



JOEL L. TAN-TORRES

Areas of Expertise

- Tax and Consulting Services for firms in the technology, energy, utilities, pharmaceutical, healthcare, manufacturing, real estate, services and other industries, involving listed companies, micro, small and medium enterprises and high net worth individuals
- Tax advisory, compliance and advocacy on matters involving, among others, the Bureau of Internal Revenue
- Revenue, Board of Investments and Department of Finance
- Family Wealth Planning
- Estate Tax Planning
- International Taxation
- Regulatory oversight of accountancy and audit matters
- Tax Administration
- Strategic and operational planning
- Organizing training for clients and staff and seminars for the general public
- Project Management
- Digital Literacy
- Marketing and Communication

Professional Background

- Partner in Tax Services, **Reyes Tacandong & Company**, 2011 to present
- Member and Philippine Representative, **United Nations Conference on Trade and Development Inter- governmental Working Group of Experts on International Standards of Accounting and Reporting**, 2016 to 2022
- Philippine representative to the **ASEAN Chartered Professional Accountants Coordinating Committee**, May 2014 to August 2018
- Vice Chair of the ASEAN Monitoring Committee for Professional Accountancy /services of the Philippines, **Professional Regulations Commission**, April 2018 to August 2018
- Chairman, **Board of Accountancy**, May 2014 to August 2018
- Commissioner of Internal Revenue; Senior Deputy Commissioner (2009 to 2010); Assistant Commissioner for Management & Planning; Chief of International Tax Affairs Division; Member, Philippine Tax Treaty Negotiation Panel; Technical Assistant to the Commissioner and several Deputy Commissioners (1980 to 1996), **Bureau of Internal Revenue**
- Partner in Tax Services, **SyCip Gorres Velayo & Company**, 1996 to 2009
- Lecturer, Asian Institute of Management, 2006

- CPA Reviewer, **Aeon Review and Professional Training Center**, 1984 to 1987
- Special Lecturer and Accounting Coordinator, **Miriam College**, 1981 to 1987
- Lecturer, **Ateneo de Manila University**, 1982 to 1987
- Professorial Lecturer, **De La Salle University**, 1999 to 2001
- Professorial Lecturer, **University of the Philippines (UP) Diliman**, 1979 to 1996
- Management Trainee, **Jardine Davies, Inc.**, 1979 to 1980

Educational Background and Continuing Professional Development

- Master in Business Administration, University of the Philippines, 1983
- BS Business Administration and Accountancy, University of the Philippines, 1979
- Doctoral in Public Administration, University of the Philippines (UP), 1989 (still to be completed)
- International Tax Program, Harvard Law School, U.S.A., 1988
- Communicators Forum, IFAC, New York, USA, February 2018
- Audit Training of Trainers Workshop on Audit Conclusion and Reporting, CFRR, Vienna Austria, October 2017
- Collaborative Workshop between World Bank and ASEAN Audit Regulators Group, Bangkok, July 2017
- Project Management Symposium, Project Management Institute of the Philippines, JEDSA ShangriLa Hotel, June 2017
- Regional Conference on e-Learning Modules, Asian Development Bank, ADB, June 2017
- Ignite 2017: Global Innovation Conference, De La Salle Taft university, April 2017
- Audit Training of Trainers Workshop on Audit Execution, CFRR, Vienna, Austria, March 2017
- Public Expenditure and Financial Accountability Training, Asian Development Bank, March 2017
- Audit Training of Trainers Workshop on Risk Assessment and Audit Strategy, CFRR, Vienna Austria, October 2016
- ASEAN Audit Regulators Group and World Bank Inspection Workshop, Kuala Lumpur, February 2017
- Course on Strategic Negotiation, Asian Institute of Management, 2007
- Family Business Consulting Masters Program, Arthur Andersen, U.S.A., 2002
- Program on Information Technology for Fiscal Systems, Harvard University, 1995
- Project Management Programme, Sweden, 1994
- Executive INTAX Program, US Internal Revenue Service, 1993
- Seminar on International Agreement on the Avoidance of Double Taxation, Germany, 1990
- Asian Tax Program, UP, 1981

