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2025 Asia Pacific Financial Services Tax Conference

Speaker biographies

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Speaker biographies

Cheli Liaw
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Cheli is Deloitte Asia Pacific Financial Service Industry(FSI) tax leader and Private Equity Tax leader. She is also an international tax and M&A tax partner in Taiwan.

Cheli graduated from Taiwan University with a Bachelor of Law. She also has a Master of Accountancy from George Washington University in US. She is a Certified Public Accountant both in Taiwan and US. Cheli has been selected as Women in Tax Leader and Highly Regarded Practioner of International Tax Review for many years including 2023. Cheli also acts as the Tax committee Co-Chair of American Chamber of Commerce in Taipei.

Cheli has been helping many FSIs for their Taiwan tax issues including tax treaty applications, tax reclaims, underwriting tax issues and transferring pricing tax audits. Also, Cheli has provided tax analysis/consultation for the first renewable energy business and subsequent financing issues in Taiwan. She assisted many private equities for their acquisition of the cable TV business, renewable energy in Taiwan and subsequent re-financing. She has advised on the tax consequences of various private banking products and helped review the tax issues of the business manual for the setup of the private banking business for a European based bank in Taiwan. Cheli has also advised on tax issues related to the closure of the insurance arm of a European based group.

Other Positions:
- Director of the Corporate Operating and Substantiable Development Association
- Co-Chair of the Tax Committee of AmCham
- Associate Professor of National Chun Chi University

Eunice Kuo
Asia Pacific Tax & Legal Leader
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Eunice has been providing international tax and transfer pricing services for more than 30 years, having been assisting multinational companies in cross-border transactional planning, advice on business restructuring, tax dispute resolution and advice on supply chain and BEPS risk mitigation.

Before taking on the Asia Pacific Tax and Legal leadership role, Eunice was the National leader of Deloitte China Tax and Legal practice. She led Deloitte Taiwan Tax and legal practice before moving to Shanghai in 2010. The advisory services she has been involved include selection of principal company location, restructuring of transactional flow in China and across Asia Pacific regions to eliminate tax inefficiency and to mitigate China tax risks, financial modeling for business restructuring and assistance in implementation. Eunice has served multinational clients in the industries of consumer products and life science in their supply chain planning, transactional restructuring and tax dispute resolution.

Professional award:
- The leading transfer pricing advisor every year by EuroMoney.
- The best female tax advisor by the Legal Media Group for Asia Pacific region.
- The Best of the Best 2013-2015, 2016-2018 and 2019-2021 in transfer
- pricing area by International Tax Review.

Speaker biographies

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Jun is based in Singapore, and acts as the lead clients tax service partner on key Deloitte "crown jewel" and priority accounts as part of the Deloitte Asia Pacific's Regional Headquarter (RHQ) and priority account programs.

He is the Asia Pacific Tax & Legal Business Tax Leader, representing Deloitte's largest tax service line in Asia Pacific and the Deloitte Singapore Financial Services Group Leader.

Jun has over 25 years of experience in Tax & Legal advising MNCs in a broad range of industries, including financial services, technology and consumer goods on international tax matters.
During his tenure at Deloitte, he has worked in New York, Tokyo and now Singapore.

Jun began his career with Deloitte in 1998 in the New York Japanese Services, Financial Services and Business Tax Groups. He was seconded to the Deloitte Japan Member Firm (now a partner firm in the Asia Pacific Member Firm) in 2005 where he is now a Partner.

Jun passed the New York State and New Jersey State legal bars and is a Certified Public Accountant in the State of Maine.

He received his Juris Doctor from the American University Washington College of Law in Washington DC (1998), and his Bachelor of Arts in International Studies from Earlham College (1994), in Richmond Indiana.

Aaron Lee
Partner, Financial Services Tax and Transfer Pricing
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Aaron is a Financial Services Tax and Transfer Pricing Partner with Deloitte Singapore. He has experience in taxation and financial services across the United Kingdom, Hong Kong, and Singapore. Aaron has held various senior tax leadership positions at major banks, including the roles of Head of Transfer Pricing and Head of International Tax.

With a primary focus on Financial Services Transfer Pricing, Aaron combines his industry-specific knowledge with a deep commitment to understanding each company's unique position when addressing tax or transfer pricing challenges.

