

Updated: July 2024

**Ooi Khay Hoe Vincent**  
**Assistant Professor of Law**  
**Deputy Director, Centre for Commercial Law in Asia**  
**Yong Pung How School of Law, Singapore Management University**  
**PhD (Cambridge), MA (Oxford)**  
**Advocate and Solicitor (Singapore)**  
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### **Capsule Biography**

Vincent is an Assistant Professor of Law and Deputy Director of the Centre for Commercial Law in Asia at the Yong Pung How School of Law, Singapore Management University. His research focuses on tax law, with particular interests in attribution by beneficial ownership and crypto tax risks. Vincent has taught at the Universities of Oxford and Cambridge, been a guest lecturer at leading institutions such as the University of Melbourne and the Australian National University, and has held research positions at all three law schools in Singapore (SMU, NUS, and SUSS). He has consulted for the United Nations and World Bank, and served as a Participant on the UN Ad Hoc Group on Crypto Taxation. Vincent was previously Deputy Head of Tax at a Singapore law firm and used to regularly consult for law firms as a locum solicitor on tax and trusts matters.

Vincent's research has been published in leading journals such as *Law Quarterly Review*, *British Tax Review*, *Journal of Business Law*, *Australian Tax Review*, *Capital Markets Law Journal*, and *eJournal of Tax Research*. His books include: 1) *Singapore Trusts Law* (2021); and 2) *Halsbury's Laws of Singapore (Income Tax and Other Taxes)* (2020 and 2018 respectively). Vincent's work has been cited a few hundred times, including by: 1) leading English Law texts such as *Hanbury & Martin: Modern Equity*; *Charlesworth & Percy on Negligence*; and *Jackson & Powell on Professional Liability*; 2) leading Singapore Law texts such as *Contract Law in Singapore*; *Real Estate and Taxation in Singapore*; and *The Law of Contract in Singapore*; 3) members of the Singapore Judiciary (including by the General and Appellate Divisions of the High Court); and 4) leading bodies within the United Nations and European Commission. He has been a guest editor of the *eJournal of Tax Research* and regularly serves as a peer reviewer for numerous leading journals.

Vincent read for his doctorate in Tax Law at Downing College, Cambridge, courtesy of an MOE-START Overseas PhD Scholarship. He completed his undergraduate law studies at Trinity College, Oxford, where he graduated with double first class honours, and as the top law student in Trinity College, Mowat Scholar and Editor-in-Chief of the Oxford University Undergraduate Law Journal. Vincent has been awarded several prizes and grants, including the Australasian Tax Teachers' Association's Best Tax Research Paper Prize and the Tax Academy of Singapore Research Grant.

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### **Appointments**

<u>Assistant Professor of Law,</u>	<u>2024- Present</u>
<u>Lecturer of Law (Faculty Development Scheme),</u>	<u>2018- 2023</u>

### **School of Law, Singapore Management University**

- Undergraduate Teaching: Law of Equity & Trusts, Tax Law, and Contract Law

Deputy Director, 2024- Present  
Research Fellow, 2018  
**Centre for Commercial Law in Asia, Singapore Management University**

