses on transfer pricing for financial services industry clients and intercompany treasury issues of all types of clients. He brings to bear his prior in-house experience to help clients enhance their transfer pricing and overall tax management.

Samuel regularly speaks at transfer pricing and tax conferences in Tokyo, Hong Kong, Singapore, New York, and London. He is active with several financial services industry associations and he has contributed articles to BNA Transfer Pricing Report and other publications. He is listed in the World Finest Advisers Chosen by Their Peers

# Luxembourg

# Speaker profiles
## Luxembourg

**Yves Knel**
M&A Tax Partner
Deloitte Luxembourg

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Yves is an International Tax Partner in Deloitte's Luxembourg office focusing on Merger and Acquisition as well as our Asia Pacific clients base.

He has over 18 years of experience in international tax planning for multinational corporations (MNCs), funds and assets managers in alternative investments strategies (including Real Estate, Private Equity, Infrastructure and debt, etc.) based in US, Europe and in Asia Pacific.

Yves spent three years in Hong Kong (leader of the Luxembourg AP ICE desk) and is a co-leader in Deloitte Chinese Services Group.

He has advised Asia Pacific companies on performing efficient outbound and inbound cross-border tax planning overseas including M&A acquisitions, assistance with structuring acquisitions, maintenance, repatriation of income planning and tax structuring of alternative investment funds (regulated or not).

Yves is a frequent public speaker promoting the use of Luxembourg platform in international tax planning and as a fund location.

# New Zealand

# Speaker profiles
## New Zealand

**Greg Haddon**
Tax Partner – Financial Services Industry Leader
Deloitte New Zealand

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Email: ghaddon@deloitte.co.nz

Greg is a senior Tax Partner based in our Auckland, New Zealand office. He leads the Deloitte New Zealand Financial Services Industry practice responsible for all of our services to the Banking, Insurance and Wealth Management industries. He also leads our specialist FSI tax team. Greg has specialised in tax for over 30 years assisting a wide range of clients to help them manage their taxation obligations.

Greg has considerable expertise working with clients in the Financial Services industry. He is also actively involved in advising on the development of tax policy in New Zealand. Greg is the current Chair of the Chartered Accountants Australia New Zealand National Tax Advisory Committee which is the leading private sector tax policy advocate in New Zealand. As a result he has regular interaction with Government Ministers, IRD and Treasury Tax Policy Officials.

Greg's experience ranges from assisting clients with compliance obligations, advising on structuring options, tax implications of specific transactions and due diligence, assistance with FATCA/CRS reporting to preparing and delivering submissions to central Government relating to pending tax changes.


Singapore

# Speaker profiles
## Singapore

**Michael Velten**
Tax Partner – Asia Pacific Financial Services Industry Tax Leader
Deloitte Singapore

Tel: +65 6531 5039
Email: mvelten@deloitte.com

Michael Velten is a Financial Services Tax Partner with Deloitte in Singapore and the firm's Asia Pacific Financial Services Tax Leader.

Michael has over 30 years of tax experience; almost 25 years of which have been spent working in Asia having been based in Kuala Lumpur, Hong Kong and Singapore. Prior to joining Deloitte, Michael had held senior tax roles with leading financial institutions and professional firms in Asia Pacific and academic appointments at the University of Melbourne and National University of Singapore.

Michael advises on all areas of Singapore financial services tax (including indirect tax, information reporting and transfer pricing); and is a recognised industry tax expert. Michael works across all sectors including banking and securities, insurance and investment management. Michael acts as global lead and/or regional lead tax partner on a number of major firm accounts and manages the delivery of Asia regional tax services for key global clients.

Michael is qualified as both a Solicitor (Supreme Court of Victoria and High Court of Australia) and a CPA (Australia). He is an Accredited Tax Advisor: Income tax and GST (Singapore), a Certified Tax Adviser (Hong Kong) and a Trust and Estate Practitioner (TEP). Michael is a Fellow of the Taxation Institute of Hong Kong, an Associate of the Chartered Tax Institute of Malaysia and a member of the Singapore Institute of Directors.

Michael holds a Master of Taxation from the University of Melbourne and a Master of Laws from the National University of Singapore.

Michael is a member of the ASIFMA Tax Product Committee and a member of the AIMA Tax Committee in Singapore.

