#### CV of Associate Professor Simon POH Siew Beng, updated on 1 July 2024



Simon Poh is currently Associate Professor (Practice) at the Accounting Department of the National University of Singapore (NUS) Business School where he teaches taxation and advanced taxation courses. Previously, he was Associate Professor (Adjunct) from 1 January 2007 to 30 June 2014. He recently won the NUS Business School Teaching Excellence Award for four consecutive years from 2020 to 2023.

Outside the academia, Simon has been a distinguished tax professional both in Singapore and the region, with more than three decades of experience in tax compliance and tax advisory work in the areas of corporate tax, individual income tax and GST. This includes 9 years of experience with the Inland Revenue Authority of Singapore, 3 years with reputable regional multinational corporations and more than 16 years with top international accounting firms. His extensive experience includes GST tax advisory and risk management, international tax planning, transfer pricing, corporate restructuring, business acquisitions and mergers, tax due diligence reviews, expatriate tax planning, and advising clients on the tax implications of both inbound and outbound investments. Simon continues to be active in professional tax-related work outside his teaching responsibilities.

Simon graduated with a Bachelor of Accountancy Degree in 1985 followed by a Master of Business Administration (MBA) degree from NUS in 1993. He is a Fellow Chartered Accountant of the Institute of Singapore Chartered Accountants (ISCA) since 2004, a Full Member of the Singapore Institute of Directors since 2008, an Accredited Tax Advisor (Income Tax and GST) of the Singapore Institute of Accredited Tax Professionals (SIATP) since 2010 and an Honorary Member of the Financial Planning Association of Singapore since 2011.

Simon served as a Board Member of SIATP from January 2013 to March 2020. SIATP was renamed Singapore Chartered Tax Professionals Limited (SCTP) from April 2020. At SIATP/SCTP, he served as Chairman of the SME Tax Committee from January 2012 to December 2022. In January 2023, he stepped down from the SME Tax Committee to join the Tax and Levies Committee within SCTP. Since 2021, he was appointed as a Member of the Income Tax Board of Review, an administrative tribunal established for the purpose of hearing appeals against income tax assessments made by the Comptroller of Income Tax. He currently serves as an Independent Director in a non-profit organisation since March 2023 and also chairs its Audit and Risk Committee since May 2024. Simon is the author of "Taxation in Singapore" which was first published in 2008. The latest edition of this eBook was published in July 2024.

Besides speaking at numerous external tax seminars and conducting regular tax workshops for professional bodies like ISCA and ACCA, Simon is a regular contributor to local and foreign media and professional accounting journals on current taxation issues.

# **Current Appointments and Professional Memberships**

- Associate Professor (Practice), NUS Business School, Department of Accounting
- Accredited Tax Advisor (Income Tax and GST), Singapore Chartered Tax Professionals Limited (SCTP), fka Singapore Institute of Accredited Tax Professionals (SIATP)
- Chairman SME Tax Committee at SCTP/SIATP, Member of Tax & Levies Committee at SCTP
- Fellow Chartered Accountant of Singapore, Institute of Singapore Chartered Accountants (ISCA)
- ASEAN CPA (ISCA)
- Full Member, Singapore Institute of Directors (SID)
- Honorary Member, Financial Planning Association of Singapore (FPAS)
- Life Member, NUS Business School Alumni Association

#### Areas of Interests and Specializations

• Research, expert advice and training in all areas of taxation in Singapore and Asia Pacific

# **Educational Qualifications**

- Master of Business Administration, NUS, Feb 1993
- Bachelor of Accountancy, NUS, May 1985

# **Teaching Experience at NUS**

- Jul 2014 onwards Associate Professor (Practice), NUS
- Jan 2007 to Jun 2014 Associate Professor (Adjunct), NUS
- Jul 2006 to Dec 2006 Tutor, NUS