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### **Other Appointments**

Ad Hoc Group Participant 2023- 2024  
Consultant, 2023- 2024

**United Nations Department of Economic and Social Affairs**

Tutor, 2023

**Faculty of Law, University of Oxford**

- Undergraduate Teaching: Tax Law

Supervisor, 2020

**Peterhouse, University of Cambridge**

- Undergraduate Teaching: Company Law

Graduate Research Assistant, 2016- 2017

**EW Barker Centre for Law & Business, National University of Singapore**

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### **Books**

1. *Singapore Trusts Law*, (1st Ed) (LexisNexis) (2021) (With Christopher Hare)
    - “An excellent work — comprehensive in scope and clear as well as perceptive in its discourse and analysis, with Singapore cases cited wherever possible.” (Justice Andrew Phang, “Trusts Law in Comparative Context” (2021) 4 MLJ clxxxvii-cxcvii, clxxxix)
    - “Provides a strong and detailed coverage of the current state of Singapore trust law.” (Dr Joyman Lee [2022] Singapore Journal of Legal Studies 485-488)
    - “Chapters provide a comprehensive, accurate, yet succinct survey of the law as it stands in Singapore... an excellent volume.” (Soh Kian Peng (2023) 35 Singapore Academy of Law Journal 459-461)
  2. *Halsbury’s Laws of Singapore (Vol 16(2): Revenue and Taxation- Income Tax)*, (LexisNexis) (2020) (With Liu Hern Kuan)
  3. *Halsbury’s Laws of Singapore (Vol 16: Revenue and Taxation- Other Taxes)*, (LexisNexis) (2018) (With Ong Ken Loon and Liu Hern Kuan)
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### **Academic Publications**

#### **Articles**

1. “The Case for Stronger Scrutiny of the Deductibility of Crypto Losses” (2024) Journal of Tax Administration 1-16 (Forthcoming)
  - [Supported by the Tax Academy of Singapore Research Grant]
2. “Australia’s View on Software Arrangements and Royalty Withholding Tax: Overreach or Evolution?” (2024) Tax Notes International (With Kerrie Sadiq) (Forthcoming)

3. "Promoting ESG Investing by Trustees: Risk Management and Structuring Solutions" (2024) *King's Law Journal* (With Alvin See) 68-88 [[Scopus](#)]
4. "*CIT v AQQ*: The Singapore GAAR and its Australasian Influences" (2023) *British Tax Review* 724-731 [**ABDC: A\***] [[Scopus](#)]
5. "Administrative Concessions and the Efficient Taxation of Digital Tokens in Singapore" (2023) 39(2) *Banking & Finance Law Review* 219-237  
- [Supported by the Tax Academy of Singapore Research Grant]
6. "Personal Service Companies and the Tax Avoidance Surcharge in Singapore" (2023) 44(2) *Company Lawyer* 59-65 (With Ben Chester Cheong)
7. "Holding Residential Property on *Inter Vivos* Trusts in Singapore: Transfers of Equity Interests" (2022) 28(10) *Trusts & Trustees* 949-959
8. "Holding Residential Property on *Inter Vivos* Trusts in Singapore: Transfers to Trustees" (2022) 28(10) *Trusts & Trustees* 938-948
9. "Tax Challenges in Debt Financing Involving Digital Tokens" (2022) 17(4) *Capital Markets Law Journal* 564-582 [**ABDC: A**] [[Scopus Q2](#)]  
- [Supported by the Tax Academy of Singapore Research Grant]
10. "Taxation of Automation and Artificial Intelligence as a Tool of Labour Policy" (2022) 19(2) *eJournal of Tax Research* 273-303 (With Glendon Goh) [**ABDC: A**] [[Scopus](#)]  
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]  
- [Paper won the 31st Australasian Tax Teachers' Association Conference Best Tax Research Paper Prize]
11. "Blockchain Land Transfers: Technology, Promises, and Perils" (2022) 45 (105672) *Computer Law & Security Review* 1-13 (With Soh Kian Peng and Jerrold Soh) [[Scopus Q1](#)]  
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
12. "Contracts Formed by Software: An Approach from the Law of Mistake" (2022) *Journal of Business Law* 97-117 [**ABDC: A**]  
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
13. "The Anti-Money Laundering Framework for Precious Stones and Metals Dealers in Singapore" (2022) 25(3) *Journal of Money Laundering Control* 691-699 [[Scopus Q2](#)]
14. "A Framework for Understanding the Taxation of Digital Tokens" (2022) 50(4) *Australian Tax Review* 260-269 [**ABDC: A**]  
- [Supported by the Tax Academy of Singapore Research Grant]
15. "The Taxation of Cryptocurrency Gains" (2021) 75(7) *Bulletin for International Taxation* 323-333 [[Scopus](#)]

