

Ooi Khay Hoe Vincent
Lecturer of Law
MA (Oxon), PhD Candidate (Cantab)
Advocate and Solicitor (Singapore)
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Capsule Biography (vincentooi.com)

Vincent is a Lecturer of Law at the Yong Pung How School of Law, Singapore Management University. His research focuses on tax law, with particular interests in crypto tax risks, and attribution by beneficial ownership. Vincent has consulted for the United Nations and World Bank, and continues to contribute as a Participant on the UN Ad Hoc Group on Crypto Taxation. He 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). Vincent was previously Deputy Head of Tax at a Singapore law firm.

Vincent's research has been published in leading journals such as the *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) the Singapore High Court; and 4) leading bodies within the United Nations and European Commission.

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.

Education

PhD (Law), October 2019- November 2023

Downing College, University of Cambridge

- Thesis Title: Beneficial Ownership and the Attribution of the *Res* in UK Tax Law
- Supervisor: Prof Peter Harris
- Confirmation Examiners: Prof Louise Gullifer KC (Hon) and Prof Dominic de Cogan
- Final Examiners: Dr John Avery Jones CBE and Prof Dominic de Cogan

MA (Jurisprudence), October 2013- June 2016

Trinity College, University of Oxford

- BA (Double First)
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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" (2023) Journal of Tax Administration 1-16 (Forthcoming)
 - [Supported by the Tax Academy of Singapore Research Grant]
2. "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]
3. "Personal Service Companies and the Tax Avoidance Surcharge in Singapore" (2023) 44(2) Company Lawyer 59-65 (With Ben Chester Cheong)
4. "Holding Residential Property on *Inter Vivos* Trusts in Singapore: Transfers of Equity Interests" (2022) 28(10) Trusts & Trustees 949-959
5. "Holding Residential Property on *Inter Vivos* Trusts in Singapore: Transfers to Trustees" (2022) 28(10) Trusts & Trustees 938-948
6. "Tax Challenges in Debt Financing Involving Digital Tokens" (2022) 17(4) Capital Markets Law Journal 564-582 **[ABDC: A]** **[Scopus]**
 - [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) **[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]
8. "Blockchain Land Transfers: Technology, Promises, and Perils" (2022) 45 (105672) Computer Law & Security Review 1-13 (With Soh Kian Peng and Jerrold Soh) **[Scopus]**
 - [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
9. "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)]
10. "A Framework for Understanding the Taxation of Digital Tokens" (2021) 50(4) Australian Tax Review 260-269 **[ABDC: A]**
 - [Supported by the Tax Academy of Singapore Research Grant]

11. "The Taxation of Cryptocurrency Gains" (2021) 75(7) Bulletin for International Taxation 323-333 [[Scopus](#)]
12. "A New Structuring Option for Funds: The Singapore Variable Capital Company" (2021) 42(5) Company Lawyer 177-184
13. "The Tax Treatment of Haircuts in Financial Reorganizations" (2020) 27 Revenue Law Journal (With Aurelio Gurrea-Martínez) 1-18
14. "Taxing All Other Income in Singapore and Malaysia" (2019) 19(2) Oxford University Commonwealth Law Journal 204-226 [**ABDC: A***] [[Scopus](#)]
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) [[Scopus](#)]
16. "Decisional and Operational Negligence" (2018) 34(4) Journal of Professional Negligence 171-189

Case Notes

17. "*CIT v AQQ: The Singapore GAAR and its Australasian Influences*" (2023) British Tax Review (Forthcoming) [**ABDC: A***] [[Scopus](#)]
18. "Tax Avoidance by Professionals: Where Are We With *Wee Teng Yau?*" (2021) Singapore Journal of Legal Studies (Mar) 220-230 [**ABDC: A**] [[Scopus](#)]
19. "Rethinking Mistake in the Age of Algorithms" (2020) 31(3) King's Law Journal 367-372 (With Soh Kian Peng) [[Scopus](#)]
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
20. "Cryptocurrencies and Code before the Courts" (2019) 30(3) King's Law Journal 331-337 (With Soh Kian Peng) [[Scopus](#)]
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
21. "A Reformulated Test for Unconscionability" (2019) 135(3) Law Quarterly Review 400-405 (With Walter Yong) [**ABDC: A***]

Special Reports

22. "Toolkit for the Evaluation of Crypto Tax Risks (Outline)" (2 October 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]
23. "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]

24. "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]
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Practice-Focused Journal Articles

