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Faculty & University Appointments

- Director, LLM (International Business Law) program
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Publications

ARTICLES

Stephen Phua, "Putting Territoriality in Its Place: Singapore's Perspective on Tax Competitiveness" (2017) 71(6a) Bulletin for International Taxation 1-10

Stephen Phua, "Convergence in Global Tax Compliance" (2015) Singapore Journal of Legal Studies 77-104.

Stephen Phua, "Taxation of Income in Singapore and Hong Kong" (2007) Singapore Journal of Legal Studies 1-24.

Stephen Phua, "Common Law Heritage and Statutory Diversion - Taxation of Income in Singapore and Hong Kong" (2007) Singapore Journal of Legal Studies 1-24

Stephen Phua, "The 1996 Budget" (1996) 2 Asia Pacific Tax Bulletin 193-194.

Stephen Phua, "One 'not' Too Many: the Tax Treatment of Losses in the Ascertainment of Chargeable Income" [1995] *Singapore Journal of Legal Studies* 458-478.

BOOKS EDITED

Stephen Phua (ed), Excise Taxation in Asia (Singapore: Centre for Commercial Law Studies, 2007).

Stephen Phua and NUS Centre for Commercial Law Studies (eds), *Current developments in financial regulation and capital markets* (LexisNexis, 2002)

CHAPTERS

Stephen Phua and Joshua Lai, "Singapore and BEPS" in Kerrie Sadiq, Adrian Sawyer & Bronwyn McCredie eds., *Tax Design and Administration in a Post-BEPS Era: A Study of Key Reform Measures in 18 Jurisdictions* (Fiscal Publications, 2019)

Stephen Phua and Chai S.F., "Tax Treaty Disputes in Singapore" in E. Baistrocchi ed., *A Global Analysis of Tax Treaty Disputes Volume 2* (Cambridge University Press, 2017) 1300-1343

Stephen Phua, "Dispute Resolution Procedures in International Tax Matters" in *Cahier de droit Fiscal International* (International Fiscal Association, 2016) 609-622

Stephen Phua, "消除税收流失:切断避税的生命线 (Reducing tax gaps: Cutting off the lifelines of tax avoidance)" in *税法解释与判例评注 (Tax Law and Case Review)* (Taiwan: Yuan Zhao Chuban Gongsi, 2014) (In Chinese) (This is a republished work in Taiwan) 193-206

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Stephen Phua, "Taxation and Non-Taxation Measures for Sustainable Development in Singapore" in Pok, Ng and Timms eds, *The Law and Practice of Singapore Income Tax, 2nd ed* (Singapore: LexisNexis, 2013) 1275-1305.

Stephen Phua, "The Impact of Tax Incentives for Foreign Direct Investment in Singapore and Hong Kong" in *Taxation in ASEAN and China* (Routledge, 2012), 191-213

Stephen Phua, "Transfer Pricing in Singapore" in E Baistrocci and I Roxan eds, *Resolving Transfer Pricing Disputes:* A Global Analysis (London: Cambridge University Press, 2012) 489-516.

Stephen Phua, "Land Transportation in Singapore: Tax and Regulatory Policies to Promote Sustainable Development" in Richard Cullen, Jeffrey Vanderwork and Yan Xu eds., *Green Taxation in East Asia* (Cheltenham: Edward Elgar Publishing, 2011) 87-112

Stephen Phua, "Taxation and Non-Taxation Measures for Sustainable Development in Singapore" in Pok, Ng, Timms ed., *The Law and Practice of Singapore income Tax* (Singapore: LexisNexis, 2011) 1045-1073

Stephen Phua, "General Issues in International Double Taxation of Income" in L.H. Lye ed., *Current Legal Issues in the Internationalization of Business Enterprises* (Singapore: Butterworths, 1996) 185-217.