16. "Licence to Lock: The Overextension of Technological Protection Measures" (2021) 35(3) *International Review of Law, Computers & Technology* 270-287 [[Scopus Q1](#)]
17. "A New Structuring Option for Funds: The Singapore Variable Capital Company" (2021) 42(5) *Company Lawyer* 177-184
18. "The Tax Treatment of Haircuts in Financial Reorganizations" (2020) 27 *Revenue Law Journal* 1-18 (With Aurelio Gurrea-Martínez)
19. "Taxing All Other Income in Singapore and Malaysia" (2019) 19(2) *Oxford University Commonwealth Law Journal* 204-226 [[ABDC: A\\*](#)] [[Scopus](#)]
20. "Singapore Company Law and the Economy: Reciprocal Influence over 50 Years", (2019) 27(1) *Asia Pacific Law Review* 14-38 (With Tan Cheng Han) [[Scopus Q2](#)]
21. "Decisional and Operational Negligence" (2018) 34(4) *Journal of Professional Negligence* 171-189

### Case Notes

22. "Tax Avoidance by Professionals: Where Are We With *Wee Teng Yau*?" (2021) *Singapore Journal of Legal Studies* (Mar) 220-230 [[ABDC: A](#)] [[Scopus Q2](#)]
23. "Rethinking Mistake in the Age of Algorithms" (2020) 31(3) *King's Law Journal* 367-372 (With Soh Kian Peng) [[Scopus Q2](#)]  
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
24. "Cryptocurrencies and Code before the Courts" (2019) 30(3) *King's Law Journal* 331-337 (With Soh Kian Peng) [[Scopus Q2](#)]  
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
25. "A Reformulated Test for Unconscionability" (2019) 135(3) *Law Quarterly Review* 400-405 (With Walter Yong) [[ABDC: A\\*](#)]

### Practice-Focused Journal Articles

26. "A Strict Test for Economic Reality: The Concept of VAT Supply in Airtours" (2024) 35(1) *International VAT Monitor* 27-31 [[Scopus](#)]
27. "Philanthropic Giving in Singapore: The Tax Landscape" (2023) 109(5) *Tax Notes International* 595-599 (With Ow Kim Kit)
28. "Singapore's Special Insolvency Scheme for Small Companies" (2021) 102(8) *Tax Notes International* 1053-1055 (With Aurelio Gurrea-Martínez)
29. "Adapting Taxation for the Digital Economy in Singapore" (2021) 27(1) *Asia-Pacific Tax Bulletin* 1-10
30. "Singapore Property Tax Law as it Stands: The *Rebus Sic Stantibus* Principle and the Statutory Formula" (2020) 32 *Singapore Academy of Law Journal* 771-803 [[Scopus](#)]

31. "Tax Considerations for Funds Structuring in Asia" (2020) 38(1) *Journal of Taxation of Investments* 49-62
  32. "Tax Implications of Covid-19 in Singapore" (2020) 26(3) *Asia-Pacific Tax Bulletin* 1-12
  33. "The Anti-Avoidance Response to Professionals Incorporating Companies in Singapore" (2020) 26(2) *Asia-Pacific Tax Bulletin* 1-9
  34. "Proposed Reforms to Singapore's Goods and Services Tax for the Digital Age" (2019) 93(5) *Tax Notes International* 521-530 (With Liu Hern Kuan)
    - [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
  35. "Stamp Duty Issues in Singapore Corporate Practice" (2018) 30 *Singapore Academy of Law Journal* 949-977
  36. "The New Additional Conveyance Duties Regime in the Stamp Duties Act" (2018) 30 *Singapore Academy of Law Journal* 119-148
  37. "Redistributive Taxation in the Modern World" (2016) 34 *Singapore Law Review* 173-218
    - [Supported by the Centre for Law & Business Research Fund Grant]
  38. "Considering the Best Interests Test in the Context of Disabilities" (2016) 5 *Oxford University Undergraduate Law Journal* 67-79 (With Loh Jia Wei)
    - [Paper won the 42 Bedford Row Disability Law Essay Prize (2nd Prize)]
  39. "Preface" (2016) 5 *Oxford University Undergraduate Law Journal* 4-5 (With Denise Lim)
  40. "Dividing the Single Indivisible Transaction: Balancing the Interests of Mortgagees and Innocent Occupants" (2015) 4 *Oxford University Undergraduate Law Journal* 37-52
    - [Paper won the Norton Rose Fulbright Prize for the Best Article in Contract, Tort, Trusts, and Land Law; and the Douglas Sladen Essay Prize (2nd Prize)]
  41. "Broad, Inflexible and Redundant?: Fixing The Anti-Avoidance Rule in Section 75A Finance Act 2003" (2015) 4 *Oxford University Undergraduate Law Journal* 96-111
    - [Supported by the Trinity College Academic Grant]
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### **Book Chapters**

