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Head, Singapore Tax Academy Research Initiative
Lee Kong Chian Fellow
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Capsule Biography

Dr Vincent Ooi is an Assistant Professor of Law, Head of the Singapore Tax Academy Research Initiative and Lee Kong Chian Fellow at the Yong Pung How School of Law, Singapore Management University (“SMU”). His research focuses on tax law, with particular interests in attribution by beneficial ownership and crypto tax risks. Vincent is the immediate past Deputy Director of the Centre for Commercial Law in Asia at SMU. He has consulted for the United Nations and World Bank. Vincent was a Participant on the UN Ad Hoc Group on Crypto Taxation and has served as a Rapporteur for the International Law Association Committee on International Tax Law. He was previously Deputy Head of Tax at a Singapore law firm and regularly consulted for law firms on tax and trusts matters. Vincent has been a guest editor of the eJournal of Tax Research and regularly serves as a peer reviewer for numerous leading journals.

Vincent has held research positions at all three law schools in Singapore (SMU, NUS, and SUSS). His research has been published in leading journals such as the Law Quarterly Review, Legal Studies, British Tax Review, Journal of Business Law, Australian Tax Review, Capital Markets Law Journal, and eJournal of Tax Research. Vincent’s books include *Singapore Trusts Law* (2021) and both tax law volumes of *Halsbury’s Laws of Singapore: Vol 16(2): Income Tax* (2020) and *Vol 16: Other Taxes* (2018). His work has been cited a few hundred times, including by: 1) members of the Singapore Judiciary (including all levels of the Singapore Supreme Court); 2) leading English Law texts such as *Hanbury & Martin: Modern Equity*; *Charlesworth & Percy on Negligence*; and *Jackson & Powell on Professional Liability*; 3) leading Singapore Law texts such as *Contract Law in Singapore*; *Real Estate and Taxation in Singapore*; and *The Law of Contract in Singapore*; and 4) leading bodies within the United Nations and European Commission, and the Australian Board of Taxation. Vincent has been awarded several research prizes such as the Australasian Tax Teachers’ Association’s Best Tax Research Paper Prize and Lee Kong Chian Fellowship. He has been awarded research grants by organisations such as the Tax Academy of Singapore and Singapore Ministry of Education, with cumulative grant funding (as a Principal Investigator) over his career totalling more than SGD \$1.4 million.

Vincent has taught at the Universities of Oxford and Cambridge, and been a guest lecturer at leading institutions such as the University of Melbourne and the Australian National University. He has conducted training for several divisions of the Inland Revenue Authority of Singapore. Vincent has won several teaching awards including the Most Promising Teacher Award and the Dean’s Teaching Excellence Award. At an undergraduate level, Vincent has taught Singapore Equity and Trusts Law, Tax Law, and Contract Law; and UK Tax Law and Company Law. He has taught Singapore Private Wealth and Tax Law at a

postgraduate level and has experience serving as a doctoral thesis examiner. Vincent read for his doctorate in Tax Law at Downing College, Cambridge, courtesy of an MOE-SMU 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.

Education

PhD (Law), 2019- 2023
Downing College, University of Cambridge

MA (Jurisprudence), 2013- 2016
Trinity College, University of Oxford
 • BA (Double First)

Work Experience (Academic)

Positions Held at SMU

Assistant Professor of Law, 2024- Present
Lee Kong Chian Fellow, 2025- Present
Lecturer of Law (Faculty Development 2018- 2023
Scheme),
School of Law, Singapore Management University

Head, 2025- Present
Singapore Tax Academy Research Initiative, Centre for Commercial Law in Asia, Singapore Management University

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

External Academic Positions

Rapporteur, 2024- Present
Committee on International Tax Law, International Law Association

Guest Editor, 2024
eJournal of Tax Research

Ad Hoc Group Participant, 2023- 2024
Consultant, 2023- 2024
Department of Economic and Social Affairs, United Nations

