



O'MELVENY & MYERS LLP

Lawrence Sussman

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Lawrence (Larry) H. Sussman is the managing partner of O'Melveny's Beijing office and a member of the Firm's China Practice, Investment Funds Practice, and Tax Practice. Larry has based his legal practice in Beijing for over eleven years.

Larry advises on private equity transactions involving Chinese portfolios, offshore funds concerning China or Chinese sponsors, onshore RMB funds and inbound investment structures, QFIs and QDIIIs, offshore and onshore private and public exits, and cross-border transactions for Chinese enterprises and entrepreneurs.

Larry is well known in the international tax field for his expertise with both the structuring and effective implementation of the tax-sensitive aspects of transactions in China. He is recognized by Chambers and Partners: *Chambers Asia Guide* (2008) as one of the five lawyers to be ranked under Band 1 as a leading tax lawyer in China. He was also listed as one of the top 250 global tax advisers in the *Tax Directors Handbook 2009* and has been "recognized by clients as one of only four tax advisers they rank as the best in China."

Larry also has a wealth of practical experience in advising on multinational expansion into China, IP structuring, foreign exchange matters, market access, customs matters, and other regulatory matters concerning China.

Professional Activities

Member, New York State Bar Association, Tax Section; Committee on Foreign Activities of U.S. Taxpayers and Committee on U.S. Activities of Foreign Taxpayers
Co-Author, *Tax Management Portfolio, No. 957, Business Operations in the People's Republic of China*; CCH Tax and Customs Law Guide (2001-2002)
Co-founder, China Tax Forum, American Chamber of Commerce in Beijing
Correspondent, *Tax Notes International* (covering China)
National Reporter, International Bar Association, Taxes Committee (covering

China)

Volunteer Advisor, China Intellectual Property Rights Advisory Program, American Bar Association

Editorial Board Member, China Tax Intelligence Magazine

Languages, English; Mandarin Chinese

professional focus

China
Investment Funds
Business Tax
Foreign Direct Investment and
Market Entry
Mergers and Acquisitions
Private Equity and Venture Capital
Technology, Media and Intellectual
Property

education

New York University School of Law,
LL.M., Taxation

New York University School of Law,
J.D.

Baruch College of the City
University of New York, BBA:
salutatorian

admitted

New York

publications

**SAT Sets First Criteria to Enforce
Anti-Tax Treaty Shopping
Legislation: Holding Company
Structures to be Denied Tax Treaty
Benefits** (China Tax Alert)

**Long-awaited Solution to Facilitate
Capital Market Exits for Onshore
Private Equity Funds Ready for
Public Comment** (Investment Funds
and Securitization - RMB Funds
Alert)

**New Renminbi fund
announcements lead
headlines** (Investment Funds and
Securitization - RMB Funds Alert)

**PRC Withholding Tax on H-Shares
Dividends** (Tax Alert)

**More SPVs are Being Challenged:
China Brings the General Anti-
Avoidance Rules from Concept to
Reality** (Business Tax Alert)