Implementation and Application of the Global Minimum Tax and Impact on Tax Incentives incl. the US/G7-Agreement Speakers' Biography



Professor Jérôme Monsenego Professor of International Tax Law Stockholm University

Jérôme Monsenego is Full Professor of International Tax Law at Stockholm University, Representative of the European Association of Tax Law Professors on the European Commission's Platform for Tax Good Governance, Research Fellow at the Amsterdam Centre for Transfer Pricing and Income Allocation, Co-Chair of the IFA European Region, and of Counsel at PwC. He obtained his PhD summa cum laude and was awarded an honourable mention by the jury of the IFA Mitchell B. Carroll Prize. He was Chairman of the Swedish branch of the IFA between 2018 and 2024. He has held appointments as a visiting professor at several foreign universities, advised national governments and international organizations on legislative projects, and served as expert witness in court in international tax matters.



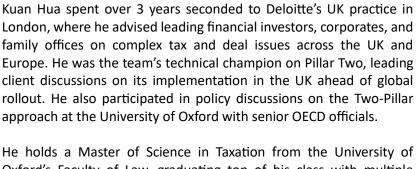
Professor Martin Wenz
Chair for Business Taxation and the
Laws of International and
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Professor Dr Martin Wenz is a Professor of National and International Tax Law and holds the Chair for Business Taxation and the Laws of International and Liechtenstein Taxation at the University of Liechtenstein in Vaduz. He is also the Academic Head of the Liechtenstein Executive School and the Program Director of the Master of Laws (LL.M.) in International Taxation. He has also professional experience regarding International Tax Planning, Private Banking, Corporate, Family and Wealth Governance, and Private Wealth Management.

His main research interests are the International Tax Architecture and the re-design of Tax Systems, International Tax Standards and the International Level-Playing-Field on Taxation, the International Tax Treatment of Individuals (UHNWI), Companies, complex Private and Charitable Wealth Structures and the various aspects of the Liechtenstein Tax Law. Currently, he is focusing on the implementation, application and qualification of Pillar 2 (GloBE) including the design of Tax Incentives and the impact of the US/G7-Side-by-Side-Agreement on Tax Competition and on a comparative analysis of Investment, Wealth and Philanthropy Hubs including Hong Kong, Liechtenstein, Qatar, Singapore, Switzerland and the UAE. Professor Wenz gives also comprehensive advice to the Liechtenstein Government on National and International Tax Law including Double Tax Agreements and on the Implementation of International Tax Standards including Pillar 2 (GloBE).

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Phua Kuan Hua is a Tax Director at Deloitte Singapore, where he specialises in Singapore income tax with a focus on tax incentives strategy, M&A advisory, and international tax. He advises global conglomerates on business model optimisation, profit repatriation, fund flows, and tax structuring, and is deeply involved in the identification, application, and negotiation of government incentives. His work regularly addresses the impact of Pillar Two on incentive regimes and cross-border transactions, including restructuring and expansion plans.



Oxford's Faculty of Law, graduating top of his class with multiple awards for best postgraduate papers in areas such as Ethical Issues in Tax Practice, EU Tax Law, and Taxation of Corporate Finance. He also holds a double summa cum laude in the Bachelor of Accountancy and Bachelor of Business Management (Finance) from the Singapore Management University (SMU), graduating with a perfect GPA.

Kuan Hua is a Chartered Accountant of Singapore, an Accredited Tax Practitioner (Income Tax), and an ASEAN Chartered Professional Accountant. He teaches taxation at SMU as adjunct faculty and serves as a Senior Research Affiliate with the Singapore Tax Academy Research Initiative (STARI).

He has served on the executive committee of the IRAS Youth Network and the Deloitte SEA WorldClass Impact Maker Council. As a graduate of the Our Singapore Leadership Programme, Singapore's apex youth leadership initiative, he is part of the National Youth Council's INSPIRT community, where he engages in policy discussions with the government and global youth leaders, including at the World Economic Forum's Young Global Leaders Summit in 2024.



Mr Phua Kuan Hua
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Associate Professor Stephen Phua Associate Professor of Law; Director, LLM (International Business Law) - Shanghai National University of Singapore

Stephen Phua has been teaching taxation laws in the Faculty of Law, NUS for more than 30 years. He used to serve as a member of all 3 tax tribunals in Singapore for a period of about 12 years on each tribunal. He has also been a tax consultant in local law firms and governments. He regularly conducts international tax law classes in English and Mandarin at leading universities in the PRC. Currently, he practices as a consultant in Allen & Gledhill LLP.



Mr Tay Ang Sim Group Tax Specialist Inland Revenue Authority of Singapore

Tay Ang Sim is a highly experienced and accomplished tax professional with over 25 years of expertise in Goods and Services Tax (GST), corporate income tax, and the formulation of GST and income tax policies. As an Accredited Master Tax Specialist (IRAS) in anti-tax avoidance and an Accredited Tax Specialist (IRAS) in GST and income tax, Ang Sim has extensive experience in the taxation of financial institutions and incentive companies, and has led tax audits on treaty abuse and tax avoidance cases.

Ang Sim was the technical lead from IRAS in the Joint Study Group on Pillar Two implementation in Singapore, which comprised tax and accounting experts from the Big Four professional firms, the Singapore Chartered Tax Professionals, and the Institute of Singapore Chartered Accountants. Ang Sim has also spoken on Pillar Two implementation at international meetings and served as a panelist in discussions on Pillar Two implementation.

Ang Sim holds a Bachelor of Accountancy (Honours) from Nanyang Technological University and is an Accredited Tax Advisor with the Singapore Chartered Tax Professionals.