

## Succession, Trusts and Families

14 September 2023

### Moderators and Panellists



**District Judge Clement Seah Chi-Ling**  
**State Courts of Singapore**

District Judge Clement Seah Chi-Ling is the Principal District Judge of the Civil Courts Cluster of the State Courts of Singapore.

DJ Seah graduated from the National University of Singapore with a Bachelor of Laws degree (First Class Honours). He thereafter joined the Singapore Legal Service, first as a Justices' Law Clerk for the Singapore Court of Appeal, followed by a stint as an Assistant Registrar of the Singapore High Court. In 2001, he obtained a Master of Laws degree from Harvard Law School. He thereafter spent nine years as a corporate lawyer in the Singapore office of a leading American law firm, and the Shanghai office of a Magic Circle firm.

DJ Seah re-joined the Singapore Legal Service as a district judge in 2011. After his first posting as a judge with the Civil Justice Division of the State Courts, he served as the Senior Director of the Strategic Planning and Technology Division, and following that, as a judge with the Criminal Justice Division. On 1 March 2021, he was appointed the Principal District Judge of the Civil Courts Cluster, and focuses his time hearing civil trials and Registrar's Appeals.



**Mark Farrell**  
**Head of Trust, Singapore**  
**Butterfield Group**

Mark joined Butterfield in Singapore in 2020 and has been working in the private client industry for over 30 years, specialising in wealth planning and trust administration.

Mark has extensive experience in dealing with multi-jurisdictional families and complex structuring for a wide variety of asset classes, including Private Trust Companies, commercial real estate, family office and art. In addition, Mark has helped families with their succession planning and probate issues, family governance requirements and philanthropic needs, and has further managed a number of bespoke charitable trusts.

During his career, Mark has worked for banks, accountancy and law firms in the UK, including Coutts & Co and Charles Russell, before moving to Switzerland for seven years where he worked for Credit Suisse Trust, covering the Asian and Middle Eastern markets.

Mark moved to Singapore in 2014 with Credit Suisse Trust and has more recently been with BOS Trustee, where the families with whom he worked benefited from his vast knowledge and experience. Mark is a member of both the Society of Trust and Estate Practitioners and the Association of Taxation Technicians.



**Suzanne Johnston**  
**Partner**  
**Stephenson Harwood**

Suzanne is a private wealth, trust and UK tax lawyer based in Stephenson Harwood's Singapore office. She has extensive experience in complex cross-jurisdictional trust and estate planning.

Suzanne has practiced in Singapore since 2013 working for an international law firm and subsequently, a leading private bank advising both its trust company and wealth planners. She has advised many high-profile families and entrepreneurs throughout Southeast Asia. Suzanne enjoys

helping families implement practical and effective succession planning structures harnessing the use of family offices and trust structures.

Suzanne is qualified in England & Wales and practiced law in London, training and qualifying at a magic circle law firm before relocating to Singapore.

She advises high-net worth individuals, trust companies, family offices, international banks and fiduciary service providers.

In advising high-net worth individuals, she understands the importance of family dynamics and the complexities that can arise from family members residing in multiple jurisdictions. She takes a holistic approach to planning for individuals assisting with the set up of family offices, family constitutions, trust structures, wills, lasting powers of attorney and private trust companies. Suzanne has also acted on cross-jurisdictional probates in Southeast Asia and provides UK personal tax advice.

Her experience at an international private bank has taught her the value of practical, concise and business-oriented advice when acting for institutional clients. She can readily identify the key business drivers and risk considerations in taking instructions. She advises on a wide range of matters for institutional clients, including, pre/post IPO trusts, trustee duties, template trust and contractual documents, employee benefit trusts, life insurance products, regulatory and legal compliance.



**Goh Eng Cher**  
**Partner**  
**Allen & Gledhill**

Eng Cher is Co-Head of the Firm's Private Wealth Practice.

Eng Cher's principal areas of practice are trusts, private wealth and tax.

Eng Cher advises entrepreneurs, family offices and non-profits on matters ranging from estate and wealth planning, structuring, regulatory issues and governance. She also advises trust companies on their legal and regulatory issues.

Prior to joining Allen & Gledhill in 2021, Eng Cher was Assistant General Counsel and Executive Director at a global bank for almost 11 years, where she worked out of the Hong Kong, New York and Singapore offices. She has broad-based experience gained from supporting the bank's non-US trust business operating in The Bahamas, Cayman Islands, Switzerland, New Zealand and Singapore and has worked on a wide range of trust and fiduciary-related matters, from structuring and regulatory matters to addressing issues arising from major life changes such as marriage, immigration, litigation, loss of mental capacity and death.

Eng Cher graduated from the National University of Singapore with an LL.B. (Hons) in 2002 and obtained a Master of Professional Accounting from the Singapore Management University in 2009

Eng Cher is fluent in English and Chinese.



**Mark Florance**  
**Executive Chairman, Asia**  
**Butterfield Group**

Mark Florance joined Butterfield in Singapore in 2018 as a Non-Executive Director and became the Executive Chairman for Asia in 2020. He took on the expanded role of interim Regional Head in September 2020. Throughout his time with Butterfield, Mark has showcased his extensive experience of the Asian market having been a resident in Singapore for nearly 30 years.

Prior to joining Butterfield, Mark spent 35 years working in the financial services industry, much of that time with Rothschild, latterly as Executive Vice-Chairman for SE Asia responsible for senior client and government relationships, marketing investment banking and wealth management/trusts.