25. "Philanthropic Giving in Singapore: The Tax Landscape" (2023) 109(5) Tax Notes International 595-599 (With Ow Kim Kit)
26. "The Anti-Money Laundering Framework for Precious Stones and Metals Dealers in Singapore" (2022) 25(3) Journal of Money Laundering Control 691-699 [[Scopus](#)]
27. "Licence to Lock: The Overextension of Technological Protection Measures" (2021) 35(3) International Review of Law, Computers & Technology 270-287 [[Scopus](#)]
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 *Transfer Pricing Developments Around the World 2023*, Michael Lang and Raffaele Petruzzi (eds) (Wolters Kluwer) (2023) 197-216 (With Ilka Ritter)
43. "Formulating General Principles in a Difficult Area: Justice Phang and Revenue Law", in *Pursuing Justice and Justice Alone – The Heart and Humanity of Andrew Phang's Jurisprudence*, Goh Yihan (ed) (Academy Publishing) (2022) 423-447
44. "Family Offices, Private Trust Companies and Trust Integrity Issues: Problems and Solutions", in *Trusts and Private Wealth Management: Developments and Directions*, Richard Nolan, Tang Hang Wu and Yip Man (eds) (CUP) (2022) (With Chan Ee Lin) 129-150
45. "Tax Law", in *Law and Technology: The Practice and Content of Law in Singapore*, Simon Chesterman, Goh Yihan and Andrew Phang (eds) (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. "Business Trusts Act (Cap 31A)", in *Woon's Corporations Law*, Walter Woon (ed) (LexisNexis) (2020)
48. 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)
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 *Woon's Corporations Law*, Walter Woon (ed) (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. 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/>)
54. The Business Times, 23 January 2023, "Virtual Worlds, Real Money: Tax Issues in the Metaverse" (With Daryl Loy)
55. The Business Times, 26 November 2022, "The Curious Case of the 0.1 per cent Service Charge"
56. The Business Times, 12 November 2022, "Buyer Beware: Avoiding Pitfalls When Buying Fine Art" (With Gerard Ng)
57. The Straits Times, 7 October 2022, "Making Singapore a Regional Centre for Philanthropy" (With Ow Kim Kit)
58. Austaxpolicy, 27 June 2022, "An Automation Tax: Adopt With Caution" (available at <https://www.austaxpolicy.com/automation-tax-adopt-with-caution>)
59. The Straits Times, 4 June 2022, "Made Crypto Losses? Don't Assume the Taxman Will Subsidise You" (With Liu Hern Kuan)
60. 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>)
61. The Business Times, 22 December 2021, "Stamp Duty Traps To Watch Out For" (With Liu Hern Kuan)
62. The Straits Times, 20 November 2021, "Making Money from Cryptocurrency? The Taxman May Call On You" (With Liu Hern Kuan)
63. "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 (2021) (Marshall Cavendish)

64. The Business Times, 16 December 2020, “Artificially Low Salaries and Tax Dodging” (With Liu Hern Kuan)
65. The Business Times, 30 September 2020, “Fighting 'Missing Trader' GST Fraud in Singapore” (With Liu Hern Kuan)
66. 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/>)
67. 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)
68. 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>)
69. The Business Times, 21 May 2020, “Genuine Incorporation or Tax Avoidance?” (With Liu Hern Kuan)
70. 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>)
71. “Foreword”, in *Lasting Power of Attorney: A Guide to the LPA and how to Set it Up*, Lim Fung Peen (2019) (Marshall Cavendish)
72. 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)
73. 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)]
74. 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>)
75. The Straits Times, 2 March 2019, “The Case for Redistributive Taxation in Singapore”
76. The Business Times, 17 November 2018, “Shining a Light on Tax Avoidance” (With Liu Hern Kuan)
77. “Stamp Duty Relief and Anti-Avoidance Provision”, *Lexis Practical Guidance- Singapore Tax*, (2018)
78. “GST Transfers of a Going Concern”, *Lexis Practical Guidance- Singapore Tax*, (2018)
79. “GST Contract Review”, *Lexis Practical Guidance- Singapore Tax*, (2018)

80. "Singapore Income Taxation", *Laws of Singapore*, Singaporelaw.sg, (2018) (With Irving Aw and Joanna Yap)
 81. "Business Vehicles", *Lexis Practical Guidance- Singapore Tax*, (2017)
 82. "Partnerships", *Lexis Practical Guidance- Singapore Tax*, (2017)
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Grants

Research Grants

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

Grants, Donations and Sponsorship to Organise Conferences

- 2022 SMU IFA David R Tillinghast Global Taxation Conference
 - International Fiscal Association
 - Ministry of Education, Singapore (Matching Donations)
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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 Scholarship
- Mowat Exhibition

Other Awards

- Most Inspiring Professor (Runner Up)
 - Voted by Student Society (The Bar)
-

Work Experience (Academic)

SMU Overseas PhD Scholar, July 2019- Present
Lecturer of Law (Faculty Development Scheme), July 2018- Present

Yong Pung How School of Law, Singapore Management University

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

Ad Hoc Group Participant April 2023- Present
Consultant, January 2023- Present

United Nations Department of Economic and Social Affairs

- Research on Crypto Taxation in Developing Countries

Tutor, April 2023

Faculty of Law, University of Oxford

- Undergraduate Teaching: Tax Law

<u>Visiting Scholar</u> , School of Law, Singapore University of Social Sciences	<u>January 2022- March 2022</u>
<u>Tax Research Lead</u> , Centre for AI and Data Governance, Singapore Management University	<u>October 2018- December 2022</u>
<u>Supervisor</u> , Peterhouse, University of Cambridge	<u>January 2020- June 2020</u>
• Undergraduate Teaching: Company Law	<u>January 2018- June 2018</u>
<u>Research Fellow</u> , Centre for Cross-Border Commercial Law in Asia, Singapore Management University	
<u>Graduate Research Assistant</u> , EW Barker Centre for Law & Business, National University of Singapore	<u>July 2016- October 2017</u>