Leveraging his extensive in-house tax background, Aaron excels in supporting clients through complex global cross-disciplinary tax initiatives, ranging across policy development, process enhancement, system implementation, control implementation, dispute resolution, tax audits, Mutual Agreement Procedures (MAPs), and Advance Pricing Agreements (APAs). His expertise extends to driving process improvements and tax optimisation projects within the evolving international tax landscape.

Aaron specialises in Financial Services Transfer Pricing and Business Tax across the Financial Services industry. Having led banks in-house through policy setting, and implementation of BEPS / BEPS 2.0, Aaron is well placed to support clients in the changing tax landscape.

Aaron is a Fellow of the Institute of Chartered Accountants in England and Wales, and a Chartered Accountant of Singapore. He is a graduate of the University of Warwick in the UK, majoring in Economics.

Speaker biographies

Alfred Koh
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Alfred is a financial services tax director with Deloitte Singapore. He covers all sectors within the financial services industry; including investment management and real estate.

With over 20 years of tax experience, Alfred specialises in tax compliance and co-manages Deloitte Singapore's financial services tax team.

Prior to joining Deloitte, Alfred worked in the regional tax team of a major European global bank and was responsible for (amongst others) the tax compliance for its Singapore entities (including corporate tax, GST, withholding tax and other operational taxes). The group's activities included investment management and corporate trustee services.

Alfred holds a Bachelor degree from Macquarie University, Australia.

Professional affiliations:

- Accredited Tax Advisor (Income Tax)
- Qualified Chartered Accountant of Singapore
- Member of CPA (Australia)

An Vo
Partner, Business Tax
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An is a Tax Partner of Deloitte Vietnam, based in Ho Chi Minh City. An has 18 years of intensive experience in business and tax consultancy where she has been advising various investment funds and multinational companies with their investments in Vietnam. Her strength is in tax restructuring, advisory, compliance, tax audits, M&A due diligence and structuring for both multinational and Vietnam companies in many sectors.

An is also experienced in working with Vietnamese tax officers and other government agencies in Vietnam.

An hold Executive MBA at Shidler College of Business - University of Hawaii, United States and Certified Practicing Accountants of Australia (CPA Australia). She is a member of Vietnam Tax Consultant Association (VTCA), Vietnam Association of Accountants and Auditors (VAA).

Speaker biographies

Anthony Lau
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Anthony Lau is a tax partner and also the Hong Kong Financial Services Tax Leader of Deloitte China. He specializes in Hong Kong, the PRC and international tax planning.

Anthony regularly advises financial services clients on international tax issues associated with mergers and acquisitions, inbound and outbound investment, group restructuring and other cross-border transactions involving Hong Kong, the PRC and other Asia Pacific countries.

Anthony was actively engaged in lobbying the Hong Kong SAR Government to clarify the profits tax exemption for offshore funds before the exemption law was extended to cover private equity funds in July 2015, and also on the introduction of the unified Hong Kong tax exemption regime for all funds in 2019 and tax exemption for carried interest in 2021.

Anthony also provided critical insights to the Hong Kong SAR Government on the enhancement and development of the preferential tax regime for qualified corporate treasury centres in Hong Kong. Meanwhile, Anthony has been heavily involved during the consultation stage concerning the introduction of the foreign-sourced income exemption regime, and the proposed enhancements to the preferential tax regimes for funds and carried interest.

Brendan Egan
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Brendan has over 45 years of professional tax experience across tax administration at the Australian Taxation Office (ATO), tax policy formulation, consulting and senior leadership roles with global payments and insurance industry.

During his time with the ATO, Brendan authored the Taxation Rulings for the basis of taxation of general insurance and captive insurance, in Australia.

Brendan also has extensive experience whilst in-house at Standard Chartered Bank and HSBC in Hong Kong, Mastercard and AIG in Singapore, in building and enhancement of the performance of tax functions, the management of tax controversy and risk management, and legislative and policy design. He also has extensive geographical experience and networks developed across Asia Pacific, Middle East, Africa and the Americas and Europe. Brendan is Fellow of CPA Australia, and an Accredited Tax Advisor: Income Tax (Singapore), and holds a BA in Accounting from the University of Canberra, Australia.

Speaker biographies

Candy Tang
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Candy Tang is the national VAT practice leader of Deloitte China. She has over 20 years of indirect tax professional experience in advising companies on indirect tax management ranging from optimized compliance and consulting. She 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.

Ms. Tang used to work as a domestic expert advising the Chinese Government on the VAT Reform and Legislation. She also helped many multinational financial institutions navigate through the China VAT reform by advising the VAT technical and system improvement requirements. She has also been helping several financial institutions with the routine VAT compliance and advisory work as well as communication with local tax authorities, etc.

