

Academic CV

Ooi Khay Hoe Vincent
Lecturer of Law | Specialist Counsel
MA (Oxon), PhD Candidate (Cantab)
Advocate and Solicitor (Singapore)
vincentooi@smu.edu.sg

Capsule Biography (vincentooi.com)

Vincent is a Lecturer of Law at the Yong Pung How School of Law, Singapore Management University and Specialist Counsel at Legal Ink LLC. His research interests broadly lie in the intersection between tax and private law, with particular interests in beneficial ownership. Vincent was previously Law Supervisor at Peterhouse College, Cambridge and has held research positions at all three law schools in Singapore (SMU, NUS, and SUSS). He has been a guest lecturer at leading institutions such as the University of Melbourne and the Australian National University, and is regularly invited to speak at various conferences and seminars. Vincent was previously Deputy Head of Tax at a Singapore law firm and continues to consult for law firms as a locum solicitor. Vincent was Co-Chair of the 2022 SMU IFA David R Tillinghast Global Digital Taxation Conference.

Vincent's research has been published in over 40 academic articles and book chapters, including in leading journals such as the Law Quarterly Review, Journal of Business Law, Australian Tax Review, Capital Markets Law Journal, eJournal of Tax Research, and Revenue Law Journal. His books include: 1) *Singapore Trusts Law* (2021); and 2) *Halsbury's Laws of Singapore (Income Tax and Other Taxes)* (2020 and 2018 respectively). His work has been cited over 100 times, including by: 1) leading English Law texts such as *Hanbury & Martin: Modern Equity*; *Charlesworth & Percy on Negligence*; *Jackson & Powell on Professional Liability*; and *JC Smith's The Law of Contract*; 2) leading Singapore Law texts such as *Contract Law in Singapore*; *Real Estate and Taxation in Singapore*; and *The Law of Contract in Singapore*; 3) the members of judiciary (judicial and extra-judicial writing) such as Andrew Phang JA, Lee Seiu Kin J, and Goh Yihan JC; and 4) leading organisations such as the United Nations Commission on International Trade Law (UNCITRAL); and the Research Office of the Legislative Council Secretariat (Hong Kong).

Vincent is currently reading for a PhD in Tax Law at Downing College, Cambridge, courtesy of an MOE-START Overseas PhD Scholarship. He read for his undergraduate law degree at Trinity College, Oxford, where he graduated with double first class honours, and as the top law student in Trinity College, Mowat Scholar and Editor-in-Chief of the Oxford University Undergraduate Law Journal. Vincent has been awarded several prizes and grants, including the Australasian Tax Teachers' Association's Best Tax Research Paper Prize and the Tax Academy of Singapore Research Grant.

Professional CV: [https://vincentooi.com/Professional%20CV%20\(Vincent%20Ooi\).pdf](https://vincentooi.com/Professional%20CV%20(Vincent%20Ooi).pdf)

Books

1. *Singapore Trusts Law*, (1st Ed) (2021) (LexisNexis) (With Christopher Hare)
 - "An excellent work — comprehensive in scope and clear as well as perceptive in its discourse and analysis, with Singapore cases cited wherever possible." (Justice Andrew Phang, "Trusts Law in Comparative Context" (2021) 4 MLJ clxxxvii-cxcvii, clxxxix)
 - "Provides a strong and detailed coverage of the current state of Singapore trust law." (Dr Joyman Lee [2022] Singapore Journal of Legal Studies 1)

2. *Halsbury's Laws of Singapore (Vol 16(2): Revenue and Taxation- Income Tax)*, (2020) (LexisNexis) (With Liu Hern Kuan)
 3. *Halsbury's Laws of Singapore (Vol 16: Revenue and Taxation- Other Taxes)*, (2018) (LexisNexis) (With Ong Ken Loon and Liu Hern Kuan)
-