# Speaker profiles
## Singapore (cont.)

**Richard Mackender**
Indirect Tax Leader
Deloitte Singapore

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Richard is a Partner with Deloitte South East Asia and is currently based in Singapore, where he has been since 2003. He leads the indirect tax service line in Singapore, South East Asia and Asia Pacific as well as the Corporate Secretarial Services team in Singapore. He also works closely with the Global Tax Centre Asia supporting major outsourcing/co-sourcing engagements in the region.

Richard started in the VAT team in Deloitte UK in 1997 before moving to Singapore. He became a Singapore Partner in 2010. He advises many of Deloitte's major clients and is regional LCSP for Unilever and Deloitte South East Asia's Tax and Legal CTO. He heads Innovation for Deloitte South East Asia Firm

Richard qualified as a Barrister in 1997 and is a member of Gray's Inn. He is accredited with the Singapore Institute of Accredited Tax Professionals (SIATP). He is contributing author for CCH's GST Master Tax Guide in Singapore and has written a number of other books and articles on indirect tax.

# Speaker profiles
## Singapore (cont.)

**Matthew Lovatt**
Tax Director
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Matthew is an England and Wales-qualified (non-practising) solicitor and he joined Deloitte's Southeast Asia Financial Services Tax Practice in July 2017. He provides Singapore and international tax advice to multinational enterprises in the financial services sector on a variety of direct tax and stamp duty issues, and to clients concerned with applications of blockchain technology.

Matthew previously worked at Baker McKenzie London, where his practice focused on both UK- and Europe-inbound and outbound advisory work including M&A, corporate restructuring, real estate investment, debt facilities, structured financing and derivatives. He frequently represented clients with the design and implementation of complex cross-border projects. He completed secondments to the firm's Amsterdam and Singapore offices in 2013 and 2016 respectively.

Matthew has particularly strong expertise advising in the context of regulated environments including in the payments sector, in connection with blockchain, complex technology, intellectual property and financial technology, and in connection with real estate investment.

Matthew holds an LL.B. (Hons) in Law, an LL.M with distinction in International Economic Law, and a Postgraduate Diploma in Law and in 2018 he obtained accreditation as a tax advisor in Singapore following his completion of the Singapore Tax Academy's Executive Tax Programme Level III (Advanced Tax Programme). He is a member of the Tax and Accounting Task Force of ACCESS (Singapore's blockchain association).

# South Korea

# Speaker profiles

## Korea

**Scott Oleson**
Tax Partner – M&A / Inbound Tax Service Leader
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Scott Oleson is an international tax partner in the Deloitte Korea Tax group and is based in Seoul office where he leads the Inbound Tax Practice. He specialises in assisting multinational companies with a broad spectrum of tax matters, including tax consultations. Scott has 25 years of experience in multiple disciplines of global and Korean taxation matters including tax planning, tax compliance, transfer pricing, M&A, and tax accounting. Scott is also fluent in Korean.

Scott has 14 years tax experience with Deloitte both in the United States and Korea as well as 11 years of industry experience including Vice-President of Global tax for US S&P 500 listed multinational corporation where he oversaw all global taxes and tax policy.

Scott is a graduate of Brigham Young University with a Bachelors degree in accounting and a Masters degree in taxation. He is a Certified Public Accountant in the State of Texas. Scott has led many global tax consulting service projects, global transfer pricing projects, and global M&A related tax projects. He also has experience in assisting clients in tax dispute cases.


Taiwan

# Speaker profiles
## Taiwan

**Cheli Liaw**
Tax & Legal Partner – Financial Services Industry Tax Leader
Deloitte Taiwan

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Cheli Liaw is a partner in International Tax practice. Cheli has over 25 years' experience in providing international tax services. Cheli has extensive experience in helping foreign investors invest into Taiwan and advised cross-border merger and acquisition transactions. Cheli has assisted many foreign clients in various industries not only in developing acquisition structure of their investment into Taiwan but in implementing the structure.

Deeply involved in cross-border merger and acquisition projects, Advised on local companies' overseas initial public offering plans(IPO) or foreign investors' Taiwan IPO, Helped getting Taiwan government's approvals of various local tax incentives and advance rulings in the areas of income tax, VAT, stamp tax and securities transaction taxes on specific businesses or transactions; Advised on the planning of investment structure and transaction flow; Advised on tax planning of remuneration plan and stock option plan; Prepared Taiwan and U.S. individual income tax returns

Professional Organization

- Taipei City Accountant Association; Taiwan Province Accountant Association; American Chamber of Commerce in Taipei

Education

- Master of Science in Accounting from the University of George Washington, USA ; Bachelor of Laws degree from the National Taiwan University, Taiwan

Professional Qualification

- Certified Public Accountant of R.O.C; Certified Public Accountant of U.S.A; Enrolled Patent Attorney-in-fact


# United Kingdom

# Speaker profiles
## United Kingdom

**Gavin Bullock**
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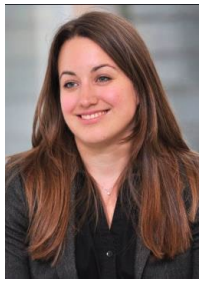
Gavin is a senior tax partner in London and the EMEA IM Tax Leader. He is responsible for our global funds reporting capability and is an expert in implementing various fund solutions for a wide range of clients.

