

Adviser Profile



Name:	Jack Sheehan
Position:	Partner and Head of Regional Tax Group
Location:	Thailand, Laos, Myanmar, Vietnam, Cambodia, Indonesia, and Singapore
Experience:	15 years
Nationality:	Irish

Curriculum Vitae

Memberships:

Fellow of the Association of Chartered Certified Accountants
Member of the tax treaties editorial board for Bloomberg BNA International Tax
Correspondent for International Bureau of Fiscal Documentation (IBFD) in Myanmar, Cambodia and Laos
Board member of the European Chamber of Commerce where he leads the legal and tax committee and issues on advocacy
Member of the International Fiscal Association Singapore branch

Key Qualifications:

Jack is a Partner and the Head of the Regional Tax Practice across all DFDL offices. He specializes in international tax planning, mergers and acquisitions (“M&A”) and general tax advisory. Jack has extensive experience in advising clients on inbound and outbound investments and complex tax matters in Asia. He is featured regularly as a speaker and writer on international tax in the Asia region. Jack is a member of the Editorial Board for Bloomberg BNA on tax treaties, a contributor for the International Bureau for Fiscal Documentation (“IBFD”), and a member of the International Fiscal Association (“IFA”). Jack was shortlisted as Asia Tax Leader 2016 and is listed as a leader for tax controversy by International Tax Review. He is a Fellow of the Association of Chartered Certified Accountants and is a post graduate student at Oxford University Law School.

Education:

- 2011 – Chartered Institute of Tax in UK, Advanced Diploma in International Tax (associate member)
- 2006 – Member of Association of Chartered Certified Accountants (ACCA)
- 2002 – Dublin Business School, Institute of Accounting Technicians in Ireland (IATI)

Employment Record:

- **DFDL**, Regional (May 2011 – Present)
Partner, Regional Tax Practice Group
Specializes in providing advice on international tax planning across multiple jurisdictions, mergers and acquisitions and due diligence, transfer pricing and cross-border tax advisory services.
- **ERNST AND YOUNG**, Vientiane, Lao PDR (2008 – 2011)

Tax and Advisory Manager

Areas of practice include international tax, due diligence (buy and sell side), tax advisory, tax structuring, tax compliance, VAT and customs.

- **ARTS COUNCIL OF IRELAND**, Dublin, Ireland (2007 – 2008)
Consultant – Advisory on implementation of new accounting system.
- **SPIRIT VENUE**, Dublin, Ireland (2006 – 2007)
Consultant/Temp Financial Controller.
- **RMG**, Dublin, Ireland (2001 – 2007)
Financial Accountant – preparation of financial and management accounts, corporate income tax returns, personal income tax returns for directors.
- **CREMIN MCCARTHY O’CONNOR – Chartered Accountants**, Dublin, Ireland (1999 – 2001)
Audit/Trainee Accountant – preparation of statutory returns, tax compliance, audit field work, accounts preparation and statutory corporate compliance.

Details of Major Projects Undertaken:

Focus on various sectors

Myanmar Cross Border Tax Planning– Fortune 500 Company	2013
Cross border tax planning for aircraft leasing company from Singapore and Ireland to Myanmar. Advice on Myanmar tax implications and tax treaty planning and assistance in securing tax treatment with the Internal Revenue Department in Myanmar.	
Myanmar – International Tax Planning- International Oil Company	2013
International tax planning advice for MNC. Advice including holding company, profit repatriation and tax treaties.	
Thailand/Myanmar/Cambodia/Vietnam/Laos – Regional Tax Planning– International Beverage Co	2013
Regional and indirect tax planning for international beverage company seeking an expansion in the SE Asia region. Advice included international tax aspects to various business models including manufacturing, contract manufacturing and distribution.	
International Tax Planning– International Medical Equipment	2012
Outbound tax planning for a Thai and Singapore based company seeking an investment into Indonesia. Advised on intermediary holding company structure and Indonesian tax implications.	
Tax Structuring – Large Hydropower Project	2012
Advised Korean and Thai investors on tax structuring of Concession Agreement for USD 1B investment in hydropower project and assisted in tax negotiations with the Government of Laos.	
Tax Structuring / Advice on Holding Company Structure – Media Group	2012
Outbound international tax planning for Vietnam and Cambodia based media group. Advised on tax efficient holding company structures for an investment into Indonesia.	
Advice on Holding Company Structure - International Mining Group	2011
Advised on tax efficient holding company structure and exit strategy for Canadian Mining Company.	
Advice on Holding Company Structure – Large Thai Power Group	2011
Advised Thai investors on structure of tax exemptions and cross-border transactions in relation to a US \$800M investment in Laos.	
Vendor Due Diligence – International Helicopters Group	2011
Due diligence on subsidiary of the international helicopters company, deal finalized in 2011.	
Tax Structuring/International and Domestic Tax Considerations – Duty Free Shops	2011
Advised on the tax efficient holding company structure for an international group of duty free shops, including repatriation of income, entry and exit strategies, VAT and customs issues.	
International Tax/PE Risk – German Multinational	2011