Ms. Tang 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. She has been continuously quoted by International Tax Review (“ITR”) as a global leading indirect tax advisor since 2015.

Ms. Tang is a PRC Certified Public Accountant and PRC Certified Tax Agent.

Chen Siew-Kee
Investment Management Tax & Legal Leader
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Siew-Kee is the Deloitte Asia Pacific Regional Tax & Legal Leader for Investment Management.

Siew-Kee is a tax partner with 26 years of experience. He has been the tax adviser in various Australian landmark M&A transactions in real estate and asset management.

Siew-Kee has extensive experience advising throughout a deal life cycle, including domestic and cross-border structuring of mergers and acquisitions, due diligence, asset financing, governance, tax compliance, divestments and negotiations with tax authorities.

Siew-Kee provides a practical and commercial perspective from his previous experience as the Head of Tax of an Australian listed group. Siew-Kee’s clients include leading global investment managers, real estate, sovereign wealth funds, banking, infrastructure, and private equity clients.

Siew-Kee holds Bachelor of Commerce, Bachelor of Laws and Master of Laws degrees from the University of Sydney. Siew-Kee is a Chartered Tax Adviser, an affiliate member of the Chartered Accountants Australia and New Zealand, and a legal practitioner of the Supreme Court of NSW.

Siew-Kee has been heavily involved in the design and consultation process with Australian Treasury and the Australian Taxation Office in relation to Managed Investment Trusts, Division 6C, and the Corporate Collective Investment Vehicle and Asia Region Funds Passport regimes. Siew-Kee is an active member of the Financial Services Council.

Speaker biographies

Dion Thai
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Dion started her career as a tax advisor in Australia over 15 years ago. She then practiced tax in Vietnam and is currently a Tax Partner with the Global Employer Services division in Singapore, serving clients on both individual tax and immigration matters.

Her client portfolio focus has been on the Financial Services sector. Dion's deep experience is not just on compliance related matters (such as income tax, social securities matters) but also involving providing workforce solutions consultation to help clients deal with wider people related issues – from developing mobility programs / strategies, to designing various talent strategies, etc.

Dion has a Bachelor of Commerce (major in Accounting and Finance), Bachelor of Information System and is an associate member of the Australia Certified Practising Accountants.

Dionisius Damijanto
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Dion has more than 24 years experience as a tax consultant. He has advised a significant number of large multinational companies from various industries. 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.

Since joining Deloitte in 2009, Dion has participated in various leadership roles from leading Indonesian Financial Services Tax as well as leading Indonesian Deloitte Private Tax.

Dion holds a Master Degree in Economics and Finance from Bristol University, the United Kingdom. He is a Certified Indonesian Tax Consultant and a member of Indonesian Tax Consultant Association. He also has a license to practice a Tax Attorney in Indonesian Tax Court

Speaker biographies

Gary Chiu
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Gary is a partner of Business Process Services in the Deloitte Hong Kong office. He has more than 18 years of experience in private equity fund administration, corporate accounting and payroll services.

Gary has extensive experience in alternative investments fund administration covering Greater China, Singapore and Australia. Before joining Deloitte, he was the Managing Director in the Hong Kong office of another international fund administrator, managing the operations in Asia and business development in Greater China. Gary was also responsible for strategic business development and exploration of M&A opportunities in the market.

Project Experience

- Providing end to end fund administration services for both local and international fund managers.
- Handling HR and payroll related matters for multinational companies.
- Post merger integration, rearranging four merged companies into one operating models across 3 different departments.

Hemal Mehta
Partner, Mergers and Acquisitions Tax
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Hemal has over 25 years of experience in tax and regulatory field and has been specialising in M&A, Private Equity , Real Estate and Infrastructure space from over 20 years.

In his current position as Tax Growth Leader, he is responsible for the entire Growth agenda for Deloitte Tax in India. He was earlier involved in different roles like heading Financial Services for Tax, Private Equity and Real Estate Practice for the Firm, etc. The key responsibilities across these roles were to create new ideas and products for clients and offer them a differential experience.

Heading Private Equity and Real Estate Practice from last 14 years and managing relationship with many clients. Recently, he assisted an Indian client to list on NASDAQ and working on similar couple of engagements. Representing tax and regulatory issues to Business Forums and Finance Ministry from the perspective of growth in the industries. Advising on complex structuring & restructuring of business from the perspective of joint venture, divestment, reorganisation, listing in India or in overseas markets, etc.

