



Tax and Investment Services Brochure

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Contents

- 01** Dispute resolution and controversy service
- 02** International tax
- 03** Global transfer pricing services
- 04** Global mobility services
- 05** Tax management consulting
- 06** BEPS and VCM advisory services
- 07** Tax agency service for Foreign Institutional Investors (FINIs)
- 08** Family (Individual) estate tax advisory services
- 09** China tax advisory services
- 10** Japanese tax services
- 11** Investment and registration services
- 12** Accounting, tax and payroll outsourcing services
- 13** Financial services tax
- 14** Tax Technology Services
- 15** Tax Consulting on IPO Restructuring and M&A
- 16** Tax consulting service for central and south of Taiwan
- 17** Individual Controlled Foreign Corporation (CFC) tax consulting services
- 18** KPMG Law firm Legal services

Our Team Members



Foreword

Faced with globalized competition, individuals, businesses or even non-government organizations are now in need of more diverse professional services than they used to. Meanwhile, managing taxation costs and lowering taxation risks have become one of the key factors to decision making. At KPMG, we have tax and industry experts that are readily available to provide broad range of services and help customers respond to the rapidly changing tax environment anywhere in the world.

Due to the different tax laws and practices applicable in different countries, individuals, businesses and non-government organizations should all conduct diligent assessments beforehand in order to achieve the best tax efficiency and cost benefit on a global basis. KPMG's Tax and Investment Services team has access to a global network where it obtains updates on the latest tax laws from around the world. The team applies robust project management practices and abundant industry experience to perform comprehensive taxation risk assessments and tax management services for customers, depending on their individual tax requirements.



kpmg.com/tw/tax

The latest updates on tax and investment services, industry development, events, publications, and regulations are available on the KPMG Taiwan website.



01

Dispute resolution and controversy service

Governments worldwide are under increasing pressure to generate revenue, causing a rise in tax audit activities and types of tax, in various tax jurisdictions. Particular uncertainty can arise as global businesses seek to access new and developing markets where the local tax environment and practices may be unfamiliar and extremely unpredictable.

This pressure on tax authorities resulted in more investigation, larger adjustments, and even increased the potential for penalties or interest charges. Wherever you do business, it's important to approach your tax matters prudently and be ready to respond if and when a local tax investigation begins.

KPMG's Tax Dispute Prevention and Resolution Team can help you prepare to manage any tax authority challenge that comes your way.

Protect

Transaction documentation
review tax reporting

- Evaluating corporate or personal transactions "from the tax authorities' perspective" and providing professional assistance in working through the relevant processes, and where necessary, obtaining the tax authorities' technical rulings, opinions, or lawful exemptions in advance of your transactions.
- Preparing documentation and files to support tax positions in anticipation of future tax authority request for information
- Shielding confidential tax analyses from inappropriate tax authority scrutiny in jurisdictions having a form of legal privilege
- Navigating voluntary disclosure, advance compliance and other tax authority programs.

Manage

Tax audits and queries

- Negotiating audits, responses to audit queries, and, where regulations permit, judicial appeals
- Responding to tax authority demands for information or documentation
- Engaging with the tax authority to agree on a project-based approach to progress collaboratively
- Working with senior officials to help ensure stated administrative policies and procedures are followed.

Resolve

Tax dispute and controversy process

- Making informed decisions on preferred options for resolving difficult disputes, e.g. alternative forms of dispute resolution, settlement, and, in certain jurisdictions, litigation
- Helping finalize settlements and ensure appropriate documentation in collaboration with the tax authority
- Managing the tax dispute resolution process in a non-confrontational and effective manner.
- Using all available procedures and processes to help bring closure to your disputes, effectively and efficiently.

Amidst globalization, multinational companies are faced with complexities of multiple tax systems and regulations across the world. Where to thrive, multinational companies need to adapt their key business decisions around the evolving tax landscape and review group structure and operational activities in time, as well as in step with regulations. By drawing upon our strong network of tax professionals, KPMG Taiwan's International Tax team is able to provide a comprehensive and multi-disciplined perspective into our client's tax challenges.

KPMG Taiwan's International Tax team, combined with skilled professionals across KPMG's global network, holds extensive knowledge and practical insights in the diverse field of tax. In alignment with our client's business needs, we take a targeted approach in providing our clients with effective and tailored international tax advisory services, including investment structure planning, global strategic tax planning, tax compliance and other tax related advisory services. To help companies mitigate their tax risks, we can assist in determining the appropriate investment structure and the configuration of global supply chains. By providing sound and meaningful tax advice, we help our clients manage the complex international tax environment and help them successfully achieve their wider business objectives and foster growth on a global scale.

We provide the following services

- Provide international tax planning consultation services for overseas investments and tax concession applications;
- Provide tax analyses and tax optimization in investment structure adjustments for multinational companies' restructuring;
- Provide tax compliance and consultation for multinational companies with overseas local operations;
- Provide tax consultation services for cross-border transactions;
- Provide other international tax consultation services.

