



Chanattorn Thunyaluck

Senior Associate

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Languages

- Thai
- English

Education

- LL.M, Bangkok University, Thailand
- LL.B, Prince of Songkla University, Thailand

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Kudun and Partners
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and 6th Floor, Soi Langsuan,
Lumpini, Pathumwan, Bangkok
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Profile

Chanattorn is a senior associate with Kudun and Partners. She specializes in tax planning for mergers and acquisitions (M&A), transaction advisory, tax compliance advice and tax mitigation planning on corporate restructuring assignments. She regularly advises companies on tax-efficient strategies to minimize tax liabilities while ensuring compliance with tax laws and regulations. Her expertise extends across a broad range of industries which include manufacturing, financial institutions, automotive, and transportation.

Areas of expertise

- Tax mitigation planning and tax advising
- Mergers and acquisitions

Professional Experience

- Tilleke & Gibbins International Ltd.
- KPMG Phoomchai Tax Ltd.
- KPMG Advisory (Myanmar) Ltd.
- DFDL Mekong (Thailand) Ltd.

Practice Focus

A selection of matters in which Chanattorn has been involved include:

- Advised a European multinational aerospace corporation in connection with business reorganization in Thailand and permanent establishment risk assessment with respect to its cross-border business operation in Southeast Asia.*
- Advised a well-known Malaysian automotive company on tax and legal structures to identify the most streamlined and tax-efficient alternative for entering the automotive distribution market in Thailand.*
- Advised a leading insurance company on investment structuring and tax advisory services in connection with joint investment in a mixed-use senior housing facility project.*
- Provided tax structuring advice and services to one of the subcontractors responsible for the supply and installation of signaling and telecommunications systems for the State Railway of Thailand's

Nakhon Pathom–Chumphon double-track railway construction project using European Train Control System – Level 1 (ETCS1) technology.*

Publications and Presentations

- Co-author of the article “Thailand’s Implementation of Top-Up Tax: Aligning with Global Tax Standards”, January 2025
- Co-author of the article “Cabinet Approves Global Minimum Tax in Thailand: A Step Towards Adopting BEPS 2.0 Pillar Two”, December 2024
- Co-author of the article “Thailand’s Latest Tax Revolution: Navigating the Common Reporting Standard (CRS)”, October 2023
- Co-author of Thailand Tax Update: Thailand’s Tax Policy Shift: Change in Foreign Source Income Tax Treatment for Thai Tax Resident, September 2023

**Denotes experience at previous firm*