



TAN KAY KHENG

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QUALIFICATIONS

National University of Singapore (LL.B., Hons.)
Charles Sturt University (MAcc)
University of New South Wales (MTax)
CTA; FCPA Australia; ATA (Income Tax)

ADMISSIONS

Singapore Bar

PROFILE

TAN Kay Kheng heads the Firm's Tax Practice and is also a Partner in the Litigation & Dispute Resolution Group.

In the field of revenue law, Kay Kheng's areas of practice encompass both contentious and advisory/transactional work relating to income tax, stamp duty, property tax and goods & services tax. He also practises in the field of general litigation and dispute resolution, such as disputes relating to commercial/corporate law, accountants' work and real property (land acquisitions).

Kay Kheng has considerable experience acting as Counsel in the Singapore Court of Appeal and High Court, as well as specialist tribunals such as the Land Acquisition Appeals Board, the Income Tax Board of Review, the Goods and Services Tax Board of Review and the Valuation Review Board.

Kay Kheng also has significant tax experience in corporate and real estate transactions as well as tax advisory matters.

Kay Kheng serves on the Inquiry Panel and the Disciplinary Tribunal Panel for the legal profession. At the Law Society of Singapore, he serves as Vice-Chairman of its Compensation Fund Committee, and is also involved in committees with CPA Australia. He has previously served on the Accounting Standards Council (2010-2015), the boards of the Tax Academy of Singapore (2012-2017) and the Singapore Institute of Accredited Tax Professionals (SIATP, now known as SCTP) (2013-2020), as a divisional councillor of CPA Australia (2016-2018) and as Adjunct Faculty at the School of Law, Singapore Management University (2012-2013).

Kay Kheng graduated in law from the National University of Singapore, where he was awarded a Singapore Turf Club Scholarship in his final year. He has been in private practice since his admission to the Singapore Bar in 1990, save for a stint as a Legal Officer with the Inland Revenue Authority of Singapore in the early 1990s. Kay Kheng

also holds a master of accountancy from Charles Sturt University, a master of taxation from the University of New South Wales and, more recently, a master of theological studies from Trinity Theological College. He has been admitted as a Fellow of CPA Australia and the Singapore Institute of Arbitrators. He is an Accredited Tax Advisor (Income Tax) with the SCTP and also a member of the International Fiscal Association.

Relevant Experience:

Significant disputes that Kay Kheng has acted as Counsel include the following:

- *Comptroller of Income Tax v BBO* (on the tax treatment of investment gains by insurance companies) (CA/HC/ITBR).
- *BFC Development LLP v Comptroller of Property Tax* (on property tax vacancy refunds) (CA/HC).
- *ABB v Comptroller of Income Tax* (on the taxation of stock options granted to an employee's estate) (HC/ITBR).
- *BLP v Comptroller of Income Tax* (on the taxation of management corporations) (HC/ITBR).
- *Rabobank v Motorola Electronics Pte Ltd* (on set-off where debts had been assigned) (CA/HC).
- *Teng Fuh v Collector of Land Revenue* (judicial review of a 1983 land acquisition where the property was left undeveloped) (CA).

Publications & Legal Updates:

- The Law and Practice of Singapore Income Tax (LexisNexis, 2011 & 2013), chapters 3, 9 and 19 (2013 edition)
- Singapore Academy of Law Annual Review of Singapore Cases, chapter on Revenue and Tax Law, 2005 to 2019
- Stamp Duties Act (LexisNexis Annotated Statutes of Singapore), 2010, 2014 and 2015 editions
- Chambers Global Practice Guides - Real Estate Singapore, 2018 and 2019
- Global Legal Insights - Corporate Tax, 2nd, 3rd, 5th and 6th editions - Singapore Chapter

Awards & Accolades:

Kay Kheng has been recognised as one of the leading 250 tax lawyers in the world by the *Tax Directors Handbook* (TDH250) since 2008. He has also been identified as one of Singapore's leading individuals in recognition for his outstanding work in tax disputes and litigation in the *Tax Controversy Leaders guide* by International Tax Review. Kay Kheng is ranked as a leading tax lawyer in *Best Lawyers* and *Chambers Asia-Pacific – Asia Pacific's Leading Lawyers for Business* and is also recommended by *The Legal 500: Asia Pacific – The Client's Guide to the Asia Pacific Legal Profession* as a leading tax lawyer.

Quotes from Legal Publications

- "Robust in his analysis"
The Legal 500: Asia Pacific – The Client's Guide to the Asia Pacific Legal Profession
- "Provides convincing views on tax issues and has a really practical approach".
Chambers Asia-Pacific – Asia Pacific's Leading Lawyers for Business
- Clients "trust him very much - he is service-minded and provides practical advice".
Chambers Asia-Pacific – Asia Pacific's Leading Lawyers for Business
- "Good, aggressive advocate who makes sound judgement calls".
Chambers Asia-Pacific – Asia Pacific's Leading Lawyers for Business
- "Peers appreciate his ability to come up with key critical arguments".
Chambers Asia-Pacific – Asia Pacific's Leading Lawyers for Business