#### **Teaching Awards at NUS**

- NUS Business School Teaching Excellence Award for 2020
- NUS Business School Teaching Excellence Award for 2021
- NUS Business School Teaching Excellence Award for 2022
- NUS Business School Teaching Excellence Award for 2023

# **Courses taught at NUS**

- ACC1701X Financial Accounting for non-business students Tutor from Jul to Dec 2006
- ACC3703 Taxation Designed, developed and taught this module since Jan 2007
- ACC4711 Advance Taxation Designed, developed and taught this module since Jan 2010
- ACC3707 Integrated Perspectives in Accounting and Reporting" consultant for tax topics
- NUS Executive Education (EE) Management Programmes (Chinese) 2009 and 2011
- NUS EE Accounting & Finance for Non-Financial Managers- taught tax topics in Jul/Nov 2017
- NUS Business Short Courses for adult learners on "Singapore Corporate Income Tax" and "Singapore GST" under the Lifelong Learning (L3) project for adult learners since 2020

# **Teaching Experience at NTU**

- Jul 2006 to Jun 2012 Part-time lecturer for Nanyang MBA Programme. Taught B6125 Tax Management for 6 consecutive years from 2006 to 2012.
- Jul 2011 to Jun 2012 Appointed as Adjunct Associate Professor to teach AA203 Principles of Taxation for two semesters of the academic year 2011/2012

# **Selected University Services**

- Chairman of Accounting Department Curriculum & Workload Allocation Committee from Jan 2017
- Conducted the NUS Master Class to potential NUS Accounting students from 2017 to 2024
- Supervised Accounting students doing the compulsory internship each year
- Supervisor for Consulting Practicum / Field Service Projects each year
- Council Member (NUS Representative) of the Quality and Safety Standards Committee under the Singapore Standards Council of Enterprise Singapore from Aug 2017 to July 2020.
- Appointed as Judge for ACCA Young Visionary Challenge for tertiary students in Feb 2015
- Appointed as External Assessor to review process for accreditation of universities for admission to the Singapore CA qualification by ISCA
- Appointed as Judge in the NTU National Tax Competition in March 2014

# **Selected Professional Services**

- Appointed by the Minister of Finance (since 1 July 2021) as a Member of the Income Tax Board of Review, an administrative tribunal established for the purpose of hearing appeals against income tax assessments made by the Comptroller of Income Tax
- Board Member, Singapore Institute of Accredited Tax Professionals (SIATP) from Jan 2013 to Mar 2020. SIATP was later re-named as Singapore Chartered Tax Professionals (SCTP)
- Chairman, SME Tax Committee, SCTP/SIATP from January 2012 to December 2022
- Member, Tax and Levies Committee, SCTP from January 2023
- Chairman, Examinations Committee SIATP from 2013 to 2020
- Represented the tax industry in participating in several dialogues with Inland Revenue Authority of Singapore (IRAS), Ministry of Finance, ISCA, SAC and ACCA on tax matters
- Participated in a Roundtable Dialogue on "The Implications of BEPS on Singapore's Investment and Financial Hub Status" on 5 Dec 2022
- Invited as a Speaker and Panelist of a virtual event hosted by Citibank on "Attracting FDI in a Tax Equalised World" on 18 June 2021
- Participated in a Roundtable Virtual Dialogue with Deputy PM and Finance Minister on 29 January 2021 to provide feedback on proposals for Budget 2021.
- Participated as Guest Speaker/Mentor for IRAS Hackathon from 30 Aug 2016 to 4 Sep 2016.
- Lexis Nexis Practical Guidance Editorial Board Member since Sep 2016.
- Invited as Guest of Honour to do Book Review on the Book Launch on GST on 29 Sep 2015 by Lexis Nexis.
- Presented paper on "BEPS: The Digital Economy and Defining Taxable Presence" in the Asia Oceania Tax Consultants' Association Tax Conference in Oct 2014
- Participated in ACCA Dialogue on "Class of 2020: the future finance professionals" in Sep 2014 which subsequently published an in-depth Global Research Report on "Professional accountants the future".
- Member of Roundtable Discussion organised by the Singapore CFO Institute in Jul 2014 which subsequently produced the White Paper on "The Impact of BEPs"
- Member of Transfer Pricing Roundtable set up by IRAS in Feb 2014
- Member of ISCA Pre-Budget Roundtable discussion in Jan 2014
- Conducted numerous workshops on various tax topics for ISCA since 2007
- Provided expert views to local and foreign media on various tax matters, particularly before and after the annual Singapore Budget announcements.