Academic Publications

Articles

1. "Personal Service Companies and the Tax Avoidance Surcharge in Singapore" (2023) *Company Lawyer* (With Ben Chester Cheong) 1-12 (Forthcoming)
2. "Administrative Concessions and the Efficient Taxation of Digital Tokens in Singapore" (2023) *Banking & Finance Law Review* (Forthcoming)
 - [Supported by the Tax Academy of Singapore Research Grant]
3. "Holding Residential Property on *Inter Vivos* Trusts in Singapore: Transfers of Equity Interests" (2022) 28(10) *Trusts & Trustees* 1-11 (Advance Online)
4. "Holding Residential Property on *Inter Vivos* Trusts in Singapore: Transfers to Trustees" (2022) 28(10) *Trusts & Trustees* 1-11 (Advance Online)
5. "Tax Challenges in Debt Financing Involving Digital Tokens" (2022) 17(4) *Capital Markets Law Journal* 1-19 (Advance Online) **[ABDC: A]** **[Scopus]**
 - [Supported by the Tax Academy of Singapore Research Grant]
6. "Taxation of Automation and Artificial Intelligence as a Tool of Labour Policy" (2022) 19(2) *eJournal of Tax Research* 273-303 (With Glendon Goh) **[ABDC: A]** **[Scopus]**
 - [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
 - [Paper won the 31st Australasian Tax Teachers' Association Conference Best Tax Research Paper Prize]
7. "Blockchain Land Transfers: Technology, Promises, and Perils" (2022) 45 (105672) *Computer Law & Security Review* 1-13 (With Soh Kian Peng and Jerrold Soh) **[Scopus]**
 - [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
8. "Contracts Formed by Software: An Approach from the Law of Mistake" (2022) *Journal of Business Law* 97-117 **[ABDC: A]**
 - [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
9. "A Framework for Understanding the Taxation of Digital Tokens" (2021) 50(4) *Australian Tax Review* 260-269 **[ABDC: A]**
 - [Supported by the Tax Academy of Singapore Research Grant]
10. "The Taxation of Cryptocurrency Gains" (2021) 75(7) *Bulletin for International Taxation* 323-333 **[Scopus]**
11. "A New Structuring Option for Funds: The Singapore Variable Capital Company" (2021) 42(5) *Company Lawyer* 177-184
12. "The Tax Treatment of Haircuts in Financial Reorganizations" (2020) 27 *Revenue Law Journal* (With Aurelio Gurrea-Martínez) 1-18

13. "Taxing All Other Income in Singapore and Malaysia" (2019) 19(2) Oxford University Commonwealth Law Journal 204-226 **[ABDC: A*]** [\[Scopus\]](#)
14. "Singapore Company Law and the Economy: Reciprocal Influence over 50 Years", (2019) 27(1) Asia Pacific Law Review 14-38 (With Tan Cheng Han) [\[Scopus\]](#)
15. "Decisional and Operational Negligence" (2018) 34(4) Journal of Professional Negligence 171-189

Case Notes

16. "Tax Avoidance by Professionals: Where Are We With *Wee Teng Yau*?" (2021) Singapore Journal of Legal Studies (Mar) 220-230 **[ABDC: A]** [\[Scopus\]](#)
 17. "Rethinking Mistake in the Age of Algorithms" (2020) 31(3) King's Law Journal 367-372 (With Soh Kian Peng) [\[Scopus\]](#)
 - [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
 18. "Cryptocurrencies and Code before the Courts" (2019) 30(3) King's Law Journal 331-337 (With Soh Kian Peng) [\[Scopus\]](#)
 - [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
 19. "A Reformulated Test for Unconscionability" (2019) 135(3) Law Quarterly Review 400-405 (With Walter Yong) **[ABDC: A*]**
-