Global transfer pricing services

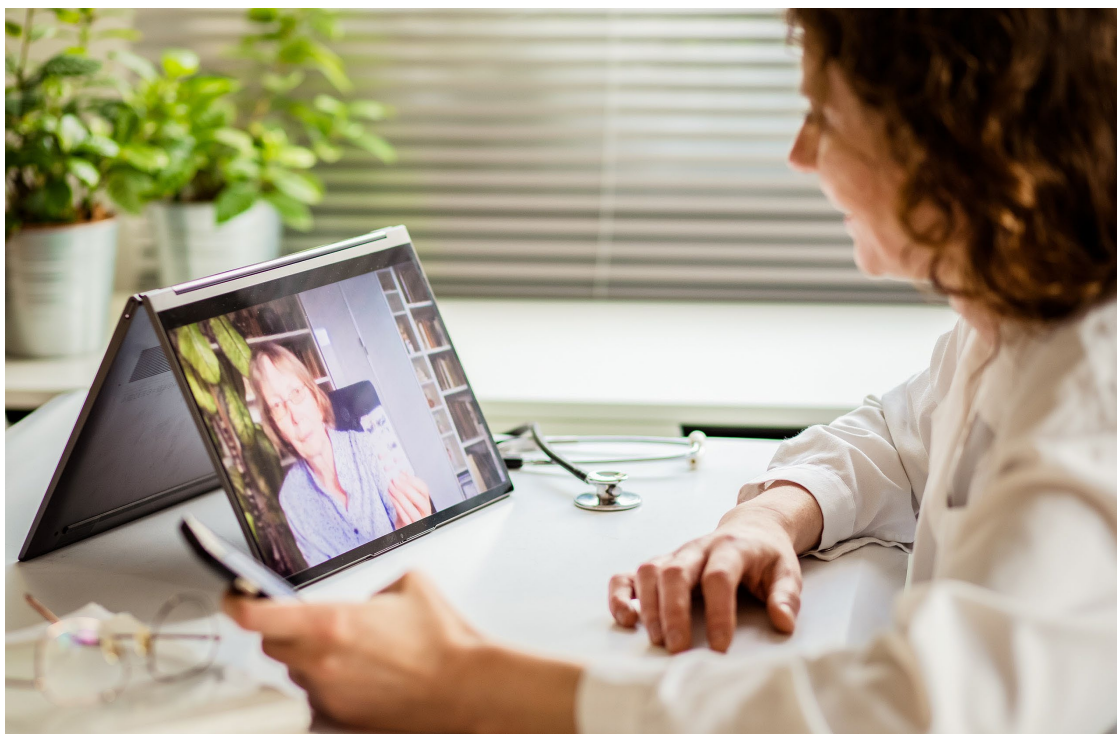
Transfer pricing is one of the most important issues that businesses must pay attention to when investing in various parts of the world. Tax laws and tax authority's requirements on transfer pricing may differ from country to country. Knowing the details and trends of transfer pricing policies throughout the world will help businesses make appropriate and adequate preparations in ways that minimize tax risks in order to avoid double taxation as well as reduce compliance burden associated with transfer pricing. As OECD published its final BEPS Action 13 report, countries around the world are starting to make laws based on the transfer pricing documentation suggested in the action plan. Meanwhile, the tax authority of Taiwan has published new amendments to the transfer pricing regulation, which officially incorporates Base Erosion and Profit Shifting (BEPS) Action 13 into Taiwan's 3-tier transfer pricing documentation framework. These movements require businesses to re-examine their global tax management strategies on a group level, and begin preparing new transfer pricing documents as part of the day-to-day operation. Making the right preparations would help businesses manage taxation costs more effectively on a global setting.

KPMG's global transfer pricing service draws on the expertise of senior tax professionals, financial analysts and economists from a network of independent member firms affiliated with KPMG. Together, they provide professional transfer pricing services to customers around the world in areas that are relevant to their business activities. KPMG's global transfer pricing service team comprises nearly 1500 professionals from different locations and areas of expertise.

We provide the following services

- Transfer pricing advisory
- Transfer pricing document preparation (master file, CbCR, and transfer pricing report)
- Transfer pricing project review and advisory service
- Global transfer pricing policy review and planning
- Transfer pricing consultation services for tax disputes
- Value chain assessment and the tax optimization analysis of business model under global transfer pricing system
- Review and analyze intangible transactions and the reasonability of profit allocation among affiliated companies in accordance with the regulations stipulated in OECD Guideline and Taiwan transfer pricing regulations.
- In accordance with the updated transfer pricing regulations announced by the OECD or each jurisdiction, review related-party transactions, transfer pricing policies, and the functional and risk characterized position among affiliated companies to mitigate potential transfer pricing risks.
- Review group effective tax rate, profit allocation, transfer pricing policies, and functionally characterized position among each jurisdiction to reduce tax burden globally and provide an optimized global tax strategy.