#### Selected Publications – Books, Managerial Journals, Thought Leadership BIZBeat

- <u>"eBook Taxation in Singapore, McGraw-Hill Singapore, 2024/25 Ed</u> published 1 July 2024
- <u>Journal article</u> "Securing Singapore's Revenue Base Amid New BEPS Environment" March 2024 issue of the Chartered Accountants LAB, formerly Singapore Accountant Journal (SAJ) of the Institute of Singapore Chartered Accountants (ISCA)
- Journal article "A Limited Inheritance Tax for Singapore" August 2023 issue of the SAJ of ISCA
- Journal article "Don's Column: Singapore Stamp Duty Regime" July 2023 issue of the SAJ of ISCA
- <u>Journal article</u> "Tax Matters in Budget 2023 Making it Fairer, More Progressive and Sustainable" April 2023 issue of the SAJ of ISCA
- <u>Journal article</u> "Shifting the Tax Burden towards GST and Individuals" May 2022 issue of the SAJ of ISCA
- <u>Journal article:</u> "Different GST Rates for Luxury and Essential Goods" April 2022 issue of the SAJ of ISCA
- <u>Journal article</u> "Property Stamp Duties and Inheritance Taxes" January 2022 issue of the SAJ of ISCA
- <u>Journal article:</u> "Digital Currencies–Understanding the Tax Implications" October 2015 issue of the SAJ of ISCA
- Journal article: Singapore-Malaysia Tax Treaty. International Tax Journal, Jul-Aug 2007
- <u>Journal article:</u> Cover Story Taxability of Interest-Free Loans to Directors. Singapore Accountant, Nov 2003 issue of the Journal of ICPAS
- <u>NUS BIZBEAT</u> Thought leadership article "Business Perspectives 2024 Impact on Singapore" on 28 Feb 202<u>4</u>
- <u>NUS BIZBEAT</u> Thought leadership article "Crucial to Secure Singapore's Main Revenue Source, Given Little Leeway for More GST or Wealth Taxes" on 19 Feb 2024
- <u>NUS BIZBEAT</u> Thought leadership article "Time to Relook at Inheritance Tax, but with Necessary Tweaks" on 5 May 2023
- <u>NUS BIZBEAT</u> Thought leadership article "NUS BIZ Professors Weigh in on Singapore Budget 2023" on 16 Feb 2023
- <u>NUS BIZBEAT</u> Thought leadership article "Looking to 2023 Series: What Valentine's Day present to expect in Budget 2023" on 7 Feb 2023
- <u>NUS BIZBEAT</u> Thought leadership article "Attracting and Retaining Foreign Talent is No Mean Task" on 31 Oct 2022
- <u>NUS BIZBEAT</u> Thought leadership article "Singapore Budget 2022 provides answers to three burning questions on taxes" on 1 Mar 2022.
- <u>NUS BIZBEAT</u> Thought leadership article "Looking to 2022: Changes to the Singapore tax landscape" on 1 Mar 2022.
- <u>NUS BIZBEAT</u> Thought leadership article "The impact of the proposed US corporate tax changes on Singapore" on 29 Apr 2021
- <u>NUS BIZBEAT</u> Thought leadership article "A recovery Budget for post-COVID" on 4 Mar 2021.
- <u>NUS BIZBEAT</u> Thought leadership article "Looking to 2020: What to expect from the Singapore Budget" on 10 Feb 2020
- <u>NUS BIZBEAT</u> Thought leadership article "How Budget tax changes will affect business" on 28 Mar 2018.
- <u>NUS BIZBEAT</u> Thought leadership article "A tale of two tax systems: Singapore vs Hong Kong" on 27 Nov 2017.
- <u>NUS BIZBEAT</u> Thought leadership article "On Singapore's budget for successful partnerships" on 28 Feb 2017.

