Baker McKenzie FenXun.
奋讯·贝克麦坚时



Jinghua Liu

Partner

Beijing

FenXun Partners

Jinghua Liu is a partner at the FenXun Beijing office. She focuses on PRC taxation, tax controversy and international tax planning related to investments in China, as well as tax planning for outbound investment by large-scale Chinese enterprises. Ms. Liu has over 20 years' experience in advising China tax issues. She has extensive experience in handling transfer pricing and other tax audits. She is also experienced in the areas of M&A tax planning, supply chain management, wealth planning, individual income tax, permanent establishment exposure and voluntary disclosure.

Professional experience

Representative Legal Matters

- Advised various multinational companies in handling tax controversy cases, including both formal audits and informal audits such as self-examination cases.
- Advised a US safety and security products and solutions company in a major TP audits involving intercompany sales, services and royalties.
- Advised a major pharmaceutical company on the global spin-off and transfer of its China business.
- Advised a leading Chinese pharmaceutical company on the most tax-efficient holding structure for a future public listing for the expansion of its business into new markets, including the US, Asia, Africa and Europe.
- Advised a Chinese hotel chain group in structuring its global sourcing platform.
- Advised a leading pharmaceutical company on the transfer of an entire business line in the Greater China area, including the share transfer, the pre-transfer positioning and Notice 698 filing after closing.

Location & Information

Beijing

+86 10 6535 3816

Practices

Tax

Languages spoken

English / Mandarin

- Advised a Hong Kong pharmaceutical trading company on permanent establishment risk, capital gain tax on the indirect and direct share transfers, valuation of China entities, as well as negotiations with Chinese tax authorities and handling tax audit by tax authorities.
- Advised various multinational companies on tax-efficient transactional structures in M&A deals involving China and post-acquisition consolidation strategies.
- Advised various Chinese state-owned enterprises in designing the most tax-efficient deal structure and holding structure for their outbound investment projects.
- Advised various technology and manufacturing multinationals on permanent establishment risk and tax exposures regarding their sales to China and services provided in China.

Recognition

Professional Honors

- Woman in Tax Leaders in China - International Tax Review, 2025, 2016-2021
- Tax Controversy Leader (China) - International Tax Review, Tax Controversy Leaders Guide, 2013-2025
- Tax (Rising Star) - Euromoney Asia Women in Business Law Awards, 2013
- "Up-and-coming Individual" (Tax: PRC law (International Firms), China) - Chambers Asia, 2012
- "Associate to watch" (Tax: PRC law (International Firms), China) - Chambers Asia, 2011

Qualifications & Education

Admission

- New York, 2003
- PRC, 2002

Education

- Boston University School of Law (LL.M., in Taxation) (2004)
- University of Toronto Faculty of Law (J.D.) (2001)
- University of International Business and Economics (Bachelor of Economics) (1995)

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