Speaker biographies

Jonathan Culver
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Jonathan is an International Tax Partner in Deloitte Hong Kong. His industry focus is financial services. He has experience working in various global investment banks.

He is heavily involved in policy developments and regularly engages with the Hong Kong Inland Revenue Department, Financial Services Treasury Bureau and OECD on a range of matters, including Pillar 2.

He is also the chairman of the HKICPA International Tax committee.

He co-leads Deloitte's Pillar Two offering across APAC and is member of Deloitte's global technical group. He advises clients across a range of areas including strategic positioning, impact analysis, readiness, and mitigation.

Joyce Khoo
Director, Financial Services Tax
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Joyce is a Director in the Financial Services and Real Estate Tax team with Deloitte Singapore. As part of her practice, Joyce advises clients on various domestic and international tax issues in the context of private and public M&A transactions including real estate and data centre transactions, corporate and business model restructuring, cross jurisdictional funds structuring, commodity and equity trading, post-merger integration, as well as general cross border tax planning.

Prior to joining Deloitte Singapore, Joyce practiced tax advisory at leading international law firms in Australia and Malaysia.

Joyce advises on all areas of Singapore tax including corporate income tax, indirect taxes transactional taxes and property taxes. Joyce's expertise includes advising on real estate holding structures, fund tax structuring as well as M&A tax due diligence and structuring for real estate / infrastructure transactions.

Joyce is a qualified solicitor in both Australia (Supreme Court of ACT and Victoria) and Malaysia (High Court of Malaya), and is an Accredited Tax Advisor in Singapore. Joyce holds a Bachelor of Laws (1st Hons) from the Australian National University and a Master of Laws (specialising in Taxation) from the University of Sydney.

Speaker biographies

Kelvin Yee
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Kelvin has more than 15 years of tax experience in providing tax advisory services for local and multi-national corporations in the manufacturing, services, real estate, oil and gas, telecommunication and information technology industry.

Kelvin has vast experience in due diligence exercise, group restructuring, stamp duty exemption application and tax incentive application.

He also has experience in advising clients on general tax issues, cross-border transactions, Labuan tax matters, stamp duty issues and real property gains tax matters.

He has advised various clients on OECD Base Erosion and Profit Shifting-related projects including assignments related to GMT.

Kelvin is a fellow member of the Association of Chartered Certified Accountants, a member of the Chartered Tax Institute of Malaysia and a Chartered Accountant of the Malaysian Institute of Accountants.

Ken Leong
Partner, Business Tax
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Ken is a Tax Partner based in the Deloitte Tokyo office who advises multinational companies across a broad range of industries on direct and indirect tax matters relating to inbound investment into Japan, including establishment of operations, appropriate business models, holding structures, management of permanent establishment risks and profit repatriation strategies.

He also advises on merger and acquisition related matters, including tax due diligence, acquisition financing and structuring and post-transaction integrations/corporate reorganizations.

Ken is a member of the Institute of Chartered Accountants in Australia & New Zealand and has more than 30 years international tax experience gained in Australia, Singapore and Japan with over 23 years Japanese tax experience.

Speaker biographies

Kevin Ng
Director, Financial Services Tax
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Kevin is an international tax lawyer in Deloitte's financial services tax practice.

He focuses on leading cross-disciplinary and cross-jurisdictional teams to advise on the full range of tax related issues. From a technical perspective, key focus areas include product review, M&A, cross-border tax structuring, intra-group reorgs, fund incentive related advisory, complex technical analysis (including statutory interpretation), stamp duties, and international tax, including issues relating to tax treaties and the OECD BEPS Pillar 1 and 2 initiatives.

From an industry perspective, he focuses on serving banks, financial institutions, equity and commodity trading houses. He also focuses on the taxation of Web 3.0 (including various blockchain related projects) and the carbon markets.

Kevin has deep industry knowledge which was gained through various secondments, including secondments to a major Australian financial services group, a major Japanese financial services group, and a sovereign wealth fund.

Prior to joining Deloitte, Kevin was a lawyer at a leading international law firm.

Klenn Yeo
Partner, Financial Services Tax
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Klenn is a Partner in the Financial Services Tax team with Deloitte Singapore. He has 22 years of experience in tax advisory in Singapore and the UK.