#### **Selected Newspaper Articles and Media Broadcasts**

- <u>Newspaper article</u>: Sunday Times- columns on "Financial Quotient" including:
  - "What is Property Tax?" on 26 May 2019;
  - "What is Corporate Income Tax?" on 12 May 2019;
  - "What is Stamp Duty?" on 5 May 2019;
  - "What is GST?" on 31 Mar 2019;
  - "What is Individual Income Tax?" on 24 Mar 2019;
  - "What is Budget 2018?" on 18 Feb 2018;
  - "What is withholding tax?" on 7 Jan 2018;
  - "What is a tax treaty?" on 30 Oct 2017;
  - "What is a tax resident?" on 16 Oct 2017;
  - "What is Transfer Pricing?" on 16 Jul 2017;
  - "What are tax avoidance and tax evasion?" on 26 Mar 2017; and
  - "What is A Progressive Tax System" on 12 Mar 2017.
- <u>Newspaper article:</u> Straits Times "Budget moves to make Singapore more of a global draw can be tweaked to cast net wider, say observers" on 22 Feb 2024.
- <u>Newspaper article:</u> Straits Times "Budget 2024: It's getting harder to project future government revenue" on 20 Feb 2024.
- <u>Newspaper article:</u> CNA "Crucial to secure Singapore's main revenue source, given little leeway for more GST or wealth taxes" on 19 Feb 2024.
- <u>Newspaper article:</u> Shin Min Daily News "The adjustments to CPF enhance retirement support" on 17 Feb 2024.
- <u>Newspaper article:</u> Business Times "Budget 2024: Quick takes on Enterprise Support Package" on 16 Feb 2024.
- <u>Newspaper article:</u> Business Times "After 20 years, it could be time for Singapore to relook personal income tax-free threshold" on 1 Feb 2024.
- <u>Newspaper article:</u> Business Times "Proposed tax on gains from sale of foreign assets won't hurt most companies, but may affect investment vehicles: experts" on 22 Jun 2023.
- <u>Newspaper article:</u> Straits Times "Property stamp duties likely to contribute more to public coffers in years to come" on 10 May 2023.
- <u>Newspaper article:</u> CNA "Commentary: Reintroducing some form of inheritance tax could help address wealth inequality in Singapore" on 29 Apr 2023
- <u>Newspaper article:</u> Straits Times "Sin duty hikes and new wealth tax: Singapore house-cleans its tax system" on 17 Feb 2023.
- <u>Newspaper article:</u> Straits Times & The Star "Pro-baby boost not game changer for undecided couples, say experts" on 16 Feb 2023.
- <u>Newspaper article:</u> CNA "Commentary: Taxing the wealthy makes sense when there is little room for higher income tax or GST" on 15 Feb 2023.
- <u>Newspaper article:</u> CNA "Tax free shopping: Why buying items overseas without tourist VAT refunds can lead to 'double taxation' " on 23 Jan 2023
- <u>Radio Power 98 Broadcast</u>: Interview on 4 Jan 2023 GST and carbon tax hikes.
- <u>CNA Live TV Broadcast:</u> "Attracting talent with Singapore's new Overseas Networks & Expertise Pass" on 30 Aug 2022
- <u>Newspaper article:</u> "CNA Commentary: Singapore must send a bold signal to attract global talent" on 26 Aug 2022
- <u>CNA Live TV Broadcast:</u> "How will minimum corporate tax affect Singapore's competitiveness" on 9 Mar 2022