Tutor, 2023
Faculty of Law, University of Oxford
 • Undergraduate Teaching: Tax Law (Final Honours School Tax Law Option)

Visiting Scholar, 2022
School of Law, Singapore University of Social Sciences

Supervisor, 2020
Peterhouse, University of Cambridge

- Undergraduate Teaching: Company Law (Law Tripos Part II Company Law Paper)

Graduate Research Assistant, 2016-2017
EW Barker Centre for Law & Business, National University of Singapore

Courses Taught

Tax Issues in Private Wealth Practice (PG) AY 2024-2026

Law of Equity & Trusts (UG), AY 2023-2026

Contract Law 2 (UG), AY 2019-2020

Tax Law (UG), AY 2019-2020

Yong Pung How School of Law, Singapore Management University

- Convenor for Law of Equity & Trusts (AY 2025-2026)

FHS Tax Law (UG), AY 2022-2023
Faculty of Law, University of Oxford

Law Tripos Part II, Company Law (UG), AY 2019-2020
Peterhouse, University of Cambridge

Awards

Awards Received as an Academic

- Lee Kong Chian Fellowship (2025-2026)
- Most Promising Teacher Award (2023-2024)
- MOE-START Overseas PhD Scholarship
- Dean's Teaching Excellence Award (2024-2025)
- Lee Kong Chian Fellowship (2022-2023) (Nominated)
- 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 Scholarship
 - Mowat Exhibition
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Grants and Other Funding

Research Grants

- Singapore Tax Academy Research Initiative Grant (as PI)
- Tax Academy of Singapore Research Grant (as PI)
- Labuan International Business and Financial Centre Grant (as Co-I)
- Ministry of Education Tier 1A Grant (as PI)
- 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 (NUS)
 - Trinity College Academic Grant (Oxford)
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PUBLICATIONS

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)
 - Cited by the General Division of the Singapore High Court in 6 cases, the Appellate Division of the Singapore High Court, and the Singapore Court of Appeal
 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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Edited Journal Issues

1. (2024) 22(3) eJournal of Tax Research 417-546 (With Amy Lawton) (As Guest Editors)
 - “Editorial Note” (2024) 22(3) eJournal of Tax Research 417-419 (With Amy Lawton)
 2. (2016) 5 Oxford University Undergraduate Law Journal 1-102 (With Denise Lim) (As Editors-in-Chief)
 - “Preface” (2016) 5 Oxford University Undergraduate Law Journal 4-5 (With Denise Lim)
 3. (2015) 4 Oxford University Undergraduate Law Journal 1-111 (With Denise Lim) (As Editors)
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Academic Articles

1. “Preparing for “Disease X”: Lessons from Tax and Non-Tax Policy Responses to the Covid-19 Pandemic in Singapore and Australia” (2025) 27(1) Journal of Australian Taxation 34-62
- [Supported by the Singapore Tax Academy Research Initiative Grant]
2. “The Case for Stronger Scrutiny of the Deductibility of Crypto Losses” (2024) 9(1) Journal of Tax Administration 50-65
- [Supported by the Tax Academy of Singapore Research Grant]
3. “Promoting ESG Investing by Trustees: Risk Management and Structuring Solutions” (2024) King’s Law Journal 68-88 (With Alvin See)
4. “*CIT v AQQ*: The Singapore GAAR and its Australasian Influences” (2023) British Tax Review 724-731
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. “Tax Challenges in Debt Financing Involving Digital Tokens” (2022) 17(4) Capital Markets Law Journal 564-582
- [Supported by the Tax Academy of Singapore Research Grant]
7. “Taxation of Automation and Artificial Intelligence as a Tool of Labour Policy” (2022) 19(2) eJournal of Tax Research 273-303 (With Glendon Goh)
- [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]
8. “Blockchain Land Transfers: Technology, Promises, and Perils” (2022) 45 (105672) Computer Law & Security Review 1-13 (With Soh Kian Peng and Jerrold Soh)
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
- Cited by the European Commission Joint Research Centre
9. “Contracts Formed by Software: An Approach from the Law of Mistake” (2022) Journal of Business Law 97-117
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
- Cited by the General Division of the Singapore High Court
10. “A Framework for Understanding the Taxation of Digital Tokens” (2021) 50(4) Australian Tax Review 260-269
- [Supported by the Tax Academy of Singapore Research Grant]
- Cited by the United Nations Department of Economic and Social Affairs