Gavin works with financial institutions, pension funds, real estate groups, asset managers and custodians and advises on the establishment of onshore and offshore funds, fund migrations and redomiciliations, together with the selection of appropriate investment vehicles and the impact on multi-jurisdictional investors.

Gavin has experience across the full range of regulated and alternative fund structures, both at a fund and investment level and also for investor reporting. He has previously spent time on secondment in both New York and Goldman Sachs Asset Management.

# Speaker profiles
## United Kingdom (cont.)



**Katherine Worraker**
Tax Partner
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Katherine is a Partner in the investment management tax team, working with clients to deliver tax efficient investments for investment managers, asset servicers and pension schemes.

Katherine works with clients to set up investment fund structures, and also provides advice in dealing with the day to day operational tax issues that arise for investors, investment managers, and custodians. In particular, this includes advice on global withholding and capital gains taxes, where Katherine leads the London withholding tax reclaims team.

Katherine has a particular specialism in tax transparent funds, advising the majority of the UK tax transparent funds that have been established.

# Speaker profiles
## United Kingdom (cont.)

**James Plummer**
Tax Director
Deloitte LLP

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James is a member of Deloitte's securities tax team. He specializes in managing and mitigating the key tax and tax reporting risks arising in relation to trading, holding and investing in capital markets securities across all geographies. He advises on aspects such as withholding tax, capital gains tax and beneficial ownership, the OECD MLI principal purpose test, as well as transaction taxes including UK stamp duty and the French, Italian and proposed EU FTTs. He also advises on CRS and DAC6.

James joined Deloitte in January 2020 and in that time has been involved with multi-jurisdictional advisory projects with respect to securities lending, collateral, derivatives, investment funds, and reputational risk arising from transacting in capital markets securities.

James has a particular interest in the taxation of capital markets transactions and also new regulation such as CRS and DAC6.

James is a qualified UK solicitor and most recently was a member of the Goldman Sachs tax team for 16 years, where he had particular responsibility for front office and operational tax issues including withholding tax, beneficial ownership questions and transaction taxes such as stamp duty and FTT. He holds a masters degree in International Tax .

# United States

# Speaker profiles
## United States

**Julia A. Cloud**
Tax Partner – Global Investment Management Tax Leader
Deloitte Tax LLP

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Julia leads the Global Investment Management tax sector. In this role, Julia is responsible for setting the strategic direction and growing the firm's tax market presence with investment management clients across the sub-sectors of private equity, hedge funds, mutual funds and private wealth. For the prior eight years, Julia was the co-leader of the US Investment Management tax sector.

Julia also is the Chief Operating Office for Global Client & Industries. This community of professionals within Deloitte focuses on accelerating innovative offerings, identifying sector insights, delivering to clients our multi-disciplinary model with diverse teams, and creating our go-to-market client initiatives. In this role, Julia identifies emerging issues within the industry sectors across the world, secures investments and measures returns, and creates high-impact talent experiences.

Julia also actively serves many corporate fiduciaries, family offices, and privately held operating companies. She has been involved in addressing tax planning and compliance. She can assist clients with a full array of tax services, including partnership tax structuring, individual tax planning, trust and estate issues, and charitable planning.

Julia is a Certified Public Accountant and holds an active license in Illinois. She is also a member of the AICPA and Illinois Society of CPAs.

Julia is board member of Metropolitan Family Services, an organization dedicated to serving the families of Chicago. Additionally, she is very active with her undergraduate alma mater, serving on the University of Illinois-College of Business Alumni Board.

Julia began her career with the Chicago office of Arthur Andersen in 1990 where she spent 12 years working with privately held companies. She joined Deloitte Tax LLP in May 2002.

Julia is a summa cum laude graduate of the University of Illinois-Urbana Champaign with a Bachelor of Science in Accounting. She is also a graduate of DePaul University with a Masters of Science in Taxation.

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