- <u>Newspaper article:</u> Yahoo! Finance Singapore, Yahoo News, Yahoo News Singapore, Yahoo New Zealand News, Yahoo! News UK, Yahoo! News Philippines, Yahoo! News Australia, Yahoo! Finanza Italia, "Budget 2022: How proposed tax changes affect individuals and companies" on 21 Feb 2022
- <u>Newspaper article:</u> CNA "Budget 2022: Tax changes signal that Singapore wants to reduce inequality, strengthen social compact" on 19 Feb 2022.
- <u>CNA 938 Live TV Broadcast:</u> "GST increase" on 18 Feb 2022
- <u>Newspaper article:</u> Business Times "4 tax measures to look out for in Budget 2022" 17 Feb 2022.
- <u>Newspaper article:</u> CNA "Can lower GST rate for essential goods ease impact of upcoming GST hike?" on 17 Feb 2022.
- <u>CNA Podcast:</u> Heart of the Matter series "GST, wealth and other taxes why now and what impact will it have on businesses and families?" on 10 Feb 2022
- <u>Newspaper article:</u> Straits Times "GST hike: A later Jan 2023 date would be helpful, say observers" on 17 Jan 2022.
- <u>Newspaper article: Lianhe Zaobao "How to increase income for the nation" on 16 Jan 2022.</u>
- <u>Live Radio Broadcast</u>: MoneyFM live interview on 14 Jan 2022 GST hike cannot be put off forever, but is now the right time?"
- <u>Newspaper article:</u> CNA "Commentary: Property stamp duties and inheritance tax could wealth taxes in Singapore come from these?" on 22 Oct 2021
- <u>CNA Live TV Broadcast</u>: CNA live interview on 15 Oct 2021–Singapore's wealth tax system".
- <u>Newspaper article:</u> Asahi Shimbun, Japan "OECD Decision regarding proposed global minimum corporate tax and impact on Singapore" on 18 Sep 2021
- <u>Newspaper article:</u> Lianhe Zaobao "Global tax rate adjustments MNCs focus more on non-tax aspects of Singapore" "全球税率调整或带来影响 跨国企业更看重我国非税务方面条件" on 14 Aug 2021.
- <u>Newspaper article:</u> SCMP "Asean nations left 'exposed' by global minimum corporate tax seen forging closer ties with China" on 23 Jul 2021
- <u>Newspaper article:</u> The Edge Singapore Issue 992 "The case for a global minimum tax" on 9 Jul 2021
- <u>Newspaper article:</u> ANI, Yahoo Finance India and Yahoo News India "Will global minimum tax rate reduce Singapore's appeal to foreign, Indian firms?" on 14 Jun 2021
- <u>Newspaper article:</u> Reuters, Yahoo Finance, Daily Mail, MSN Money Singapore, Yahoo Finance Singapore, Yahoo News Hong Kong, MSN Money Ireland, SME Magazine and Fiji Times "Singapore says will make needed changes to corporate tax once consensus on G7 plan" on 9 Jun 2021.
- <u>Newspaper article:</u> Straits Times "Global minimum corporate tax unlikely to dim Singapore's allure as high-tech hub" on 8 Jun 2021.
- <u>TV Broadcast</u>: CNA recorded interview on 8 Jun 2021 Comments on the impact of the global minimum corporate tax on Singapore.
- <u>Newspaper article:</u> CNA "Commentary: The global minimum corporate tax rate is coming our way and will change how Singapore attracts MNCs" on 31 May 2021
- <u>Newspaper article:</u> CNA "Commentary: US proposed global minimum corporate tax has implications for Singapore" on 13 Apr 2021
- <u>Newspaper article:</u> Straits Times "What else may be in store after petrol duty and GST hikes?" on 10 Mar 2021.
- <u>Newspaper article:</u> Straits Times "Used more air-con during work from home? It's now easier to claim tax deduction, says Iras" on 7 Mar 2021.
- <u>Newspaper article:</u> Business Times "Property taxes are likely first stop for wealth tax review" on 1 Mar 2021.
- <u>Live Radio Broadcast</u>: 958FM Live interview on 25 Feb 2021 Budget 2021 analysis on Singapore's GST Strategy.