42. "Crypto Assets: What Issues do they Pose for Transfer Pricing?", in Michael Lang and Raffaele Petruzzi (eds), *Transfer Pricing Developments Around the World 2023* (Wolters Kluwer) (2023), 197-216 (With Ilka Ritter)
43. "Formulating General Principles in a Difficult Area: Justice Phang and Revenue Law", in Goh Yihan (ed), *Pursuing Justice and Justice Alone – The Heart and Humanity of Andrew Phang's Jurisprudence* (Academy Publishing) (2022), 423-447

44. “Family Offices, Private Trust Companies and Trust Integrity Issues: Problems and Solutions”, in Richard Nolan, Tang Hang Wu and Yip Man (eds), *Trusts and Private Wealth Management: Developments and Directions* (CUP) (2022), 129-150 (With Chan Ee Lin)
45. “Tax Law”, in Simon Chesterman, Goh Yihan and Andrew Phang (eds), *Law and Technology: The Practice and Content of Law in Singapore* (Academy Publishing) (2021), 451-473
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
46. 18 chapters in *Singapore Trusts Law*, (1st Ed) (LexisNexis) (2021) (With Christopher Hare)
- (1. Equity and Trusts in Singapore; 2. Basic Requirements for Express Trusts; 3. Beneficiaries; 4. Creation of Express Private Trusts; 5. Trusts, Powers and Other Dispositive Mechanisms; 6. Non-Charitable Purpose Trusts; 7. Unincorporated Associations; 8. Charitable Trusts; 9. Resulting Trusts; 10. Constructive Trusts- Overview; 11. Common Intention Constructive Trusts; 12. Remedial Constructive Trusts; 13. Quistclose Trusts; 14. Trustees; 15. Fiduciaries and Fiduciary Duties; 16. Following and Tracing; 17. Rights Against Third Parties; and 18. Remedies)
47. 14 chapters on Income Tax in *Halsbury’s Laws of Singapore (Vol 16(2): Revenue and Taxation- Income Tax)*, (LexisNexis) (2020) (With Liu Hern Kuan)
- (1. Introduction; 2. Taxation of Income; 3. Gains or Profits from any Trade or Business; 4. Business Entities; 5. Gains or Profits from Employment; 6. Other Types of Income; 7. Deductions Against Income; 8. Capital Allowances; 9. Reliefs; 10. Personal Reliefs; 11. Incentives: Financial Services; 12. Corporate Distributions; 13. Taxation of Non-Residents; and 14. Tax Compliance and Appeals)
48. “Business Trusts Act (Cap 31A)”, in Walter Woon (ed), *Woon’s Corporations Law* (LexisNexis) (2020)
49. 22 chapters on Goods and Services Tax in *Halsbury’s Laws of Singapore (Vol 16: Revenue and Taxation- Other Taxes)*, (LexisNexis) (2018) (With Liu Hern Kuan)
- (1. Introduction and Overview; 2. Imposition and Extent of Goods and Services Tax; 3. Meaning of Business and Taxable Person; 4. Classification of Supplies; 5. ‘Out of Scope’ Supplies and Non-supplies; 6. Input Tax Recovery; 7. Refunds; 8. Time of Supply; 9. Value of Supply and Importation of Goods; 10. Zero-rating of Supplies; 11. Exempt Supply: Financial Services; 12. Exempt Supply: Residential Property; 13. Gst on Import of Goods and Services; 14. Special Regimes; 15. Registration and Deregistration; 16. Tax Invoices and Receipts; 17. Records, Returns and Payment; 18. Assessments and Penal Tax; 19. Advance Rulings; 20. Interaction with Income Tax and Other Taxes; 21. Objections and Appeals; and 22. Offences and Penalties)
50. “Business Trusts Act (Cap 31A)”, in Walter Woon (ed), *Woon’s Corporations Law* (LexisNexis) (2018)
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### **Miscellaneous Publications**