Practice-Focused Journal Articles

20. "The Anti-Money Laundering Framework for Precious Stones and Metals Dealers in Singapore" (2022) 25(3) Journal of Money Laundering Control 691-699 [\[Scopus\]](#)
21. "Licence to Lock: The Overextension of Technological Protection Measures" (2021) 35(3) International Review of Law, Computers & Technology 270-287 [\[Scopus\]](#)
22. "Singapore's Special Insolvency Scheme for Small Companies" (2021) 102(8) Tax Notes International 1053-1055 (With Aurelio Gurrea-Martínez)
23. "Adapting Taxation for the Digital Economy in Singapore" (2021) 27(1) Asia-Pacific Tax Bulletin 1-10
24. "Singapore Property Tax Law as it Stands: The *Rebus Sic Stantibus* Principle and the Statutory Formula" (2020) 32 Singapore Academy of Law Journal 771-803 [\[Scopus\]](#)
25. "Tax Considerations for Funds Structuring in Asia" (2020) 38(1) Journal of Taxation of Investments 49-62
26. "Tax Implications of Covid-19 in Singapore" (2020) 26(3) Asia-Pacific Tax Bulletin 1-12
27. "The Anti-Avoidance Response to Professionals Incorporating Companies in Singapore" (2020) 26(2) Asia-Pacific Tax Bulletin 1-9
28. "Proposed Reforms to Singapore's Goods and Services Tax for the Digital Age" (2019) 93(5) Tax Notes International 521-530 (With Liu Hern Kuan)
 - [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]

29. "Stamp Duty Issues in Singapore Corporate Practice" (2018) 30 Singapore Academy of Law Journal 949-977
 30. "The New Additional Conveyance Duties Regime in the Stamp Duties Act" (2018) 30 Singapore Academy of Law Journal 119-148
 31. "Redistributive Taxation in the Modern World" (2016) 34 Singapore Law Review 173-218
- [Supported by the Centre for Law & Business Research Fund Grant]
 32. "Considering the Best Interests Test in the Context of Disabilities" (2016) 5 Oxford University Undergraduate Law Journal 67-79 (With Loh Jia Wei)
- [Paper won the 42 Bedford Row Disability Law Essay Prize (2nd Prize)]
 33. "Preface" (2016) 5 Oxford University Undergraduate Law Journal 4-5 (With Denise Lim)
 34. "Dividing the Single Indivisible Transaction: Balancing the Interests of Mortgagees and Innocent Occupants" (2015) 4 Oxford University Undergraduate Law Journal 37-52
- [Paper won the Norton Rose Fulbright Prize for the Best Article in Contract, Tort, Trusts, and Land Law; and the Douglas Sladen Essay Prize (2nd Prize)]
 35. "Broad, Inflexible and Redundant?: Fixing The Anti-Avoidance Rule in Section 75A Finance Act 2003" (2015) 4 Oxford University Undergraduate Law Journal 96-111
- [Supported by the Trinity College Academic Grant]
-

Book Chapters

36. "Family Offices, Private Trust Companies and Trust Integrity Issues: Problems and Solutions", in *Trusts and Private Wealth Management: Developments and Directions*, Richard Nolan, Tang Hang Wu and Yip Man (eds) (2022) (CUP) (With Chan Ee Lin) 129-150
37. "Tax Law", in *Law and Technology: The Practice and Content of Law in Singapore*, Simon Chesterman, Goh Yihan and Andrew Phang (eds) (2021) (Academy Publishing) 451-473
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
38. 18 chapters in *Singapore Trusts Law*, (1st Ed) (2021) (LexisNexis) (With Christopher Hare)
- (1. Equity and Trusts in Singapore; 2. Basic Requirements for Express Trusts; 3. Beneficiaries; 4. Creation of Express Private Trusts; 5. Trusts, Powers and Other Dispositive Mechanisms; 6. Non-Charitable Purpose Trusts; 7. Unincorporated Associations; 8. Charitable Trusts; 9. Resulting Trusts; 10. Constructive Trusts- Overview; 11. Common Intention Constructive Trusts; 12. Remedial Constructive Trusts; 13. Quistclose Trusts; 14. Trustees; 15. Fiduciaries and Fiduciary Duties; 16. Following and Tracing; 17. Rights Against Third Parties; and 18. Remedies)
39. "Business Trusts Act (Cap 31A)", in *Woon's Corporations Law*, Walter Woon (ed) (2020) (LexisNexis)
40. 14 chapters on Income Tax in *Halsbury's Laws of Singapore (Vol 16(2): Revenue and Taxation- Income Tax)*, (2020) (LexisNexis) (With Liu Hern Kuan)
- (1. Introduction; 2. Taxation of Income; 3. Gains or Profits from any Trade or Business; 4. Business Entities; 5. Gains or Profits from Employment; 6. Other

