

Keynote Speech, "Reflections of the current landscape of international taxation: In search of common principles to bridge a fragmenting world"



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Tetsuya Utamura is Director of International Tax Policy at the Japanese Ministry of Finance, where he leads the team for international negotiations and legislation. With over 25 years of experience, he has held several key roles at the international organizations, including Deputy Director at the ASEAN+3 Macroeconomic Research Office (AMRO) and Executive Director at the African Development Bank (AfDB). His expertise spans international tax policy, regional financial arrangements, and international finance and governance. Mr. Utamura is also a Guest Faculty member at the School of International Public Policy at Hitotsubashi University. Mr. Utamura holds an MPhil in Economic and Social History from the University of Cambridge and a Bachelor of Economics from the University of Tokyo.

Keynote Speech, "Japan NTA's leadership in multilateral cooperation"



Kazuhiko TAKEDA

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Mr. Kazuhiko Takeda serves as the Deputy Commissioner for International Affairs at Japan's National Tax Agency (NTA). He has also been serving as the Chair of the OECD's Task Force on Tax Crimes and other financial crimes (TFTC), while also serving as a member of Bureau Deputies of the OECD Forum on Tax Administration (FTA).

Mr. Takeda has over 30 years of experience in the Japanese government specializing in tax administration, tax policy development and financial regulation, since he joined the Ministry of Finance in 1992. He has served as the Deputy Commissioner for Large Enterprise and Criminal Investigation and Commissioner of Sendai Regional Taxation Bureau at the NTA.

Since 2025, he has been overseeing the NTA's international engagements, including participations in key global/regional initiatives such as the OECD FTA, the OECD Committee on Fiscal Affairs (CFA), the BEPS Inclusive Framework (IF), the Global Forum on Transparency and Exchange of Information for Tax Purposes (GF), the Study Group on Asia-Pacific Tax Administration and Research (SGATAR), and international cooperation mechanisms such as Exchange of Information (EOI), Mutual Agreement Procedures (MAP) and Advance Pricing Arrangements (APA).

Session 1, Fragmented Futures: Global Taxation and Supply Chains in Transition



Natalia Quiñones Cruz

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Natalia Quiñones is the first female president of the International Fiscal Association (IFA), and the International Tax partner with Quiñones Cruz in Bogota, Colombia. She was an advisor to the Colombian Minister of Finance on international taxation until August, 2024. Until January, 2020, she was the head of the Office for International Affairs at the Colombian Tax Administration (DIAN). She is a PHD Candidate in Tax Law at Amsterdam University (UvA). JD from Universidad del Rosario, Philosopher (summa cum laude) from Universidad de los Andes, and LLM (Gerard Wallace Scholar) from New York University (NYU). She teaches international taxation at Universidad de los Andes and is a guest lecturer in various settings around the world.



Itai Grinberg

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Itai Grinberg is the Carmack Waterhouse Professor of International Economic Law at Georgetown University. His work focuses on fundamental tax reform, international tax policy, the intersection of international tax law, international trade law, and investment law, and the relationship between taxation and climate policies.

From January 2021 until early 2023, he was Deputy Assistant Secretary (Multilateral Negotiations) in the Office of Tax Policy in the United States Department of the Treasury. In that role he led the conceptualization and negotiation of the global corporate minimum tax endorsed by the Leaders of the G20 at their Rome Summit meeting in 2021. He worked closely with Secretary Yellen on all international tax matters, routinely travelled with Secretary Yellen to discuss and negotiate tax issues with G7 and G20 counterparts, and was the lead figure for the United States on international tax issues across all multilateral institutions.



Shigeki MINAMI

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Shigeki Minami is a lawyer licensed in Japan (admitted in 1997) and a partner at the Tokyo office of Nagashima Ohno & Tsunematsu. He is an expert in tax law matters, including transfer pricing, cross-border mergers and acquisitions, international reorganizations, anti-tax-haven (CFC) rules, withholding tax issues, tax treatment on various financial instruments, corporate tax issues and other general tax issues. He has acted as counsel in various tax disputes on behalf

of major Japanese and foreign companies.

Mr. Minami served as the Chair of the Asia-Pacific Regional Committee of the International Fiscal Association (IFA) from 2016 to 2018 and is a member of the Practice Council of the International Tax Program at the New York University School of Law.