51. “Foreword”, in *Family Matters: A Legal Guide to Marriage, Children and Personal Protection*, Lim Fung Peen (Marshall Cavendish) (2023)

52. The Straits Times, 7 April 2023, “‘99-to-1’ Property Deals: Stamp Duty Avoidance or Honest Mistake”
53. “Report on the Challenges which Digital Assets Pose for Tax Systems with a Special Focus on Developing Countries” (13 March 2023) (International Tax and Development Cooperation Branch, Financing for Sustainable Development Office, United Nations Department of Economic and Social Affairs)
  - [Report commissioned and funded by the United Nations Department of Economic and Social Affairs]
54. Austaxpolicy, 8 March 2023, “Tax Events in the Life Cycle of Digital Tokens” (available at <https://www.austaxpolicy.com/tax-events-in-the-life-cycle-of-digital-tokens/>)
55. The Business Times, 23 January 2023, “Virtual Worlds, Real Money: Tax Issues in the Metaverse” (With Daryl Loy)
56. The Business Times, 26 November 2022, “The Curious Case of the 0.1 per cent Service Charge”
57. The Business Times, 12 November 2022, “Buyer Beware: Avoiding Pitfalls When Buying Fine Art” (With Gerard Ng)
58. The Straits Times, 7 October 2022, “Making Singapore a Regional Centre for Philanthropy” (With Ow Kim Kit)
59. Austaxpolicy, 27 June 2022, “An Automation Tax: Adopt With Caution” (available at <https://www.austaxpolicy.com/automation-tax-adopt-with-caution>)
60. The Straits Times, 4 June 2022, “Made Crypto Losses? Don’t Assume the Taxman Will Subsidise You” (With Liu Hern Kuan)
61. Oxford Business Law Blog, 13 May 2022, “New Assets, (Largely) Same Old Rules: The Taxation of Digital Tokens” (available at <https://www.law.ox.ac.uk/business-law-blog/blog/2022/05/new-assets-largely-same-old-rules-taxation-digital-tokens>)
62. The Business Times, 22 December 2021, “Stamp Duty Traps To Watch Out For” (With Liu Hern Kuan)
63. The Straits Times, 20 November 2021, “Making Money from Cryptocurrency? The Taxman May Call On You” (With Liu Hern Kuan)
64. “Foreword”, in *Where There’s a Will, There’s a Way: A Guide to Setting Up a Will and Managing a Loved One’s Estate*, Lim Fung Peen (Marshall Cavendish) (2021)
65. The Business Times, 16 December 2020, “Artificially Low Salaries and Tax Dodging” (With Liu Hern Kuan)
66. The Business Times, 30 September 2020, “Fighting ‘Missing Trader’ GST Fraud in Singapore” (With Liu Hern Kuan)