Awards and Recognition

A. Academic

- Place Number 1 in the May 1979 Certified Public Accountants examination
- Rated third in the U.P. Masters in Business Administration Class of 1983
- Graduated Cum Laude and rated fourth in the U.P. Accounting class of 1979
- Graduated Valedictorian and rated first in the De La Salle High School (Lipa) Class of 1974
- Graduated Valedictorian and rated first in the De La Salle Grade School Class (Lipa) of 1970

- Recipient, Full scholarship grant leading to a degree of Doctoral in Public Administration in the U.P.
- College of Public Administration in, 1989

B. Professional

- Outstanding CPA in Good Governance, Philippine Institute of CPAs, November 2016
- Doctor Fellow and Honorary Fellow of the Royal Institution of Singapore, August 2016
- Gawad Alumni Award. De La Salle Lipa University, July 2016
- Fellow of the Royal Institution of Singapore, May 2016
- Certificate of appreciation for involvement as commencement speaker in the 2015 Graduating class of the UP College of Business Administration, June 2015
- Plaque of appreciation for exemplary service as Commissioner of Internal Revenue, Bureau of Internal Revenue, 2010
- Commendation for appointment as Commissioner of Internal Revenue, University of the Philippines, 2010
- Saint Ignatius of Loyola Exemplary Achievement for Taxation and Accounting , Saint Ignatius Village Association, 2010
- Plaque of appreciation for active leadership as TMAP president, Tax Management Association of the Philippines, 2005
- Distinguished Alumni Award, University of the Philippines, College of Business Administration, 2004
- Presidential citation for advocacy initiatives and invaluable contributions and Co-chair of the Tax Committee, Philippine Chamber of Commerce and Industry, 2003
- Presidential plaque of recognition for his contribution as Chairman of the Tax Committee, Philippines
- Institute of Certified Accountants (PICPA), 2001
- Presidential citation for contribution in the production of PICPA Tax files, PICPA, 2000
- Plaque of appreciation for 16 years of distinguished and dedicated public service, BIR, 1998
- Award of recognition for outstanding achievement as a dedicated professional in the BIR, Pan Xenia Foundation, 1994
- Rated ninth in the fourth Management Aptitude Test Battery conducted by the Career Executive Service on July 1994
- Special tax achievement recognition, BIR, 1992
- Award for public service, UP College of Business Administration, 1992

Professional Affiliation

- Board of Trustee, UP College of Business Administration Alumni Association, Inc. (UPCBAAA)
- Member, Institute of Management Accountants, U.S.A
- Member, CPA Australia
- Member, American Chamber of Commerce and Industry
- Member, Australian New Zealand Chamber of Commerce and Industry
- Member and former President, Tax Management Association of the Philippines

- Member and former Chairman of the Tax Committee, Philippines Chamber of Commerce and Industry
- Member and former Chairman of the Tax Committee, Philippine Institute of the Certified Public Accountants
- Member, Philippine Association of Professional Regulatory Board Examiners
- Member, Harvard Alumni Association of the Philippines
- Member, Harvard Law Alumni Association of the Philippines
- Member, UP Business Research Foundation
- Member, Pan Xenia Fraternity

