

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.