- <u>Live TV Broadcast:</u> Ch 8 Hello Singapore Live interview on 22 Feb 2021 GST on imported low value goods for Budget 2021 十分访谈:未来加征消费税.
- <u>Newspaper article:</u> Yahoo Finance Singapore, Yahoo News Malaysia and Yahoo News Singapore "Comment: A well-planned 'Recovery' Budget that looks at a post-COVID era" on 19 Feb 2021
- <u>Newspaper article</u>: CNA "Commentary: Budget 2021 and how Singapore's tax system is changing for the better" on 18 Feb 2021
- <u>Radio Broadcast</u>: CNA938 recorded interview on 18 Feb 2021 Comments on Singapore's tax strategy for Budget 2021.
- <u>Newspaper article</u>: Lianhe Zaobao "Government spending hit 94.1 billion dollars due to pandemic" "年 政府总开支达941亿元 因疫情推多项紧急措施 贸工部人力部超支最大" on 18 Feb 2021.
- <u>Newspaper article</u>: Lianhe Zaobao "Economists' comments: Using unused reserves as ammunition reflect prudent financial management" 经济师点评: 以未动用储备金作"弹药" 体现危机中审慎理财 on 17 Feb 2021.
- <u>Social media:</u> Wechat "Reading into Singapore's 2021 Budget" 新加坡 2021 预算案发布,我们如何 解读? on 17 Feb 2021.
- <u>Newspaper article</u>: CNA "GST on imported items bought online: Experts, consumers unsure if it will make more people buy local" on 17 Feb 2021
- <u>Newspaper article:</u> Today and Malay mail "Reducing immediate Covid-19 relief, Budget 2021 looks longer term to secure Singapore's competitiveness" on 17 Feb 2021
- <u>Newspaper article:</u> Straits Times "Budget 2021: What experts and business groups say" on 17 Feb 2021
- <u>Newspaper article:</u> Straits Times "Petrol duties raised for first time in six years" on 17 Feb 2021
- <u>Newspaper article:</u> Business Times "FY 2021 Budget deficit to narrow to S\$11.01b" on 17 Feb 2021
- <u>Newspaper article:</u> Business Times "Timing Singapore's GST hike a catch-22 situation: tax analysts" on 16 Feb 2021
- <u>Newspaper article</u>: CNA "Commentary: GST hike unavoidable, will probably take place in 2023" on 21 Jan 2021.
- <u>Newspaper article</u>: CNA "Commentary: Who cares if US President Donald Trump pays only US\$750 in taxes" on 6 Oct 2020.
- <u>Newspaper article:</u> Business Times "Budget 2020: A well thought-through 'UNITY' Budget' on 19 Feb 2020.
- <u>Newspaper article</u>: Straits Times "Singapore Budget 2020: 25% corporate income tax rebate among measures to ease companies' cash flow" on 19 Feb 2020.
- <u>Newspaper article:</u> Business Times "Singapore Budget tackles virus-hit economy, gears up for transformation" on 19 Feb 2020.
- <u>Newspaper article</u>: Business Times "Seven measures to expect from Budget 2020" on 14 Feb 2020.
- <u>Newspaper article</u>: Business Times "Budget 2019: What's in store for businesses, individuals" on 22 Feb 2019.
- <u>Newspaper article</u>: Business Times "Budget puts some tax breaks out to pasture" on 20 Feb 2019.
- <u>Newspaper article</u>: Sunday Times "Call for SkillsFuture top up, help for local firms" on 17 Feb 2019.
- <u>Newspaper article</u>: Lianhe Zaobao "Budget in election Year" on 17 Feb 2019.
- <u>Newspaper article</u>: Coconuts Singapore "Singapore to impose taxes on Digital Goods in 2020" on 20 Nov 2018.
- <u>Newspaper article</u>: CNA "Commentary: Hard truths, tough choices ahead after Malaysia's scrapping of the GST" on 23 May 2018.
- Journal article: Accounting and Business Magazine for ACCA "Singapore Budget 2018 Synopsis" on 1 Apr 2018.