11. "The Taxation of Cryptocurrency Gains" (2021) 75(7) Bulletin for International Taxation 323-333
12. "The Tax Treatment of Haircuts in Financial Reorganizations" (2020) 27 Revenue Law Journal 1-18 (With Aurelio Gurrea-Martínez)
13. "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
14. "Taxing All Other Income in Singapore and Malaysia" (2019) 19(2) Oxford University Commonwealth Law Journal 204-226
15. "Singapore Company Law and the Economy: Reciprocal Influence over 50 Years", (2019) 27(1) Asia Pacific Law Review 14-38 (With Tan Cheng Han)
16. "Decisional and Operational Negligence" (2018) 34(4) Journal of Professional Negligence 171-189
17. "Stamp Duty Issues in Singapore Corporate Practice" (2018) 30 Singapore Academy of Law Journal 949-977
18. "The New Additional Conveyance Duties Regime in the Stamp Duties Act" (2018) 30 Singapore Academy of Law Journal 119-148

Case Notes

19. "Beneficial Ownership in Domestic Tax Legislation, Some Clarity, But Far From 'Well Established'" (2025) 45(4) Legal Studies 638-642
 20. "At the Intersection of Artificiality, Forward Piercing Not Allowed" (2025) 36(1) King's Law Journal 1-8
 21. "Tax Avoidance by Professionals: Where Are We With *Wee Teng Yau*?" (2021) Singapore Journal of Legal Studies (Mar) 220-230
 22. "Rethinking Mistake in the Age of Algorithms" (2020) 31(3) King's Law Journal 367-372 (With Soh Kian Peng)
 - [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
 - Cited by the United Nations Commission on International Trade Law
 23. "Cryptocurrencies and Code before the Courts" (2019) 30(3) King's Law Journal 331-337 (With Soh Kian Peng)
 - [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
 24. "A Reformulated Test for Unconscionability" (2019) 135(3) Law Quarterly Review 400-405 (With Walter Yong)
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Special Reports

25. “The Practice of Double Taxation Agreements and Nexus” (20 June 2025) (Updated 22 November 2025) (Updated 31 December 2025) (Committee on International Tax Law, International Law Association)
 - [Rapporteur for Phase 2: Nexus, ILA Research Project on International Tax Law]
 26. “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]
 - Cited by the United Nations Wealth Tax Subcommittee
 27. “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]
 - Cited by the Singapore Economic Development Board
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Practice-Focused Journal Articles

28. “Making Sense of Beneficial Ownership in Singapore Tax Law” (2026) Asia-Pacific Tax Bulletin (Forthcoming)
 - [Supported by the Singapore Ministry of Education (MOE) Academic Research Fund (AcRF) Tier 1 Grant]
29. “Taxation of the Metaverse Economy: Challenges and Progress” (2025) 120(3) Tax Notes International 439-447
 - [Supported by the Singapore Tax Academy Research Initiative Grant]
30. “Misadventures and Traps in Stamp Duty Dodging in Singapore” (2024) 30(10) Trusts & Trustees 615-620
31. “Navigating Unutilised Tax Losses in Singapore, Malaysia and Brunei” (2024) 30(3) Asia-Pacific Tax Bulletin 1-9
32. “Australia’s Definition of Royalties: Overreach or Evolution?” (2024) 115(5) Tax Notes International 633-641 (With Kerrie Sadiq)
33. “A Strict Test for Economic Reality: The Concept of VAT Supply in *Airtours*” (2024) 35(1) International VAT Monitor 27-31
34. “Philanthropic Giving in Singapore: The Tax Landscape” (2023) 109(5) Tax Notes International 595-599 (With Ow Kim Kit)
35. “Personal Service Companies and the Tax Avoidance Surcharge in Singapore” (2023) 44(2) Company Lawyer 59-65 (With Ben Chester Cheong)

