



TAN SHAO TONG

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QUALIFICATIONS

National University of Singapore (LL.B., Hons.)
Association of Chartered Certified Accountants

ADMISSIONS

Singapore Bar

PROFILE

TAN Shao Tong is a Partner in the Tax Practice. His main practice areas are income tax, goods & services tax, stamp duty and property tax.

Matters of significance in which Shao Tong has been involved in include *Comptroller of Income Tax v BBO* (on the tax treatment of investment gains by insurance companies); *ATG v The Comptroller of Income Tax* (involving an appeal against the Comptroller of Income Tax's decision to disallow claims for capital allowances incurred for plant and machinery used by the appellant's sub-contractors and vendors); *Comptroller of Income Tax v ACC* (involving a judicial review application relating to withholding tax on payments under interest rate swaps) and the follow-on landmark decision of *ACC v Comptroller of Income Tax*; *ZF v Comptroller of Income Tax* (on demountable dormitories and capital allowances); and *ABB v Comptroller of Income Tax* (on the taxation of stock options granted to an employee's estate).

Shao Tong graduated from the National University of Singapore and is admitted to the Singapore Bar. He is an Accredited Tax Advisor with the Singapore Chartered Tax Professionals and is a fellow of the Association of Chartered Certified Accountants (ACCA).

Relevant Experience:

Significant transactions that Shao Tong has been involved in include advising/acting for the following:

- The issuance of US\$8 million 5.65% women's Livelihood Bonds by Impact Investment Exchange (IIX).
- Berli Jucker Public Company Limited ("BJPCL") in connection with TCC Group's US\$3.5 billion acquisition of Big C Supercenter Public Company Limited, a hypermarket operator in Thailand with the majority stake owned by the Casino Group, through BJPCL, in relation to Singapore tax aspects.

- Broadcom Corporation in relation to Singapore tax aspects in its acquisition by Avago Technologies Limited for US\$37 billion.
- ABJA Investment Co. Pte. Ltd., the issuer, and Tata Steel Limited ("Tata Steel"), the guarantor, as Singapore tax adviser on Tata Steel's offering of US\$500 million 4.85% guaranteed notes due 2020 and US\$1 billion 5.95% guaranteed notes due 2024.
- Skyworks Solutions, Inc. in relation to Singapore tax aspects of its joint venture with Panasonic Corporation to design, develop and deliver high performance filters including surface acoustic wave ("SAW") devices and temperature compensated SAW devices ("TC-SAW") and the acquisition by the joint venture of Panasonic Corporation's SAW and TC-SAW business in Singapore.
- Kohlberg Kravis Roberts & Co. L.P., IBC Capital Limited (the "Offeror") and the financial advisers to the Offeror, namely Goldman Sachs (Singapore) Pte., Credit Suisse (Singapore) Limited and Morgan Stanley Asia (Singapore) Pte., in relation to Singapore tax aspects of the proposed acquisition by the Offeror of all the issued and paid-up ordinary shares in the capital of Goodpack Limited by way of a scheme of arrangement in accordance with Section 210 of the Companies Act, Chapter 50 of Singapore and the Singapore Code on Take-overs and Mergers.

Related Practices

- Tax

Publications & Legal Updates:

- Singapore Civil Procedure 2021
- Goods and Services Tax Law & Practice (2nd Edition)
- International Comparative Legal Guide to: Private Client 2019 - Singapore Chapter
- Global Legal Insights - Corporate Tax, 2nd Edition to 6th Edition - Singapore Chapter
- PLC Multi Jurisdictional Guide 2012/13 - Tax on Transactions - Singapore Chapter

Awards & Accolades:

Shao Tong is recommended in *The Legal 500: Asia Pacific – The Client's Guide to the Asia Pacific Legal Profession since 2018* for the area of Tax.