

講師予定者の略歴

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国際税務の分野において 35 年以上の経験を有する。OECD 租税政策・税務行政センター、租税条約・移転価格・金融取引元部門長であり、恒久的施設への利益帰属および OECD 移転価格ガイドラインに関し、強制仲裁と新規規定を導入した 2008 年と 2010 年の重要な改定を含め、OECD モデル租税条約への取組みを監督する立場にあった。また、租税条約と移転価格の諸問題について、OECD と OECD 非加盟国間との折衝に専従。1990 年～2005 年、2011 年以降は当事務所パートナーとして、米国内および海外の双方のクライアントの国際税務プランニングと租税紛争の案件を中心に取り扱い、“Chambers USA” 誌において、米国の優れた税務専門弁護士として評価されている。当ファームに入所する以前は、国際税務顧問官代理 (Deputy International Tax Counsel) として米国財務省に 5 年間勤務。

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大河原 健

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日本における移転価格税務の草分け的存在であり、過去 18 年間一貫して国際税務・移転価格・経済分析業務に従事。対米国、カナダ、英国、ドイツ、スイス、中国、韓国、シンガポール、マレーシア、オーストラリア等の国との数多くの相互協議・APA 交渉に参画。国際ビジネス展開の一環としての国際税務戦略、移転価格政策立案に定評。税務争訟経験も豊富。

主に日系大手企業のグローバル移転価格政策立案、欧米大手企業のバイラテラル APA 取得援助、米系大手企業の移転価格税務調査の援助、日系中堅企業の不服審判申立て援助、欧州大手企業の国際税務プランニング立案、日系大手企業の事業価値やブランド価値の算定などを手がける。

『国際税務戦略の考え方・取り組み方』等出版物多数。

学習院大学経済学部非常勤講師、慶應義塾大学幹部育成セミナーで講師を勤める。

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Edwin T. Whatley

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東京事務所の税務グループ統括パートナーとして、日米の税法に関する幅広い経験を有する。2009 年の Legal 500 及び Tax Directors Handbook の Tax 部門において Leading Lawyers に選ばれる。ペーカー&マッケンジーのサンフランシスコ事務所を皮切りに、約 20 年間に及ぶ税務関連取引を手がける。米国、アジア太平洋地域全域で開催される税務関連セミナーに定期的に招待され講演。移転価格、税制に関して幅広い執筆活動も行う。日本語が堪能。

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課税効率の良い買収ストラクチャーの構築および税務デューデリジェンス、海外における税金費用削減を含むクライアントの連結ベースでの実効税率適正化プロジェクト、海外持株会社制度の設計および実行、その他国際税務全般の相談業務。国際的 PE ファンド、ヘッジファンドのストラクチャー。組織再編税制および連結納税制度を含め国内税務案件等、税務業務全般。当事務所に入所する以前は、デロイトトウシュートーマツ東京事務所に税務ディレクターとして勤務し、その間、米国、英国、オランダ、中国、シンガポール及びタイ等において、各国の税務専門家と共に仕事をした経験を有する。英語が堪能。税理士の経歴を通じ、金融、貿易、エネルギー及び製造の各業種のクライアントとの間に良好な関係を築き、維持している。

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M&A 関連税務、国際税務、従業員インセンティブ制度に係る税務、日本の法人税・個人所得税を含む直接税・間接税全般及び税務訴訟（移転価格税制、金融証券税務、関税は除く）に従事。他の法務グループの活動と有機的に連携することで、法務と税務の総合的なワンストップサービスの提供を行う。また、日本における税務訴訟にも精通。

20年を超える税務分野での経験を持ち、幅広い範囲でクライアントの代理を務める。1988年から1991年までクーパー・アンド・ライブランド国際税務事務所（東京）、1993年から1994年までアーンスト・アンド・ヤング（東京）にそれぞれ勤務。『ビジネス・タックス 企業税制の理論と実務』や『合併・買収の統合実務ハンドブック』を含む多数の出版物の著述、寄稿を手がける。

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小埜 由紀子

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移転価格及び国際税務案件に従事。様々な移転価格案件を取扱い、APA（事前価格確認）の経験も豊富。また、移転価格及び国際税務案件の経済分析及び評価を行う。

多国籍企業における様々な移転価格問題に従事。当事務所に入所する以前は、アーサーアンダーセンおよび税理士法人トーマツ（Deloitte Touche Tohmatsu）移転価格グループに勤務。国税庁、経済産業省を始めとする様々な機関の調査プロジェクトにも参加。金融、IT産業などを含む各業種における新しいビジネスモデルに係る移転価格問題に従事。