- <u>Newspaper article</u>: Lianhe Zaobao "No impact on passenger demand in airports despite fee hikes" on 12 Mar 2018.
- <u>Newspaper article</u>: Business Times "Singapore Budget 2018: A quiet but seismic shift in Singapore's approach to borrowing" on 26 Feb 2018.
- <u>Newspaper article</u>: CNA "Commentary: Forget the politics, let's look at the economics of the GST hike" on 21 Feb 2018.
- <u>Newspaper article</u>: Today "Proposed e-services tax: How will it affect your wallet" on 21 Feb 2018.
- <u>Newspaper article</u>: Straits Times "Singapore Budget 2018: Lower-income groups worry about GST hike" on 20 Feb 2018.
- <u>Newspaper article</u>: Today "Digital services to be taxed from 2020" on 19 Feb 2018.
- <u>TV Broadcast</u>: CNA 17 Feb 2018 "What goes into the planning of Budget 2018" recorded interview.
- <u>Newspaper article</u>: Today "How much additional revenue can Singapore get from raising GST and other taxes" on 23 Jan 2018.
- <u>Newspaper article</u>: Berita Harian "The role of every member of an inclusive society" on 13 Feb 2018.
- <u>Newspaper article</u>: Business Times "Tax may affect choice of extra remuneration or dividends" on 4 Jan 2018.
- <u>Newspaper article</u>: Today "US tax cuts unlikely to trigger exodus from Singapore: experts" on 21 Dec 2017.
- <u>Journal article</u>: Forbes "Will Trump's Corporate Tax Cuts Send Ripples Through Asia" on 12 Dec 2017.
- <u>Live TV Broadcast</u>: Channel 8 Hello Singapore 29 Nov 2017 "Should e-commerce be taxed" live interview conducted in Mandarin.
- <u>Newspaper article</u>: Sunday Times "E-commerce tax may level playing field, say local retailers" on 26 Nov 2017.
- <u>Newspaper article</u>: Today "Singapore will ensure higher earners pay more tax: Indranee" on 22 Nov 2017.
- <u>Newspaper article</u>: Straits Times "Experts expect GST hike within a few years" on 21 Nov 2017.
- <u>Newspaper article</u>: Business Times "GST hike looms as Singapore's funding needs grow" on 21 Nov 2017.
- <u>Newspaper article</u>: Business Times "Hong Kong versus Singapore: A tale of two cities" on 15 Nov 2017.
- <u>Newspaper article</u>: Bloomberg BNA "Singapore mulls tax changes in prep for OECD super-treaty" on 23 Jun 2017.
- <u>Newspaper article</u>: CNA "Where will Singapore's next tax dollar come from" on 29 Apr 2017.
- <u>Newspaper article</u>: Straits Times "GST, personal income or corporate tax hike next?" on 1 Mar 2017.
- <u>Newspaper article</u>: Today "Taxing e-commerce players such as Amazon one way to raise Govt revenue" on 22 Feb 2017.
- <u>Newspaper article</u>: Business Times "Businesses to get S\$1.4b boost, CIT rebate extended to YA 2018" on 21 Feb 2017.
- <u>Newspaper article</u>: Business Times "Opportune time to tweak tax policies to help vulnerable groups" on 17 Feb 2017.
- <u>Newspaper article</u>: Business Times "Tweak our tax policies to lend a hand to SMEs" on 14 Feb 2017.
- <u>Newspaper article</u>: Today "Scope to raise GST, taxes on high-income: Experts" on 31 Aug 2016.
- <u>Newspaper article</u>: Straits Times Online, 24 Feb 2015 "A bespoke Budget that is inclusive and futuristic
- <u>Newspaper article</u>: Straits Times, 24 Feb 2015 "Package to boost productivity to be phased out"
- <u>Newspaper article and TV Coverage</u>: Channel News Asia and Channel 8 18 Feb 2015 "No tax hikes expected for Budget 2015: Experts".

