STARI Public Workshop - Current Issues in Indirect Taxation

Speakers' Biography

 Professor Herman van Kesteren *Professor Indirect Taxes, Tilburg University* *Honorary judge in the 's-Hertogenbosch Court of Appeals and in the 's-Gravenhage (The Hague) Court of First Instance*	Prof Dr Herman van Kesteren (1961) is Professor of Tax Law at Tilburg University, the Netherlands. Until his retirement on 1 July 2024, he was also an Indirect Taxes Partner at PwC in Amsterdam. He is an honorary judge in the 's-Hertogenbosch Court of Appeals and in the 's-Gravenhage (The Hague) Court of First Instance. Herman received his Law Degree (Major in tax) at Leiden University, the Netherlands, and lectured European VAT at this university before transferring to Tilburg University, the Netherlands, in 2000, where he was appointed professor in the field of VAT in 2003. Herman has often been a (guest) lecturer, both in the Netherlands and abroad, for academic scholars as well as for tax practitioners. He serves as a lecturer in several international programmes and was chair of the board of the section of VAT specialists of the Dutch Association of Tax Advisors. Herman is also a regular speaker at seminars and conferences regarding the European Union (EU) VAT Law. He actively contributes to thought leadership in the area of VAT and has written several books on VAT and numerous articles for legal periodicals and contributed to several papers.
 Ms Kim Demandt LL.M *Lecturer and PhD Researcher, Tilburg University* *Attorney at Law, Demandt Advocatuur*	Kim Demandt LL.M obtained degrees in both Tax Law and Dutch Law, specializing in Criminal Law, at Tilburg University. Following her graduation, she began her professional career as an attorney at law at a boutique law firm. In 2022, she was appointed as a lecturer in Procedural Tax Law and Moot Court at the Fiscal Institute Tilburg, part of Tilburg Law School and the Tilburg School of Economics and Management in the Netherlands. In addition to her teaching responsibilities, she is a PhD researcher. Her doctoral research focuses on the legal protection of taxpayers during the transitional phase – and potential overlap – between a tax audit and a criminal investigation and/or the imposition of fiscal penalties in tax fraud cases. Her work adopts an interdisciplinary approach, integrating tax law and criminal law, and incorporates a European perspective, with particular attention to the safeguards enshrined in the European Convention on Human Rights. Alongside her academic career, Kim Demandt continues to practice as an attorney at law through her own law firm. She provides legal assistance in tax (audit) procedures and criminal (tax) proceedings, with a specific focus on white-collar crime. Over recent years, she has published extensively in both tax law and criminal law journals. She is also co-author of the book VAT Fraud (2020).

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 Mr Dennis Lui *Deputy Commissioner (Indirect Taxes, Law & Investigation Group), Inland Revenue Authority of Singapore* *Chief Executive Officer, Tax Academy of Singapore*	Dennis oversees the Property Tax, Goods and Services Tax, Law as well as Investigation & Forensics Divisions in IRAS. Dennis served as Chief Executive of VITAL Shared Services - the Central Agency for Corporate Shared Services under Ministry of Finance. Dennis was also Senior Director (Finance & Admin) in the Ministry of Home Affairs. Prior, Dennis's key appointments in IRAS included stints with the Taxpayer Services and Enforcement Divisions in IRAS as Assistant Commissioner. Dennis is an elected councillor of CPA Australia Singapore Divisional Council and chairs the CPA Australia Public Sector Committee
 Mr Koh Soo How *Member of the Editorial Board, International VAT Monitor* *Executive Director, Koh SH & Associates Pte Ltd*	Koh Soo How runs his own indirect tax advisory firm where he specialises in Goods and Services Tax (GST). His advisory experience includes advising clients from diverse industries in areas of business restructuring, supply chain optimisation, cross-border transactions, indirect tax risks reviews and process improvements, and audit-related disputes and resolution with the Inland Revenue Authority of Singapore (IRAS). He is also currently engaged by one of the local banks as the GST Lead in the Bank's Group Tax function. Soo How had retired as a tax partner at PwC Singapore, where he nurtured the growth of the GST practice of about 40 staff and led the PwC Asia Pacific indirect taxes network. As regional indirect tax leader, he served on PwC's global indirect tax leadership team, shaping strategic priorities for the PwC network worldwide. Having worked in New Zealand and Australia, Soo How moved to Singapore to begin his career in GST at the IRAS, where he was a senior member of the core team that implemented the GST system in 1994. As an Assistant Comptroller of GST, his primary responsibility was to set up the GST audit function and develop policy and operational rules for the GST treatment of specialised issues and transactions. His policy insights and operational experience led him to engagements with overseas jurisdictions exploring indirect tax reforms, including Hong Kong, Malaysia, and the UAE.