DR VEERINDERJEET SINGH

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Dr Veerinderjeet is a Past President of the Malaysian Institute of Accountants, The Malaysian Institute of Certified Public Accountants and the Chartered Tax institute of Malaysia. He has over 40 years of diverse experience in the fields of accounting, taxation and commerce. He has served in the Malaysian Inland Revenue Department, University of Malaya (as an Associate Professor), Arthur Andersen and Ernst & Young (as a Tax Partner/Executive Director) and authored several influential and authoritative tax publications.

Globally, Dr Veerinderjeet is a Vice Chair of the Global Tax Commission of the International Chamber of Commerce. He was also a member of the Board of Trustees of the International Bureau of Fiscal Documentation based in Amsterdam. He is a frequent speaker/moderator at various local /international tax, economic outlook and governance events.



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Xiaorong (Sharron) Li is a Lecturer at the Faculty of Law, Kyushu University since 2024, after joining as an Assistant Professor in 2023. She holds a Doctor of Law degree from Peking University (2021) and was a guest researcher at the Institute for Austrian and International Tax Law, Vienna University of Economics and Business (Oct-Dec 2018; Oct 2019-Jun 2020). Prior to academia, she worked at PwC Shanghai in international tax structuring and mergers and acquisitions (M&A).

Xiaorong's research interests lie in the underlying principles governing the allocation of taxing rights, as well as in the intersection between international tax law and broader international law, including international economic law and general international law.

Session 2, De-globalisation and the reassertion of tax sovereignty



Richard VANN

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Richard Vann is Professor Emeritus at the University of Sydney, Australia (previously Challis Professor of Law) and has taught at law schools at Harvard, NYU, London, Oxford and elsewhere. Richard has worked in the past at the IMF and OECD and held many Government and private sector consultancies around the world. He is currently a consultant to PwC Sydney.

Richard specialises in tax reform and corporate and international taxation on which he has published widely both in Australia and internationally.

He is a life member of IFA and has held many IFA positions including chair 2010-2014 of the IFA-OECD seminar at the annual Congress, member of the IFA Permanent Scientific Committee, inaugural chair of the IFA Asia Pacific Committee and chair of the IFA Australian branch.



Ryann THOMAS

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Ryann Thomas is an corporate tax services partner at PwC Tax Japan. After joining the firm in mid 2001, Ms. Thomas worked initially in the transfer pricing area, but has worked more recently in providing general international tax services for multinational enterprises. Her client base is primarily foreign headquartered companies conducting inbound business to Japan, although she also works with a number of Japanese headquartered corporations.

Prior to coming to Japan, Ms. Thomas worked as a barrister and solicitor in commercial and private litigation in New Zealand.

Ms. Thomas is a former treasurer of the Australian New Zealand Chamber of Commerce in Japan, and a former governor, treasurer and vice president of the American Chamber of Commerce in Japan.



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P.V.S.S. Prasad is a practising Chartered Accountant and is Partner of M/s. Prasad & Prasad, Chartered Accountants, Hyderabad, India since 1986. He is the immediate past Chair of IFA India Branch 2023-25.

He was appointed as one of the Branch Reporters for IFA Congress 2010 that was held at Rome, Italy on the subject

“Tax Treaties and Tax Avoidance: Application of Anti-Avoidance Provisions”. He was invited to speak at IFA Asia / Africa Conference held in MAURITIUS in May 2012, May 2014 and May 2016. Contributed to the Technical Guide (2024 edition) on BEPS Action Plans and Multilateral Instrument (“MLI”) published by the Institute of Chartered Accountants of India.

He was invited as speaker in IFA APAC Conferences held in Seoul (2016), Hong Kong (2024), Kuala Lumpur (2025) He was invited to speak at the IFA Congress recently held in Lisbon, Portugal in October 2025.



Bartjan ZOETMULDER

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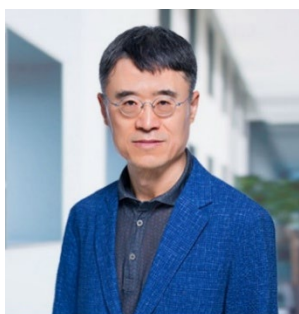
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Bartjan is a Dutch tax partner and co-head of the London office of Loyens & Loeff. He is an expert in (international) tax matters and cross border investments.

He worked and lived in Tokyo for several years, set up L&L’s Central and Eastern Europe team . He became involved in tax policy matters and a strong believer in the importance of an excellent Dutch investment climate.

Bartjan was chairman of the Dutch Association of Tax Advisers (NOB) from June 2018 until June 2021. Between 2008 and 2016, Bartjan was already a board member of the NOB, where he chaired the International Tax Affairs Committee. Until the end of 2017 he was also chairman of NOB's Dutch Investment Climate Committee.

