

Legal Practitioners Series

Stamp Duty : Case Law and Administration



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This seminar aims to provide an update of stamp duty case law developments and offer practical insights into IRAS's administration of stamp duty. The first segment of the seminar will cover an overview and administration of stamp duty in Singapore. The second segment primarily focuses on the implications of the Court of Appeal's decision in *UOL Development (Novena) Pte Ltd vs The Commissioner of Stamp Duties* on stamp duty assessments for enbloc sales and the High Court's decision in *Clifford Development Pte Ltd vs the Commissioner of Stamp Duties* which concerns an application for stamp duty relief in respect of a scheme for reconstruction. The seminar will conclude with a panel discussion chaired by Mr Liu Hern Kuan, Chief Legal Officer from IRAS.

The mission of the Tax Academy of Singapore is to raise the professional competency and standards of the tax community and develop Singapore into a tax knowledge hub. A non-profit institution, the Academy is set up by the Inland Revenue of Singapore in collaboration with the international accounting firms – Deloitte & Touche, Ernst & Young, KPMG and PricewaterhouseCoopers, the institute of Certified Public Accountants of Singapore and the Law Society of Singapore.

ABOUT THE SPEAKERS

Mr Liu Hern Kuan
Chief Legal Officer
Inland Revenue Authority of Singapore

Hern Kuan heads the Law Division as Chief Legal Officer in the Inland Revenue Authority of Singapore (IRAS). He provides all manner of legal and tax advice to IRAS' operational divisions advising on tax law interpretation, tax rulings, international matters, enforcement proceedings, audit, investigation and criminal matters. He has represented IRAS in leading tax cases before the various tax Boards of Review, the High Court and the Court of Appeal.

Prior to joining IRAS, Hern Kuan worked as a tax professional in a Big-4 accounting firm and as a lecturer at the Law Faculty of the National University of Singapore, where he published papers on tax law. He was also a contributing author to Halsbury's Laws of Singapore on Revenue and Taxation and is also a lecturer for the Advanced Tax Programme with the Tax Academy of Singapore.

Ms Go Theng Theng
Manager , Valuation & Stamp Duty
Inland Revenue Authority of Singapore

Theng Theng first joined IRAS in 2000. Trained in real estate management, she started with property tax valuation before she was redeployed to handle stamp duty. Theng Theng is currently a Manager in Stamp Duty Branch. Besides managing the operations of the Branch, Theng Theng is also involved in stamp duty policy review. Before joining IRAS, she had worked in the private sector for 7 years in the real estate industry.

Ms Joanna Yap
Principal Legal Officer
Inland Revenue Authority of Singapore

Joanna is currently a Principal Legal Officer with the Law Division of the Inland Revenue Authority of Singapore. She advises the Authority on a wide range of tax issues which involve, *inter alia*, stamp duty, estate duty, income tax, goods and services tax and betting duty. She also represents the Authority in litigious matters, and is involved in the drafting of various tax legislations. Prior to joining the Authority, she was with the tax practice group of a leading local law firm for 5 years where she advised multinational companies, small and medium sized companies, trust companies and individuals on a variety of tax and legal matters.

WHO SHOULD ATTEND

Conveyancing Lawyers, Legal, Real Estate, Tax and Business Advisory professionals

ADMINISTRATIVE DETAILS

Date: 13 Mar 09 (Friday)
Fees: \$150 (Incl. GST)
Time: 9.00am to 12.00noon
Registration from 8.30am to 8.55am.
Participants to be seated by 9.00am.

VENUE

Aspiration Room, Basement 1
Revenue House, 55 Newton Road, Singapore 307987.

HOW TO REGISTER

Please attach your cheque with the Registration Form and mail to :
Tax Academy of Singapore
#B1-01, 55 Newton Road,
Revenue House, S(307987).

Closing date: 5 Mar 09. Seats will be allocated on a first-come-first served basis.

The seminar qualifies for 3 CPD hours.

FOR ENQUIRIES

Ms Jocelyn Chong
DID: 6351-3040

Ms Amuna Manyuni
DID: 6351-3023

Fax:6253-1214
www.taxacademy.sg

SEMINAR REGISTRATION FORM

Seminar Title : 'Legal Practitioners Series - Stamp Duty : Case Law and Administration

Name:
(Dr/Mr/Mrs/Ms/Mdm)

Designation :

Organisation :

Mailing Address :

E-mail :

Fax :

Office :

Handphone / Home:

Cheque Details

Name of Bank :

Cheque number :

Please send me a Receipt / an Invoice (please circle where applicable)

Please send the registration form with your cheque to the following address:

Attn: Ms Faridah Omar

Legal Practitioners' Series: Stamp Duty Case Law and Administration

Tax Academy of Singapore, #B1-01, 55 Newton Road, Revenue House, Singapore (307987)

Cheques should be crossed and made payable to "Tax Academy of Singapore" indicating the seminar title at the back of the cheque. Confirmation of registration (via email) will be upon receipt of your cheque. There will be no refund for any seminar withdrawal after confirmation has been made.

Tax Academy of Singapore reserves the right to cancel the event, or make changes to the schedule, venue and speaker.

Mailing List

Please tick here if you **do not wish** to be on our mailing list for future workshops & seminars.