36. "Holding Residential Property on *Inter Vivos* Trusts in Singapore: Transfers of Equity Interests" (2022) 28(10) *Trusts & Trustees* 949-959
37. "Holding Residential Property on *Inter Vivos* Trusts in Singapore: Transfers to Trustees" (2022) 28(10) *Trusts & Trustees* 938-948
38. "The Anti-Money Laundering Framework for Precious Stones and Metals Dealers in Singapore" (2022) 25(3) *Journal of Money Laundering Control* 691-699
39. "Licence to Lock: The Overextension of Technological Protection Measures" (2021) 35(3) *International Review of Law, Computers & Technology* 270-287
40. "A New Structuring Option for Funds: The Singapore Variable Capital Company" (2021) 42(5) *Company Lawyer* 177-184
41. "Adapting Taxation for the Digital Economy in Singapore" (2021) 27(1) *Asia-Pacific Tax Bulletin* 1-10
 - Cited by the Hong Kong Legislative Council Secretariat
42. "Singapore's Special Insolvency Scheme for Small Companies" (2021) 102(8) *Tax Notes International* 1053-1055 (With Aurelio Gurrea-Martínez)
43. "Tax Considerations for Funds Structuring in Asia" (2020) 38(1) *Journal of Taxation of Investments* 49-62
44. "Tax Implications of Covid-19 in Singapore" (2020) 26(3) *Asia-Pacific Tax Bulletin* 1-12
45. "The Anti-Avoidance Response to Professionals Incorporating Companies in Singapore" (2020) 26(2) *Asia-Pacific Tax Bulletin* 1-9
46. "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)]
47. "Redistributive Taxation in the Modern World" (2016) 34 *Singapore Law Review* 173-218
 - [Supported by the Centre for Law & Business Research Fund Grant]
48. "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)]
49. "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)]

50. “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 Reviews

51. “Taxing Crypto-Asset Transactions: Foundations for a Globally Coordinated Approach” (2024) 5 British Tax Review 790-792
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Book Chapters

52. “The Shift from an Inclusionary to an Exclusionary Focus: The Relatively Late Appearance of Beneficial Ownership in UK Tax Statutes”, in Peter Harris and Dominic de Cogan (Eds) *Studies in the History of Tax Law Volume 12* (Hart) (2025), 189-204
53. “Tax Law”, in Simon Chesterman, Goh Yihan and Andrew Phang (eds), *Law and Technology: The Practice and Content of Law in Singapore* (2nd Ed) (Academy Publishing) (2025), 569-599
54. “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)
55. “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
56. “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)
57. “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)]
58. 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)
59. “Business Trusts Act (Cap 31A)”, in Walter Woon (ed), *Woon’s Corporations Law* (LexisNexis) (2020)

60. 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)
 61. 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)
 62. "Business Trusts Act (Cap 31A)", in Walter Woon (ed), *Woon's Corporations Law* (LexisNexis) (2018)
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Miscellaneous Publications

63. Tax Administration Research Centre Blog, 4 December 2024, "The Case for Stronger Scrutiny of the Deductibility of Crypto Losses" (available at <https://sites.exeter.ac.uk/tarc/2024/12/04/the-case-for-stronger-scrutiny-of-the-deductibility-of-crypto-losses/>)
64. "Foreword", in *Family Matters: A Legal Guide to Marriage, Children and Personal Protection*, Lim Fung Peen (Marshall Cavendish) (2023)
65. The Straits Times, 7 April 2023, "'99-to-1' Property Deals: Stamp Duty Avoidance or Honest Mistake"
66. 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/>)
67. The Business Times, 23 January 2023, "Virtual Worlds, Real Money: Tax Issues in the Metaverse" (With Daryl Loy)
68. The Business Times, 26 November 2022, "The Curious Case of the 0.1 per cent Service Charge"
69. The Business Times, 12 November 2022, "Buyer Beware: Avoiding Pitfalls When Buying Fine Art" (With Gerard Ng)