He is a much sought-after guest speaker and writer on real estate investments, investment climate, tax policy, tax governance, ESG and other topics that fall within his field of expertise.



Prof. Emer. CHANG HEE LEE

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Prof. Emer. Chang Hee Lee of the Seoul National University School of Law is a Senior Advisor at Shin & Kim, mainly practicing in the areas of General Tax Consulting, M&A, and Corporate Accounting.

Prof. Lee received the LL.M. and the SJD degrees from the Harvard Law School in 1991 and 1994, and has taught tax law for over 30 years in the Seoul National University School of Law, Harvard Law School, NYU Law School, University of Tokyo and other places around the world. He also served as a non-standing judge in the Korean Tax Tribunal and performed public roles for the Ministry of Economy and Finance, the Tax Tribunal, the Financial Supervisory Service, the Korea Exchange, etc. In recognition of his contributions, he was honored with the Red Stripes Order of Service Merit in 2012. He was a general reporter for Subject 2 (Withholding Tax) in the IFA 2018 Congress in Seoul.

Session 3 , The evolving landscape of transfer pricing



ANA CLAUDIA AKIE UTUMI

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Ana Claudia Utumi is tax practitioner and tax professor in Brazil, with almost 35 years of experience, especially in international tax. Professor at IBDT Brazilian Institute of Tax Law. Guest lecturer of postgraduation courses. Master (Catholic University of São Paulo) and Ph.D. in Tax Law (University of São Paulo). Partner at Utumi Advogados. Ana is frequently acknowledged among the top tax practitioners in Brazil. 2025 Legal 500 Brazil Awards Tax Lawyer of the Year.

Within IFA, Ana is the WIN Global Committee Chair, IFA Supervisory Board Member and IFA Brazil Board Member. 2010-2017 IFA Permanent Scientific Committee Member.

Member of the NYU ITP Practice Council and Advisory Board of STEP LATAM. Chair of STEP Brazil. From 2018 to 2025, Ana served as Member, Chair-elect and Chair of the Board of Directors of the Financial Planning Standards Board (FPSB), entity in charge of CFP® - Certified Financial Planner – certification.



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Clemence Garcia is a professor of Accounting at Gakushuin University in Tokyo. After receiving her Ph.D. from Paris Dauphine University in 2010, she pursued her research on intangible assets and international tax law in Japan. She is also a guest professor at Orebro University (Sweden) and Keio University.



KARISHMA R. PHATARPHEKAR

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DELOITTE TOUCHE TOHMATSU INDIA LLP – Partner, Executive Member of Consulting Practice, SheXo Program Leader, Transfer Pricing Controversy Management and APA leader at Deloitte India

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Karishma is a Partner in the Tax practice of Deloitte Touche Tohmatsu India LLP and leads the Transfer Pricing Controversy Management team comprising of litigators. She is the SheXO Program Leader and also on the Executive

Committee of the Technology and Transformation Practice of Deloitte India. Prior to joining Deloitte, she led transfer pricing and dispute management practices of renowned Accounting and Tax firms during the past 13 years. She has about 28 years' worth of experience, majority of which is focused on transfer pricing and tax controversy with extensive experience on dispute management and resolution including MAP/APAs, global compliances and consulting on complex transfer pricing issues. She has advised clients on complex transfer pricing matters in the life sciences, consumer, technology and financial services industry.

Karishma has been listed by Euromoney as an expert in Tax litigation. She also featured in the list of the top ten transfer pricing advisors in India and was nominated amongst the Tax Controversy Leaders and Women Tax Leaders by International Tax Review consistently for over 11 years. She has successfully argued high stake matters having complex transfer issues before Tribunal, which are now binding precedents in law. Karishma is a prolific speaker on transfer pricing and tax controversy issues and has addressed numerous seminars in India and overseas, including panel discussion of FIT, ITR and IFA. She has also written numerous articles and papers published by renowned journals, newspapers and tax organizations like CT, IFA, BCA, IBFD, BNA, ITR, ICAI etc.

Karishma is a qualified Chartered Accountant, a Certified Public Accountant with the American Institute of Certified Public Accountant and a Bachelor in Law. She is the Chairperson of the International Taxation Committee of the Chamber of Tax Consultants (CTC) and part of the managing council of CTC as well. She is part of the managing committee of the Western Region branch of the IFA-India branch, Deputy WIN IFA lead and was appointed as the country reporter for the 2019 global IFA congress. Her passion includes mentoring young talent and in today's stressful world help them steer through challenges around Mental health & Wellbeing.