As part of his practice, Klenn advises clients on various domestic and international tax issues mainly for asset managers (including SWFs, FoFs and fund managers) and family offices, at the fund / investor/ transaction level throughout the life-cycle of the fund. This includes funds with investment strategies ranging from traditional hedge fund, to alternative asset classes such as private credit, private equity, venture capital, real estate, infrastructure, renewables and digital assets.

He also assists fund managers to tax-optimise their carried interest, to the extent commercially justifiable.

Prior to joining Deloitte Singapore, Klenn headed up a tax function within the investment management team of a FTSE-listed insurance company during his in-house tax role in the UK.

Klenn is qualified in Singapore (Institute of Singapore Chartered Accountants) and the United Kingdom (Chartered Institute of Taxation).

Speaker biographies

Matthew Lovatt
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Matthew is a Singapore Accredited Tax Advisor (Income Tax) and an England and Wales-qualified (non-practising) solicitor, with more than 14 years of relevant experience. He joined Deloitte's Southeast Asia Financial Services Tax Practice in July 2017. He has a leading role in the provision of tax advice to fintech stakeholders and with respect to digital assets.

Matthew frequently represents clients with the design and implementation of complex cross-border projects. He specialises in advising in the context of regulated environments including in the financial services and payments sectors, in connection with complex technology, intellectual property, and in connection with real estate investment. He is also a subject matter specialists with respect to the taxation of blockchain applications, tokenisation and cryptocurrencies.

Matthew holds an LL.B. (Hons) in Law, an LL.M with distinction in International Economic Law, and a Postgraduate Diploma in Law. He is a member of the Executive Committee of the Singapore FinTech Association, a member of the ACCESS Digital Asset Management Subcommittee and also a member of the Product Tax Committee of the Asia Securities Industry & Financial Markets Association (ASIFMA).

Nandita Tripathi
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Nandita is a Chartered Accountant with over 24 years of professional experience with Big 4 consultancy firms. She is an M&A & PE Tax specialist and has worked across multiple sectors, with extensive experience in infrastructure sector, including, energy, roads, airports, transmission, real estate and construction. Nandita has led some of the marquee M&A transactions over the last few years and is a trusted advisor to some of the largest PE, Pension and Sovereign Funds investing in India.

Her experience includes working on numerous mergers, acquisitions and divestitures, IPO/ SPAC listing, involving complex transaction structures, due diligence, financial modelling and SPA negotiations. She has worked on a range of assignments involving InvIT/ REIT related advisory, business restructuring, holding structure realignment, cross border taxation, and has advised a number of Indian and multi-national companies on their entry strategies and devising tax efficient ownership and operating structures.

Nandita is an All India Rank Holder in her Chartered Accountancy, all through Foundation, Intermediate and Final levels. She contributes actively to thought leadership and has been an active speaker in various industry forums.

Speaker biographies

Natalie Yu
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Natalie Yu is tax partner in China and is leading financial service tax services 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, VCPE funds/real estate funds, insurance companies and asset management companies on all areas of taxes.

Natalie provided tax advisory for both foreign financial institutions and China domestic financial institutions 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 from 2017 through 2023.

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

Nicolas Malkin
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Nicolas is a Tax Partner with eighteen years of experience in International Tax and M&A Tax.

Prior to his transfer to the Hong Kong office in 2011, Nicolas was based in Deloitte's London office. He is a Chartered Tax Adviser and has passed all three levels of the CFA Program. He has also passed the Advanced Diploma in International Tax (ADIT), specializing in transfer pricing.

Nicolas has advised on the taxation aspects of acquisition, disposals, restructurings and business model optimisation projects in both Europe and Asia.

He has advised both private equity and strategic investors on complex multi-jurisdictional cross-border engagements, assisting clients on fund formations and transactions, as well as managing the tax compliance process for funds and their fund management entities.

Speaker biographies

Dr Ong Siew Yong
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Siew Yong is a Tax Technology Consulting Director at Deloitte Singapore, where her focus is on tax technology, including indirect tax determination, compliance and e-Invoicing through native enterprise resource planning (ERP) functionalities and external solutions.

She has led projects related to electronic invoicing for global clients, and has deep experience in configuring ERP systems to meet country-specific tax requirements for multiple jurisdictions.

Siew Yong has assisted various clients on establishing their tax technology strategy and target operating mode, implementing the chosen best fit tax solution and providing best practices for the existing implemented tax solution and ERP setup.