- Utilize the digital tax technology to evaluate and detect the potential tax risks which might be occurred among Master file, Country-by- Country reporting, and transfer pricing report in order to deliver effective tax risk control solutions.
- Based on the corporate organizational structure, review the current transfer pricing transactions and profit allocation. Furthermore, evaluate the custom duty, business tax, or related tax issues from respective jurisdictions to analyze and provide the best investment tax structure.
- Application for advance pricing agreement (APA) and Mutual Agreement Procedure (MAP)



04

Global mobility services

In light of globalization, workforce mobility and business management has internationalized. In response, KPMG's professional service team, with professional teams across 144 countries, work together to provide professional services in immigration compliance, tax compliance and tax advisory for Taiwanese, Mainland Chinese and foreign personnel of multinational companies.

We provide transnational companies with assignment-related consulting services and assist with subsequent tax compliance procedures. Ultimately, KPMG's professional service team aims to facilitate our clients in achieving their global mobility needs, in maximizing the benefits of cross-border employee mobility and in reducing the risks and costs associated, to effectively advance our client's global strategic plans and to optimize the customer experience.

Furthermore, we serve as agents for the application of general work permit, special skilled work permit, Alien Resident Certificate (ARC) and Employment Gold Card (EGC). We help evaluate your business models with recommendations on the most beneficial immigration solutions such as special skilled work permit or EGC. Our services also include seamless application procedures from work permit, visa assistance to ARC. We navigate and manage immigration application procedures for you and your employees.

We provide the following services

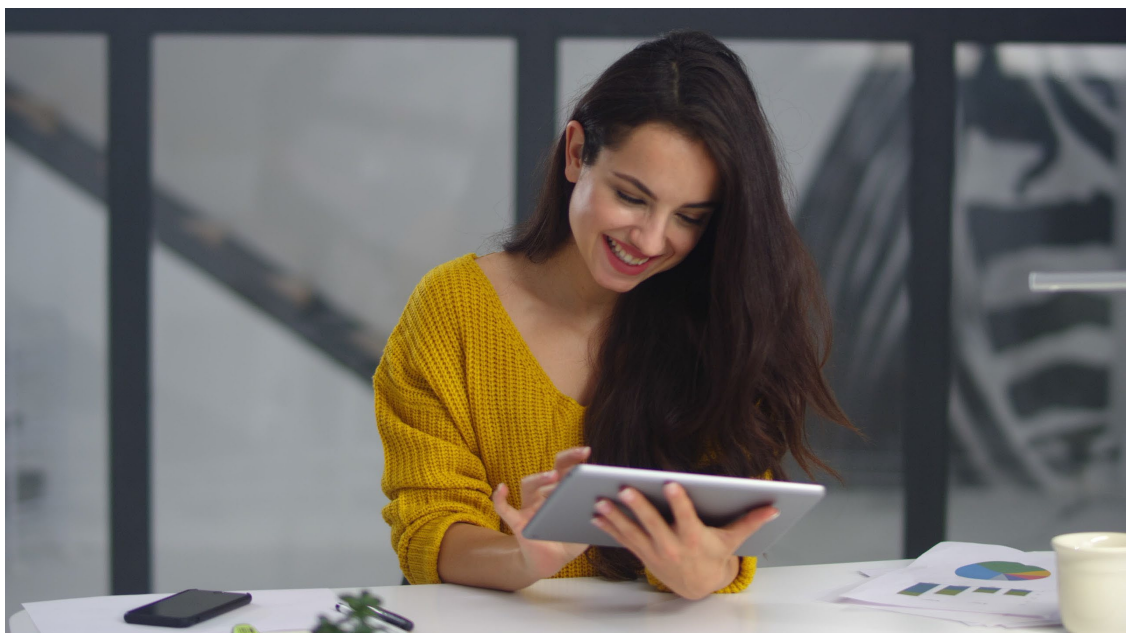
- Provide immigration and tax advisory services for administering global assignments;
- Advise on immigration regulation topics and help you navigate the complete immigration processes;
- Assist in the application of general work permits, special skilled work permits, ARC and Taiwan Employment Gold Card;
- Arrange tax briefings for assignees to introduce Taiwan's tax regulations;
- Prepare and file Taiwan individual income tax returns as an agent;
- Prepare and file U.S. and Australian individual income tax returns as an agent;
- Calculate employee's tax equalization followed by company policy;
- Provide tax advisory services on equity income for employees and companies.

