

Roberta Chang

Partner

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OVERVIEW

Roberta Chang is a partner and a member of the Tax practice group.

Prior to joining the firm, Roberta served as a partner at the Shanghai office of an international law firm. Roberta has extensive experience handling tax advisory and controversy work, specifically advising multinational companies on cross-border tax issues in acquisitions and joint ventures, corporate restructurings, financings, and dissolutions. She also advises on specific direct and indirect tax, transfer pricing and compliance matters, as well as on tax considerations in administrative law controversies and appeal cases.

Roberta is adept in navigating complex domestic and international tax laws. She regularly works with clients to develop tax efficient strategies for their investments to and from China and the Asia region. She also works with high net-worth families with respect to international tax and estate planning, family office structuring and management, and with NGOs.

ACHIEVEMENTS

- Recognized by *Chambers Greater China Region* for Tax: Mainland China-based (International Firms) in China, 2022-2026
- Recognized by *The Legal 500 Asia Pacific* in China
  - Next Generation Partner for Tax: Foreign Firms, 2022-2026
  - Recommended Lawyer for Corporate and M&A: Foreign Firms, 2025
- Named as a Rising Star for Tax by Euromoney Legal Media Group Asia Women in Business Law Awards, 2016
- Named as a Rising Star for Tax by China Law and Practice Awards, 2015

EDUCATION

- LL.M., Georgetown University Law Center, 2008

- J.D., Chapman University Fowler School of Law, 2007
- B.S., University of California at Los Angeles (UCLA), 2003

ADMISSIONS

- Bar of California

LANGUAGES

- Chinese (Mandarin)
- English

THOUGHT LEADERSHIP *POWERED BY HUB*

- February 2025, Asset Management Regulatory Year in Review 2024
- 27 January 2025, Carried Interest and Co-Investment Plans: A Primer for Asia-Based Private Fund Managers
- 14 March 2024, Singapore Tax: Implications of Section 10L on Investment Funds
- 6 January 2022, Be Ready When the Dragon Awakens—Breathing Fire Back Into Business: What You Need to Know if You Are Coming to China in 2023

NEWS & EVENTS

- 15 January 2026, *Chambers Greater China Region* 2026 Guide Recognizes K&L Gates
- 14 January 2026, K&L Gates Recognised in *The Legal 500 Asia Pacific* 2026
- 19 September 2025, Strategic Investment Pathways: Taiwan's Role in the Changing US Market
- 16 January 2025, *Chambers Greater China Region* 2025 Guide Recognizes K&L Gates
- 15 January 2025, The Legal 500 Recognises K&L Gates In 2025 Asia Pacific Edition
- 29 May 2024, K&L Gates Represents Tyfon Culture in US$434 Million Business Combination With GTAC
- 18 January 2024, Chambers Greater China Region 2024 Guide Recognizes K&L Gates
- 17 January 2024, The Legal 500 Recognises K&L Gates in 2024 Asia Pacific Edition
- 3 October 2023, K&L Gates Advises Live-Streaming Platform 17LIVE on Landmark De-SPAC Business Combination in Singapore
- 16 January 2023, Chambers Greater China Region 2023 Guide Recognizes K&L Gates
- 16 January 2023, The Legal 500 Recognizes K&L Gates in 2023 Asia Pacific Edition

- 24 August 2022, ITR Asia Tax Forum 2022, Hosted by ITR
- 13 January 2022, Chambers Greater China Region 2022 Guide Recognises K&L Gates
- 13 January 2022, Legal 500 Recognizes K&L Gates in 2022 Asia Pacific Guide
- 13 December 2021, K&L Gates Advises DDW The Color House on its Sale to Givaudan

OTHER MEDIA MENTIONS

- Mentioned, "K&L Gates Guides First Ever De-Spac Merger on SGX," *Asian Legal Business*, 16 October 2023
- "K&L Gates adds tax partner in Shanghai," *AsianLegalBusiness.com*, 14 May 2021
- "Revolving doors: Kennedys expands Down Under while WFW kickstarts Italian practice," *LegalBusiness.co.uk*, 5 May 2021

AREAS OF FOCUS

- Tax

INDUSTRIES

- Financial Services
- Life Sciences

REPRESENTATIVE EXPERIENCE

- Advising COSCO on corporate and tax matters related to a major acquisition and joint venture in the Netherlands.
- Advised DDW The Color House, a global privately held company specializing in natural color solutions for the food and beverage industry, on the tax aspect of its sale to Givaudan, a global leader in fragrances and flavors.
- Advising Kingfisher PLC, a fortune 500 company, on its RMB2 billion sale of its PRC home improvement retail business in China to its PRC partner in series transactions.
- Advising Kodak Pension Plan on a US$650 million acquisition of Eastman Kodak Company and Kodak Limited's businesses.
- Advising Trophy Property Development L.P. on the restructuring of US$1 billion real estate development fund.
- Assisting Cronimet Shanghai Co., Ltd., the China subsidiary of Cronimet Holding GMBH, one of world's leading service providers in the secondary raw materials sector, in two tax administrative appeal and three tax

litigations against China tax authorities in Shanghai and Guangdong province regarding fraudulent issued VAT invoices.

- Providing tax advice to one of the world's wealthiest Chinese entrepreneur on listing companies on the Hong Kong Stock Exchange.
- Providing tax and trust planning advice for high net-worth families in Asia.
- Providing tax advice to several international private banks and advising on structuring of trust arrangements offered by banks to clients.
- Advising on the development and implementation of investment structures in the areas of real estate and private equity on behalf of private individuals and investment funds.
- Advising Protective Life Insurance on all aspects of China regulatory and tax matters and structuring options in China.
- Advising a world-renowned music college on setting up a joint venture in China.
- Advising Smithfield Foods on the restructuring of its operation in Asia with a saving of US$6 million in tax every year.
- Advising Stryker Corporation on the corporate and tax aspects of its global asset acquisition of Boston Scientific Corporation.
- Advising FedEx on the China corporate and tax aspects of its operations.
- Advising an aerospace corporation on the corporate and tax issues of its joint venture with a Chinese state-owned enterprise to develop nuclear power technology in China.
- Advising State Grid Corporation of China on its investment in a copper-gold-silver exploration and a joint venture copper mine in Kazakhstan.
- Advising Value Retail in its joint venture with Shendi for the establishment of a luxury outlet shopping village in Shanghai.
- Advising Anschutz Entertainment Group on its joint venture with the Shanghai Oriental Pearl Group to operate and manage the Shanghai World Expo Performing Arts Centre.
- Advising Daimler in its restructuring of its investment in a joint venture in China with it local partner.
- Advising an US-based multinational pharmaceutical company on establishing a joint venture with a China stated-owned enterprise to develop veterinary pharmaceuticals.
- Advising HCA Healthcare on the corporate and tax issues of its structuring options in China.
- Assisting a US Fortune 100 company that produces chemical intermediates on transfer pricing issues related to intra-group royalty payment and customs audit.
- Advising on a joint venture structure for the development of a Spanish apparel company's operations in China, as well as the restructuring of Asian entities.

- Reviewed and negotiated tax-related provisions in fund documents for family offices, private equity funds, hedge funds, and real estate funds.
- Advised foreign donors on gifting strategies benefiting US-resident family members.
- Advised on succession planning, including family office ownership, structuring, and continuity issue.
- Advised family foundations and family offices on charitable giving, including foreign grantmaking.