Types of Income; 7. Deductions Against Income; 8. Capital Allowances; 9. Reliefs; 10. Personal Reliefs; 11. Incentives: Financial Services; 12. Corporate Distributions; 13. Taxation of Non-Residents; and 14. Tax Compliance and Appeals)

41. 22 chapters on Goods and Services Tax in *Halsbury's Laws of Singapore (Vol 16: Revenue and Taxation- Other Taxes)*, (2018) (LexisNexis) (With Liu Hern Kuan)
 - (1. Introduction and Overview; 2. Imposition and Extent of Goods and Services Tax; 3. Meaning of Business and Taxable Person; 4. Classification of Supplies; 5. 'Out of Scope' Supplies and Non-supplies; 6. Input Tax Recovery; 7. Refunds; 8. Time of Supply; 9. Value of Supply and Importation of Goods; 10. Zero-rating of Supplies; 11. Exempt Supply: Financial Services; 12. Exempt Supply: Residential Property; 13. Gst on Import of Goods and Services; 14. Special Regimes; 15. Registration and Deregistration; 16. Tax Invoices and Receipts; 17. Records, Returns and Payment; 18. Assessments and Penal Tax; 19. Advance Rulings; 20. Interaction with Income Tax and Other Taxes; 21. Objections and Appeals; and 22. Offences and Penalties)
 42. "Business Trusts Act (Cap 31A)", in *Woon's Corporations Law*, Walter Woon (ed) (2018) (LexisNexis)
-

Miscellaneous Publications

43. The Straits Times, 7 October 2022, "Making Singapore a Regional Centre for Philanthropy" (With Ow Kim Kit)
44. Austaxpolicy, 27 June 2022, "An Automation Tax: Adopt With Caution" (available at <https://www.austaxpolicy.com/automation-tax-adopt-with-caution>)
45. The Straits Times, 4 June 2022, "Made Crypto Losses? Don't Assume the Taxman Will Subsidise You" (With Liu Hern Kuan)
46. Oxford Business Law Blog, 13 May 2022, "New Assets, (Largely) Same Old Rules: The Taxation of Digital Tokens" (available at <https://www.law.ox.ac.uk/business-law-blog/blog/2022/05/new-assets-largely-same-old-rules-taxation-digital-tokens>)
47. The Business Times, 22 December 2021, "Stamp Duty Traps To Watch Out For" (With Liu Hern Kuan)
48. The Straits Times, 20 November 2021, "Making Money from Cryptocurrency? The Taxman May Call On You" (With Liu Hern Kuan)
49. "Foreword", in *Where There's a Will, There's a Way: A Guide to Setting Up a Will and Managing a Loved One's Estate*, Lim Fung Peen (2021) (Marshall Cavendish)
50. The Business Times, 16 December 2020, "Artificially Low Salaries and Tax Dodging" (With Liu Hern Kuan)
51. The Business Times, 30 September 2020, "Fighting 'Missing Trader' GST Fraud in Singapore" (With Liu Hern Kuan)
52. Kluwer International Tax Blog, 22 September 2020, "Singapore's Proposed Approach to Tackling Missing Trader Fraud" (available at <http://kluwertaxblog.com/2020/09/22/singapores-proposed-approach-to-tackling-missing-trader-fraud/>)