05

Tax management consulting

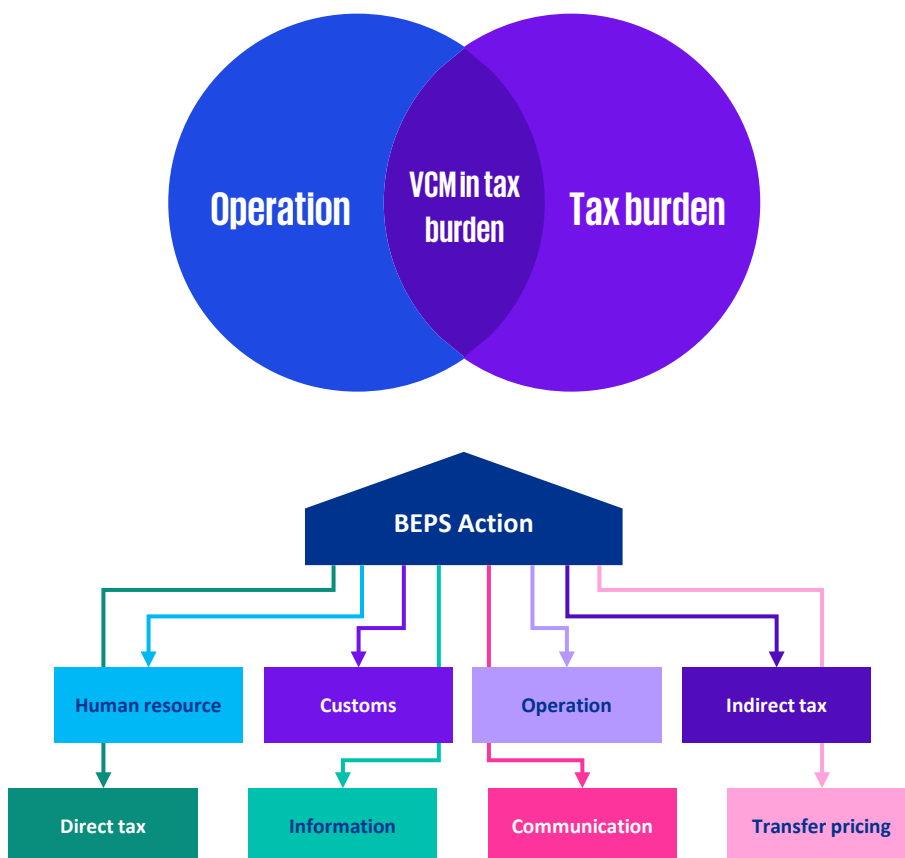
Faced with increasing complexity and diversity of the prevailing commercial environment, transaction patterns, and rapidly changing tax laws, it is necessary for businesses to thoroughly understand and take full advantage of tax-saving and incentive measures permitted by local tax laws in order to manage tax risks effectively and efficiently while keeping tax burdens within reasonable range.

KPMG maintains close communication with customers to gain insight into their operations and requirements, which, when combined with our knowledge on changing tax laws, enables us to provide the tax management and advisory services needed by individuals and businesses, including tax advisory and assessment of investment, merger, operation adjustment, tax risk assessment of investment structures, tax exemption application, legal interpretation, and tax training etc...



BEPS and VCM advisory services

Due to the influence of BEPS Action, international tax laws and tax inspections are shifting focus towards actual economic impacts. In response to this development, KPMG has assembled a BEPS team and a value chain management (VCM) team consisting of professionals who are versed in global tax service and highly experienced in industrial practices to help multinational companies develop the optimal tax plan and value chain management solutions, and thereby improve operating efficiency while balancing the potential impact of global minimum tax implementation. These teams also provide businesses with new visions and share knowledge of applicable tax laws and practices in various countries, which to help shape a supply chain that meets business goals.



Tax agency service for Foreign Institutional Investors (FINIs)

The Taiwan government is dedicated to promoting an efficient and globalized stock market with enhanced alignment with international standards. Officials have simplified the application procedures by loosening the qualifications for FINIs and the limitation on FINIs' investment quotas to further boost internationalization and free trade.

KPMG Taiwan has been a pioneer in, and primary service provider of, FINI tax services. Based on the "Regulations Governing Investment in Securities by Overseas Chinese and Foreign Nationals", we act as the Tax Agent of the FINI and facilitate its local tax compliance, including but not limited to earnings repatriation. We also provide a tax treaty consultation and application service that helps our clients in maximizing the profit from investment by minimizing the tax burden in Taiwan.

For many years, KPMG Taiwan has been recognized by leading investors worldwide for our high service quality and distinctive 'one-stop shop' services. If you are considering a well-rounded tax service for your FINI, please do not hesitate to contact us.

We provide the following services

- Tax Agent service for the FINIs.
- Tax Agent service for the China's Qualified Domestic Institutional Investors (QDIIs).
- Tax Agent service for the segregated collective investment account for overseas foreign national employees/ Mainland Area nationality employees.
- Tax Advisory service for the FINIs and QDIIs, tax compliance services for securities lending and borrowing, bond transactions...etc.
- Treaty Benefit Application Service for the FINIs.
- Tax Agent and Advisory Services for Taiwan investors investing in India, Pakistan...etc.

Family (Individual) estate tax advisory services

There have been frequent changes in Taiwan tax laws in the recent years. In particular, when individuals selling shares of TWSE or TPEx unlisted companies, or shares of unregistered emerging-stock companies, the gains should be subject to the Alternative Minimum Tax (AMT). Furthermore, the amendments to certain provisions of the House and Land Transactions Income Tax 2.0 have come into effect on July 1, 2021. And CFC anti-avoidance regulations have come into effect in 2023. These new revisions directly or indirectly affect many high-income earners the most.

