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**Lecturer of Law**  
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**Capsule Biography**      ([vincentooi.com](http://vincentooi.com))

Vincent is a Lecturer of Law at the Yong Pung How School of Law, Singapore Management University. His research largely focuses on Tax Law, with a particular interest in the intersection between Tax Law and Private Law. 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). Vincent was previously Deputy Head of Tax at a Singapore law firm, where he helped build a practice with particular strengths in tax litigation. He still regularly consults for law firms and other organisations on tax matters. Vincent was Co-Chair of the 2022 SMU IFA David R Tillinghast Global Digital Taxation Conference.

Vincent's research has been published in leading journals such as the Law Quarterly Review, Journal of Business Law, Australian Tax Review, 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). 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. His work has been cited by the United Nations Commission on International Trade Law (UNCITRAL), in leading English Law texts such as *Hanbury & Martin: Modern Equity*; *Charlesworth & Percy on Negligence*; and *JC Smith's The Law of Contract*; and in Singapore Law texts such as *Contract Law in Singapore*; and *Law and Technology: The Practice and Content of Law in Singapore*.

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.

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**Books**

1. *Singapore Trusts Law*, (1<sup>st</sup> Ed) (2021) (LexisNexis) (With Christopher Hare)
  - Most kindly described by Justice Andrew Phang as "an excellent work — comprehensive in scope and clear as well as perceptive in its discourse and analysis, with Singapore cases cited wherever possible." (Andrew Phang, "Trusts Law in Comparative Context" (2021) 4 MLJ clxxxvii-cxcvii, clxxxix)
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)

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**Peer-Reviewed Publications**

**Tax Law**

**Articles**

1. "Taxation of Automation and Artificial Intelligence as a Tool of Labour Policy" (2022) 19(2) eJournal of Tax Research 273-303 (With Glendon Goh)
  - [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]

2. "A Framework for Understanding the Taxation of Digital Tokens" (2021) 50(4) Australian Tax Review 260-269  
- [Supported by the Tax Academy of Singapore Research Grant]
3. "The Taxation of Cryptocurrency Gains" (2021) 75(7) Bulletin for International Taxation 323-333
4. "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
5. "The Tax Treatment of Haircuts in Financial Reorganizations" (2020) 27 Revenue Law Journal (With Aurelio Gurrea-Martínez) 1-18
6. "Taxing All Other Income in Singapore and Malaysia" (2019) 19(2) Oxford University Commonwealth Law Journal 204-226
7. "Stamp Duty Issues in Singapore Corporate Practice" (2018) 30 Singapore Academy of Law Journal 949-977
8. "The New Additional Conveyance Duties Regime in the Stamp Duties Act" (2018) 30 Singapore Academy of Law Journal 119-148
9. "Redistributive Taxation in the Modern World" (2016) 34 Singapore Law Review 173-218  
- [Supported by the Centre for Law & Business Research Fund Grant]

#### Case Notes

10. "Tax Avoidance by Professionals: Where Are We With *Wee Teng Yau*?" (2021) Singapore Journal of Legal Studies (Mar) 220-230

#### **Private Law**

##### Articles

11. "Blockchain Land Transfers: Technology, Promises, and Perils" (2022) 45 (105672) Computer Law & Security Review 1-13 (With Soh Kian Peng and Jerrold Soh)  
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
12. "Contracts Formed by Software: An Approach from the Law of Mistake" (2022) Journal of Business Law 97-117  
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
13. "Decisional and Operational Negligence" (2018) 34(4) Journal of Professional Negligence 171-189

#### Case Notes

14. "Rethinking Mistake in the Age of Algorithms" (2020) 31(3) King's Law Journal 367-372 (With Soh Kian Peng)  
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]
15. "Cryptocurrencies and Code before the Courts" (2019) 30(3) King's Law Journal 331-337 (With Soh Kian Peng)  
- [Supported by the National Research Foundation Grant (under the Centre for AI and Data Governance)]

16. "A Reformulated Test for Unconscionability" (2019) 135(3) Law Quarterly Review 400-405 (With Walter Yong)

### **Others**

17. "The Anti-Money Laundering Framework for Precious Stones and Metals Dealers in Singapore" (2022) Journal of Money Laundering Control (Available online at <https://www.emerald.com/insight/content/doi/10.1108/JMLC-07-2021-0074/full/html>) 1-9
  18. "Licence to Lock: The Overextension of Technological Protection Measures" (2021) 35(3) International Review of Law, Computers & Technology 270-287
  19. "A New Structuring Option for Funds: The Singapore Variable Capital Company" (2021) 42(5) Company Lawyer 177-184
  20. "Singapore Company Law and the Economy: Reciprocal Influence over 50 Years", (2019) 27(1) Asia Pacific Law Review 14-38 (With Tan Cheng Han)
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### **Other Articles**

