

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.



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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.