Researches and Articles Written

A. Articles published in the Local Newspaper/s

1. **"To Avail or Not to Avail?,"** Debit Credit column of Business Mirror, July 29, 2019
2. **"To Avail or Not to Avail?,"** Debit Credit column of Business Mirror, July 22, 2019
3. **"To Avail or Not to Avail?,"** Debit Credit column of Business Mirror, July 15, 2019
4. **"To Avail or Not to Avail?,"** Debit Credit column of Business Mirror, July 8, 2019
5. **"Accountability in the Electorate Process,"** Debit Credit column of Business Mirror, May 13, 2019
6. **"The CIPAG Attribute,"** Harvard Veritas column of Manila Times, May 2, April 18, 2019
7. **"Great Opportunities and Challenges,"** Debit Credit column of Business Mirror, April 29, 2019
8. **"Great Opportunities and Challenges,"** Debit Credit column of Business Mirror, April 22, 2019
9. **"Great Opportunities and Challenges,"** Debit Credit column of Business Mirror, April 15, 2019
10. **"Moving Forward with CIPAG,"** Debit Credit of Business Mirror, March 4, 2019
11. **"Moving Forward with CIPAG,"** Debit Credit of Business Mirror, February 25, 2019
12. **"Moving Forward with CIPAG,"** Debit Credit of Business Mirror, February 17, 2019
13. **"Moving Forward with CIPAG,"** Debit Credit of Business Mirror, February 11, 2019
14. **"Moving Forward with CIPAG,"** Debit Credit of Business Mirror, February 4, 2019
15. **"Moving Forward with CIPAG,"** Debit Credit of Business Mirror, January 28, 2019
16. **"Moving Forward with CIPAG,"** Debit Credit of Business Mirror, January 21, 2019
17. **"Advocacy for IR,"** Debit Credit of Business Mirror, November 26, 2018
18. **"Advocacy for IR,"** Debit Credit of Business Mirror, November 19, 2018
19. **"Advocacy for IR,"** Debit Credit of Business Mirror, November 12, 2018
20. **"A Great Journey,"** Debit Credit of Business Mirror, August 13, 2018
21. **"Celebrating AWC,"** Debit Credit column of Business Mirror, July 16, 2018
22. **"Numbers that Count,"** Debit Credit column of Business Mirror, July 9, 2018
23. **"Diamond Anniversary Bandwagon,"** Debit Credit column of Business Mirror, June 25, 2018
24. **"Female CPA, Power,"** Debit Credit column of Business Mirror, June 11, 2018
25. **"Proclamation of a grand celebration,"** Debit Credit column of Business Mirror, May 7, 2018
26. **"Be Compliant,"** Debit Credit column of Business Mirror, April 9, 2018
27. **"The familiar Passion Play,"** Debit Credit column of Business Mirror, April 2, 2018
28. **"The Ways and Means of the Regulators,"** Debit Credit column of Business Mirror, March 26, 2018
29. **"Developing future Accountants,"** Debit Credit column of Business Mirror, March 12, 2018
30. **"95 Years of invaluable service,"** Harvard Veritas column of the Manila Times, March 3, 2018
31. **"We are 95 years old,"** Debit Credit column of Business Mirror, January 29, 2018
32. **"Let your voice be heard,"** Debit Credit column of Business Mirror, December 4, 2017
33. **"The Entrants,"** Debit Credit column of Business Mirror, November 27, 2017
34. **"The Aspirants,"** Debit Credit column of Business Mirror, October 9, 2017

