

Curriculum Vitae



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Education Qualifications

2021	Advanced Professional Certificate in International Taxation, IBFD
2015	Master of Taxation, SIM University
2013	Advanced Tax Programme (Income Tax), Tax Academy of Singapore
2000	Bachelor of Accountancy, Nanyang Technological University

Academic and Professional Experience

2011 - 2015	Senior Lecturer / Subject Head, Tax Kaplan Learning Institute Pte Ltd
2010 - 2011	Tax Manager, KPMG Tax Services Pte Ltd
2009	Tax Manager, RSM Chio Lim
2004 - 2009	Lecturer, Tax Singapore Polytechnic
2000 - 2004	Senior Tax Auditor, Inland Revenue Authority of Singapore

Memberships and Professional Activities

2014 - Present	Chartered Accountant (Singapore), Institute of Singapore Chartered Accountants (ISCA)
2010 - Present	Accredited Tax Advisor (Income Tax), Singapore Chartered Tax Professionals (SCTP)

Research Interests

International Taxation

Selected Publications

Book

• Introduction to International Taxation, Wolters Kluwer, with Darren Koh.



Research Paper

 Necessity of Dependent Agent Permanent Establishment, SMU-TA CET (now under the Tax Academy of Singapore) (2019), with Sing Yuan Yong

Journals

- Funding and Tax Concessions for Singapore Fintech startups, Institute of Singapore Chartered Accountants (ISCA) Journal (March 2017).
- Tax Treatment of Leases by Lessees Post-FRS 116, Institute of Singapore Chartered Accountants (ISCA) Journal (April 2019), with Wei Chern Koh.
- Tax Treatment of Subleases Post-FRS 116, Institute of Singapore Chartered Accountants (ISCA) Journal (September 2019), with Wei Chern Koh.
- Enhanced Carry-back Relief and Current Carry-back Relief, Institute of Singapore Chartered Accountants (ISCA) Journal (August 2020).
- Application of the Principal Purpose Test, Institute of Singapore Chartered Accountants (ISCA) Journal (October 2021).

Updated on 2 October 2023