

Curriculum Vitae

Name : SERAFIN U. SALVADOR, JR.
Date of Birth : January 30, 1944
Residence : 19 Narra Street, Valle Verde III, Pasig City
Tel Nos.: (63 2) 6310369, 6321689
Status : Married to Carmelita Estacio Salvador
Children : Luis Enrico - 39 (U. P. Law Class '98)
Jolina Jasmine - 36
Anna Lisa - 33
Parents : Serafin Salvador, Sr. (Deceased)
Leonarda Utchingco (Deceased)
Occupation : Lawyer

WORK EXPERIENCE

July 1, 2005 - July 30, 2009 : *Member*
United Nations Committee of Experts on
International Cooperation in Tax Matters

January 2003 to present : *Managing Partner*
Salvador and Associates (S&A)
Attorneys-At-Law
815-816 Tower One & Exchange Plaza
Ayala Triangle, Ayala Avenue, Makati City
(63 2) 8112500

S&A is a member of
Taxand International Organization
(Global and Network of Law Firm in 50 Countries)
Member, Global Executive Committee representing
Philippines

Nov. 2001 - Dec. 2002 : *Senior Advisor*
Sycip Gorres Velayo & Company
6760 Ayala Avenue, Makati City

July 1982 - August 31, 2001 : *Tax Partner & Head of Tax Division (1997-2001)*
Sycip Gorres Velayo & Company
6760 Ayala Avenue, Makati City

2001 to present : *Professor in Taxation*
UP College of Law
Diliman, Quezon City

1988 to present	:	<i>Professor in Taxation</i> Ateneo de Manila College of Law Rockwell, Makati City
2005 to 2007	:	<i>Professor in Taxation</i> De La Salle - FEU Joint MBA - JD Program RCBC Plaza, Makati City
2006 to Present	:	<i>Member, Audit Committee</i> SM Prime SM Investments Corporation
2008 to 2013	:	<i>Director/Chairman, Board of Trustees</i> Habitat Philippines Inc.
2013	:	<i>Director</i> Bases Conversion and Development Authority
Others	:	<i>Member</i> Management Association of the Philippines
	:	<i>Member & Past President</i> Tax Management Association of the Philippines

EDUCATION

1960 - 1964	:	Bachelor of Arts, Political Science Ateneo de Manila University
1964 - 1968	:	Bachelor of Laws University of the Philippines
1970 - 1971	:	Graduate School of Law New York University
1979 - 1981	:	Masters in Business Administration SEP Program (Academic units completed) Ateneo de Manila University
May - June 1990	:	TOP Management Program Asian Institute of Management
June 1992	:	Managing Multinational Enterprises INSEAD, Fontainebleau, France

OTHER TRAINING

- Preparation of U. S. Income Tax Return (Form 1040)
Arthur Andersen Hongkong
December 1978
- Regional Tax Conferences of Arthur Andersen Partners and Managers for Asia Pacific Region
 - Hongkong - December 1985
 - Singapore - September 1986
 - Hongkong - September 1987
 - Taipei - December 1988
 - Bangkok - September 1991
 - Sydney - September 1992
 - Manila - October 1993
 - Shanghai - September 1994
 - Singapore - November 1995
 - Jakarta - November 1996
 - Tokyo - October 1997
 - Bangkok - September 1998
 - Kuala Lumpur - November 1999
 - Perth, Australia - November 2000
- Partners' Meeting for Arthur Andersen Worldwide Organization
 - Atlanta, Georgia - October 1986
 - London - November 1993
 - Los Angeles, USA - October 1994
 - Paris, France - April 1997
 - Dallas, Texas - November 1998
- Partners' Meeting for Taxand International Organization
 - New Delhi - November 2007
 - Berlin - April 2010
 - Paris - April 2011
- Partners' Meeting for Arthur Andersen Latin American Countries
Caracas, Venezuela - 1986
- International Tax Training Program
Arthur Andersen S. C.
St. Charles, Illinois
November 1986
- Family Business Consulting
St. Charles, Illinois
February 1996
- Arthur Andersen Executive Program
Westfields Virginia - June 1995
Amsterdam - June 1998
- Arthur Andersen Training Program for Taxchek
Hongkong - 1998
- Arthur Andersen International Tax Management Meeting
St. Charles
Illinois - February 1997
London - May 1998
San Francisco - June 1999

AS EDUCATOR/LECTURER

- | | |
|--|---|
| <ul style="list-style-type: none"> • College of Law
University of the Philippines
Professor in Taxation
2001 to present • College of Law
Ateneo de Manila University
Professor in Taxation
1988 to present • St. Scholastica's College of Commerce
Professor in Taxation and Government
1981 - 1985 • College of Law
University of Manila
Professor in Taxation and Civil Law
1974 - 1975 • Philippine Women's University
College of Liberal Arts
Professor of History and Law
1969 - 1970 • Regular Lecturer in SGV Management
Tax Seminars for clients
1977 - 1995 | <ul style="list-style-type: none"> • Lecturer in Taxation,
Mandatory Continuing Legal
Education, U. P. Law Center
2002 - present • Reactor, Seminar on Corporate
Taxation, U. P. Law Center
1981 • Lecturer in Seminars
Sponsored by PICPA
Tax Management Association of the
Philippines and PCCI • Speaker, Rotary Clubs of Makati
Quezon City, San Juan, Pasig • Contributor to CCH Journal of Asia-
Pacific Taxation "Philippine Tax
Treatment of Dividends" Vol. 2, Issue I
January/February 1990 and other local
publication • Contributor to weekly article of SGV
Tax Division Column "Tax File"
Philippine Daily Inquirer |
|--|---|

EMPLOYMENT RECORD

2003 - Present	:	Salvador and Associates Attorneys-At-Law <i>Managing Partner</i> 815-816, Tower One & Exchange Plaza Ayala Triangle, Ayala Avenue, Makati City
Work Description	:	A recently established Law Firm with specialization in Tax and Corporate Practice
1971 - 2001	:	SGV & Company, CPAs Tax Partner & Head of Tax Division (1982 - 2001) 6760 Ayala Avenue 1226 Makati City

WORK DESCRIPTION

- Head, Tax and Business Advisory Group (Tax Division), supervises and manages the following types of engagements of 190 tax lawyers and CPAs for various local and multinational clients:
 - Tax Compliance reviews for income tax, VAT, percentage tax, excise tax, ad valorem tax, local business tax, real property tax
 - Corporate tax advisory services such as tax implications of proposed contracts and corporate actions; tax and investment incentives under special laws; executive compensation planning
 - Estate Tax Planning/Family Wealth Planning
 - Preparation of Position Papers before Government agencies (BIR, BOI, SEC) Congress of the Philippines and local governments
 - Protest against BIR assessments
 - Request for rulings with BIR and Department of Finance
 - Preparation of Petition for Review with Court of Tax Appeals, Court of Appeals
 - Consultations on Cross Border Transactions and international tax advisory services
 - Advise on tax matters for offshore investments by domestic corporation
 - Preparation of income, estate and gift tax returns for the Philippines and U. S. including state tax returns
 - Incorporation, merger, consolidation, quasi-reorganization and liquidation of business enterprises
 - Consultations on inward investments by multinational enterprises covering registration with SEC, BOI, CB and TTB

- As Tax Staff, Supervisor and Manager (1972 -1982)
 - Researches, studies, prepares and implements the engagements of SGV's Tax Division as stated above