Meanwhile, Taiwan's anti-tax avoidance awareness through controlled foreign company (CFC) rules may significantly increase the tax burden and the risk of exposure for high net worth individuals and high-income earners. Taiwan's industrial structure is dominated by family SMEs, in the process of corporate growth and transformation, the businesses usually encounter problems regarding business sustainability and transfer of family wealth. The key to a sustainable business involves how to pass down a family business to the successor under the balance between tax audit risks and tax saving while incurring reasonable tax burden to the businesses and individuals who are involved.

KPMG has knowledgeable and experienced tax specialists who are capable of conducting comprehensive strategic assessments for family businesses and helping them to develop wealth transfer solutions while balancing between tax burden and risk control. It is our goal and mission to help family businesses achieve family asset preservation, wealth inheritance and legacy sustainability.

We provide the following services

- Family wealth integration, interview, plan evaluation, and consultation on subsequent inheritance, distribution and preservation processes (including trusts, closed companies and inheritance tax, etc.)
- Consultation on the shareholders equity structure and company investment structure adjustment before and after family equity inheritance
- Consultation on the adjustment of CFC derivative investment structure and shareholders equity structure (including accounting processing consultation and risk assessment and response consultation)
- Risk assessment and tax consultation for cross-border capital use

China tax advisory services

Recent changes in economic circumstances in China have presented businesses with many tax uncertainties and challenges concerning taxation and compliance. Our China Tax Practice comprise of members across various regions including Taiwan, Hong Kong and Greater China Region, with their extensive practical experience and understanding of the local investment environment, are able to offer comprehensive tax and business advisory to any multinational company seeking to invest into the Chinese market.

We provide the following services

- Advisory on China investment regulations
- Advisory on corporate organization and investment structure
- Advisory on taxation and tax incentive application in China
- Advisory on China customs policies
- Advisory on supply chain optimization and transfer pricing
- Advisory on China foreign exchange control policies
- Advisory on business registration matters in China
- Advisory on business dissolution matters in China
- Advisory on taxation for merger & acquisitions in China
- Advisory on expatriates and individual tax matters in China
- Advisory on Hong and Macau tax matters

10

Japanese tax services

KPMG's Japan tax service team leverages the expertise of KPMG's affiliated firms located in Tokyo, Osaka and Nagoya to offer all-round tax services from tax advisory to transfer pricing for Japanese businesses operating in Taiwan as well as Taiwanese businesses seeking to venture into Japan. As part of the tax advisory service, KPMG coordinates across various departments, affiliated firms and KPMG Japan to help businesses understand existing tax agreements between Taiwan and Japan, the local tax regulations, available government incentives and advise on how to make appropriate use of them. KPMG also supports businesses with other services including tax advisory on domestic/foreign investments, administrative remedies and tax training. Transfer pricing is one of the most important tax issues that businesses must pay attention to when investing globally. After OECD published its action plan on BEPS, the Japanese government is taking steps to amend transfer pricing regulations based on the action plan, and one of the tasks of KPMG's Japan tax service team is to perform analyses on multiple aspects and offer useful suggestions and solutions based on customers' needs.

We provide the following services

- Evaluate profit allocation of Japanese businesses in Taiwan and provide counseling and advisory services
- Assist in the preparation of transfer pricing documents, and documents for compliance with BEPS Action 13
- Transfer pricing project review and advisory service
- Assist Japanese businesses in applying tax privileges in Taiwan; counseling and advisory services on APA and mutual agreement procedure
- Tax advisory

Investment and registration services

Innovative corporate business models and globalization in recent years have increased the diversity and complexity of investment practices. One of the most significant challenges faced by businesses today is finding ways to adjust to the constantly changing regulations and environment. KPMG team comprises of experienced professionals both in technical knowledge and practical experience. We provide clients with comprehensive solutions and recommendations on their investment plan in order to achieve effective investment decisions and plans, as well as assist clients to complete relevant company registration processes before and after their investment. We also constantly keep the client up-to-date on current updates on relevant investment and company registration regulations as we strive to provide our clients with high quality services.

We provide the following services

- Advisory on investment, industrial and commercial regulations
- Investment application by overseas Chinese or foreigner
- Investment application by Mainland Investors Application for cross-border M&A
- Application for various licenses
- Company establishment and change of registration
- Company dissolution or liquidation
- Application of work and residential permits for foreign workers
- Registration and change of registration for non-profit organizations
- Corporate secretary
- Other relevant investment and registration consulting service

Accounting, Tax, and Payroll Outsourcing (related HRM included) Services

KPMG's accounting, taxation and outsourced payroll team is committed to providing customers with top-quality services. The team comprises experienced members who are able to help customers take care of accounting affairs and prepare accounting statements and tax reconciliation statements on a monthly basis. Team members not only familiarize themselves with tax laws but also pay constant attention to the latest developments, so that customers can fully understand how a change in tax law affects their operations, and choose the most appropriate way to file taxes. From multinational company to SME, or even a micro business with just one employee, we are always glad to handle payroll affairs for our customers and help them minimize exposure to tax risks.