53. Machine Lawyering, 2 September 2020, "Rethinking Mistake in the Age of Algorithms" (available at <https://www.legalanalytics.law.cuhk.edu.hk/post/rethinking-mistake-in-the-age-of-algorithms>) (With Soh Kian Peng)
 54. White Paper Commissioned by the Labuan International Business and Financial Centre, 26 August 2020, "Philanthropic Structuring: The Asian Context", (With Tang Hang Wu and Yip Man)
 - [White Paper funded by the Labuan International Business and Financial Centre Grant]
 55. Machine Lawyering, 16 July 2020, "Revisiting the Automation Tax Debate in Light of Covid-19 and Resulting Structural Unemployment" (available at <https://www.legalanalytics.law.cuhk.edu.hk/post/revisiting-the-automation-tax-debate-in-light-of-covid-19-and-resulting-structural-unemployment>)
 56. The Business Times, 21 May 2020, "Genuine Incorporation or Tax Avoidance?" (With Liu Hern Kuan)
 57. Oxford Business Law Blog, 11 November 2019, "Contracts Formed by Software: When Things Go Wrong" (available at <https://www.law.ox.ac.uk/business-law-blog/blog/2019/11/contracts-formed-software-when-things-go-wrong>)
 58. "Foreword", in *Lasting Power of Attorney: A Guide to the LPA and how to Set it Up*, Lim Fung Peen (2019) (Marshall Cavendish)
 59. Machine Lawyering, 30 September 2019, "Cryptocurrencies and Code Before the Courts" (available at <https://www.legalanalytics.law.cuhk.edu.hk/single-post/2019/09/30/Cryptocurrencies-and-Code-Before-the-Courts>) (With Soh Kian Peng)
 60. International Tax Review, 16 April 2019, "Singapore's Consistent, Agile Support for Innovation and IP in a Digital Age" (With Sam Sim)
 - [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
 61. Oxford Business Law Blog, 19 March 2019, "Automation Tax vs Robot-Tax" (available at <https://www.law.ox.ac.uk/business-law-blog/blog/2019/03/automation-tax-vs-robot-tax>)
 62. The Straits Times, 2 March 2019, "The Case for Redistributive Taxation in Singapore"
 63. The Business Times, 17 November 2018, "Shining a Light on Tax Avoidance" (With Liu Hern Kuan)
 64. "Stamp Duty Relief and Anti-Avoidance Provision", *Lexis Practical Guidance- Singapore Tax*, (2018)
 65. "GST Transfers of a Going Concern", *Lexis Practical Guidance- Singapore Tax*, (2018)
 66. "GST Contract Review", *Lexis Practical Guidance- Singapore Tax*, (2018)
 67. "Singapore Income Taxation", *Laws of Singapore*, Singaporelaw.sg, (2018) (With Irving Aw and Joanna Yap)
 68. "Business Vehicles", *Lexis Practical Guidance- Singapore Tax*, (2017)
 69. "Partnerships", *Lexis Practical Guidance- Singapore Tax*, (2017)
-

Grants

Research Grants

- Tax Academy of Singapore Research Grant (as PI)
- National Research Foundation Grant (under the Centre for AI and Data Governance) (as Co-PI)
- Labuan International Business and Financial Centre Grant (as Co-PI)
- Centre for Law & Business Research Fund Grant (as PI)
- Trinity College Academic Grant (as PI)

Grants, Donations and Sponsorship to Organise Conferences

- 2022 SMU IFA David R Tillinghast Global Taxation Conference
 - International Fiscal Association
 - Ministry of Education, Singapore (Matching Donations)
-

Awards Received as an Academic

- Lee Kong Chian Fellowship (2022-2023) (Nominated)
- MOE-START Overseas PhD Scholarship
- 31st Australasian Tax Teachers' Association Conference Best Tax Research Paper Prize

Awards Received as a Student

- Knox Prize for Law
- Sally Ball European Law Prize
- Finals Prize
- 42 Bedford Row Disability Law Essay Prize (2nd Prize)
- Trinity College Academic Prize
- Trinity College Academic Prize II
- Norton Rose Fulbright Prize for the Best Article in Contract, Tort, Trusts, and Land Law
- Douglas Sladen Essay Prize (2nd Prize)
- Mowat Scholarship
- Mowat Exhibition

Other Awards

- Most Inspiring Professor (Runner Up)
 - Voted by Student Society (The Bar)
-

Work Experience (Academic)

SMU Overseas PhD Scholar, July 2019- Present
Lecturer of Law (Faculty Development Scheme), July 2018- Present

School of Law, Singapore Management University

- Appointed under the SMU START Overseas PhD Scholarship Scheme
- Undergraduate Teaching: Law of Equity & Trusts, Tax Law, and Contract Law
- Postgraduate Teaching: Tax Law

Visiting Scholar, January 2022- March 2022
School of Law, Singapore University of Social Sciences

Tax Research Lead, October 2018- Present
Centre for AI and Data Governance, Singapore Management University

Supervisor, January 2020- June 2020
Peterhouse College, University of Cambridge

- Undergraduate Teaching: Company Law

Research Fellow, January 2018- June 2018
**Centre for Cross-Border Commercial Law
in Asia, Singapore Management University**

