

Iris LIAO

Partner

Finance, Taxation & Customs | Dispute Resolution Regulatory and Compliance



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📍 Shenzhen

Iris LIAO is a partner at Merits & Tree Law Offices. Her main practice areas include Customs & Global Trade Compliance, Import/Export Controls & Economic Sanctions, smuggling defense, and trade remedies (AD/CVD). She has issued legal opinions in hundreds of disputes concerning dual-use items and other import-export trade controls, IP protection, inspection and quarantine, administrative penalties and related matters. She has provided legal services to numerous enterprises on US IEEPA tariff rebates, anti-dumping and countervailing proceedings and criminal defense for smuggling-related offences. She has handled over 100 administrative reconsideration and administrative litigation cases covering rules of origin, commodity classification, as well as royalty payments and other valuation issues.

Prior to joining Merits & Tree Law Offices, Iris LIAO was a Government Attorney at China Customs. She has participated in the drafting and revision of multiple customs-related laws and regulations including the Customs Law and the Tariff Law. She conducted legislative reviews of over 20 regulatory instruments, such as the Administrative Measures for the Origin of Import and Export Goods under RCEP and the Administrative Measures for Customs Comprehensive Bonded Zones. She has authored numerous professional papers in journals including Customs and Economic Research and Customs Law Review. With in-depth experience in regulatory administration, practice and policy research, she possesses robust industrial research and analytical skills, and excels at synthesising legal, industrial and economic expertise to provide holistic, multi-dimensional project-based analyses.

Achievements

- Delivered export-control compliance advisory services to numerous enterprises, covering identification of dual-use items and technologies, controlled precursor chemicals and hazardous chemicals, as well as risk management for end-users and end-uses;
- Represented multiple clients in smuggling matters;
- Assisted numerous cross-border e-commerce enterprises and drone exporters in successfully responding to customs inspections and audits;
- Represented an enterprise in an administrative penalty case involving HS false declaration, securing a decision without administrative sanctions;
- Acted for an enterprise in customs inspection proceedings over additional tariffs on US-originating goods, successfully securing exemption from relevant additional tax liabilities;
- Represented clients in IEEPA tariff refund proceedings;
- Represented clients in Australian anti-dumping and countervailing proceedings;
- Provided compliance strategic support to numerous enterprises across diverse product categories, including food, pharmaceuticals and medical devices.

Social Positions

- Council Member, Customs Law Research Committee of China Law Society
- External Supervisor, Tongji University
- External Supervisor, Guangdong University of Foreign Studies
- Mediator, Shenzhen Blue Ocean Legal Fact-Finding and Commercial Mediation Center

Education

LL.M., The Chinese University of Hong Kong

M.Acc, Tianjin University of Finance and Economics

B.Eng., Tongji University

Admissions

PRC Bar

Language