Accounting and tax services

- Accounting and preparation of Chinese and English financial statements
- Salary calculation and bank transfer
- Processes concerning Labor Insurance, National Health Insurance, and Pension
- Cash disbursement or bank account-related affairs
- Filing of withholding taxes/supplementary premiums
- Filing of value-added tax
- Filing of business income tax
- Preparation of tax reconciliation statement

Payroll Outsourcing Service

- Severance Pay and Pension Calculation
- Withholding Tax Calculation for Foreign Employees
- Attendance and Absence Data Maintenance
- Processes concerning Redundancy Notification
- Salary/ Bonus Calculation and Payment
- Withholding & Non-Withholding Tax Reporting
- 2nd Generation NHI Supplementary Premium Deduction Reporting
- Health Insurance Application and Salary Adjustment Reporting
- Accounting entry and bank transfer file preparation
- Payslip and payroll reconciliation statement creation
- Preparation of competent authority questionnaires and forms

Labor Law Service

- Labor Policy Advice
- Labor Dispute Representation
- Law Compliance of HR Transfer in Reform and Merge
- Employee Stock Options and Motivation Advice
- International Employee Transfer Law Compliance
- Massive Layoff Law Compliance
- Working Rules and Exempt Employee Contract Advice and Drafting
- Collective Bargaining Compliance
- Sexual Harassment Prevention Policy Advice
- Trainings of HR Management and IP Protection



Faced with drastic changes in the global trading environment, financial institutions are finding themselves in need to remain sensitive about the latest tax development, whether in terms of compliance or operational strategies, in order to cope with the increasingly complex tax issues.

KPMG has a financial institution tax advisory team that comprises veterans from various parts of the financial sector, who are aware of the operational challenges faced by financial institutions. Furthermore, the team has the support of KPMG's global resources to provide integrated professional services needed by financial institutions.

We provide the following services

- Counseling and advisory on AEOI (including FATCA and CRS)
- Investment structuring and management for financial institutions
- Assist financial institutions in cross-border M&A and establishing offshore business units
- Transitional training for financial industry workers Transfer pricing for financial institutions
- Other tax advisory for financial institutions

14

Tax Technology Services

Amid global tax reform and emerging technology development, tax authorities worldwide invest massive amount of resources and adopt technology to conduct tax investigation with big data analytics. The fabric of the tax function is changing disruptively. Tax Technology Team in KPMG Taiwan can help enterprises and Chief Tax Officers to design tax strategies and target operating models under the concept of “Tax Reimagined” framework, along with technology, transformation of tax functions and tax compliance capabilities. Enterprises and Chief Tax Officers would benefit greatly from the framework to respond rapidly to tax revolution, optimize tax management process, improve compliance efficiency, ensure the data accuracy, identify potential tax risks, and turn tax data into value-added business insight through technology solutions.



Tax Reimagined



1. As-is Analysis and Business Roadmap Design

- Build the vision for tax functions
- Analyze and evaluate current operating process
- Design the roadmap for tax functions to meet the business needs
- Propose business value analysis, project time frame and communication plan



2. Tax functions transformation and resource allocation

- Optimize business process and choose applicable technology solutions
- Change management and risk management



3. Project execution and solution implementation

- Transform tax management and compliance process
- Automate tax compliance process by adopting technology solutions



4. Management by objectives and continuous improvement

- Use data analysis techniques to identify risks and opportunities
- Ensure the results meet the expectations of Board of Directors and authorities
- Continuously watch and evaluate market trend, business opportunities, and tax compliance requirements

We provide the following services

- Tax compliance system design suggestion and business process optimization
- Tax e-Filing support and tax e-Filing file conversion
- Transformation of tax functions and tax technology solution advisory and deployment
- Tax data value analytics and preparation of business analysis reports

Tax Consulting on IPO Restructuring and M&A

After going through arduous entrepreneurship and initial business operations, the enterprises pursue for further expansion on economy and market scale. In addition to relying on the continuous growth on business, entering into capital market through Initial Public Offerings (IPO) or conducting mergers and acquisitions (M&A) is also an important strategy for enterprises to grow rapidly. Enterprises require not only to manage business operations, financial soundness and legal compliance, but also to make appropriate restructuring and adjustments to the group's overall investment and shareholding structures, which allows corporate entities and their shareholders to effectively manage tax risks, and to adapt to the change in organization and business flexibility after IPO or M&A in the future. In response to changes in global domestic and foreign tax systems and the increasingly complex anti-avoidance regulations, it is crucial to master the tax issues arising from the restructuring process.