Graduate Research Assistant, July 2016- October 2017
**EW Barker Centre for Law & Business,
National University of Singapore**

Editorial Positions

Member of the Editorial Board, July 2022- Present
Journal of Australian Taxation

Editor-In-Chief, October 2015- September 2016
Editor, July 2014- October 2015
**Oxford University Undergraduate Law
Journal**

Conference Papers and Presentations

Academic

1. "Taxation of Digital Tokens in Singapore", (Taxes and Investments in the Post-Pandemic World, Tax Academy of Singapore, Singapore, 3 September 2021)
2. "Tax Policy in a Challenging Domestic and International Landscape", (Ministry of Finance, Singapore, 28 May 2021)
3. "Beneficial Ownership in Tax Law", (School of Law, Singapore Management University, 26 February 2021)
4. "Mapping Out the 'Beneficial Ownership' Concept in Tax Law", (Society of Legal Scholars Annual Conference 2020, University of Exeter, United Kingdom, 1-4 September 2020)
5. "A Robot Tax?", (Cambridge Tax Discussion Group, University of Cambridge, United Kingdom, 7 November 2019)
6. "Stamp Duties as a Tool for Regulation of the Property Market", (28th Annual Tax Research Network Conference, University of Central Lancashire, Preston, United Kingdom, 9-11 September 2019)
7. "The Definition of Employment in the "Gig" and "Platform" Economy: Tax Law and Labour Law Perspectives", (Society of Legal Scholars Annual Conference 2019, University of Central Lancashire, Preston, United Kingdom, 5-6 September 2019)
8. "Family Offices, Private Trust Companies and Trust Integrity Issues: Problems and Solutions", (Asian Wealth and the Global Context, School of Law, Singapore Management University, 1-2 August 2019) (With Chan Ee Lin)
9. "The Moral Limits of General Anti-Avoidance Rules", (Tax Policy Conference 2019, Centre for Tax Law, University of Cambridge, United Kingdom, 8-9 July 2019)
- [Papers selected out of almost 100 submissions]
10. "Indirect Taxation in Singapore in the Global Digital Economy", (5th Asia Pacific Conference: Taxation of the Global Digital Economy in the Asia Pacific Region, International Fiscal Association, University of Melbourne, Australia, 17-19 June 2019)
- [Supported by the University of Melbourne]

11. "General Anti-Avoidance Rules, the Rule of Law, and Distributive and Corrective Justice", (16th Asian Law Institute Conference, Faculty of Law, National University of Singapore, 11-12 June 2019)
 - [Papers selected out of 563 submissions]
 12. "Chalk and Cheese: Mixed Responses to BEPS in Asia" (Addressing Avoidance Beyond the BEPS, Faculty of Law, University of Ferrara, Italy, 24 May 2019)
 - [Supported by the University of Ferrara]
 13. "Rules of Attribution for Contracts Formed by Software", (Asian Private Law Workshop, Faculty of Law, University of Hong Kong, 16-17 May 2019)
 14. "The New Singapore Variable Capital Company: Policy Considerations", (School of Law, Singapore Management University, 13 March 2019) (With Ow Kim Kit)
 15. "Taxation of Automation and Artificial Intelligence as a Tool of Labour Policy", (Australasian Tax Teachers Association Annual Conference 2019, Curtin University, Perth, Western Australia, 16-18 January 2019)
 16. "Labour Market Regulation Via Automation Taxation", (Confronting Modernity's Challenges to Law and Regulation, City University of Hong Kong, Hong Kong, 7-8 January 2019)
 - [Supported by the Centre for Cross-Border Commercial Law in Asia]
 17. "The Additional Conveyance Duties Regime: Avoidance and Anti-Avoidance of Stamp Duties", (School of Law, Singapore Management University, 2 November 2017)
-

