

# Susan Li

Partner

PE/VC, M&A | Regulatory and Compliance Finance, Taxation & Customs



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Qingdao

Ms. Susan Li is a Partner at Merits & Tree Law Offices with a Juris Doctor degree from Australia. She is holding both Chinese and Australian Legal Practice Certification with over twenty years of extensive professional experience. Her primary practice areas include investment, financing and M&A and her secondary practice areas include taxation, regulatory, and compliance. She has provided professional legal services to domestic and international enterprises in international trade, intellectual property, commercial dispute resolution, and international arbitration. She has also led legal affairs in major transactions such as cross-border M&A, joint venture establishment, corporate restructuring, and divestitures, demonstrating a comprehensive legal service perspective covering the Asia-Pacific region and global markets. Ms. Li also specializes in providing comprehensive legal support to enterprises throughout their entire lifecycle—from startup and compliance operations to capital management and exit strategies—including corporate governance, equity transfers, and legal risk control.

Prior to joining Merits & Tree, Ms. Li served as Senior Partner and Management Committee Chair at Beijing Jingsh Law Firm (Qingdao Office), Associate Attorney at BROADLY REES HOGAN LAWYERS (an Australian law firm), Legal Director and Government Affairs Director for Southeast Asia and Greater China at Kellogg Company (USA), and Vice Chair of the Asia-Pacific Regional Committee and Asia-Pacific Tax Director at Kreston Global, accumulating with extensive experience in legal practice, fiscal and taxation affairs, and comprehensive corporate management. She possesses a unique legal and business perspective, excelling at addressing issues from an enterprise standpoint and delivering effective solutions.

## Achievements

### ✓ PE/VC, M&A

- Represented an international food company in the acquisition of a Chinese food brand
- Represented an international food company in the global acquisition of a well-known potato chip brand
- Represented an international food company in a joint venture establishment with a multinational group in Shanghai

- Represented a foreign food company in the acquisition of a food brand and its affiliated employees from an international food company
- Represented a Chinese investment company in the acquisition of a foreign company
- Represented a foreign architectural design firm in the acquisition of a Shanghai-based architectural design company
- Represented an overseas listed company in the acquisition of a Guangdong-based company
- Represented a foreign general trading company in the sale of joint venture equity to a Chinese rail transit enterprise
- Represented a foreign company in attracting investors in Australia and designing the corporate structure for its Chinese subsidiaries and equity architecture
- Represented a Japanese company in cross-border investment consulting and scheme design

## Tax, Regulatory and Compliance

- Represented a UK company in tax arrangement negotiations with tax authorities regarding royalty fees and corporate tax structuring
- Represented a US company in tax compliance review of related party transactions
- Represented a Japanese company in consulting and scheme design regarding VAT exemption for cross-border taxable activities
- Represented a Japanese enterprise in reviewing and issuing opinions on the application of special tax treatment for corporate restructuring in a merger and absorption transaction
- Represented an industrial group in the establishment and feasibility study of an intelligent manufacturing industry fund
- Represented a UK company in consulting and preparing project reports regarding Chinese tax obligations of UK-based Chinese employees
- Represented a UK company in consulting and preparing project reports on whether dispatching employees to provide services in China by a non-resident enterprise constitutes a permanent establishment
- Represented a foreign coffee brand in Shanghai in consulting and preparing project reports on a series of issues including tax planning for business process design of its subsidiaries, comparative analysis of directly-operated stores vs. franchise stores, pricing strategies, and tax rebates
- Represented a Singaporean company in consulting and preparing project reports on enjoying tax treaty benefits regarding the avoidance of double taxation on income as a non-resident company
- Represented a foreign shipping company in consulting and preparing project reports on issues related to consolidated group financial statements

## Education

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JD., The University of Queensland (Australia)  
 LL.M., The University of Queensland (Australia)  
 LL.B., Qingdao University

## Admissions

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PRC Bar  
 Australian Legal Practising Certificate

# Language

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Chinese、English