

SINGAPORE INCOME TAX CONCISE CASEBOOK

GENERAL INFORMATION

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The **Singapore Income Tax Concise Casebook** is a new publication by Wolters Kluwer and the only tax casebook available in Singapore. The book is a valuable resource for both students and professionals which equips them with the ability to leverage on Singapore case law as a sound basis to better advice. It consists of case summaries and short commentaries on each topic. The chapters in the book are arranged such that the reader is first given an overview of the key legal principles or concepts of taxation in Singapore. This is followed by case summaries, which will comprise a brief description of each case followed by extracts from the judgments.

WHAT ARE WE HIGHLIGHTING?

Key Features

- This casebook is an easy reference – concise and easy-to-read guide that enhances your understanding on the fundamentals of Singapore tax
- Provides comprehensive coverage and analysis of case law developments
- Keeps practitioners and students up to date with current developments
- Facilitates student preparation i.e., helps students taking income tax courses as part of their university coursework, and academics who want to study Singapore income tax case law
- Sets out salient extracts and important principles of key Singapore income tax cases as of June 2021.

TOPICS COVERED

Chapter 1	Section 10 — The Charging Provision
Chapter 2	Dealing in Land
Chapter 3	Dealing in Shares
Chapter 4	Employment Income
Chapter 5	Section 10E
Chapter 6	Characterisation of Income

Chapter 7	Exemptions
Chapter 8	Deduction of Expenses - General
Chapter 9	Deduction of Expenses Related to Borrowing
Chapter 10	Deduction of R&D Payments
Chapter 11	Capital Allowances and Balancing Charges
Chapter 12	Section 33 — The Anti-Avoidance Rule
Chapter 13	Exchange of Information
Chapter 14	Others

Related Resources

- Malaysia and Singapore Tax Cases

WHO IS/ARE OUR AUTHOR/S?

Justin Tan holds an LLB (NUS, 1st Class Honors), BBA (NUS) and an LLM in tax (NYU, where he was a Vanderbilt scholar). He practised tax law at Baker McKenzie Wong & Leow, advising on the international tax aspects of cross-border transactions. He is now a Senior Lecturer at NUS Law and teaches cross-border taxation.

Allen Tan was called to the English Bar as a Barrister-at-Law (Middle Temple) before qualifying as an Advocate & Solicitor of the Supreme Court of Singapore and High Court of Malaya. He heads the Tax, Trade and Wealth Management practice of Baker McKenzie Wong & Leow. Allen has extensive experience working on both international and local tax issues, with a special focus on the regional tax aspects of the transactions that he is involved in. Allen's clients include Global Fortune 500 multinational corporations and major Singapore conglomerates. He is recognised as a leading lawyer for his tax controversy and corporate tax work in many leading legal and tax directories including International Tax Review, Chambers Asia Pacific and Legal 500 Asia Pacific. Allen was also named the Asia Tax Practice Leader of the Year 2018 by International Tax Review.

Jeremiah Soh graduated from the Singapore Management University with a double degree in law (LLB) and accountancy (BAcc). He has a focus in dealing with tax controversies and disputes with the tax authorities and has been involved in representing clients in tax appeals before the Singapore courts. Jeremiah's practice also includes tax advisory and consultancy work for various multinational companies.