ELVIANA RIYANTO

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Elviana Riyanto serves as Transfer Pricing Partner in PB Taxand starting in 2010. She carries out services for clients in need of assistance in Transfer Pricing Compliance, Planning, and Dispute Resolution. Building on the systematic and tightknit teamwork of her team; extensive detail and intrinsic collaboration with their clients, Elviana has been able to accomplish numerous projects, such projects include Transfer Pricing Documentation, Business Restructuring, Tax Audits, Dispute Resolution such as Mutual Agreement Procedures, Tax Objection and Appeals. Notably, cases undertaken by Elviana and her team have extended through a range of significant industries, namely in the Automotive Manufacturing; Pharmaceutical; Consumer Product; IT Service; and Agriculture industries.

Elviana has been invited as a reliable speaker and mentor to participants in Taxand Asia and PB Taxand events, which have been organized in the field of Transfer Pricing, and in events held by certain clients as well. Elviana also serves as a leader in Woman of IFA Networking from 2026 to 2028.



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After gaining transfer pricing experience at another Big Four accounting firm, Takako joined the Transfer Pricing practice of ShinNihon Ernst & Young Tax Co. (now EY Tax Co.) in 2009.

Has conducted numerous economic analyses to evaluate transfer pricing methodologies for a wide range of clients across industries, covering transactions involving inventory, intangibles, and services. In particular, she has a strong track record in transfer pricing audits, with proven expertise in effective economic analyses and technical aspects of transfer pricing.

By industry, has provided transfer pricing advisory services to clients in the pharmaceutical sector (including prescription drugs, over-the-counter (OTC) medicines, and animal health products), chemicals, food and consumer products, electronics, and telecommunications. Services include the development of international tax and transfer pricing strategies, support in establishing transfer pricing policies, assistance with tax audits and mutual agreement procedures (MAP), and support for obtaining advance pricing agreements (APAs).

In addition, based on extensive experience in negotiations with tax authorities, provides advice on establishing internal frameworks to enable clients to respond effectively to transfer pricing matters.

Passed the U.S. Certified Public Accountant (CPA) Examination (Delaware) in 2002

Session 4, Wealth without Borders: Tax Challenges of High Net-Worth Individuals



Masao YOSHIMURA

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Masao Yoshimura is a Professor at the Graduate School of Hitotsubashi University in Japan, specializing in corporate tax and international tax law. His research covers a broad range of topics including OECD BEPS initiatives, Two-Pillar solutions, transfer pricing, CFC rules, and corporate reorganization taxation under Japanese law. He serves as a member of the Tax Commission of the Japanese Government.

He is an active member of the International Fiscal Association (IFA) and serves on the steering committee of the IFA Japan Branch.



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Shaun is a partner at Arnold Bloch Leibler advising family offices, founders and boards on high-stakes transactions, cross-border structuring, executive equity and ATO disputes.

Shaun advises a range of clients, including ASX listed companies, family offices, high-net-worth individuals and large private groups. Shaun practices in corporate, international and employment taxes, with particular expertise in mergers and acquisitions, corporate restructures and employee share schemes. He also assists clients to navigate complex tax disputes with the Australian Taxation Office and has litigated significant cases through the Australian courts.

Shaun has been ranked in the Legal 500 Asia Pacific as a Band 1 Next Generation Partner in Tax and has been recognised by Doyle's Guide as a leading tax lawyer. Shaun has been recognised as a 'star' advisor in employee share schemes by the Global Equity Organization and was selected to join its inaugural class of Fellows.



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Maria Chang is a senior foreign attorney in the Tax Practice Group at Shin & Kim.

She advises on a wide range of cross-border tax issues for major Korean and foreign clients across various industry

sectors, including structuring, tax planning, treaty interpretation and cross-border transactions. She also assists foreign clients in managing tax controversies, including tax audit defense, tax appeals and litigation.

Maria is active in various international organizations. She is an officer of the Taxes Committee at the International Bar Association and also currently serves as one of the vice chairs for IFA Korea.



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Yoshiko Yamakawa is an attorney-at-law licensed in Japan (admitted in 2014) and in state of New York (admitted in 2025), and a senior associate at the Tokyo office of Mori Hamada & Matsumoto. She works primarily in the practice areas of tax and wealth management, advising on both domestic and international matters. Her experience includes tax and estate planning, and representing various clients in tax audits, administrative appeal proceedings and tax litigations.