Focus on various sectors

Review of the permanent establishment (PE) risk of proposed structures for a German multinational.

Tax Structuring/Tax Advisory – International Beverages Company 2011

Advised on tax efficient holding company structure, analysis of DTA provisions, VAT and customs implications for an investment into a large manufacturing operation.

Tax Review/Training on Profit Tax Compliance – European Bank 2011

Tax review of European bank's first year of operations, profit tax computation and training to management and staff on profit tax compliance.

VAT Implementation Training – Large Australian Mining Company 2011

Training at mine site to local suppliers on VAT compliance for the international mining company.

Sale of Subsidiary of Oil Company to Vietnam State Owned Enterprise – International Oil Company 2011

Review of the tax implications of the sale and purchase agreement (SPA) and negotiation with the tax authorities for a phased sale of a subsidiary of international oil company to a Vietnam state owned enterprise.

Tax Structuring & Tax Manual for an Investment into Power Industry – Norwegian Power Co. 2010

Preparation of a tax manual for Norwegian Power Company planning an investment into a USD 2B hydropower project. Advised on tax efficient holding company structure, financing, analysis of DTA provisions, entry and exit strategies, capital gains issues, legal structures, foreign investment tax incentives and indirect tax issues.

Human Capital – International Mobile Phone Group 2010

Review of the tax implications and tax equalization of seconding employees and consultants, including foreign contractor's tax and DTA protection for international mobile phone group.

Banking Products – International Banking Group 2010

Advised on the tax implications and tax compliance requirements of new banking products under domestic and international tax rules.

Tax Implications of Financing Options – Australian Listed Mining Company 2009

Review of the financing options, including inter-company loans, share issue on the Australian Stock Exchange (ASX) and loans from third parties for a USD 200M investment to finance an expansion.

Taxation Structuring – London/Singapore listed Mining Company 2009

Advised on capital gains issues, inter-company loans and equity requirements and tax implications of assigning exploration rights to a joint venture.

Review of Compensation Structure/Tax Ruling – International NGO (INGO) 2009

Review of the compensation structure including a review of the international pension scheme. Successfully obtained a ruling from the tax authorities in relation to the employees' contributions to the plan.

Executive Share Option Plan – Mining Company 2009

Advised on the tax implications of a stock options and share rights plan for an international mining company.

Tax Implications of Project Implementation – Israeli Technology Company 2009

Advised on the tax implications, choice of entity and immigration issues for an Israeli technology company.

Tax Advisory – International Telecoms Group 2009

Focus on various sectors

European Investment funds – UK Investment Bank 2008

Review of the tax implications for a UK investment bank using an offshore Laos based entity to invest in a Luxembourg Liquidity SICAV fund.

Software Service Providers – US/Macao Software Companies 2008

Analysis of the tax implications of a Macao company supplying software and a US company sub contracted to

perform software installation, implementation, maintenance and repair services.

Sell Side Due Diligence – International Mobile Phone Operator

2008

Sell side due diligence to acquire a mobile phone operator.

Overview of Permanent Establishments – German Multinational

2008

High level advice as part of a regional tax planning strategy on Permanent Establishments and the taxation of foreign companies conducting business.

Languages:

	Speaking	Reading	Writing
English	Excellent	Excellent	Excellent
Laotian	Very good	Very good	Very good
Thai	Good	Basic	Basic

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*DFDL collaborating firms