#### **Tax Law**

21. "Singapore's Special Insolvency Scheme for Small Companies" (2021) 102(8) Tax Notes International 1053-1055 (With Aurelio Gurrea-Martínez)
22. "Adapting Taxation for the Digital Economy in Singapore" (2021) 27(1) Asia-Pacific Tax Bulletin 1-10
23. "Tax Considerations for Funds Structuring in Asia" (2020) 38(1) Journal of Taxation of Investments 49-62
24. "Tax Implications of Covid-19 in Singapore" (2020) 26(3) Asia-Pacific Tax Bulletin 1-12
25. "The Anti-Avoidance Response to Professionals Incorporating Companies in Singapore" (2020) 26(2) Asia-Pacific Tax Bulletin 1-9
26. "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)]
27. "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]

#### **Others**

28. "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)]
  29. "Preface" (2016) 5 Oxford University Undergraduate Law Journal 4-5 (With Denise Lim)
  30. "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)]
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## **Book Chapters**

### **Tax Law**

31. "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)]
32. 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)
33. 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)

### **Private Law**

34. "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) (Forthcoming)
  35. 18 chapters in *Singapore Trusts Law*, (1<sup>st</sup> 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)
  36. "Business Trusts Act (Cap 31A)", in *Woon's Corporations Law*, Walter Woon (ed) (2020) (LexisNexis)
  37. "Business Trusts Act (Cap 31A)", in *Woon's Corporations Law*, Walter Woon (ed) (2018) (LexisNexis)
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### **Miscellaneous Publications**

38. The Business Times, 22 December 2021, "Stamp Duty Traps To Watch Out For" (With Liu Hern Kuan)
39. The Straits Times, 20 November 2021, "Making Money from Cryptocurrency? The Taxman May Call On You" (With Liu Hern Kuan)
40. "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)
41. The Business Times, 16 December 2020, "Artificially Low Salaries and Tax Dodging" (With Liu Hern Kuan)
42. The Business Times, 30 September 2020, "Fighting 'Missing Trader' GST Fraud in Singapore" (With Liu Hern Kuan)
43. 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/>)
44. 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)
45. 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]
46. 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>)
47. The Business Times, 21 May 2020, "Genuine Incorporation or Tax Avoidance?" (With Liu Hern Kuan)
48. 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>)
49. "Foreword", in *Lasting Power of Attorney: A Guide to the LPA and how to Set it Up*, Lim Fung Peen (2019) (Marshall Cavendish)
50. 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)

51. 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)]
  52. 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>)
  53. The Straits Times, 2 March 2019, "The Case for Redistributive Taxation in Singapore"
  54. The Business Times, 17 November 2018, "Shining a Light on Tax Avoidance" (With Liu Hern Kuan)
  55. "Stamp Duty Relief and Anti-Avoidance Provision", *Lexis Practical Guidance- Singapore Tax*, (2018)
  56. "GST Transfers of a Going Concern", *Lexis Practical Guidance- Singapore Tax*, (2018)
  57. "GST Contract Review", *Lexis Practical Guidance- Singapore Tax*, (2018)
  58. "Singapore Income Taxation", *Laws of Singapore*, Singaporelaw.sg, (2018) (With Irving Aw and Joanna Yap)
  59. "Business Vehicles", *Lexis Practical Guidance- Singapore Tax*, (2017)
  60. "Partnerships", *Lexis Practical Guidance- Singapore Tax*, (2017)
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## **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)
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### **Awards/ Prizes**

- MOE-START Overseas PhD Scholarship
  - 31st Australasian Tax Teachers' Association Conference Best Tax Research Paper Prize
  - Knox Prize for Law
  - Sally Ball European Law Prize
  - 42 Bedford Row Disability Law Essay Prize (2nd Prize)
  - Finals Prize
  - Trinity College Academic Prize II
  - Norton Rose Fulbright Prize for the Best Article in Contract, Tort, Trusts, and Land Law
  - Mowat Exhibition
  - Trinity College Academic Prize
  - Douglas Sladen Essay Prize (2nd Prize)
  - Mowat Scholarship
-

### **Work Experience (Academic)**

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

#### **School of Law, Singapore Management University**

- Appointed under the SMU START Overseas PhD Scholarship Scheme
- Undergraduate Teaching: Contract Law and Tax Law
- Postgraduate Teaching: Fund Formation and Corporate Finance: A Tax Law Perspective

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**

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

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### **Work Experience (Professional)**

Deputy Head of Tax Practice, September 2021- March 2022  
**ZICO Insights Law LLC**

Associate (Tax), September 2018- August 2021  
**Tan Peng Chin LLC**

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