70. The Straits Times, 7 October 2022, “Making Singapore a Regional Centre for Philanthropy” (With Ow Kim Kit)
71. Austaxpolicy, 27 June 2022, “An Automation Tax: Adopt With Caution” (available at <https://www.austaxpolicy.com/automation-tax-adopt-with-caution>)
72. The Straits Times, 4 June 2022, “Made Crypto Losses? Don’t Assume the Taxman Will Subsidise You” (With Liu Hern Kuan)
73. 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>)
74. The Business Times, 22 December 2021, “Stamp Duty Traps To Watch Out For” (With Liu Hern Kuan)
75. The Straits Times, 20 November 2021, “Making Money from Cryptocurrency? The Taxman May Call On You” (With Liu Hern Kuan)
76. “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)
77. The Business Times, 16 December 2020, “Artificially Low Salaries and Tax Dodging” (With Liu Hern Kuan)
78. The Business Times, 30 September 2020, “Fighting 'Missing Trader' GST Fraud in Singapore” (With Liu Hern Kuan)
79. 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/>)
80. 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)
81. 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>)
82. The Business Times, 21 May 2020, “Genuine Incorporation or Tax Avoidance?” (With Liu Hern Kuan)
83. 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>)

84. “Foreword”, in *Lasting Power of Attorney: A Guide to the LPA and how to Set it Up*, Lim Fung Peen (Marshall Cavendish) (2019)
 85. 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)
 86. 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)]
 87. 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>)
 88. The Straits Times, 2 March 2019, “The Case for Redistributive Taxation in Singapore”
 89. The Business Times, 17 November 2018, “Shining a Light on Tax Avoidance” (With Liu Hern Kuan)
 90. “Stamp Duty Relief and Anti-Avoidance Provision”, *Lexis Practical Guidance- Singapore Tax*, (2018)
 91. “GST Transfers of a Going Concern”, *Lexis Practical Guidance- Singapore Tax*, (2018)
 92. “GST Contract Review”, *Lexis Practical Guidance- Singapore Tax*, (2018)
 93. “Singapore Income Taxation”, *Laws of Singapore*, Singaporelaw.sg, (2018) (With Irving Aw and Joanna Yap)
 94. “Business Vehicles”, *Lexis Practical Guidance- Singapore Tax*, (2017)
 95. “Partnerships”, *Lexis Practical Guidance- Singapore Tax*, (2017)
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CONFERENCES AND ENGAGEMENTS

Conference Papers and Presentations

Academic

1. “Drafting to Suit the Nature of an Exclusionary Concept: Lessons on Beneficial Ownership from Singapore” (Australasian Tax Teachers Association Annual Conference 2026, Wellington, New Zealand, 14-16 January 2026)
2. “The Practice of Double Taxation Agreements and Nexus” (Phase 2: Nexus, ILA Research Project on International Tax Law, Committee on International Tax Law, International Law Association, Max Planck Institute for Comparative Public Law and International Law, Heidelberg, Germany, 27-28 November 2025)
3. “Double Taxation Agreements and Nexus” (Phase 2: Nexus, ILA Research Project on International Tax Law, Committee on International Tax Law, International Law Association, Paris, France, 26-27 June 2025)
4. “The Origins, Development and Modern Use of the Beneficial Ownership Concept in Tax Statutes” (Australasian Tax Teachers Association Annual Conference 2025, Canberra, Australia, 15-17 January 2025)
5. “The Use of the Beneficial Ownership Concept and its Variants in UK Tax Statutes”, (Tax Research Network Annual Conference 2024, Cardiff Business School, United Kingdom, 9-11 September 2024)
6. “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)
7. “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)
8. “Identifying and Managing Crypto Tax Risks”, (Australasian Tax Teachers Association Annual Conference 2024, Melbourne, Australia, 18-19 January 2024)
9. “Implications of the Rise of Crypto for Tax Systems”, (Amsterdam Centre for Tax Law, University of Amsterdam, 14 December 2023)
10. “Crypto Assets and Risks to the Tax Base”, (Tax Research Network Annual Conference 2023, University of Cambridge, United Kingdom, 5-7 September 2023)
11. “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)

