

# Résumé – Constance Lin



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Senior Manager  
Global Transfer Pricing Services  
KPMG in China, Shanghai  
Tel: +86 (21) 2212 3768  
constance.lin@kpmg.com.cn

Qualifications	PRC Certified Tax Agent
Experience	<p>Constance is a senior manager in KPMG's Global Transfer Pricing Services (GTPS) group in Shanghai. Constance has been specialised in transfer pricing practice since she joined KPMG in 2001, including six years' experience in China and two years' experience in the U.S.</p> <p>Constance's experience with KPMG China involves transfer pricing documentation and planning, transfer pricing risk assessment and advisory, audit defence, and APA. Constance has successful experiences in the negotiation and conclusion of APA with tax authorities in China.</p> <p>During her two-years' secondment with the Economic and Valuation Services (EVS) practice in KPMG's New York office, Constance has gained extensive experience in contemporaneous documentation preparation and also lead various projects such as bilateral APA, Competent Authority cases, cost allocation studies, and post-restructuring planning. She has also gained experience in Canadian and South American transfer pricing practices.</p> <p>Constance is currently leading KPMG GTPS Shanghai's Consumer Market and Pharmaceutical team and is focusing on serving the clients in these sectors, although her experience covers a wide range of industry, especially including energy, chemicals, electronics and information technology.</p> <p>Constance has been a frequent speaker at both internal and external events and workshops tailored for chemical and pharmaceutical multinational clients on PRC transfer pricing regulations, contemporaneous documentation requirements, and various other topics, such as APA, CSA, and thin capitalisation within the transfer pricing regime.</p>