Stephen Phua, "Equipment leasing: Some recent Income Tax developments" in Ho Peng Kee and LR Penna eds., *Current Developments in International Transfers of Goods and Services* (Faculty of Law Singapore, 1994) 459-488

BOOK REVIEWS

Stephen Phua, Review of Goods and Services Tax: The Law and Practice by Lim, Leung, Ong and Lim [1996] Singapore Journal of Legal Studies 274

CONFERENCE PAPERS

Stephen Phua, "Tax and Intangible Economy" (Paper presented at the IP Week 2019, 27-28 August 2019, Singapore)

Stephen Phua, "Cross-border Investments & Digital Economy - Corporate Structure & Tax Considerations" (Paper presented at the Young Entrepreneurs: Going Abroad conference, 22 August 2019, Jakarta, Indonesia)

Stephen Phua, "Optimizing Tax Risks in the Digital Economy" (Paper presented at the Current Developments in Intellectual Property, Technology and Tax, Singapore, 26 Apr 2019)

Stephen Phua, "Singapore as a Gateway for PRC investments into ASEAN: Tax Issues" (Paper presented at The 5th Cooperation Forum of CHINA-ASEAN Finance and Taxation, Nanning, Guangxi Province PRC, 27 - 28 Oct 2018)

Stephen Phua, "The Impact of BEPS on MNCs in Singapore" (Paper presented at the ALFA International, Singapore, 01 Jun 2018)

Stephen Phua, "Section 33 and the GBF case" (Paper presented at the IFA Singapore International Tax Dialogues, 29 August 2017, Singapore)

Stephen Phua, "US Tax Reform: Perspectives on Tax Competitiveness" (Paper presented at the Digital Economy Symposium, 15-16 August 2017, Singapore)

Stephen Phua, "Taxation on Boosting Sci-tech Innovation Center -- Singapore and International Experience" (Paper presented at the 2017 Construction of Science and Technology Innovation Center – Forum on Singapore Experience and Shanghai Practice, Shanghai, 21 Apr 2017)

Stephen Phua, "The Price of Economic Progress: Singapore Tax Policy in her first 50 years" (Paper presented at the Public Tax Talks, 24 Sep 2016, Wuhan University Law School, Wuhan, China)

Stephen Phua, "Singapore Economic and Tax Law Policies" (Paper presented at the Tax Law Lecture Series, 23 Sep 2016, Law School, Central China Normal University, Wuhan City, China) (In Mandarin)

Stephen Phua, "Cross Border Investments: Dealing with exit tax risks in certain countries" (Paper presented at The 5th China Corporation Legal Counsel Forum Annual meeting 2016, 24 Sep 2016, Poly Hotel, Wuhan City, China) (In Mandarin)

Stephen Phua, "Singapore Fiscal Policy, Economic Development and Sustainability" (Paper presented to the Bureau of Finance of Guangzhou Municipality, 22 Aug - 2 Sep 2016, NUS Business School, Singapore)

Stephen Phua, "Taxing the Freedom of Choice: Case Studies of the impact of BEPS on MNCs in Singapore" (Paper presented at the LIECHTENSTEINISCHE STEUERFACHTAGUNG 2016, Liechtenstein Tax Conference 2016, 9 Mar 2016, Liechtenstein University, Vaduz, Liechtenstein, Singapore)

Stephen Phua, "Stamp Duty Corporate Restructuring Relief" (Paper presented at the Stamp Duty at Tax Academy for IRAS officers, Revenue House, Singapore, 15 Feb 2016)

Stephen Phua, "Stamp Duty Avoidance and ABSD" (Paper presented at the Stamp Duty by Tax Academy for IRAS officers, Revenue House, Singapore, 7-8 Jan 2016)

Stephen Phua, "Stamp Duty Fundamentals" (Paper presented at the Stamp Duty in Tax Academy for IRAS officers, Revenue House, Singapore, 11 Nov 2015)

Stephen Phua, "Taxation in Trusts and Investments" (Paper presented at the University of Liechtenstein, Institute of Financial Services, NUS Law School, Singapore, 15 - 16 Oct 2015)

Stephen Phua, "Singapore Tax Law: Past, Present and Future" (Paper presented at the Guangzhou Municipal Local Taxation Bureau, NUS Business School, Singapore, 26 Oct 2015 - 06 Nov 2015)
Stephen Phua, "Singapore Tax System and the Rule of Law" (Paper presented at the Free Trade Zone Development in Fujian, Fuzhou, Xiamen, China, 25 - 28 May 2015)

Stephen Phua, "Future Challenges arising from Initiatives to Combat BEPS" (Paper presented at the Conference on Tax Considerations and Challenges affecting IP, 14 May 2015, IP Academy, Singapore)

Stephen Phua, "BEPS in an ASEAN and Singapore Context" (Paper presented at the OECD and EU with respect to tax planning strategies of multinational groups, transparency and State Aid, Fullerton Hotel, Singapore, 13 May 2015)