- Journal article: Handling Singapore's new TP Rules. The Corporate Treasurer, 9 May 2013
- Journal article: Why joint audits have yet to take off. International Tax Review, Jun 2012
- Journal article: ACCA Student Accountant May 2012 issue 3 new tax schemes in Singapore
- <u>Journal article</u>: Singapore looks to woo investors with new tax incentives. fDi Intelligence, Financial Times, Apr 2012
- Journal article: Singapore in M&A Drive. fDi Intelligence, Financial Times, Jan 2012
- <u>Journal article</u>: ACCA Student Accountant April 2011 issue Understanding withholding tax rules in Singapore
- <u>Newspaper article</u>: Business Times 29 Mar 2011 "Ask NUS Profs" Series Wages, Social Media and CPF Contributions
- <u>Newspaper article</u>: Business Times 8 Feb 2011 "Ask the Prof" Series Strategies for the Smaller Players Tax Breaks
- <u>Journal article</u>: Tax Planning for Individuals Claiming Personal Reliefs. The Practice, the Official Journal of Financial Planning Association of Singapore, Nov 2009 to Feb 2010 issue.
- <u>Newspaper article</u>: Lianhe Zao Bao 22 Nov 2009 Story on Baby and Taxes (Chinese)
- <u>Newspaper article</u>: Sunday Times 25 Oct 2009 Commentary on Tax White List
- <u>NUS article</u>: Singapore Budget 2008 Analysis of Corporate Tax Changes, Business Review, NUS Business School Newsletter: May 2008
- <u>Newspaper article</u>: Channel News Asia Special Report Commentary on GST, 29 Dec 2007
- <u>Journal article</u>: 2006 Singapore Budget Analysis. Focus, the Official Journal of ACCA Singapore Quarter 1 2006 issue.
- Journal article: Tax Loss Carry-Back System. ASPAC Tax Focus Oct 2005 issue.
- Journal article: Update on MAS Financial Tax Incentives. ASPAC Tax Focus Jul 2005 issue.
- Journal article: Utilisation of Tax Losses Issues and Updates. Focus Quarter 2 2005 issue.
- Journal article: Highlights of 2005 Singapore Budget. ASPAC Tax Focus Apr 2005 issue.
- Journal article: Taxation of benefits-in-kind in Singapore. ASPAC Tax Focus Jan 2005 issue.
- Journal article: Taxation of foreign income in Singapore. ASPAC Tax Focus Oct 2004 issue.

#### Previous Employments before joining NUS full time (Non-Academic)

- 1. Jul 2011 to Jun 2014
- Tax Director, Co-Head of Tax Practice, Nexia TS Public Accounting Corporation
- 2. Jul 2006 to Jun 2011
- Tax Director, Asia Pacific Business Consultants Pte Ltd (APBC)
- 3. Oct 2002 to Jun 2006
- Tax Director, Head of Tax Practice, BDO Raffles (BDO)Jan 1999 to Oct 2002
- Senior Manager, KPMG Tax Services (KPMG)
  Nov 1997 to Dec 1998
- Nov 1997 to Dec 1998 Corporate Tax Planning Manager, F&N Coca Cola (FNCC)
   May 1997 to Nov 1997
- Tax Manager, Asia Pulp & Paper Co Ltd (APP)
- 7. Apr 1996 to May 1997
- Manager Tax & Project Support, Pidemco Land Limited nka CapitaLand
- Mar 1995 to Apr 1996
   Assistant Tax Manager, Price Waterhouse (PW)

   Jan 1986 to Mar 1995
  - Senior Tax Auditor, Inland Revenue Authority of Singapore (IRAS)