KPMG Taiwan, with professionals from different areas of expertise and extensive experience, aims to provide rapid, effective, professional and customized tax consulting services to the clients who intend to launch IPO or M&A.

We provide the following services

- Tax consulting on optimal adjustment to group investment structure for IPO and M&A
- Tax consulting on flexible adjustment to group shareholding structure for IPO and M&A
- Tax consulting on effective adjustment to group operation model for IPO and M&A
- Tax due diligence and advisory for M&A
- Tax planning and advisory for M&A strategies
- Other tax advisory services related to IPO and M&A

Tax consulting service for central and south of Taiwan

For a long time, the main motivation of economic development at central and south of Taiwan was made from traditional manufacturing industry and basic industry.

In term of industry development, innovation, transformation, and strategic partnership alignment or the topic of business decision-making, all of the above involved tax consulting.

Therefore, in order to know the operation status, and provide services appropriately, KPMG branches located in Hsinchu, Taichung, Tainan, Kaohsiung. We build a local tax service team, which combines with KPMG global resources, to deliver professional, convenient and comprehensive tax consulting services (including steel industry, precision machinery, health care, biotechnology, handicraft, aquaculture, shoemaking, textiles, and bicycle manufacturing etc.) to local clients. The detail of services will be introduced as follow:

- Providing tax (including trust, close company, income tax, estate and gift tax) advices regarding wealth inheritance, allocation and preservation for the individuals and families
- Providing tax planning service regarding the adjustment of shareholder and investment structure prior/past to IPO in Taiwan
- Providing consultation on the adjustment of CFC investment structure and CFC shareholders' equity structure (including CFC accounting processing consultation and risk assessment and response consultation)
- Providing transfer pricing strategy consulting service regarding the related party transactions (including the cross-border transactions)
- Providing tax planning and advisory for M&A strategies
- Providing consultation on employee stock-based compensation and stock income
- Assisting the application for investment tax credit.(such as application for investment of innovative industry, intelligent machinery and 5G investment, investment planning review for tax credit application)
- Providing investment and registration services
- Providing accounting and outsourced payroll
- Providing tax exemption / deduction advisory service of withholding tax (such as business profits, exemption from income tax on royalty and technical service fees)
- Providing tax consulting service for overseas funds

Individual Controlled Foreign Corporation (CFC) tax consulting services

Individual CFC rules were first implemented in 2023. According to the current rules, the taxpayer has to fill in the "CFC Business Income" column in the basic income tax return during the May income tax filing period of each year starting from 2024. In addition to the income information, it is also required to fill in the CFC business income computation table, disclose the information of shareholdings of individuals and their related persons and the shareholding structure charts, meanwhile, it is also required to provide the information of the audited financial statements for review. Therefore, it is important to assess and analyze the tax risks that may arise before and after the filing of tax returns, as well as how to prepare financial statements based on incomplete information such as bank accounts and transaction certificates of individual CFC since its establishment (opening balance) and the financial statements required for the filing year.

We provide the following services

- Provide tax advisory services for individual CFC Rules
- Provide accounting (beginning balance) and bookkeeping service for individual CFC
- Provide financial statement certification service for individual CFC



KPMG Law firm

Legal services

KPMG Law Firm houses outstanding talents from various expertise of law. Together, they form a strong legal service team and coordinate with KPMG's professionals to provide service and create value for customers on all aspects from legal affairs, compliance to tax advisory, and thereby helping customers succeed in the global competition.

We provide the following services

- Coordinate with KPMG's professional team in providing integrated services for customers
- Domestic/international M&A, including merger, share exchange, equity investment, asset transfer, joint venture and corporate restructuring, offering of domestic/international private equity funds, and venture capital investment
- Corporate and commercial law, including corporate legal affairs, securities law compliance, labor law compliance, Fair Trade Act compliance, contract review and negotiation
- Intellectual property rights and internet law issues, including: copyright dispute, licensing and litigation; patent registration/ dispute/licensing and litigation; business secret dispute/ litigation; international patent claim/negotiation and litigation assistance; unfair competition involving intellectual property rights; and IT laws and e-commerce
- Banking and financial law compliance, including: compliance with domestic and overseas financial laws; license application; syndicated loan; project financing; vessel financing; M&A financing and cross-border financing, in particular the APAC region
- Estate and inheritance planning, family and personal wealth planning, and related legal services
- Assistance with commercial litigation and arbitration, including: resolution of commercial litigation/arbitration, cross-border litigation/dispute and administrative dispute with the government; investigation/litigation support for white-collar crime and internal fraud; and advisory on the U.S. Foreign Corrupt Practices Act (FCPA)
- Capital market-related issues, including: advisory on Taiwan and U.S. securities exchange regulations; listing in Taiwan (IPO and SPO), issuance of overseas securities, and U.S. capital markets (IPO and SPAC)
- Legal service on other issues such as: cross-border competition laws, government procurement and public projects (including BOT), real estate transactions, and investments by foreign and Mainland Investors in Taiwan
- Technology law, including global legal compliance for data protection and privacy, security token issuance, artificial intelligence, and innovation technology law
- Cross-border legal issues, including outbound and inbound regulatory compliance, cross-border transactions, bankruptcy, restructuring and liquidation of foreign entities, and enforcement of creditor rights