35. **"The New topics in the CPA Examinations,"** Debit Credit column of Business Mirror, September 4, 2017
36. **"Dawning of the new era in accountancy education (First of two parts),"** Debit Credit column Business Mirror, August 28, 2017
37. **"Dawning of the new era in accountancy education (conclusion),"** Debit Credit column of Business Mirror, August 21, 2017
38. **"The BIR and the CPA,"** Debit Credit column of Business Mirror, July 31, 2017
39. **"Celebrating Accountancy Week,"** Debit Credit column of Business Mirror, July 17, 2017
40. **"Millennial CPAs,"** Debit Credit column of Business Mirror, July 3, 2017
41. **"Institutional changes in the accountancy profession,"** Debit Credit column of Business Mirror, June 12, 2017
42. **"Auditing the auditors (Part 2),"** Debit Credit column of Business Mirror, June 5, 2017
43. **"Auditing the auditors (Part 1),"** Debit Credit column of Business Mirror, May 29, 2017
44. **"The Saga continues,"** Debit Credit column of Business Mirror, May 15, 2017
45. **"Expanding the horizons,"** Debit Credit column of Business Mirror, May 8, 2017
46. **"Rising to Greater Heights,"** Debit Credit column of Business Mirror, April 24, 2017
47. **"Travelling 40,000 Kilometers."** Debit Credit column of Business Mirror, March 20 to April 3, 2017
48. **"Exceeding Global Standards,"** Debit Credit column of Business Mirror, March 6, 2017
49. **"Going Global,"** Credit column of Business Mirror, February 13, 2017
50. **"Happy Expanding Horizons 2017,"** Debit Credit column of Business Mirror, January 2, 2017
51. **"It is the day after Christmas,"** Debit Credit column of Business Mirror, December 26, 2016
52. **"Beyond the call of duty,"** Debit Credit column of Business Mirror, May 9, 2016
53. **"Coming soon Parts 1 to 3,"** Debit Credit column of Business Mirror, October 24, 31, November 7, 2016
54. **"Pivotal role of accountants in elections,"** Debit Credit column of Business Mirror, May 9, 2016
55. **"When will I reap the benefits of my hard work?,"** Debit Credit column of Business Mirror, March 7, 2016
56. **"I am Acct,"** published in Debit Credit column of Business Mirror, February 1 and 8, 2016
57. **"Miss and Mister Universe of the Accountancy profession,"** published in Debit Credit column of Business Mirror, December 28, 2015 and January 7, 2016
58. **"Philippine Tax Academy: The envisioned center of learning for government tax collectors and CPAs,"** published in Debit Credit column of Business Mirror, September 28 and October 5, 2015

B. Board of Accountancy Articles written/edited

1. **Six Point Expanding Horizons Strategic Plan -Exceeding Global Standards,** March 2017
2. **95th Anniversary newsletters,** 2018
3. **Highest Standards Research Journal,** 2016 to 2017
4. **News Ledger publications,** 2015 to 2017

C. Bureau of Internal Revenue Articles written

1. **BIR Weekender,** January 2010 to present

D. Researches undertaken

1. **Integrated Reporting in the Philippines**, December 2018
 - Prepared after the <IR> seminar for SMEs organized by the Board of Accountancy in 2018
2. **Recent Efforts for Recovery of the Philippine Economy Emphasizing International Cooperation between Korea and the Philippines**, March 1993
 - Prepared for the Training Program on Taxation for Policy Makers in DMC held in Korea
3. **Revenue Raising through Improvement of the Tax Information System**, June 1992
 - Prepared for the 12th meeting of the ASEAN Committee on Finance and Banking (COFAB) Working Group on Tax Matters (WGTM) held in Indonesia
4. **Administration of Tax Treaties**, December 1990
 - Prepared for the Seminar on the Negotiations of Bilateral Tax Treaties in Canada
5. **Problems and Measures in Collecting Taxes from Foreign Contractors**, May 1990
 - Prepared for the 10th meeting of the ASEAN COFAB WGTM held in Thailand
6. **Taxation of Banks and Financial Institutions: Major Issues and Problems**, May 1989
 - Prepared for the 9th meeting of the ASEAN COFAB WGTM, held in Malaysia
7. **Administrative Aspects and Considerations in the Introduction of VAT in the Philippines**, 1988
 - Prepared for the International Tax Program, Harvard Law School
8. **Tax Amnesty and Compromise Programs in the tax Collection, Enforcement and Administration Process in the Philippines**, 1987
 - Prepared for the International Tax Program, Harvard Law School
9. **Taxation of Media**, May 1985
 - Prepared for a meeting of the Mass Media Professionals Association of the Philippines
10. **A Marketing Study to Encourage the Payment of Correct Income Taxes by Individuals in Metro Manila**, 1983
 - Prepared for the U.P. Masters in Business Administration
11. **Current Cost Accounting: A Study of Tax Implications and the Revenue Effects of a Change from Historical Cost to Current Cost System**, November 1982
 - Prepared for the 12th meeting of the SGATAR held in Malaysia
12. **Avoidance of Double Taxation and the Prevention of Tax Evasion**, February 1982
 - Prepared for the U.P. Law Center
13. **The BIR: Management and External Development**, July 1981
 - Prepared for the training program of the Asian Consulting and Training Group, Inc.
14. **Feasibility study of offering an Accounting Degree Program for Maryknoll College**, October 1985
 - Prepared for the SGV Foundation and Maryknoll College