Courses

1. "Taxation of Cryptoassets", (Cryptoassets and the Law: Australian National University Masters Course, Australian National University, Australia, November 2022)
 2. "Taxation of the Global Digital Economy: A Singapore Perspective", (Current Issues in International Tax: Melbourne Law Masters Course, University of Melbourne, Australia, 21 June 2019)
 - [Supported by the University of Melbourne]
 3. "Digital Economy Taxation", (SMU Law Academy, Singapore Management University, 25 January and 1 February 2019) (With Sam Sim and Liu Hern Kuan)
 4. "Stamp Duties in Singapore: Scope and Application of the Stamp Duties Act", (Tan Peng Chin LLC, 2 February 2018) (With Liu Hern Kuan)
-

Select Citations (Out of Over 100 Citations)

In Leading Texts

1. "A Reformulated Test for Unconscionability" (2019) 135(3) *Law Quarterly Review* 400-405 (With Walter Yong)
 - Cited in *Hanbury & Martin: Modern Equity* (22nd Ed) (2021) (Sweet & Maxwell), Chapter 29
 - Cited in Paul Davies, *JC Smith's The Law of Contract* (3rd Ed) (2021) (OUP), Chapter 19
 - Cited in Lau Kwan Ho and Goh Yihan, "Contract Law", in *Law and Technology: The Practice and Content of Law in Singapore*, Simon Chesterman, Goh Yihan and Andrew Phang (eds) (2021) (Academy Publishing)

- Cited in Andrew Phang and Goh Yihan, *Contract Law in Singapore* (2nd Ed) (2021) (Wolters Kluwer), Chapter 6
 - Cited in Andrew Phang and Goh Yihan, "Duress, Undue Influence and Unconscionability" in Andrew Phang, *The Law of Contract in Singapore* (2nd Ed) (2022) (Academy Publishing), Chapter 12
 - Cited in "Unfairness: Undue Influence, Non-Commercial Guarantees, Unconscionable Bargains" in Mindy Chen-Wishart, *Contract Law* (7th Ed) (2022) (OUP), 361-396
2. "Decisional and Operational Negligence" (2018) 34(4) *Journal of Professional Negligence* 171-189
 - Cited in "Persons Professing Some Special Skill", in *Charlesworth & Percy on Negligence* (14th Ed) (2020) (Sweet & Maxwell), Chapter 10
 - Cited in "Disclosure of the Risks of Treatment", in Paula Giliker, *Tort: Textbook Series* (7th Ed) (2020) (Sweet & Maxwell), Chapter 5
 - Cited in "Duties and Obligations", in *Jackson & Powell on Professional Liability* (9th Ed) (2021) (Sweet & Maxwell), Chapter 2
 - Cited in "Breach of Duty", in Cardon Brennan, *Tort Law Directions* (8th Ed) (2022) (OUP), 60-81
 3. "Singapore Company Law and the Economy: Reciprocal Influence over 50 Years", (2019) 27(1) *Asia Pacific Law Review* 14-38 (With Tan Cheng Han)
 - Cited in Christopher Bruner, "Leaders or Laggards?: Corporate Sustainability in Hong Kong and Singapore" in Beate Sjøfjell and Christopher Bruner (eds.), *Cambridge Handbook of Corporate Law, Corporate Governance and Sustainability* (2019) (CUP)
 - Cited in "Development of Corporate Restructuring Law in Four Asian Jurisdictions" in Wan Wai Yee, *Court-Supervised Restructuring of Large Distressed Companies in Asia: Law and Policy* (2022) (Hart)
 4. "Rethinking Mistake in the Age of Algorithms" (2020) 31(3) *King's Law Journal* 367-372 (With Soh Kian Peng)
 - Cited in Andrew Phang and Goh Yihan, *Contract Law in Singapore* (2nd Ed) (2021) (Wolters Kluwer), Chapter 2
 - Cited in Lau Kwan Ho and Goh Yihan, "Contract Law", in *Law and Technology: The Practice and Content of Law in Singapore*, Simon Chesterman, Goh Yihan and Andrew Phang (eds) (2021) (Academy Publishing)
 5. "Contracts Formed by Software: An Approach from the Law of Mistake" (2022) *Journal of Business Law* 97-117
 - Cited in Lau Kwan Ho and Goh Yihan, "Contract Law", in *Law and Technology: The Practice and Content of Law in Singapore*, Simon Chesterman, Goh Yihan and Andrew Phang (eds) (2021) (Academy Publishing)
 6. "Stamp Duty Issues in Singapore Corporate Practice", (2018) 30 *Singapore Academy of Law Journal* 949- 977
 - Cited in Tan Kay Kheng and Leung Yew Kwong, *LexisNexis Annotated Laws of Singapore — Stamp Duties Act 1929 (2021 Rev Ed)* (2021) (LexisNexis)
 - Cited in "Property Market Cycles: Fiscal and Macroprudential Measures" in Tay Hong Beng, Leung Yew Kwong and See Wei Hwa, *Real Estate and Taxation in Singapore* (2022) (World Scientific), 69-100