Our team members



Hazel Chen

Head of Tax

+886 2 8101 6666 ext.08995
hazelchen@kpmg.com.tw



Sherry Chang

Partner

+886 2 8101 6666 ext.04590
schang1@kpmg.com.tw



Stephen Hsu

Partner

+886 2 8101 6666 ext.01815
stephenhsu@kpmg.com.tw



Anita Lin

Deputy Head of Tax

+886 2 8101 6666 ext.03418
anitalin@kpmg.com.tw



Ellen Ting

Deputy Head of Tax

+886 2 8101 6666 ext.07705
eting@kpmg.com.tw



Rita Yu

Board, Partner

+886 2 8101 6666 ext.14139
ryu17@kpmg.com.tw



Kevin Chen

Partner

+886 2 8101 6666 ext.03174
kchen4@kpmg.com.tw



Debra Liu

Partner

+886 2 8101 6666 ext.08514
dliu@kpmg.com.tw



Vivian Huang

Partner

+886 2 8101 6666 ext.03567
vivianhuang@kpmg.com.tw



Aaron Yeh

Partner

+886 2 8101 6666 ext.06767
aaronyeh@kpmg.com.tw



Rick Hung

Partner

+886 2 8101 6666 ext.11161
rhung@kpmg.com.tw



Robin Huang

Partner

+886 2 8101 6666 ext.07271
rhuang3@kpmg.com.tw



Aikey Wu

Partner

+886 7 213 0888 ext.07178
aikeywu@kpmg.com.tw



Sam Hu

Partner

+886 2 8101 6666 ext.03172
samhu@kpmg.com.tw



Yang Chang

Partner

+886 2 8101 6666 ext.12349
yangchang@kpmg.com.tw



Eason Lin

Partner

+886 2 8101 6666 ext.10941
easonlin@kpmg.com.tw



Ethan Hsieh

Partner

+886 2 8101 6666 ext.11307
ethanhhsieh@kpmg.com.tw



Ying-Tai Ting

Partner

+886 2 8101 6666 ext.16154
yingtaiting@kpmg.com.tw



Kevin Tsai

Partner

+886 4 2415 9168 ext.04581
ktsai@kpmg.com.tw



Chris Lin

Partner

+886 2 8101 6666 ext.07886
chrislin@kpmg.com.tw



Lynn Chen

Partner

+886 2 8101 6666 ext.05676
lhchen@kpmg.com.tw



Joanne Liao

Partner

+886 2 8101 6666 ext.13375
joanneliao@kpmg.com.tw

KPMG Law firm



Vivian Ho

Partner-in-Charge,
Attorney at law

+886 2 2728 9696 ext.02628
vivianho@kpmg.com.tw



Jerry Cho

Managing Partner,
Attorney at law

+886 2 2728 9696 ext.14688
jerrycho@kpmg.com.tw



Alan Jih

Partner-in-Charge,
Attorney at law

+886 2 2728 9696 ext.14690
ajih@kpmg.com.tw



Lawrence Ong

Executive Consultant

+886 2 2728 9696 ext.16907
lawrenceong@kpmg.com.tw



Eugenia Chuang

Partner,
Attorney at law

+886 2 2728 9696 ext.18310
eugeniachuang@kpmg.com.tw



Kelvin Ching

Partner,
Attorney at law

+886 2 2728 9696 ext.16904
kelvinchung1@kpmg.com.tw



James Huang

Partner,
Attorney at law

+886 2 2728 9696 ext.14691
jameshuang2@kpmg.com.tw



Victor Su

Partner,
Attorney at law

+886 2 2728 9696 ext.15934
victorsu@kpmg.com.tw

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Contact us

Taipei Office

TAIPEI 101 Tower,
68F, No.7, Sec. 5, Xinyi Road, Taipei City 110615,
Taiwan (R.O.C.)
T : +886 2 8101 6666
F : +886 2 8101 6667

Hsinchu Office

No.11, Zhanye 1st Rd., Hsinchu Science Park, East Dist.,
Hsinchu City 300091, Taiwan (R.O.C.)
T : +886 3 579 9955
F : +886 3 563 2277

Taichung Office

7F, No.201, Sec. 2, Wenxin Road, Taichung City
407544, Taiwan (R.O.C.)
T : +886 4 2415 9168
F : +886 4 2259 0196

Tainan Office

16F, No.279, Sec. 2, Minsheng Road, Tainan City
700002, Taiwan (R.O.C.)
T : +886 6 211 9988
F : +886 6 229 3326

Kaohsiung Office

12F- 6, No.211, Zhongzheng 4th Road, Kaohsiung City
801301, Taiwan (R.O.C.)
T : +886 7 213 0888
F : +886 7 271 3721

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