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Rachel Saw is Head of IBFD's Asia Pacific Office in Kuala Lumpur, Malaysia, where she leads the organisation's regional engagement and thought leadership across Asia Pacific. She specialises in cross-border taxation, with experience spanning both tax administration and tax policy, and is particularly focused on the implications of global tax developments for developing and emerging economies.

Rachel is closely involved in advancing international tax capacity building in the region. She teaches in IBFD's International Tax Training programmes and at the Malaysian Tax Academy, and has contributed to technical assistance and training initiatives with organisations including the Asian Development Bank and the OECD across multiple Asian jurisdictions.

A well-regarded voice in Asia Pacific tax circles, Rachel is a regular speaker at international conferences, known for bringing clear, practical perspectives to complex cross-border tax issues and policy developments.

Session 5, Tax dispute resolution in a changing world



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Professor Mitsuhiro Honda is an expert in international taxation with extensive experience across government, international organizations, and academia. He currently serves as Professor of Law at Waseda University, where he focuses on research and education in international tax law.

From 2017 to 2021, Professor Honda was a member of the United Nations Committee of Experts on International Cooperation in Tax Matters. During his tenure, he contributed to the 2021 updates of the UN Model Tax Convention and the UN Transfer Pricing Practical Manual.

Prior to his academic appointment, he held senior positions at the National Tax Agency and the Ministry of Finance of Japan, representing the Japanese government in various OECD Committee on Fiscal Affairs meetings. He also served as Senior Advisor at the OECD Centre for Tax Policy and Administration in Paris.



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Vivian is a partner at Chapman Tripp. She advises on all aspects of New Zealand taxation, with particular expertise in transactional tax, including mergers and acquisitions, inbound and outbound investments, and business structuring and reorganisations. She is also a leading expert on the international exchange of information under FATCA and CRS, advising major banks and financial institutions on implementation and compliance.

Vivian has extensive experience engaging with Inland Revenue, including obtaining binding rulings and managing audits and disputes on behalf of clients, and advocating for legislative reform. She is a member of the Tax System Forum, providing independent expert advice to the Minister of Revenue on tax policy.

Vivian is a regular speaker at conferences and contributor to the New Zealand Law Journal and is recognised as a Highly Regarded practitioner by ITR World Tax 2025, a Leading Lawyer by Chambers Asia Pacific 2026, and a Next Generation Partner by Legal 500 Asia Pacific 2026.



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Tsuyoshi Ito is a partner at Nishimura & Asahi LPC, and a member of our Tax team and Finance team. With over 20 years' experience in a wide variety of practice areas, he has significant experience in tax counseling and tax controversies, and has represented major corporations in many tax disputes and tax lawsuits.

Tsuyoshi Ito has significant experience in tax counseling and tax controversies and has represented major corporations in numerous tax disputes and tax lawsuits. Among others, in March 2021, he won a significant corporate tax dispute that challenged a tax assessment of approximately USD 367 million in taxable income before the Tokyo High Court after a protracted seven-year battle. In addition to excellent achievements in major tax disputes, he generally advises on domestic and cross-border taxation issues in various transactions, such as M&A, joint ventures, fund formation and equity/debt investments.



Nobuaki IZAWA

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Nobuaki IZAWA is Director of the Office of Mutual Agreement Procedures (MAP) of the National Tax Agency (NTA) of Japan. He is responsible for the overall management of the Office and for overseeing the resolution of individual MAP and Advance Pricing Arrangement (APA) cases.

Since joining the NTA in 1996, he has held various positions related to international tax affairs, including Director (International) of Large Enterprise and Criminal Investigation Department. From 2017 to 2019, he worked at the OECD as a Senior Advisor at the Centre for Tax Policy and Administration, where he was involved in the work of the MAP Forum. He has also participated in a wide range of Working Parties under the OECD Committee of Fiscal Affairs as a delegate of Japan.



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Noam Noked is an Associate Professor at the Faculty of Law of the Chinese University of Hong Kong (CUHK), specializing in tax law and policy. He currently serves as Director of the Ph.D. Program at the CUHK Faculty of Law. He has published widely on international tax issues in leading law journals, and his work has been cited in reports of various international organizations, such as the World Bank, the IMF, and the European Commission. He holds degrees in Law and Accounting from Tel Aviv University, and a doctoral degree in law (S.J.D.) from Harvard Law School.

Prof. Noked is the Secretary and a member of the Executive Committee of the IFA Hong Kong Branch. He also works as a U.S. tax consultant with Mishcon de Reya, where he advises private clients, trustees, financial institutions, and businesses on U.S. and cross-border tax matters.