12. “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, Yong Pung How School of Law, Singapore Management University, 27-28 July 2023) (With Alvin See)
13. “Emerging Issues in Crypto Taxation”, (Brunel Research Festival, Brunel University London, United Kingdom, 17 May 2023)
14. “Taxation of Digital Tokens in Singapore”, (Taxes and Investments in the Post-Pandemic World, Tax Academy of Singapore, Singapore, 3 September 2021)
15. “Tax Policy in a Challenging Domestic and International Landscape”, (Ministry of Finance, Singapore, 28 May 2021)
16. “Beneficial Ownership in Tax Law”, (School of Law, Singapore Management University, 26 February 2021)
17. “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)
18. “A Robot Tax?”, (Cambridge Tax Discussion Group, University of Cambridge, United Kingdom, 7 November 2019)
19. “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)
20. “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)
21. “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)
22. “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)
- [Papers selected out of almost 100 submissions]
23. “Indirect Taxation in Singapore in the Global Digital Economy”, (5th 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]
24. “General Anti-Avoidance Rules, the Rule of Law, and Distributive and Corrective Justice”, (16th Asian Law Institute Conference, Faculty of Law, National University of Singapore, 11-12 June 2019)
- [Papers selected out of 563 submissions]

25. “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]
26. “Rules of Attribution for Contracts Formed by Software”, (Asian Private Law Workshop, Faculty of Law, University of Hong Kong, 16-17 May 2019)
27. “The New Singapore Variable Capital Company: Policy Considerations”, (School of Law, Singapore Management University, 13 March 2019) (With Ow Kim Kit)
28. “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)
29. “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]
30. “The Additional Conveyance Duties Regime: Avoidance and Anti-Avoidance of Stamp Duties”, (School of Law, Singapore Management University, 2 November 2017)

Practice-Focused

31. “Recent Developments in Trusts Law”, (J.P. Morgan Private Bank, Singapore, 17 February 2023)
32. “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)
33. “Stamp Duties in Singapore: Scope and Application of the Stamp Duties Act”, (Tan Peng Chin LLC, 2 February 2018) (With Liu Hern Kuan)

Teaching

1. “STARI Tax Academic Writing Workshop and STARI Tax Professional Writing Workshop”, (Yong Pung How School of Law, 28 October 2025 and 4 November 2025)
2. “[Private Stamp Duty Law Seminar]”, (Inland Revenue Authority of Singapore, Singapore, 11 March 2025)
3. “Green Taxation”, (Introduction to Sustainability Law: Yong Pung How School of Law, 11 February 2025)
4. “[Private Crypto Tax Law Seminar]” (Inland Revenue Authority of Singapore, Singapore, 18 October 2024)
5. “Green Taxation”, (Introduction to Sustainability Law: Yong Pung How School of Law, 21 February 2024)

6. “Taxation of Cryptoassets”, (Cryptoassets and the Law: Australian National University Masters Course, Australian National University, Australia, 13 December 2022)
 7. “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]
 8. “Digital Economy Taxation”, (SMU Law Academy, Singapore Management University, 25 January and 1 February 2019) (With Sam Sim and Liu Hern Kuan)
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Conferences Organised

