The first edition of The Law and Practice of Singapore Income Tax was widely celebrated as the most authoritative text on Income Tax in Singapore. In the second edition of this text, the editors and authors have endeavoured to bring the quality and contents of the book up another notch – it is now contributed by 55 tax professionals and features 48 chapters (an increase by 24 chapters). As with the first edition, the book draws on the expertise of the best tax minds in the tax community to share their knowledge, expertise and experience in their areas of specialisation. This publication remains technical, yet practical. Written in simple, clear language whilst providing equal depth to subject matters, this book provides current and relevant case law commentary which is highly critical towards understanding and interpreting the law as it stands today. Structured with the tax practitioner in mind, this book features current and pressing issues faced by tax practitioners and is designed to assist tax professionals with addressing the myriad of challenges they have to deal with to keep up with the rapid rate of globalisation.

Benefits

Authoritative
A masterpiece contributed by 55 tax experts to share their knowledge, expertise and experience in their areas of specialisation.

Comprehensive

Relevant
Providing an in-depth discussion on the subject matters, it includes current and relevant case law commentary which is highly critical towards understanding and interpreting the laws.

Practical
Structured with the tax practitioner in mind, this book features current and pressing issues faced by tax practitioners and is designed to assist readers with addressing the myriad of challenges they have to deal with.

Specialised
Includes industry specific tax topics, including banking, insurance, sea transportation, clubs and trade associations, etc.

Foreword to the first edition of the book

"As the tax authority, my colleagues and I see ourselves playing a key role in improving the professional standards of tax practice in Singapore. But we cannot do this alone. We can perform this role well by creating an environment to encourage learning and sharing of knowledge and expertise, like we do in putting this book together."

- Moses Lee, Commissioner of Inland Revenue Singapore (2005 – 2012)
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**About the Author**
Tang Siau Yan is a Partner at Allen & Gledhill LLP’s Tax Practice Group. He specializes in tax dispute resolution. Covering all aspects of Singapore taxation, his expertise lies in cross-border tax structures, tax litigation, tax compliance and regulatory matters. Amongst others, Siau Yan regularly assists clients in negotiating and resolving tax disputes with the Inland Revenue Authority of Singapore. Siau Yan graduated from The London School of Economics and Political Science with an LLB (Hons) degree (First Class) in 1999 and obtained an LLM from Cambridge University in 2000. After graduation, he joined the Inland Revenue Authority of Singapore and was the Deputy Director of the Legislation branch when he left in 2007. He is also a non-practising member of the Institute of Certified Public Accountants of Singapore.

This work is a section by section commentary of the Income Tax Act and the Economic Expansion Incentives (Relief from Income Tax) Act. It pulls together updated and convenient reference information from various sources inclusive of subsidiary legislation, court judgments, board of review decisions Inland Revenue Authority of Singapore circulars, Monetary Authority of Singapore circulars, Institute of Certified Public Accountants of Singapore guidelines - all of which are relevant to the interpretation and application of provisions of the Income Tax Act and the Economic Expansion Incentive (Relief from Income Tax) as of 29 February 2012, inclusive of changes proposed in the Budget 2012.

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