Siew Yong holds a PhD in Electrical and Electronic Engineering from The University of Birmingham.

Philip Moralee
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Philip is a Director in the Transfer Pricing Team in Deloitte Hong Kong. He has over 12 years' experience working in Hong Kong and London and specialises in providing transfer pricing services to clients in the financial services sector.

Philip's work with asset managers, insurers, banks, and securities firms ranges from transfer pricing policy design and implementation to global documentation as well as financial transactions, audit defense, permanent establishment risk management, Mutual Agreement Procedures, and Advance Pricing Agreements.

Philip also has extensive experience in the FinTech space. Projects include operating model structuring and implementation for crypto exchanges, profit split analyses for trading firms and international tax structuring for payment service providers. Philip has also advised private equity and corporate buyers / sellers on M&A transactions in managing risk and improving transfer pricing frameworks through pre-deal readiness reviews, transactional due-diligence, and post-completion integration projects.

Philip is a Chartered Accountant and a member of the Institute of Chartered Accountants of Scotland, and he holds a Bachelor of Arts degree from Durham University.

Speaker biographies

Piyus Vallabh
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Piyus is a tax technology consulting partner in Deloitte South East Asia and leads the Deloitte Global Tax Centre Asia (GTCA), based in Singapore. He has over 25 years' experience in providing corporate tax and tax technology consulting services. The GTCA provides centralised management and coordination of tax and statutory account compliance obligations in the Asia Pacific region as well advising clients on tax risk, strategy and technology.

Piyus has significant experience in leading tax technology projects in Asia Pacific including advising on tax technology needs for clients and implementation. Piyus also leads a number of APAC regional tax compliance engagements with a particular focus on advising clients on operating model, governance, technology and process improvement for tax departments.

Priscilla Ratilal
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Priscilla is a Partner in the Deloitte Australia Transfer Pricing team. Priscilla has over 20 years of experience across Sydney, New York and London. When based in New York, Priscilla had in-house experience in a diversified financial services group, managing transfer pricing for the Americas region.

Priscilla advises a number of clients in the financial services sector across banking, insurance, asset management, real estate and fintech. Priscilla also specialises in intra-group financing and treasury activities.

Priscilla's client experience includes transfer pricing policy development and implementation, preparation of documentation, Country-by-Country reporting, M&A and engagement with tax authorities in the context of Advance Pricing Agreements (APAs), audits and reviews.

Priscilla has a Bachelor of Arts, Bachelor of Laws (Honours) and Master of Laws (Taxation) from the University of Sydney.

Speaker biographies

Renee Ho Suet Ling
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Renee is Technology, Media & Telecommunications (TMT) tax co-leader specialising in Global Investment and Innovation Incentives (Gi3) practice in Deloitte Malaysia.

Renee has more than 10 years of experience in both the private and government sectors in Foreign Direct Investment (FDI) facilitation, having previously served as an Investment Promotion Officer with a Malaysian federal agency dedicated to attracting investments in technology and global business services (GBS) industry. During her tenure, she led the development of digital FDI strategy tailored for Greater China market. Her responsibilities included crafting investment strategies, forging strategic partnerships, generating leads, and organizing trade missions.

She has extensive experience interacting with C-level executives from prominent technology firms, Fortune 500 and Forbes 2000 companies, unicorns, and multinational corporations. She still actively participates in discussions with the government on foreign direct investment (FDI) policies related to the technology sector.

Ronald Bernas
Partner, Tax and Legal
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Ronald is a Tax & Legal Partner with Deloitte Philippines. He has more than 25 years of experience in handling tax advisory and tax controversy matters. Prior to joining Deloitte, he was a Partner and Head of the Tax Practice Group of Quisumbing Torres, a member firm of Baker McKenzie International

Ronald has advised several multinational corporations in various sectors on mergers & acquisitions, corporate reorganizations and cross border transactions. He has represented clients before the Bureau of Internal Revenue, the Court of Tax Appeals and Supreme Court resulting in the cancellation or significant reduction of tax assessments and the grant of refund claims.

Ronnie has been consistently recognized by the International Tax review as a "Highly Regarded Practitioner" for Indirect Tax and Tax Controversy. He is a member of the Integrated Bar of the Philippines.

Speaker biographies

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Roy is a tax partner based in Hong Kong. He has more than 18 years of experience providing Hong Kong, China and international tax consulting, as well as Hong Kong tax compliance services for financial services clients (including banking and securities groups, insurance companies, investment funds and asset managers) and MNC clients.