Session 6, The implications of digitalization for the VAT system



Yumi NISHIYAMA

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Nishiyama is a Professor Emeritus at Meiji Gakuin University, Tokyo. She obtained her LL.M. from Keio University. She served as a Professor in the Faculty of Economics (2013–2025) and as Director of the Institute of Business and Law (2023–2025) at Meiji Gakuin University. From 2005 to 2026, she was a Visiting Scholar at the Finance Court Hamburg and the Institute of International Tax, University of Hamburg.

Her recent publications on VAT in Japanese include *European VAT* (Nihon-Horei, 2023) and *Consumption Tax Basics*, 2nd ed. (Koubundou, 2022, co-authored with Prof. Hideaki Sato). Her publication on VAT in English is “The Digital Economy Challenges to the Japanese Consumption Tax,” in Yan Xu (ed.), *VAT in the Digital Era* (Oxford University Press, 2023, co-authored with Prof. Richard Krever).



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Ms. Yu is the Director of E-invoice Division at the Fiscal Information Agency, Ministry of Finance, Taiwan. She is a certified Project Management Professional (PMP) with over 12 years of experience in public sector project management, specializing in the planning and design of business tax and electronic invoice information systems.

Ms. Yu's main responsibility is overseeing the digitization of invoices and promoting their use. Through the dedicated efforts of Ms. Yu and her team, the MOF has achieved significant digital milestones. To balance the needs of businesses, consumers, and government agencies, the FIA redesigned the MOF's E-Invoice Integrated Service Platform in 2023. By 2025, the platform had accumulated nearly 100 billion e-invoices. In 2025 alone, the number of e-invoices issued exceeded 10 billion, accounting for nearly 90% of the total number of invoices issued nationwide that year.



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In 2013, she completed doctoral program without a dissertation and got the tenured position in Osaka University of

Economics, Faculty of Economics. She also worked for the tax litigation division of the Japanese Ministry of Justice from 2017 to 2021. She is currently an associate professor in the Faculty of Law at Keio University. From 2022, she spent one year at McGill University as a visiting researcher. Her research covers a variety of topics, including international taxation—focusing on residence-based taxation, controlled foreign corporation (CFC) rules, and the international exchange of information—as well as studies on personal income taxation and consumption tax (Value Add Tax).

Saki Urushi serves on the Steering Committee of the IFA Japan Branch and is the Co-Representative of WIN Japan. At the 2025 Lisbon Conference, she wrote the Japan Branch Report on Subject 1 (Residency of legal entities for corporate income taxation).



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Dennis Lui is Chief Executive Officer, Tax Academy of Singapore and concurrently Deputy Commissioner (Indirect Taxes, Law & Investigation), Inland Revenue Authority of Singapore.

The Tax Academy of Singapore is a unique institution bringing together the best in Industry, Government and Academia in the realm of tax. We offer structured training, organize conferences and support research through the Singapore Tax Academy Research Initiative (STARI). Our programs are open to the public.

As Deputy Commissioner, Dennis oversees the Goods & Services Tax, Property Tax (including Stamp Duties), Law as well as Investigation & Forensics Divisions in IRAS. He presented on use of AI in VAT/GST administration as well as Electronic Invoicing at the 2026 OECD Global Forum for VAT.

Dennis was previously the Chief Executive of VITAL Shared Services and Senior Director (Finance and Administration) in the Ministry of Home Affairs.



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Hisayuki Oyanagi is director of the planning division at the National Tax Agency (NTA) in Japan. He has spent many years engaged in the planning and administration of tax policy, while also serving as a district director of tax office and an assistant regional commissioner at regional tax bureaus. Through these roles, he has accumulated extensive experience in managing frontline tax administration and has developed a strong understanding of both policy implementation and enforcement.

In 2022, he was appointed as a director of office of digitalization business process reengineering, where he led major DX initiatives shaping the future of tax administration. After serving as a director of the individual taxation division, he currently oversees medium- to long-term policy planning and cross-organizational coordination across the NTA.



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Mami Ikeda (Nakamura) is a deputy director of the planning division at the National Tax Agency (NTA) in Japan. She has more than 10 years of experience in the tax administration.

Mami's recent primary responsibility is to research the enforcement practices and tax laws of overseas tax authorities and provide feedback to the organization, particularly following discussions on digitalization and digital transformation in the tax area.

She graduated from a Japanese law school (Keio University) and passed the bar exam 2013. In this respect, she also held a position within the NTA, supervising the taxation litigation. Most recently, she studied international financial law at the University of Sussex in the UK and obtained an LL.M. in 2024 by writing a thesis discussing the significance of soft law and regulatory harmonization in financial regulation after the financial crisis.

