

PUBLICATIONS

Books

- [Singapore Income Tax Concise Casebook](#) (Wolters Kluwer 2021) (with Allen Tan and Jeremiah Soh)

Articles (>15 pages)

- [“Vicarious Liability as Risk-Through-Placing”](#) (2022) 51:4 Common Law World Rev 268 - 295
- “Reconceiving Proximity in the Duty to Avoid Causing Pure Economic Loss: Should the Plaintiff have Protected Himself Through Contract?” (2021) 33 SAclJ 1083-1123
- “Proximity as Reasonable Expectations” [2019] Singapore Journal of Legal Studies 147- 176
- “Illegality as a Defence in Negligence – Judge Gilbert’s Formula” (2018) Torts Law Journal 49-76
- “A big, frustrating conundrum: Reflections on Singapore’s deduction regime for interest and other borrowing costs following *BFC v CIT*” (2015) 27 SAclJ 506–527

Short Articles

- [“Singapore Stamp Duty: Strengthening the Additional Conveyance Duty Rules”](#) (2020) 26(1) *Asia-Pacific Tax Bulletin* (19 March 2020)
- Interest Deductibility: The Implementation of BEPS Action 4, Singapore, *Cahiers De Droit Fiscal International* (104), International Fiscal Association, 597-604 (with Allen Tan)
- “An Investor’s Guide to the Regulatory and Tax Framework for S-REITs”, *Derivatives & Financial Instruments* 13:3 (19 May 2011) 137 (with Allen Tan and James Choo)
- “Why Singapore is the ideal holding location for India” *India Quarterly February – April 2012* (18 January 2012), online: International Tax Review <<http://www.internationaltaxreview.com>> (with Allen Tan and James Choo)
- “Seeking Certainty - Advance Ruling Practices”, *Derivatives & Financial Instruments* 20:2 (24 February 2014) 136 (with Dawn Quek and Enoch Wan)
- “Cross-Border Leasing”, *Derivatives & Financial Instruments* 20:2 (5 March 2014) 150 (with Allen Tan and Enoch Wan)

Case Comments

- “Policy considerations when interpreting tax statutes: Zhao Hui Fang v Commissioner of Stamp Duties” [2017] SGHC 105” (19 May 2017) (<http://www.singaporelawblog.sg/blog/article/186>)

- [“A Tale of Three \(Tax\) Provisions: Delimiting the Boundaries of Executive Authority and the Precedent Fact Doctrine”](#) (Singapore Law Blog, 28 March 2022) (with Rachael Seow)

Reports / Policy Papers

- “Aligning Tax with ESG Factors”, in *Asia Voices: Perspectives on Tax Policy* (21). 31 Jan 2022. Institute of Policy Studies. 58-64 (with Samantha Tang) (invited)
- Bloomberg Tax Portfolios, *Transfer Pricing Rules and Practices in Selected Countries (Q-S)*, Chapter 145, “Singapore” (with Sam Sim)

Published Conference Papers

- “Unpacking the “direct benefit” requirement for zero-rating exports of services in section 21(3)(j) of Singapore’s GST Act” (28th Australasian Tax Teachers Association Conference, Sydney, January 2016) (https://www.business.unsw.edu.au/About-Site/Schools-Site/Taxation-Business-Law-Site/Documents/Tan_Unpacking-the-directly-benefit-requirement.pdf)