E. Professional Books and/or Articles written

1. **BIR's Handang Maglingkod Program (HMP) In-Action**, Money Sense Magazine, October 2009
2. **Through the Years of the Tax Management Association of the Philippines**, TMAP Silver Jubilee Anniversary Publication, November 2007
3. **Philippines Offers Tax Amnesty: Strict Time Limits Require Quick Action**, Practical Asian Tax Strategies, September 2007

4. **Sharing price highs**, Philippine Daily Inquirer, February 23, 2007
5. **The Senior Citizens Act**, Philippine Daily Inquirer, February 23, 2007
6. **Various articles**, BTF Weekender newsletter of Market Circle 2 of SGV, March 2006 to present
7. **State your complete address**, Philippine Daily Inquirer, December 22, 2006
8. **Clark: Through ashfall and tax incentives**, Philippine Daily Inquirer, October 20, 2006
9. **Fiscal Policy in the Pharmaceutical Industry**, SGV Industry Bulletin, April 2006
10. **Philippines increases tax compliance pressure**, Practical Asian Tax Strategies, May 2005
11. **No ITR, no business**, Philippine Daily Inquirer, March 18, 2005
12. **Tax Amnesty, Philippine style**, Practical Asian Tax Strategies, February 2005
13. **To NAP or not to NAP**, Philippine Daily Inquirer, February 4, 2005
14. **Various articles**, SGV Tax Watch, February 2005 to June 2006
15. **NAP: solution to no tax audit**, PCCI Voice of Business, January 2005
16. **A novel approach to improve tax consciousness**, TMAP Technical Journal, December 2004
17. **To be sure, insure**, Philippine Daily Inquirer, October 22, 2004
18. **Setting up a foundation as a FWP tool**, Philippine Daily Inquirer, October 8, 2004
19. **Fundamentals of foundation**, Philippine Daily Inquirer, October 1, 2004
20. **Tax Scams and Tax Audits**, Voice of Business of PCCI, March/April 2004
21. **Minimizing Tax Risk and Exposures**, Practical Asian Tax Strategies, June 2003
22. **Avoiding Tax Pitfalls**, SGV Review, September 2003
23. **VAT on Philippine Professionals**, Practical Asian Tax Strategies, June 2003
24. **VAT on Philippine Professionals Implications for the Government and Practitioners**, SGV Review, March 2003
25. **The Future of Cybertaxation**, Business World, March 10 and 11, 2003
26. **How do you like to pay? by cash, check or e-pay?**, Philippine Daily Inquirer, November 15, 2002
27. **Taxpayer Beware**, Philippine Daily Inquirer, September 13, 2002
28. **The Excise Tax System: A Review**, SGV Tax Bulletin, October 2003
29. **The Cybertaxation in the Philippines**, AOTCA Collection of Technical Reports, October 2000
30. **The Future of Cybertaxation**, Practical Asian Tax Strategies, August 2000
31. **Know Your CTRP**, Published Book, June 1998
32. **When a Red Bottom Line Still Means Paying Government Dues**, Philippine Daily Inquirer/PICPA Southlines, February 27, 1998/ May 1998
33. **Understanding Your Tax Treaties**, Philippine Revenue Journal of the BIR, various issues from April 1990 to 1993
34. **The Proposed Tax Reform**, U.P. Pan Xenia Newsletter and the U.P. College of Business Administration Guild, 1982
35. **Tax Aspects and Considerations of Philanthropic Foundation**, Monthly Business & Tax Affairs, November-December 1980
36. **BIR and its External Linkages**, Philippines Revenue Journal of the BIR, 1980
37. **Consolidated RVAT Issuances**, Manual for Tax Market Circle 2 of SGV & Co., April 2007, 2006