1. Co-Convenor of “Implementation and Application of the Global Minimum Tax and Impact on Tax Incentives Including the US/G7-Agreement”, (Yong Pung How School of Law, Singapore Management University, 23 October 2025) (Martin Wenz (University of Liechtenstein), Jérôme Monsenego (Stockholm University), Phua Kuan Hua (Deloitte), Tay Ang Sim (Inland Revenue Authority of Singapore), Stephen Phua (National University of Singapore))
 2. Convenor of “Launch of the Singapore Tax Academy Research Initiative and First Annual Conference”, (Yong Pung How School of Law, Singapore Management University, 11 August 2025) (Michael Dirkis (University of Sydney), Zhu Yansheng (Xiamen University), Leopoldo Parada (King’s College London), Yong Singyuan (KPMG), and Darren Koh (Singapore University of Social Sciences))
 3. 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)
 4. Chair of “Global Developments in Taxation”, (Yong Pung How School of Law, Singapore Management University, 16 January 2023)
 5. Co-Chair of the “SMU - IFA David R Tillinghast Global Digital Taxation Conference-BEPS 2.0: Voices from a Digital Asia”, (Yong Pung How School of Law, Singapore Management University, 17-18 February 2022)
- [Supported by the International Fiscal Association Grant]
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Seminars Organised and Chaired

1. Craig Elliffe (Auckland University), “Taxing Foreigners Discriminatorily: Lessons from Four Anglo-Legal Systems” (1 December 2025)
2. Stefanie Geringer (Masaryk University), “Redistributive Measures to Ensure Tax Justice within VAT/GST Systems: The Experience of the European Union” (6 October 2025)

3. Adrian Sawyer (University of Canterbury), “Implementing Pillar 2 in New Zealand: A ‘Novel’ Approach” (15 September 2025)
 4. Sonali Walpola (Australian National University), “The Tax Residence of Individuals under Canada’s Double Tax Agreements: A Comparative Analysis With Other Common Law Countries” (7 July 2025)
 5. Eu-Jin Teo (University of Melbourne), “Do Antipodean Imposts on ‘Interlopers’ Remain Constitutionally Unsafe? The Emperors’ New Taxes on Singaporeans and Other Aliens” (18 February 2025)
 6. Adrian Sawyer (University of Canterbury), “New Zealand’s DST Journey – Taking the Right Path?” (9 December 2024)
 7. Craig Elliffe (University of Auckland), “The Quiet Evolution in International Tax: Domestic Law and Double Taxation” (20 November 2024)
 8. Özlem Gürses (King’s College London), “Subrogation in Insurance: Why is it Ever So Controversial?” (13 November 2024)
 9. Giuseppe Marino (University of Milan), “Cooperative Tax Compliance Within the Environmental Social and Governance (ESG) Framework” (5 November 2024)
 10. Amedeo Rizzo (University of Oxford), “A Nuanced Analysis of Tax Incentives for Innovation” (29 October 2024)
 11. Eu-Jin Teo (University of Melbourne), “Is Fiscal ‘Fortress Australia’ a Legal Sandcastle? The Emperors’ New Taxes on Singaporeans and other Aliens” (19 February 2024)
 12. Özlem Gürses (King’s College London), “Insurance of Digital Assets – Overview” (25 January 2024)
 13. Adrian Sawyer (University of Canterbury), “Globalisation and Tax Administration – A New Zealand Perspective (With Observations on Singapore)” (14 August 2023)
 14. Anna Miotto (University of Bergamo) and Marco Greggì (University of Ferrara), “Windfall Profit Taxation in Europe: An Assessment on the Possible Impact on Singaporean Business” (Global Developments in Taxation, 16 January 2023)
 15. Leopoldo Parada (University of Leeds), “Global Minimum Taxation: A Strategic Approach for Developing Countries” (Global Developments in Taxation, 16 January 2023)
 16. Torakichi Jesus Oba, “US International Taxation Updates: GILTI, IP, and Other Considerations” (6 August 2019)
 17. Marco Greggì (University of Ferrara), “In Praise of Privacy (in the Age of Exchange of Information for Tax Purposes)” (21 January 2019)
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