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木村 裕

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主要な日本企業、外資系企業、プライベートエクイティファンド、投資銀行に対し、国内およびクロスボーダー M&A、企業再編、一般企業法務に関するアドバイスを提供。

東京事務所のコーポレート M&A グループに所属。当事務所に入所する以前は、Freshfields Bruckhaus Deringer LLP の東京およびロンドン事務所のコーポレートグループに勤務。2013年6月より2年間クアラルンプール事務所に出

向。M&A および一般企業法務に関する経験を豊富に有する。

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Salim R. Rahim

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Mr. Rahim advises clients on matters involving transfer pricing planning, restructuring, examination, appeals and competent authority. He has represented clients in all administrative phases of a controversy through litigation in the US Tax Court. He has also represented companies in various alternative dispute resolution forums, particularly the Advance Pricing Agreement Program. His practice involves negotiating and consummating advance pricing agreements for US and foreign-based multinational companies in the software, e-commerce, pharmaceutical, manufacturing, automobiles, sports footwear and apparel, financial services and other industries. Mr. Rahim also advises companies on global transfer pricing documentation requirements.

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Richard L. Slowinski

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Mr. Slowinski specializes in corporate taxation, including cross-border taxation matters involving transfer pricing of tangible products, intellectual property and services, global restructurings, effective tax rate minimization, tax treaties, cross-border tax planning, regulatory lobbying and other matters.

Recently, he has been involved in, among other projects, obtaining novel Advance Pricing Agreements in the heavy manufacturing industry, achieving a full IRS concession of proposed transfer pricing adjustments for a manufacturer of electronics and electrical products, structuring and implementing global tax rate minimization projects, formulating and implementing strategies to reduce taxable permanent establishment exposure on a global basis for venture capital funds, preparing innovative approaches to satisfy transfer pricing documentation and other requirements involving Canada, China, France, Germany, Japan, Korea, Mexico, the United Kingdom, the United States and other jurisdictions, and securing favorable Competent Authority agreements in controversies involving numerous jurisdictions, including Japan and the United Kingdom. He is a member of the Firm's North American Transfer Pricing Steering Committee.

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Holly E. Glenn

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Ms. Glenn is a principal economist with over two decades of experience in transfer pricing and valuation. She has led transfer pricing engagements of all types, including restructuring intercompany arrangements for tax planning, preparing US and foreign documentation, audit defense and litigation, and negotiating bilateral and unilateral advance pricing agreements and MAPS.

Ms. Glenn focuses her practice on intercompany transactions and tax strategies of clients. She coordinates and directs resolution of transfer pricing matters inside and outside the United States, and advises on opportunities for tax planning. She also helps identify needs for fresh approaches based on the growth and change in the business and industry, and the development of core documentation to be used globally.

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Daniel A. Rosen

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Mr. Rosen's practice focuses upon large case tax litigation and administrative tax controversies. He has been responsible for litigating some of the largest, most complex, and most sensitive cases pending before the United States Tax Court. He has litigated precedent-setting cases involving a wide variety of international and domestic tax issues, including transfer pricing, hybrid instruments, corporate and individual tax shelters, and research and development tax credits. He has worked closely with the US Department of Justice, Tax Division, on related cases and cross assignments, and has advised IRS Large Business and International Division (LB&I) executives, managers and examiners on tax controversy matters, including settlement initiatives.

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Shanwu Yuan

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Mr. Yuan worked for the State Administration of Taxation (SAT) of China from 1995 to 2012. He represented the SAT, and in turn China, in various international tax arenas. He was a frequent participant in the OECD Working Party 6 on the Taxation of Multinational Enterprises, and an active contributor to the OECD work on intangibles and other topics. He is a member of the UN Subcommittee on Transfer Pricing.

In the SAT, Mr. Yuan held various positions. He worked on corporate tax policy for foreign investment, and was a member of the drafting team for the new Enterprise Income Tax Law, which entered into force in 2008. After 2009, he focused on international tax matters such as transfer

pricing, information exchange between governments on tax matters and international cooperation. He also spent four years assisting the Chief Economist of SAT.

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Moiz Shirazi

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Mr. Shirazi focuses his practice on transfer pricing and valuation matters in relation to pricing of intercompany loans, cash pooling arrangements, guarantee fees, thin capitalization, stock option valuation, credit swaps, interest rate swaps, currency swaps, and other financial instruments. He has worked with some of the largest companies in the financial services industry to establish pricing for financial instruments, shared services arrangements, global trading and investment management operations, and revenue sharing in the context of client acquisition. Mr. Shirazi has also worked with some of the largest insurance companies in pricing for reinsurance transactions and remuneration for underwriting services.