Session 7, Hot topics in Asian taxation: Emerging issues and regional developments



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Ichwan Sukardi joined RSM Indonesia in early 2018 as the firm's Managing Partner for Tax. Ichwan worked as a Tax Partner at a Big 4 firm for nearly 20 years before joining RSM. He also spent three years as the worldwide head of tax at Indonesia's largest publicly traded oil and gas business. Ichwan is the Head of Mergers & Acquisitions (M&A) Tax for RSM Global, responsible for Asia Pacific Region. Ichwan is now serving as the IFA Asia Pacific Region chair.

Ichwan received his LLM in International Tax Law from the International Tax Centre at Leiden University. In addition, he has an MBA from Prasetiya Business School in Strategic Management. He earned a bachelor's degree in law, and fiscal administration from the University of Indonesia. He is currently doing his PhD in International Tax Law at the Faculty of Law, University of Indonesia.

Ichwan focuses on international tax and cross-border M&A transactions, particularly in the energy sector. He has led several high-profile cross-border M&A transactions and focuses on cross-border tax dispute resolution, cross-border tax structuring assistance, and domestic tax litigation.



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Yutaka Shimoo is a lawyer licensed in Japan (admitted in 2006) and a partner of Anderson Mori & Tomotsune, focusing mainly on tax and wealth management. His strength lies in capabilities on the fields where legal matter and tax matter are intersected each other, such as global incentives and capital policies, and wide experience on cross-border transactions. Recently, he has also actively worked on tax issues related to digital assets such as cryptocurrencies and NFTs.

Mr. Shimoo served as a review officer (International Examination) at the Review Division (Large Enterprise Examination Department) of Tokyo Regional Taxation Bureau from 2012 to 2014.



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Brendan is a partner, and head of the tax practice, at Mayne Wetherell.

He has advised on the tax aspects of some of New Zealand's most significant transactions. He is experienced in obtaining advance rulings and in advising on tax law reform. Brendan has represented taxpayers in numerous tax disputes, including GAAR, capital/revenue, and transfer pricing cases, and in an application for judicial review concerning Inland Revenue's power to amend assessments.

He has lectured at the Victoria University of Wellington and the University of Otago. He is also a member of the Practitioner Council for the New York University International Tax Program. He is co-author of the New Zealand chapter of the IBFD Global Tax Treaties Commentary. Brendan is recognised as a leading tax lawyer by Chambers and Legal 500. He graduated LLB (Hons) and BCom from the University of Otago and LLM from the University of New South Wales.



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Yan Xu is a Scientia Associate Professor of Tax Law at the University of New South Wales (UNSW). She has been a Fulbright Senior Research Scholar at Columbia Law School and has received prestigious international fellowships and visiting appointments from institutions including the University of Cambridge, New York University, and the University of Melbourne. She has published extensively in leading international journals and with major academic presses, and has delivered invited presentations for organisations including the Australian Treasury, the International Fiscal Association, and the United Nations ESCAP. She has secured highly competitive research grants, including the Australian Research Council Discovery Projects and Hong Kong Research Grants Council General Research Fund awards. Her scholarship addresses key issues in comparative tax law and policy, international taxation, and environmental taxation.



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Hiroyuki is a partner at TMI Associates with more than 17 years of experience working in the tax law area. He provides tax advice on a wide variety of matters including M&A, corporate reorganization, international transactions, transfer pricing matters and wealth management. Hiroyuki is qualified as an attorney-at-law in Japan and in the State of New York as well as a Certified Public Accountant both in Japan and Washington State. He holds Bachelor of Laws and Juris Doctor degrees from the University of Tokyo and an LL.M. from University of Pennsylvania Carey Law School. He has contributed several articles on tax matters to various publications including Lexology In-Depth: Tax Disputes and Litigation - Edition 13 – Japan, as a co-author.

YIN Session, “Future perspective for young tax professionals in APAC”



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Ignacio is a bilingual (Spanish/English) seasoned tax attorney with over 16 years of experience and a strong orientation to providing swift and accurate solutions to clients’ business needs in regards to national or international taxation, tax litigation, transfer pricing and foreign investment.

A member of both the Chilean Bar Association and the International Fiscal Association (IFA), he has written reports on “Cross-border Outsourcing” and “Practical Protection of Taxpayers’ Rights” for the IFA. Ignacio has been recognized by Chambers and Partners as one of Chile’s tax leading lawyers (LATAM 2022 Chile Tax Ranking).