67. Kluwer International Tax Blog, 22 September 2020, “Singapore’s Proposed Approach to Tackling Missing Trader Fraud” (available at <http://kluwertaxblog.com/2020/09/22/singapores-proposed-approach-to-tackling-missing-trader-fraud/>)
68. Machine Lawyering, 2 September 2020, “Rethinking Mistake in the Age of Algorithms” (available at <https://www.legalanalytics.law.cuhk.edu.hk/post/rethinking-mistake-in-the-age-of-algorithms>) (With Soh Kian Peng)
69. “Philanthropic Structuring: The Asian Context”, White Paper Commissioned by the Labuan International Business and Financial Centre, 26 August 2020 (With Tang Hang Wu and Yip Man)
  - [White Paper commissioned and funded by the Labuan International Business and Financial Centre]
70. Machine Lawyering, 16 July 2020, “Revisiting the Automation Tax Debate in Light of Covid-19 and Resulting Structural Unemployment” (available at <https://www.legalanalytics.law.cuhk.edu.hk/post/revisiting-the-automation-tax-debate-in-light-of-covid-19-and-resulting-structural-unemployment>)
71. The Business Times, 21 May 2020, “Genuine Incorporation or Tax Avoidance?” (With Liu Hern Kuan)
72. Oxford Business Law Blog, 11 November 2019, “Contracts Formed by Software: When Things Go Wrong” (available at <https://www.law.ox.ac.uk/business-law-blog/blog/2019/11/contracts-formed-software-when-things-go-wrong>)
73. “Foreword”, in *Lasting Power of Attorney: A Guide to the LPA and how to Set it Up*, Lim Fung Peen (Marshall Cavendish) (2019)
74. Machine Lawyering, 30 September 2019, “Cryptocurrencies and Code Before the Courts” (available at <https://www.legalanalytics.law.cuhk.edu.hk/single-post/2019/09/30/Cryptocurrencies-and-Code-Before-the-Courts>) (With Soh Kian Peng)
75. International Tax Review, 16 April 2019, “Singapore's Consistent, Agile Support for Innovation and IP in a Digital Age” (With Sam Sim)
  - [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
76. Oxford Business Law Blog, 19 March 2019, “Automation Tax vs Robot-Tax” (available at <https://www.law.ox.ac.uk/business-law-blog/blog/2019/03/automation-tax-vs-robot-tax>)
77. The Straits Times, 2 March 2019, “The Case for Redistributive Taxation in Singapore”
78. The Business Times, 17 November 2018, “Shining a Light on Tax Avoidance” (With Liu Hern Kuan)
79. “Stamp Duty Relief and Anti-Avoidance Provision”, *Lexis Practical Guidance-Singapore Tax*, (2018)



80. “GST Transfers of a Going Concern”, *Lexis Practical Guidance- Singapore Tax*, (2018)
  81. “GST Contract Review”, *Lexis Practical Guidance- Singapore Tax*, (2018)
  82. “Singapore Income Taxation”, *Laws of Singapore*, Singaporelaw.sg, (2018) (With Irving Aw and Joanna Yap)
  83. “Business Vehicles”, *Lexis Practical Guidance- Singapore Tax*, (2017)
  84. “Partnerships”, *Lexis Practical Guidance- Singapore Tax*, (2017)
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### **Grants and Other Funding**

#### **Research Grants**

- Tax Academy of Singapore Research Grant (as PI)
- Labuan International Business and Financial Centre Grant (as Co-I)
- National Research Foundation Grant (under the Centre for AI and Data Governance) (as Co-I)

#### **Funding to Organise Conferences**

- 2024 SMU – Edinburgh Environmental, Social, Governance and Taxation Conference and Early Career Workshop (as Co-Convenor)
  - Yong Pung How School of Law, Singapore Management University
- 2022 SMU - IFA David R Tillinghast Global Taxation Conference (as Co-Chair)
  - International Fiscal Association
  - Ministry of Education, Singapore (Matching Donations)

#### **Other Funding**

- Centre for Law & Business Research Fund Grant
  - Trinity College Academic Grant
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### **Awards Received as an Academic**

- Lee Kong Chian Fellowship (2022-2023) (Nominated)
- MOE-START Overseas PhD Scholarship
- 31st Australasian Tax Teachers’ Association Conference Best Tax Research Paper Prize