Recent roles have included an independent directorship for a UK – listed company in the fund management space and sitting on the investment committees for a large private equity/venture capital fund in the climate investment sector. During his career, Mark has also specialised in establishing, managing and growing businesses. Mark is a member of the Singapore Institute of Directors.



**Vikna Rajah**  
**Head, Tax and Trust & Private Client Practices**  
**Rajah & Tann**

Vikna advises clients on complex income tax, GST, stamp duty, property tax and tax treaty issues, and specialises in contentious civil tax disputes with IRAS, tax structuring and criminal tax litigation. He has a track record of successfully and effectively resolving multi-million dollar disputes with IRAS and is regularly instructed by multi-national companies, other top-tier law firms and Big 4 accounting firms.

Vikna has been consistently recognised as “Highly Regarded” in the “tax controversy” practice area by ITR World Tax 2021 – 2023 and a ‘Litigation Star’ by Benchmark Litigation Asia Pacific 2021. He is ranked ‘Distinguished Practitioner’ in tax by Asialaw Profiles 2020 – 2023, ‘Leading Individual’ in tax by The Legal 500 Asia Pacific 2017 – 2023, and a leading tax lawyer by Chambers Asia Pacific 2017 – 2023. He led the Tax Practice to clinch Singapore’s Tax Disputes and Litigation Firm of the Year by the International Tax Review 2017. He is praised in legal directories as being an “experienced litigator” with “extensive tax knowledge”, and “an extremely intelligent man” who is “excellent to work with”. He also combines “very deep technical expertise with acute commercial acumen”, while “carefully listening to his clients and putting himself in their shoes”.

Vikna is also acclaimed as a leading Trust & Private Wealth lawyer in Southeast Asia and is recognised as the go-to lawyer for novel, complicated cross-border estate planning and structuring. He is regularly engaged to advise leading trust companies and ultra-high net worth families to create family offices and multi-generational trusts that best address their succession planning needs, thereby ensuring the smooth transition of the management and ownership of operating companies to preserve their value. To date, Vikna has advised on the setting up of approximately 100 family offices in Singapore.



**Edmund Leow, SC**  
**Senior Partner**  
**Dentons Rodyk**

Edmund is a senior partner in Dentons Rodyk’s Corporate practice group and Head of the Tax practice. He is also Co-Head of the Trust, Estates & Wealth Preservation/Family Office practice. He has three decades of experience in advising multinational organisations on cross-border tax planning, transfer pricing and tax disputes. He also advises on international trade issues such as customs, WTO and free-trade agreements.

Edmund also leads the firm’s Trust, Estates and Wealth Preservation practice and advises high net worth individuals, private banks and trust companies in personal tax, as well as in trust and estate planning matters. He is the Singapore representative of Dentons’ Family Office and High Net Worth (DFO) Sector (which offers legal services to ultra-high net worth individuals, families, and family offices spanning numerous practices and jurisdictions), and he advises affluent Singapore and global families with succession planning. Edmund provides a broad range of advice to assist these individuals and their families in business and legal activities across the globe.

Edmund was invited by the government to serve as a Judicial Commissioner at the Supreme Court. On stepping down, he was appointed Senior Counsel in 2017, making him the first and only Tax and Trust lawyer to be given this accolade nationwide.

Edmund is a highly recognised individual in various legal directories for his expertise in the area of tax and private wealth law. His views on tax and wealth management are widely sought and publicised in the media, such as Bloomberg, BBC, Channel NewsAsia, Reuters, The Financial Times and The Straits Times. He was also a founding partner of a Singapore law firm that was associated with an international law firm, where he headed up the Tax and Wealth Management practices in Singapore.

Edmund is the President and an honorary member of the Singapore Trustees Association (STA). He is a co-founder of the STA which represents the interests of trust companies in Singapore.

In addition, he has been appointed Deputy Chairman of the Income Tax Board of Review, which is a statutory tribunal which hears income tax disputes between the Inland Revenue Authority of Singapore and taxpayers. He is the only private practice lawyer to be appointed.



**Dawn Quek**  
**Principal**  
**Baker & McKenzie Wong & Leow**

Dawn Quek is a leading tax and private client lawyer in Singapore with two decades of experience in corporate tax and international tax planning. She is the Head of the Wealth Management practice in Singapore and is the Asia Pacific representative on the Firm's Global Wealth Management Steering Committee. She works with ultra high net worth families and their family offices on international tax planning, estate and succession planning, family governance, and philanthropy.

Dawn is consistently ranked as a leading tax and private client/wealth lawyer by various legal publications including Chambers High Net Worth (HNW) Guide, International Tax Review Women in Tax Leaders Guide and the Legal 500 Asia Pacific. She was named "Private Client Lawyer of the Year" at the 2018 Asia Legal Awards by The Asian Lawyer, and named "Women in Wealth Management" at the 2018 and 2020 WealthBriefingAsia Awards.

Dawn is a key player in the local wealth management and financial services scene. She is on the executive committee of the Singapore Trustees Association and frequently participates in formal and informal consultations with government authorities on law reform on issues relating to the wealth management and financial services industry from a tax and legal perspective. She has also co-written articles on international tax planning issues in various tax and legal journals published by CCH and BNA. In addition, Dawn has been quoted extensively in publications such as The New York Times, The International Herald Tribune, Reuters, The Financial Times, The Straits Times, The Business Times and Asian Private Banker on issues and developments affecting the wealth management industry in Singapore.