Stephen Phua, "Tax Issues in Cross Border M & A in China" (Paper presented at the ECUPL Graduate School of Law, Changing District, Shanghai, China, 17 Mar 2015)

Stephen Phua, "Tax issues in Cross Border M & A in China" (Paper presented at the Lecture in ECUPL International Law School, Songjiang City, Shanghai, China, 18 Mar 2015)

Stephen Phua, "Convergence in Global Tax Compliance" (Paper presented at the CBFL Banking Secrecy Symposium, NUS Law School, Singapore, Mar 2015)

Stephen Phua, "Selected Tax Issues in Mergers and Acquisition in PRC" (Paper presented at the Mergers and Acquisition Talk, Tsinghua Law School, Beijing, China, 19 Nov 2014)

Stephen Phua, "AQQ v Comptroller of Income Tax: Is there a winner' (Paper presented at the Singapore Academy of Law Annual Review of Cases 2014, Singapore Academy of Law Auditorium, Singapore, 28 Aug 2014)

Stephen Phua, "Anti-Avoidance Law in Singapore" (Paper presented at the Asia-Pacific Anti-Avoidance Legislation and Practice, East China University of Political Science and Law, Shanghai, China, 5 - 6 Jun 2014)

Stephen Phua, "Anit Avoidance in Singapore: Comptroller of Income Tax v AQQ" (Paper presented at the IRAS International Tax Law Series: Developments in GAAR India, New Zealand and Singapore, Tax Academy Revenue House, Singapore, 09 Jun 2014)

Stephen Phua, "Convergence in Global Tax Compliance" (Paper presented at the Faculty Seminar Series, NUS Law Faculty, Singapore, 16 Apr 2014)

Stephen Phua, "Taxation of Offshore Capital Gains" (Paper presented at the Business Law Lecture Series Number 33, Faculty of Law, Tsinghua University, Beijing, China, 20 Mar 2014)

Stephen Phua, "Tax Collection" (Paper presented at the Ko Guan Seminar Series, Faculty of Law Shanghai Jiao Tong University, Shanghai, China, 25 Mar 2014)

Stephen Phua, "Transfer Pricing Issues facing China" (Paper presented at the Roundtable discussion, Jiangsu Provincial Tax Authority, Nanjing, China, 08 Nov 2013)

Stephen Phua, "Tax Treaty Disputes in Singapore" (Paper presented at the Resolving Tax Treaty Disputes: A Global Analysis, Faculty of Law, London School of Economics, London, United Kingdom, 29 - 30 Nov 2013)

Stephen Phua, "Strategies to Improve Tax Collection" (Presented at Public Talk, 8 November 2013, School of Law, Shanghai University of Finance and Economics, Shanghai, China).

Stephen Phua, "Overview of Singapore Tax System and Fiscal Policy" (Paper presented at the NUS RI Lecture Series, NUS Research Institute, Suzhou, China, 28 - 29 May 2013)

Stephen Phua, "Closing the Tax Gap" (Paper presented at the 5th China Fiscal and Tax Law Forum, Tax Law Institute, Wuhan Law School, Wuhan, China, 4 May 2013)

Stephen Phua, "International Developments in the Taxation of Gains from Offshore Transfers of Shares" (Presented at the SAL Seminar, 25 Mar 2013, Supreme Court, Singapore).

Stephen Phua, "Foreign Investments: Dealing with exit tax risks in certain countries" (Presented at the Eastern Scholar Series (In Mandarin), 21 Mar 2013, Graduate Law School, East China University of Political Science and Law, Shanghai, China).

Stephen Phua, "Taxation of State Properties" (Paper presented at the Annual Tax Conference 2012, Revenue House, Singapore, 03 Sep 2012)

Stephen Phua, "Fiscal Sustainability and Challenges: Singapore" (Paper presented at the Summer Tax School, Fiscal Law Centre, Peking University, Beijing, China, 28 Jun 2012 - 08 Jul 2012)

Stephen Phua, "ASEAN Tax Integration and FDI" (Paper presented at the Summer Tax School, Fiscal Law Centre, Peking University, Beijing, China, 28 Jun 2012 - 08 Jul 2012)

Stephen Phua, "Tackling Demand and Supply of Tax" (Paper presented at the Eastern Scholar Lectures, East China University of Politics and Law, Shanghai, China, 10 May 2012)