### **Awards Received as a Student**

- Knox Prize for Law
  - Sally Ball European Law Prize
  - Finals Prize
  - 42 Bedford Row Disability Law Essay Prize (2nd Prize)
  - Trinity College Academic Prize
  - Trinity College Academic Prize II
  - Norton Rose Fulbright Prize for the Best Article in Contract, Tort, Trusts, and Land Law
  - Douglas Sladen Essay Prize (2nd Prize)
  - Mowat Exhibition
  - Mowat Scholarship
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### **Major Conferences Organised**

1. Co-Convenor of the “SMU – Edinburgh Environmental, Social, Governance and Taxation Conference”, (Yong Pung How School of Law, Singapore Management University, 8 April 2024)
  - Including the “SMU – Edinburgh Environmental, Social, Governance and Taxation Early Career Workshop”, (Yong Pung How School of Law, Singapore Management University, 9 April 2024)

2. Co-Chair of the “SMU IFA David R Tillinghast Global Digital Taxation Conference-BEPS 2.0: Voices from a Digital Asia”, (School of Law, Singapore Management University, 17-18 February 2022)  
- [Supported by the International Fiscal Association Grant]
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### **Conference Papers and Presentations**

#### **Academic**

1. “The Shift from an Inclusionary to an Exclusionary Focus: The Relatively Late Appearance of Beneficial Ownership in UK Tax Statutes”, (12th Tax Law History Conference 2024, Centre for Tax Law, University of Cambridge, 8-9 July 2024)
2. “Carbon Pricing in Singapore: Preparing for the Rise of an Important Tax”, (SMU - Edinburgh Environmental, Social, Governance and Taxation Conference, Yong Pung How School of Law, Singapore Management University, 8 April 2024)
3. “Identifying and Managing Crypto Tax Risks”, (Australasian Tax Teachers Association Annual Conference 2024, Melbourne, Australia, 18-19 January 2024)
4. “Implications of the Rise of Crypto for Tax Systems”, (Amsterdam Centre for Tax Law, University of Amsterdam, 14 December 2023)
5. “Crypto Assets and Risks to the Tax Base”, (Tax Research Network Annual Conference 2023, University of Cambridge, United Kingdom, 5-7 September 2023)
6. “Proposed Outline for a Toolkit for the Evaluation of Crypto Tax Risks”, (Financing for Sustainable Development Office, United Nations Department of Economic and Social Affairs, New York, 28 August 2023)
7. “Trustees Turning Green: Rethinking Powers and Duties in the Context of ESG”, (The Law of Trusts, Wealth Management & Philanthropy: Innovation and Reform in the Law of Trusts, School of Law, Singapore Management University, 27-28 July 2023) (With Alvin See)
8. “Emerging Issues in Crypto Taxation”, (Brunel Research Festival, Brunel University London, United Kingdom, 17 May 2023)
9. “Taxation of Digital Tokens in Singapore”, (Taxes and Investments in the Post-Pandemic World, Tax Academy of Singapore, Singapore, 3 September 2021)
10. “Tax Policy in a Challenging Domestic and International Landscape”, (Ministry of Finance, Singapore, 28 May 2021)
11. “Beneficial Ownership in Tax Law”, (School of Law, Singapore Management University, 26 February 2021)
12. “Mapping Out the ‘Beneficial Ownership’ Concept in Tax Law”, (Society of Legal Scholars Annual Conference 2020, University of Exeter, United Kingdom, 1-4 September 2020)
13. “A Robot Tax?”, (Cambridge Tax Discussion Group, University of Cambridge, United Kingdom, 7 November 2019)

