



## Peerapong Pornpipatkul

### Senior Associate

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### Languages

- Thai
- English

### Education

- LL.M in International Tax Law (Distinction), King's College London
- LL.M in European and Transnational Intellectual Property and Information Technology Law, University of Goettingen, Germany
- Bachelor of Accounting (First Class Honor), Thammasat University
- LL.B, Ramkhamhaeng University
- Bachelor of Political Science, Ramkhamhaeng University

### Professional Qualifications

- Thai Barrister-at-Law, the Thai Bar Association
- Member, the Lawyer Council of Thailand

[www.kudunandpartners.com](http://www.kudunandpartners.com)

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### Profile

Peerapong Pornpipatkul is a senior associate at Kudun and Partners. He specializes in tax structuring, corporate restructuring, capital market and mergers and acquisitions (M&A). He has extensive experience advising on both domestic and cross-border clients on a wide variety of investment and complex business transactions, including business restructuring; entire business transfer (EBT); IP-related transactions; engineering, procurement, and construction (EPC and turnkey contracts, investment securities; related-party transactions; transfer pricing etc. He also assists companies with M&A and capital markets deals including venture capital investment in start-ups, pre-IPO restructuring, initial share offerings (IPOs), and debt securities issuance. Peerapong is known for his innovative and client-focused solutions, and is high sought-after for his in-depth tax and structuring knowledge. Prior to joining the firm, he worked at respected law firms, a Big Four accounting firm, and the Revenue Department of Thailand, where he served as a professional-level tax audit officer.

### Areas of expertise

- Tax And Transfer Pricing
- Corporate And M&A
- Capital Markets

### Professional Experience

- Senior Associate, Tilleke & Gibbins
- Associate, Hunton Andrews Kurth
- Assistant Manager, KPMG Thailand
- Professional-Level Tax Audit Officer, Revenue Department of Thailand

### Awards and Rankings

- Rising Star in General Corporate Tax by World Tax, 2023

### Practice Focus

A selection of matters which Peerapong has been involved include:

- Representing a leading restaurant review and discovery platform in Thailand in respect of a merger with a transportation/ food delivery platform to secure an investment of US\$110 million (approximately Baht 3.3 billion) from a global venture capital firm.

- Representing a Thailand-based purveyor of oil and gas on a VAT refund audit initiated by the Revenue Department in connection with EPC and import of goods contracts valued at more than THB 9 billion.
- Representing the shareholders an energy firm (LPG) on a transaction of the sale of all their shares to a listed company in exchange for newly-issued shares (Share Swap) under the entire business transfer scheme, at the total value of Baht 4 billion.
- Advising Geo-Informatics and Space Technology Development Agency (Public Organization) - GISTDA) in relation to tax planning and tax implications, assisting tax refund request from relevant authorities, i.e. VAT, Customs and Excise arising from the THEOS-2 project, a new observation satellite project with the total value of Baht 7 billion.
- Representing a listed company on restructuring of its related companies via entire business transfer (EBT) involving the rights offering share issuance, legal due diligence, acquisition of assets, connected transactions under SET and SEC rules.
- Representing a start-up 3D medical device company on legal and tax restructuring matter involving offshore restructuring of its shares.
- Advising a German multinational food delivery platform, which operates one of the most popular food delivery services in Thailand, on the tax implications of potential structural changes pertaining to the retention of delivery services from participating riders in Thailand
- Advising a major international NGO on their tax obligations in relation to service providers and contractors in Thailand and abroad, as well as in relation to the hiring and termination of non-Thai employees in Thailand.
- Providing tax advice and arrangements to one of the world's leading management consulting firms, with its corporate restructuring in Thailand, involving the transfer of all assets from the branch office to a newly established Thai entity. This includes advising on viable options for the transfer of THB 3.7 billion (approx. USD 111.9 million) in assets to a newly formed wholly owned subsidiary in Thailand.
- Providing tax advice to major Southeast Asia-based conglomerate, and its major shareholders on its proposed back-door listing on the Stock Exchange of Thailand—including a full tax analysis of each potential listing strategy.
- Advising a cryptocurrency trading platform on whether they would be required to register for VAT under Thailand's new regulations obligating online platforms located overseas to pay tax in Thailand on their operations in the country.
- Advising a listed company operating in a steel industry in relation to the capital restructure including capital decrease to reduce accumulated losses, issuing new shares to all shareholders in proportion to their shareholding (Rights Offering), and its affiliated company, in respect of debt-to-equity conversion to be in accordance with Public Company Act., SET and SEC rules and regulations.

- Providing legal advice to a listed company in respect of an acquisition of shares in education business by issuing and allocating newly-issued shares on a private placement basis to be in compliance with SET and SEC rules and regulations as well as drafting relevant agreements for the sale and purchase of shares in the target.
- Advising in several IPO cases, assisting public companies to offer their shares to the public and to be listed on the Stock Exchange of Thailand.
- Advising in several debenture issuance cases, assisting public companies to issue their debentures to the public, institutional investors and high-net worth individuals.

### **Publications**

- Thailand Issues Country-by-Country Transfer Pricing Reporting Regulation
- Thailand Approves Incentives to Promote Electric Vehicle Adoption and Manufacturing
- Speaker on “Legal Unfolded” under the Startup Starter Kit series hosted by Global Startup Thailand
- Guide to Doing Business in Thailand 2021
- Agricultural Law in Thailand: Overview