Editorial Positions

<u>Member of the Editorial Board</u> , Journal of Australian Taxation	<u>July 2022- Present</u>
<u>Editor-In-Chief</u> , <u>Editor</u> , Oxford University Undergraduate Law Journal	<u>October 2015- September 2016</u> <u>July 2014- October 2015</u>

Courses Taught

<u>Contract Law 2 (UG)</u> ,	<u>AY 2019-2020</u>
<u>Tax Law (UG)</u> ,	<u>AY 2019-2020</u>
<u>Law of Equity & Trusts (UG)</u> ,	<u>AY 2023-2024</u>
Yong Pung How School of Law, Singapore Management University	
<u>FHS Tax Law (UG)</u> ,	<u>AY 2022-2023</u>
Faculty of Law, University of Oxford	
<u>Law Tripos Part II, Company Law (UG)</u> ,	<u>AY 2019-2020</u>
Peterhouse, University of Cambridge	

Major Conferences Organised

1. 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. "Crypto Assets and Risks to the Tax Base", (Tax Research Network Annual Conference 2023, University of Cambridge, United Kingdom, 5-7 September 2023)

2. "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)
3. "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)
4. "Emerging Issues in Crypto Taxation", (Brunel Research Festival, Brunel University London, United Kingdom, 17 May 2023)
5. "Taxation of Digital Tokens in Singapore", (Taxes and Investments in the Post-Pandemic World, Tax Academy of Singapore, Singapore, 3 September 2021)
6. "Tax Policy in a Challenging Domestic and International Landscape", (Ministry of Finance, Singapore, 28 May 2021)
7. "Beneficial Ownership in Tax Law", (School of Law, Singapore Management University, 26 February 2021)
8. "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)
9. "A Robot Tax?", (Cambridge Tax Discussion Group, University of Cambridge, United Kingdom, 7 November 2019)
10. "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)
11. "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)
12. "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)
13. "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]
14. "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]
15. "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]

16. "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]
 17. "Rules of Attribution for Contracts Formed by Software", (Asian Private Law Workshop, Faculty of Law, University of Hong Kong, 16-17 May 2019)
 18. "The New Singapore Variable Capital Company: Policy Considerations", (School of Law, Singapore Management University, 13 March 2019) (With Ow Kim Kit)
 19. "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)
 20. "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]
 21. "The Additional Conveyance Duties Regime: Avoidance and Anti-Avoidance of Stamp Duties", (School of Law, Singapore Management University, 2 November 2017)
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Courses

1. "Taxation of Cryptoassets", (Cryptoassets and the Law: Australian National University Masters Course, Australian National University, Australia, November 2022)
 2. "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]
 3. "Digital Economy Taxation", (SMU Law Academy, Singapore Management University, 25 January and 1 February 2019) (With Sam Sim and Liu Hern Kuan)
 4. "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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Select Citations

In Leading Texts

1. "A Reformulated Test for Unconscionability" (2019) 135(3) *Law Quarterly Review* 400-405 (With Walter Yong)
 - Cited in *Hanbury & Martin: Modern Equity* (22nd Ed) (2021) (Sweet & Maxwell), Chapter 29
 - Cited in Paul Davies, *JC Smith's The Law of Contract* (3rd Ed) (2021) (OUP), Chapter 19
 - Cited in Andrew Phang and Goh Yihan, *Contract Law in Singapore* (2nd Ed) (2021) (Wolters Kluwer), Chapter 6
 - Cited in Lau Kwan Ho and Goh Yihan, "Contract Law", in *Law and Technology: The Practice and Content of Law in Singapore*, Simon Chesterman, Goh Yihan and Andrew Phang (eds) (2021) (Academy Publishing)
 - Cited in Andrew Phang and Goh Yihan, "Duress, Undue Influence and Unconscionability" in Andrew Phang, *The Law of Contract in Singapore* (2nd Ed) (2022) (Academy Publishing), Chapter 12

- Cited in “Unfairness: Undue Influence, Non-Commercial Guarantees, Unconscionable Bargains” in Mindy Chen-Wishart, *Contract Law* (7th Ed) (2022) (OUP), 361-396
 - Cited in “Duress, Undue Influence, and Unconscionable Bargains” in Robert Merkin KC, Séverine Saintier and Jill Poole, *Poole’s Textbook on Contract Law* (16th Ed) (OUP) (2023), 418-453
2. “Decisional and Operational Negligence” (2018) 34(4) *Journal of Professional Negligence* 171-189
 - Cited in “Persons Professing Some Special Skill”, in *Charlesworth & Percy on Negligence* (14th Ed) (2020) (Sweet & Maxwell), Chapter 10 [para 10-02]
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