14. “Stamp Duties as a Tool for Regulation of the Property Market”, (28th Annual Tax Research Network Conference, University of Central Lancashire, Preston, United Kingdom, 9-11 September 2019)
15. “The Definition of Employment in the “Gig” and “Platform” Economy: Tax Law and Labour Law Perspectives”, (Society of Legal Scholars Annual Conference 2019, University of Central Lancashire, Preston, United Kingdom, 5-6 September 2019)
16. “Family Offices, Private Trust Companies and Trust Integrity Issues: Problems and Solutions”, (Asian Wealth and the Global Context, School of Law, Singapore Management University, 1-2 August 2019) (With Chan Ee Lin)
17. “The Moral Limits of General Anti-Avoidance Rules”, (Tax Policy Conference 2019, Centre for Tax Law, University of Cambridge, United Kingdom, 8-9 July 2019)
  - [Supported by the Cambridge Centre for Tax Law Grant]
  - [Papers selected out of almost 100 submissions]
18. “Indirect Taxation in Singapore in the Global Digital Economy”, (5<sup>th</sup> Asia Pacific Conference: Taxation of the Global Digital Economy in the Asia Pacific Region, International Fiscal Association, University of Melbourne, Australia, 17-19 June 2019)
  - [Supported by the University of Melbourne]
19. “General Anti-Avoidance Rules, the Rule of Law, and Distributive and Corrective Justice”, (16<sup>th</sup> Asian Law Institute Conference, Faculty of Law, National University of Singapore, 11-12 June 2019)
  - [Papers selected out of 563 submissions]
20. “Chalk and Cheese: Mixed Responses to BEPS in Asia” (Addressing Avoidance Beyond the BEPS, Faculty of Law, University of Ferrara, Italy, 24 May 2019)
  - [Supported by the University of Ferrara]
21. “Rules of Attribution for Contracts Formed by Software”, (Asian Private Law Workshop, Faculty of Law, University of Hong Kong, 16-17 May 2019)
22. “The New Singapore Variable Capital Company: Policy Considerations”, (School of Law, Singapore Management University, 13 March 2019) (With Ow Kim Kit)
23. “Taxation of Automation and Artificial Intelligence as a Tool of Labour Policy”, (Australasian Tax Teachers Association Annual Conference 2019, Curtin University, Perth, Western Australia, 16-18 January 2019)
24. “Labour Market Regulation Via Automation Taxation”, (Confronting Modernity’s Challenges to Law and Regulation, City University of Hong Kong, Hong Kong, 7-8 January 2019)
  - [Supported by the Centre for Cross-Border Commercial Law in Asia]
25. “The Additional Conveyance Duties Regime: Avoidance and Anti-Avoidance of Stamp Duties”, (School of Law, Singapore Management University, 2 November 2017)

**Practice-Focused**

26. “Recent Developments in Trusts Law”, (J.P. Morgan Private Bank, Singapore, 17 February 2023) (With Ow Kim Kit and Gerard Ng)
27. “ABSD and the ACD Issues in Real Estate Transactions”, (Rockwills Professional Series Estate Planning Forum 2018, Carlton Hotel Ballroom, 3-4 October 2018) (With Liu Hern Kuan)
28. “The New Singapore Variable Capital Company: Funds, Taxation and Moving Forward”, (School of Law, Singapore Management University, 13 March 2019) (With Ow Kim Kit)

**Courses**

29. “Green Taxation”, (Introduction to Sustainability Law: Yong Pung How School of Law, 21 February 2024)
  30. “Taxation of Cryptoassets”, (Cryptoassets and the Law: Australian National University Masters Course, Australian National University, Australia, 13 December 2022)
  31. “Taxation of the Global Digital Economy: A Singapore Perspective”, (Current Issues in International Tax: Melbourne Law Masters Course, University of Melbourne, Australia, 21 June 2019)  
- [Supported by the University of Melbourne]
  32. “Digital Economy Taxation”, (SMU Law Academy, Singapore Management University, 25 January and 1 February 2019) (With Sam Sim and Liu Hern Kuan)
  33. “Stamp Duties in Singapore: Scope and Application of the Stamp Duties Act”, (Tan Peng Chin LLC, 2 February 2018) (With Liu Hern Kuan)
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