He is specialized in advising offshore private equity funds, hedge funds and family offices 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 investment holding structures from profit repatriation and future exit perspectives. Roy has resolved disputes with the Hong Kong Inland Revenue Department on field audit & investigation cases involving fund managers in Hong Kong.

From an international tax perspective, Roy has also 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.

Samuel Gordon
Partner, Transfer Pricing
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Samuel Gordon is (English-Japanese) bilingual economist who advises clients on their cross -border business model and cross-border related party transactional structuring, pricing, valuation, and financial/tax risk management.

With more than 2 decades of transfer pricing advisory experience, Samuel serves a lead advisor aiding clients with transfer pricing planning, documentation, audit and advance pricing arrangements. A significant amount his time is spent advising clients on market entry strategies, M&A and joint ventures, financing, and restructuring. From his long time base in Tokyo, Japan he serves clients locally, regionally or globally.

Samuel services financial services firms, fintech firms, payments processing firms, and technology firms; and firms in other industries with respect to M&A and treasury related matters. Samuel speaks regularly at tax conferences virtually and around the world and contributes to industry articles and industry advocacy with respect to international tax policy.
Samuel is a graduate and a post-graduate of the University of California where his studies focused on, international economics, finance, and Japanese language study.

Speaker biographies

Sandip Bhandal
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Sandip is an Immigration Partner based in Singapore. As a seasoned professional dedicated to providing comprehensive immigration solutions to corporate clients, she has a focus on work authorisation, business travel and compliance. She brings a wealth of experience to help organisations to navigate the complex landscape of global mobility.

With over 16 years of experience in corporate immigration, Sandip has honed her expertise through roles in prominent immigration firms in the UK and Singapore. Trained as an Immigration Solicitor of England and Wales, she specialises in managing corporate immigration matters within Singapore while also spearheading global and regional immigration programs for corporate clients.

Sandip's approach is deeply client-centric, as she collaborates closely with them to grasp the intricacies of mobility challenges and devise bespoke solutions that perfectly align with their unique requirements. Her extensive experience across various industries enables her to tailor immigration strategies adeptly, catering to the diverse demands of different business environments.

Sandip holds a LLB (Hons) degree from the University of Westminster and qualified as a Solicitor of England and Wales in 2010. Sandip no longer practices but remains on the Roll of Solicitors.

Scott Oleson
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Scott Oleson is a tax partner in the Deloitte Tax group and is based in Seoul office where he leads the Inbound Tax Practice, Pillar 2 core competency team, and works as a M&A tax partner. He specializes in assisting multinational companies with a broad spectrum of tax matters, including tax consultations, Pillar 2 planning and compliance, tax audit defense, M&A and restructuring and is currently the Deloitte Asia Pacific Technology sector leader for tax services.

Scott has 31 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 has worked in public accounting in both the US and Korea (20 years public accounting experience) and as a VP of tax for a publicly traded multinational corporation (11 years industry experience). Scott is also fluent in Korean.

Scott also specializes in advising companies on mergers and acquisitions and cross-border transactions, including post-merger integrations (PMI). He is a US CPA licensed in the State of Texas.

Speaker biographies

Senthuran Elalingam
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Senthuran is the Financial Services Indirect Tax Leader for Deloitte Singapore, Southeast Asia and Asia Pacific. Senthuran is an Indirect Tax Executive Director in Deloitte Singapore with more than 20 years of experience in advising clients on indirect tax matters.

He has assisted a number of large clients in the financial services industry including various multinational and regional banks, insurers and other financial institutions on indirect tax matters.

He is the indirect tax advisor to a number of financial services industry associations in Asia Pacific and has assisted these associations in various consultations with the government and tax authorities on indirect tax matters.

Senthuran is also a regular contributor to various newspapers, tax journals and other forms of news media on indirect tax matters.

Senthuran was admitted as a Solicitor of the Supreme Court of New South Wales (Australia). He holds a Bachelor of Commerce majoring in Accounting and a Bachelor of Laws from Macquarie University, Australia. He also holds a Masters degree in Taxation from the University of New South Wales, Australia.

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Shuk is a Tax Partner in Deloitte's Investment Management tax practice. She has 20 years of experience providing compliance and consulting services to clients across investment management including hedge funds, fund of funds, private equity funds, credit funds, and management companies. She has deep knowledge of federal, state, and international tax issues impacting partnerships, as well as issues such as carried and preferred interest allocations, targeted allocations, effectively connected income, and foreign investor withholding.

