



Shanghai >

XIAO, Bo

Senior Partner

Mr. Xiao Bo (Sean Xiao), is a senior partner at Albright Law Offices. His main practice areas include tax consulting, tax compliance, tax planning, tax administrative review and tax-related litigation.

Mr. Xiao Bo spent over a decade in corporate cost accounting and as a certified public accountant before qualifying as an attorney. Since 1998, he has practiced both securities law and tax law. In addition, he obtained an LLM from the UK in 2003.

Mr. Xiao's tax practice involves advising on domestic tax laws, international tax treaties signed between China and over 100 countries or regions, the BEPS Multilateral Convention (the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting), CRS (Common Reporting Standard), and the OECD, US, and UN model tax treaties and their commentaries, as well as the legislation and case law of UK and US tax laws. Working together with colleagues specializing in non-tax legal areas and foreign experts, Mr. Xiao provides clients with a "one-stop business operation solution" covering tax planning and legal planning, offers "one-stop global wealth allocation solutions" for high-net-worth individuals in China, including immigration, overseas investment, and wealth management, and assists them in wealth inheritance and global wealth allocation. Mr. Xiao provides clients with consulting services focused on tax compliance and tax planning, helping them achieve tax compliance and save tax costs. The tax structure designs led by Mr. Xiao Bo not only meet clients' overall business strategy objectives but also minimize the tax costs involved in business operations. His awards below show he is highly praised by clients.

Xiao Bo has successively published many articles in journals like *Doing Business in Asia Pacific*, *China Business Law Journal*, *Business Accounting*, *Shanghai Lawyer*. The articles include Focus on multilateral convention to implement tax treaties, Tax Law in China, Tax Compliance Issues for Outbound Investments, Analysis on Anti-Avoidance Legislation Based on Chinese Tax Law, Tax Risk Management of Mainland Enterprises, An Analysis of Typical Tax Related Civil Cases Caused by Withholding Obligation, Treaty Shopping in Cross-Border Investment, The Status Quo and Trend of The Rules for the Identification of Enterprise Residence, The Tax Impact of Brexit Agreement on "Going Out" Enterprises, Global Minimum Taxation, Influence of "Beneficial Owner" on Cross-Border Investment. Many articles have been entered into Legal Database like Wolters Kluwer.

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Professional Field: **TAX | CORPORATE AND M&A | CROSS-BORDER INVESTMENT**

Industry field: [Industry and Manufacturing](#) | [Private Equity](#) | [Real estate and Construction](#) | [Culture, Sports and Entertainment](#) | [Technology and Communication](#) | [Health and Medicine](#) | [Other](#)

Working Language: Chinese | English

Honors

Chambers Greater China Region Guide 2024: Key Recommendation: Tax

LEGALBAND 2024 China Client Guide: "Top Lawyers" Ranking: Tax

The Legal 500 2024 China Mainland List: Key Recommendation: Tax, Leading Individual

Chambers Greater China Region Legal Guide 2023: Key Recommendation: Tax

LEGALBAND 2023 China Client Guide: "Top Lawyers" Ranking: Tax

The Legal 500 2023 China Mainland List: Key Recommended Lawyer in Tax Law: "Rising Star"

LEGALBAND 2022 China Client Guide: "Top Lawyers" Ranking: Tax

The Legal 500 2022 China Mainland List: Key Recommended Lawyer in Tax Law

Memberships

Shanghai Bar Association (Tax Research Committee)

China Bar Association

Representative Cases

1. Provided tax services for a Chinese state-owned enterprise's acquisition of a new energy project in Bangladesh, including tax structure advice, acquisition method advice, EPC transaction structure advice, and tax risk analysis and advice.
2. Advised a Chinese state-owned enterprise on tax structure for the acquisition of a German ship design company (including merger and acquisition transaction structure, shareholding structure, etc.). We used tax treaties between countries to set up special purpose companies, optimize tax structures, and meet merger and acquisition requirements.
3. Provided tax consulting services for a French company's sale of high-end equipment and services to Chinese research institutions. We analyzed all tax types involved in the project, the potential establishment of permanent establishments in China, profit allocation to permanent establishments, and the tax declaration and payment responsibilities of different entities. Additionally, we provided advice on reducing cross-border risks.
4. Provided corporate and personal tax consulting services for a renowned international luxury goods company and the celebrities they hired for high-profile fashion events in China and other countries. The project involved multiple countries and regions, including Hong Kong, France, Dubai, Singapore, and Switzerland.
5. Provided tax consulting opinions on cross-border internal service transactions for a large multinational group. Based on the client's business needs, we analyzed

issues related to pre-tax deductions, related transactions, and tax treaty issues, and provided guidance on modifying documents.

6. Provided private wealth planning services for an individual client, including setting up a family trust and private investment companies as fund holders abroad. We analyzed and provided advice on CRS rules regarding trusts, investment companies, and information disclosure, and analyzed potential Chinese and foreign personal income tax and foreign estate tax issues, as well as the tax consequences of different types of investment income.

7. Provided tax consulting opinions on equity transfer matters for a state-controlled financial enterprise. We analyzed multiple equity transfers and related transactions, equity disputes, debt undertakings, contingent consideration for equity transfer, and related civil litigation disputes of the target company, providing advice on dispute matters and guidance on drafting documents.

8. Conducted compliance analysis on the tax treatment of equity obtained during the debt restructuring of a debtor for a state-owned enterprise and issued a compliance advice report.

9. Provided tax consulting services on equity restructuring and employee incentives for a domestic enterprise. We conducted due diligence on the operating conditions of each invested enterprise, analyzed equity cost composition, conducted tax forecasts and detailed calculations, drafted documents related to restructuring transactions, and assisted the enterprise in completing restructuring transactions and integration.

10. Provided tax solutions for a company planning to go public to resolve its competition issues. Through the design of merger and acquisition transaction structures, we reduced the tax costs during the listing process.

Educational and professional qualifications

1. in 1989, graduated from the school of Finance and economics of Suzhou University with a bachelor's degree in economics;
2. in 1993, obtained the certified public accountant qualification;
3. in 1994, obtained the accountant qualification;
4. in 1997, obtained the lawyer qualification;
5. in 2000, obtained the qualification certificate of lawyer engaged in securities legal business;
6. in 2004, graduated from the school of law, University of Central Lancashire, UK, with a master's degree in international business law;
7. in 2012, obtained the independent director qualification of listed company of Shanghai Stock Exchange.

Professional Articles

Focus on multilateral convention to implement tax treaties

The Apple Cases