Stephen Phua, "Strategies to avoid Double Taxation in Cross-Border Trade and Investment" (Paper presented at the Eastern Scholar Lectures, East China University of Politics and Law, Shanghai, China, 08 May 2012)

Stephen Phua, "Fiscal Sustainability and Challenges: Singapore" (Paper presented at the Peking University Fiscal Law Forum Number 105, Peking University Fiscal Law Research Center, Beijing, China, 11 May 2012)

Stephen Phua, "GST and Income Tax in Dental Practice" (Paper presented at the General Practice Management Course, Faculty of Dentistry, Singapore, 18 Apr 2012)

Stephen Phua, "Cutting off the Lifelines to Close the Gap" (Paper presented at the Australian Tax Teachers' Association Conference 2012, Sydney University Law School, Sydney, Australia, 16 Jan 2012 - 18 Jan 2012)

Stephen Phua, "Tradeoffs between Revenue and Promotion of Investment" (Paper presented at the 8th Asia Pacific Tax Forum, 16-18 Nov 2011, Hotel Conrad, Bali, Indonesia)

Stephen Phua, "ASEAN Tax Integration and FDI" (Paper presented at the 8th Asia Pacific Tax Forum, 16-18 Nov 2011, Hotel Conrad, Bali, Indonesia)

Stephen Phua, "Tax Gaps: Causes and Solutions" (Paper presented at the Conference on Global Cooperation and Sustainable Growth and Development Views from G20 Countries, 13-14 Sep 2011, Gulmohar Hall, India Habitat Centre, New Delhi, India)

Stephen Phua, "Tax Policy in Singapore from 1948 to 2011" (Paper presented at the Tax Colloquium in Bologna, 22 Jun 2011, European School of Advanced tax studies, University of Bologna, Bologna, Italy)

Stephen Phua, "Prudence: Conservation and Contingencies" (Paper presented at Terra Incognita: Eat-West Development of Tax Systems, 24 Jun 2011, Council Hall, University of Ferrara, Ferrara, Italy)

Stephen Phua, "Tax Challenges in Cross-border Investment" (Paper presented at the Distinguished Speaker Series, InterContinental Centre, Shanghai, China, 06 Nov 2010)

Stephen Phua, "Is Taxation an effective solution to manage climate change? A comparision between Singapore and China" (Paper presented at the Public Lecture Series in ECUPL, ECUPL, Shanghai, China, 04 Nov 2010)

Stephen Phua, "Asean Tax Integration: An Observation" (Paper presented at the 7th Asian Tax Forum, Sokha Angkor Resort, Siem Reap, Cambodia, 19 Oct 2010 - 22 Oct 2010)

Stephen Phua, "Sustainable Growth in Singapore: Taxation Law and Policy" (Paper presented at the Law in a Plural Asia: Challenges and Prospects, 25- 26 May 2010, International Islamic University Malaysia, Kuala Lumpur, Malaysia)

Stephen Phua, "GST and Dental Practice" (Paper presented at the General Practice Management Course, 1-23 Apr 2010, Faculty of Dentistry, National University of Singapore, Singapore)

Stephen Phua, "Adoption of Enhanced Exchange of Information (EOI) Standards for Tax Purposes in Singapore" (Paper presented at the International Tax issues facing US Taxpayers with foreign accounts and their financial institutions, 18 Mar 2010, National University of Singapore, Singapore)

Stephen Phua, "Green Taxation in Singapore: Law and Policies" (Paper presented at the Green Taxation in East Asia: Problems and Prospects, 29 Jan 2010, Hong Kong University, Hong Kong SAR)

Stephen Phua, "Use of Tax Incentives in Singapore in the last 50 years" (Paper presented on 20 Nov 2009, Revenue House, IRAS, Singapore)

Stephen Phua, "Are Tax Incentives Effective in Promoting Economic Development in China?" (Paper presented on 3 Nov 2009, ECUPL, Shanghai, China)

Stephen Phua, "Use of Tax Incentives in Singapore" (Paper presented at the HMRC and ESRC International Conference On Institutional Taxation Analysis, Her Majesty's Revenue and Customs, London, United Kingdom, 21 - 22 Sep 2009)