7. "The New Additional Conveyance Duties Regime in the Stamp Duties Act" (2018) 30 Singapore Academy of Law Journal 119-148
 - Cited in Tan Kay Kheng and Leung Yew Kwong, *LexisNexis Annotated Laws of Singapore — Stamp Duties Act 1929 (2021 Rev Ed)* (2021) (LexisNexis)
 - Cited in "Property Market Cycles: Fiscal and Macroprudential Measures" in Tay Hong Beng, Leung Yew Kwong and See Wei Hwa, *Real Estate and Taxation in Singapore* (2022) (World Scientific), 69-100
 - Cited in "Acquisition and Disposal of Real Estate Holding Entities: Equity Sale Transactions" in Tay Hong Beng, Leung Yew Kwong and See Wei Hwa, *Real Estate and Taxation in Singapore* (2022) (World Scientific), 393-438

By Leading Organisations

8. "Rethinking Mistake in the Age of Algorithms" (2020) 31(3) King's Law Journal 367-372 (With Soh Kian Peng)
 - Cited in UNCITRAL, *Revised Draft Legal Taxonomy- Revised Section on Artificial Intelligence and Automation Section (A/CN.9/1064/Add.1)* (2021).
 - Cited in UNCITRAL, *Legal Issues Related to the Digital Economy- Proposal for Legislative Work on Electronic Transactions and the Use of Artificial Intelligence and Automation (A/CN.9/1065)* (2021).
9. "Adapting Taxation for the Digital Economy in Singapore" (2021) 27(1) Asia-Pacific Tax Bulletin 1-10
 - Cited in Research Office, Legislative Council Secretariat, Hong Kong, "Securities Transaction Taxes and Fees in Selected Places" (2022) RT07/2022 (10 August 2022) [And in the Chinese Version]
10. White Paper Commissioned by the Labuan International Business and Financial Centre, 26 August 2020, "Philanthropic Structuring: The Asian Context", (With Tang Hang Wu and Yip Man)
 - Cited in Denderah Rickmers and Nicole Chan, *Philanthropy Handbook: Giving Effectively From Singapore to Asia Pacific* (2022) (Economic Development Board and Asian Venture Philanthropy Network)

By the Judiciary (Judicial and Extra-Judicial Citations)

11. "Contracts Formed by Software: An Approach from the Law of Mistake" (2022) Journal of Business Law 97-117
 - Lee Sei Kin J: *Janesh s/o Rajkumar v Unknown Person ("CHEFPIERRE")* [2022] SGHC 264 at [5]
12. "A Reformulated Test for Unconscionability" (2019) 135(3) Law Quarterly Review 400-405 (With Walter Yong)
 - Andrew Phang JA: "Equitable Fraud- Some Personal Reminiscences and Reflections" (2019) 13 Journal of Equity 114-121
 - Andrew Phang JA: "Recent Developments in Singapore Contract Law" (2020) Journal of the Malaysian Judiciary 100-164
13. "Contracts Formed by Software: An Approach from the Law of Mistake" (2022) Journal of Business Law 97-117
 - Goh Yihan JC: "Contractual Consent in the Age of Machine Learning" in Gary Chan and Yip Man (eds), *AI, Data and Private Law: Translating Theory into Practice* (2021) (Hart), 199-223
14. *Singapore Trusts Law*, (1st Ed) (2021) (LexisNexis) (With Christopher Hare)
 - Andrew Phang JA: "Trusts Law in Comparative Context" (2021) 4 MLJ clxxxvii-cxcvii