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Gene Tien

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Mr. Tien focuses on applied microeconomics, including the design and implementation of global pricing strategies, intangible valuation and audit defense. His clients include consumer goods and electronic multinational corporations, oilfield service companies, as well as biotech and software developers. In addition to his legal practice, Mr. Tien has written articles on the socio-economic impact of tax policy changes in Asia, as well as trends in US transfer pricing audits. He has worked extensively with US and foreign multinationals on transfer pricing and other economic valuation issues for more than 10 years. He primarily handles the transfer and valuation of technology, with an emphasis on US transfer pricing audit defense and planning.

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Antonio Russo

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Mr. Russo specializes in transfer pricing related design, implementation and valuation of companies and intangible assets. He has extensive experience in tax planning/restructuring engagements and has performed transfer pricing studies for clients in a wide range of industries, including providing assistance to clients with developing strategies for the conclusion of APAs as well as tax audit defense in Europe and the USA.

Mr. Russo is a member of the Dutch Organization of Tax Advisers (Nederlandse Orde van Belastingadviseurs) and

a member of the International Fiscal Association (IFA). He is a Certified Public Accountant and Certified Auditor (registered at the Ministry of Justice in Italy).

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Mr. Tan advises multinational companies from various industries on tax issues related to mergers and acquisitions, group and business restructuring, joint venture projects, intellectual property, franchising and distribution transactions, technical services arrangements and licensing, and financial products. He also assists clients in obtaining tax incentives. Mr. Tan also has extensive experience in tax dispute resolution.

Mr. Tan was called to the Bar of England and Wales. He started his tax career in London and continued his practice in Singapore. Mr. Tan leads the Transfer Pricing practice in Singapore. He has been named by International Tax Review as a leading tax adviser in Singapore for many years. Mr. Tan is also recognised as a tax controversy leader by International Tax Review.

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Michael Nixon

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Mr. Nixon is an economist with 13 years experience in transfer pricing consulting and academia. This experience has included transfer pricing and business restructuring projects in the UK, Germany, the Netherlands, through to Singapore where he has been based for the last 4 years.

As an expert in transfer pricing economics and tax law, he has advised MNC clients across many industries throughout the planning, compliance and audit cycle. With a focus on transfer pricing controversy, intellectual property valuations and business restructuring, this has led to extensive tax authority liaison and deep-dive client service on high-value transactions of strategic commercial importance. Examples include the evaluation, negotiation and conclusion of bilateral and unilateral APAs to develop tax certainty; the evaluation and management of audit strategy and defence to minimise transfer pricing adjustments; and, the planning and management of business restructuring projects from initial feasibility through to full implementation, to achieve a more tax-effective regional or global business model.

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Sanjiv Malhotra

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Mr. Malhotra Sanjiv Malhotra has extensive experience in India tax and transfer pricing matters and has been advising several fortune 500 multinationals on a range of tax structuring, transfer pricing and cross-border dispute resolution matters.

Mr. Malhotra has worked on numerous global/ regional assignments and has represented many multinational corporations during their transfer pricing audits and litigation in India. His core competencies lie in transfer pricing planning and dispute resolution, and he has been working on many Competent Authority and APA negotiations.

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Mr. Partogi focuses on domestic and international tax issues relating to inbound and outbound investment, corporate and cross-border corporate exercises including JVs, establishing of new operations, M&As.

Mr. Partogi has been assisting clients on matters relating to tax disputes and controversies, transfer pricing, tax credits, double tax treaties, service tax, withholding tax, and tax incentives. His combined legal and accounting background allows him to provide comprehensive tax advice on various transactions both from the legal and the accounting perspective. He has been actively and successfully assisting and representing clients from various industries and lines of business, including natural resources, manufacturing, trading and services, in their tax litigation process at the Tax Court and the Supreme Court.

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Mr. Header 's principal areas of practice are stamp duty, goods and services tax (GST), customs and transfer pricing.

Mr. Header joined Baker & McKenzie as partner in July 2010 having been a partner at another large Australian law firm since 2005. He has written and presented on a range of topics related to stamp duty, GST and transfer pricing in particular. He is a guest lecturer at the Sydney University Law School. He is recommended by The Australian Financial Review's Best Lawyers in Australia, Chambers Asia Pacific, International Tax Review's World Transfer Pricing, International Tax Review's World Tax and International Tax Review's Indirect Tax Leaders Guide.

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