He has been working with Bloomberg Tax for several years, contributing multiple articles and working with our News team when covering tax developments on Chile.



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Anita Nair is a tax- Director with 16+ years of experience with Deloitte with a track record of enabling large multinationals to manage enterprise-wide tax risk, cross-border structuring, tax governance and litigation exposure. Partnered with senior tax and business leaders for defensible tax strategies, risk mitigation and growth-aligned tax planning across complex reorganisations, M&A, and global expansions. Strong communication, drafting, and oratory credentials, demonstrated through panel representations at international tax forums such as IFA Congress (Cape Town) and Deloitte podcasts/ webinars.



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Takato Masuda is an attorney-at-law specializing in taxation issues and an associate at Nishimura & Asahi, Tokyo, a member of the IFA Japan Branch. His comments have been featured in major tax media, such as Tax Notes International, Bloomberg Tax, Law 360 Tax Authority, and IBFD News. He studied at NYU LL.M. in International

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Xiaorong Li is from Shanghai, China. Her areas of expertise are international tax law and international economic law. After earning a Ph.D. in international economic law from Peking University in 2021, she worked at the Shanghai office of PwC, where she was involved in M&A and international tax structuring. She joined Kyushu University in August 2023. She also conducted research at the Institute for Austrian and International Tax Law at the Vienna University of Economics and Business from October to December 2018 and from October 2019 to June 2020. She currently teaches courses on international tax law and international commercial arbitration.



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Johan Hagelin is a doctoral candidate in international tax law researching how corporate taxation and transfer pricing adapt to a digitalised economy, with prior experience from the Swedish Tax Agency, IBFD, Deloitte and the OECD. His work examines tax treaties, domestic law, OECD guidance, and especially the challenges and merits of applying the arm's length principle, aiming to advance fairer and more effective international tax rules.



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Haruhiko Hori is a researcher specializing in tax law, particularly international tax law. After earning his Ph.D. in Business Law from Hitotsubashi University in 2021, he joined Tohoku-Gakuin University in 2022.

His career began in 2012 at the Japan Tax Association, where he conducted research on Japan's tax system and tax laws. Through his interactions with government agencies, industry, and academia, he has kept abreast of various issues. He has also served as the representative of YIN Japan since 2023 and coordinated the YIN session at IFA APAC 2026 Tokyo.

Luncheon Meeting (WIN and YIN)



Yuri Matsubara

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Vice Chair of IFA WIN Global Committee and the co-rep of IFA WIN Japan.

She is a professor of tax law at Meiji University, Tokyo (Japan). Prior to joining Meiji University, she was a project researcher at the University of Tokyo, Faculty of Law (2006). Before then, she obtained her “Dr. iur” at the University of Munich (Germany) in 2005 and LL.M international tax law at the University of Leiden (the Netherlands) in 2001. Initially she graduated from the University of Tokyo (LLB. and LL.M) and studied mainly tax law (including international tax law).

Her research areas are various, namely comparative tax law, tax history, tax procedure law (tax litigation/tax arbitration), tax criminal law, tax treaty interpretation (esp. transfer pricing area) and tax and tech (DX and AI).

She speaks Japanese (native), English (fluent), German (fluent), French (fair) and Dutch (basic).



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Adriana is the co-founder and Managing Director of Transfer Pricing Solutions Asia, a specialist advisory firm focused on transfer pricing, international tax and global minimum tax across the Asia-Pacific region. She has extensive experience with Big Four and mid-tier firms advising multinational companies on cross-border taxation across South America, the US, Australia and Southeast Asia. Adriana’s practice spans transfer pricing planning, compliance and dispute resolutions, including pricing of financial transactions, business restructures and negotiation of APAs. She actively helps multinational groups navigate BEPS Action Plans, country-by-country reporting and the GloBE rules under Pillar Two. Adriana is the Singapore WIN representative before IRAS in transfer pricing roundtables that shape Singapore’s transfer pricing policies. She is a regular speaker and trainer for the Institute of Singapore Chartered Accountants and the Singapore Institute of Accredited Tax Professionals, and has facilitated sessions for CFOs, tax teams and executives at the Australian Taxation Office.



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Keiji Aoyama is a Specially Appointed Professor (Tax Law) of Chiba University of Commerce. He gives lectures on tax law in some other academic institutions. He served on the Permanent Scientific Committee of the IFA from 2009 through 2017. He was a member of the United Nation's Expert Committee on Tax Matters from 2006 through 2010. He is a member of the Executive Board of the Japanese Society for Tax Law.



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