She has extensive experience leading large scale investment management tax engagements. She also advise clients on tax aspects of portfolio company acquisitions, dispositions, and restructurings.

Shuk is a US CPA licensed in the State of Massachusetts. She is a member of the AICPA.

Speaker biographies

Tomoko Sakai
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Tomoko has over 20 years experience as a certified tax accountant and is specialized in advising Japanese real estate investment structures.

She primarily serves various real estate funds (including Singapore based offshore real estate funds) and has considerable experience in implementing Japanese real estate securitization structure using TMK and GK-TK etc. Most recent case, she had provided tax structuring advise on a certain Japanese real estate securitization project amounting to JPY 400 billion.

She is also familiar with tax compliance services for such real estate investment vehicles.

Vivek Gupta
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Vivek is a Partner and Leader for mergers and acquisitions (M&A)/Private Equity (PE) tax and One Financial Services for Deloitte South Asia.

He has over 28 years of experience across PE and corporate M&A and has worked on transactions and re-organizations with large Indian business houses, several Fortune 100 global corporates as also leading PE investors.

Prior to joining Deloitte, Vivek led the M&A/PE tax practice at KPMG. Vivek started his career with Arthur Andersen and has also led the PE/M&A Tax Practice for BMR Advisors. He played a key role in the establishment of the corporate finance and PE practices at BMR Advisors

On the PE side, Vivek has acted for marquee buy-out funds, sovereign funds as well as minority financial sponsors as also on the sell side for transactions opposite these funds Some recent marquee private equity deals that Vivek has worked on include Blackstone's acquisition of large automobile and education platforms, PAG's acquisitions in the financial services sector, pharmaceutical sector etc. He has also led 3 of the 4 SPAC transactions that have occurred in India.

He also works with leading family offices and corporate groups in the country on the structuring side and has been involved in a number of monetization, hiving and value enhancing restructuring project.

Speaker biographies

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Vorasa has dedicated over 17 years to the tax practice, working with Big Four firms in Thailand. Her expertise spans various tax areas, from controversy and advisory to compliance, due diligence, tax accounting, and transfer pricing. She's built her career serving major multinational clients across industries like financial services, life sciences, telecommunications, oil & gas, pharmaceuticals, and logistics.

What sets Vorasa apart is her ability to foster strong relationships with government bodies like the Revenue Departments and the Bureau of Large Tax Administration Office (LTO). Her deep understanding of how these entities operate is highly valued by her clients, who rely on her insights.

Vorasa earned her Bachelor's in Business Administration with a focus on Accounting from Assumption University, Thailand. She later pursued a Master's in Global Business Administration with a specialization in M&A Strategy from Korea University, South Korea, further enhancing her skills and knowledge.

Vrushang Sheth
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Vrushang is a Partner in the Transfer Pricing service line of Deloitte Southeast Asia. He has more than 15 years' experience in dealing with some of the largest multinational corporations around the world. He has extensive transfer pricing experience in diverse industries including FMCG, real estate, agri commodity trading, financial service companies, oil palm, etc.

Within Financial Services and Financial Transactions space, Vrushang has extensive experience in managing documentation compliance (for multinational players having local operations as well as managing regional documentation exercise for locally headquartered players), managing audits / disputes faced by clients as well as devising transfer pricing policies. While he covers a broad array of sub-industries within the sector, majority of his experience is within banking & capital markets, private equity and insurance areas. He works with regional / global leadership within Deloitte to publish thought leadership articles, participate in workshops / trainings, etc

Vrushang is a qualified Chartered Accountant from the Institute of Chartered Accountants of India and holds Bachelor of Commerce degree from the University of Mumbai (India). He is also a member Malaysian Institute of Accountants (MIA).

Speaker biographies

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Yves is an International Tax Partner in Deloitte's Luxembourg office focusing on Merger and Acquisition/Alternative assets. He has over 23 years of experience in international tax planning for multinational corporations (MNCs), funds and assets managers in alternative investments strategies (including Real Estate, Infrastructure, etc.) based in Europe and in Asia Pacific.

Yves spent three years in Hong Kong (leader of the Luxembourg AP ICE desk) advising Asia Pacific companies on performing efficient outbound and inbound cross-border tax planning overseas including M&A acquisitions, assistance with structuring acquisitions, repatriation of income planning, leveraging acquisition vehicles and tax structuring of alternative investment funds.

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