Stephen Phua, "The Use of Tax Incentives in Promoting Economic Development in Singapore - An Overview" (Papers presented at the 6th Asia Tax Forum, 6-8 Apr 2009, Intercontinental Hotel, Sydney, Australia)

Stephen Phua, "Tax Measures as Fiscal Stimulus" (Paper presented at the 6th Asia Tax Forum, 6-8 Apr 2009, Intercontinental Hotel, Sydney, Australia)

Stephen Phua, "Environmental Tax Administration" (Paper presented at the 6th Asia Tax Forum, 6-8 Apr 2009, Intercontinental Hotel, Sydney, Australia)

Stephen Phua, "Purpose of Education: Functions of Tax Policy" (Paper presented at the Visitor Series, East China University of Politics and Law, Shanghai, China, 11 Dec 2008)

Stephen Phua, "Some Global & Regional Developments in Transfer Pricing" (Paper presented on 19 Sep 2008, Capital Tower, Singapore)

Stephen Phua, "The Impact of Tax Incentives for Foreign Direct Investment in Singapore and Hong Kong" (5th Asian Law Institute Conference 22 - 23 May 2008, NUS, Faculty of Law, Singapore)

Stephen Phua, "GST and Dental Practice" (General Practice Management Course, 2 May 2007, Faculty of Dentistry, NUS, Singapore)

Stephen Phua, "GST and Financial Services Taxation". Asia Tax Forum (18 - 20 April 2007, Sheration Hotel, Hanoi, Vietnam)

Stephen Phua, "GST and Dental Practice" (Paper presented at GST and Dental Practice, 27 April 2006)

Stephen Phua, "Tax System in Singapore and National Development" (Paper presented at Tax System in Singapore and National Development, 11-12 July 2005, London Metropolitan University, London, United Kingdom)

Stephen Phua, "Strategies in International Tax Avoidance" (Paper presented at Strategies in International Tax Avoidance, 6-20 December 2004, Kyushu University, Fukuoka, Japan)

Stephen Phua, "GST and Dental Practice" (General Practice Management Course, Faculty of Dentistry, National University of Singapore, Singapore, 7 June 2000).

Stephen Phua, "General Income Tax and GST Issues Applicable to International Public Entertainers" (Theatre Studies Programme, Faculty of Arts & Social Sciences, National University of Singapore, Singapore, 14 February 2000).

Stephen Phua, "Taxation in Singapore" (Seminar on Singapore Revenue Law, Singapore Maritime Officers' Union, Peninsula Plaza, Singapore, 10 September 1999).

Stephen Phua, "General Income Tax and GST Issues in the Arts and Theatre Industry" (Theatre Studies Programme, Faculty of Arts & Social Sciences, National University of Singapore, Singapore, 30 September 1999).

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Stephen Phua, "Curriculum Review: How Much Ground to Cover?" (Seminar by CDTL, Centre for Development of Teaching and Learning, Singapore, 26 April 1997).

Stephen Phua, "GST and Dental Practice" (General Practice Management Course, Faculty of Dentistry, National University of Singapore, Singapore, 21 May 1996).

Stephen Phua, "Producing High Value-added Students" (Seminar by CDTL, Centre for Development of Teaching and Learning, Singapore, 27 April 1996).

Stephen Phua, "Economic Development and Law School Curriculum: the Singapore Experience" (ASEAN Law Schools' Association Conference, Hotel Indonesia, Jakarta, Indonesia, 29 September-1 October 1995).

Stephen Phua, "Cross-border Taxation: an Overview" (Mini Course on Revenue Law, Academy of Law, Singapore, 12 August 1995).

Stephen Phua, "Ascertainment of Chargeable Income under the ITA" (Mini Course on Revenue Law, Academy of Law, Singapore, 5 August 1995).

Stephen Phua, "GST and Dental Practice" (General Practice Management Course, Faculty of Dentistry, National University of Singapore, Singapore, 18 May 1995).

Stephen Phua, "General Issues in International Double Taxation of Income" (Singapore Conferences on International Business Law Conference VII, Shangri-la Hotel, Singapore, September 1994).

Stephen Phua, "GST and Dental Practice" (General Practice Management Course, Faculty of Dentistry, National University of Singapore, Singapore, 16 May 1994).

Stephen Phua, "Equipment Leasing: some Recent Income Tax Developments" (Singapore Conferences on International Business Law Conference VI, Shangrila-Hotel, Singapore, 9-11 September 1992).

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