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OPERATING AS WITHERS KHATTARWONG LLP IN SINGAPORE.



Kwong Wing is a partner in the private client and tax team.

He has over 20 years' experience advising on income tax, property tax, goods and services tax, and stamp duty in Singapore. He has a record of achieving substantial reductions in clients' tax liabilities through successful legal argument and critical examination of fact situations. Kwong Wing defends taxpayers in audit and investigation cases, pursues objections against revenue assessments and valuations, and acts as counsel in hearings at the Review Boards and in the Courts.

Track record

Developing a tax efficient structure for a treasury hub

Advised Indorama Group, a multi-billion dollar global conglomerate and a leading manufacturer of various products across 37 jurisdictions, on developing a tax efficient structure for a treasury hub and investment of financial assets.

Over 20 transactions with a cumulative market value in excess of \$4 billion

Acted as lead tax advisor to Pacific Alliance Group in over 20 transactions with a cumulative market value in excess of US\$4 billion, in various asset classes, private equity, real estate, and alternative investments, from Singapore into Australia, Hong Kong, India, Japan, Korea, and New Zealand.

Norway and Singapore treaty

Assisted Norwegian counsel regarding the application of the Norway-Singapore treaty to dividends received by a Singapore-resident from Norway but not remitted to Singapore, where the Oslo court held that the limitation of benefit article was otiose since the income in question was exempt from tax in Singapore. *Cf. Weisser v HMRC (2012) UKFTT 501 (TC)*.

Interest withholding tax

Obtained ruling that interest withholding tax did not apply to an equity kicker under a loan agreement only two days before client was to pay US\$1.8 million in withholding tax on advice of a global law firm.

Canadian sovereign fund

Assisted a Canadian sovereign fund in obtaining tax-exempt status in Singapore.

Income Tax Act

Brought an appeal that obliged the Ministry of Finance to cause the Income Tax Act to be amended the day before the hearing in *TM v Comptroller of Income Tax [2007] SGITBR 1*.

Tax refund change of law

The successful outcome for the client in *SUT Sakra Pte Ltd v Chief Assessor VRB Appeal No 300 of 2004* resulted in the law being changed to avoid the IRAS having to refund taxes to other taxpayers.

External publications

'*The Corporate Immigration Review*', 5th edition, contributor

'*Income Tax*', Halsbury's Laws of Singapore, general editor

'*Stamp Duties*' in Halsbury's Laws of Singapore, co-author

'*The Law and Practice of Singapore Income Tax*', contributor

'*The World Trust Survey (OUP, Eds Gothard & Shah)*', contributor

'*The Corporate Immigration Review (The Law Reviews series, Law Business Research)*', contributor

'*Immigration Law (European Lawyer)*', contributor

'*Global Business Immigration Practice Guide (LexisNexis-Association of Business Immigration Lawyers)*', contributor

Admissions

Singapore, 1997

Education

Cardiff University, LL.B (Hons)

Languages

English

Memberships

Society of Trust and Estate Practitioners

Law Society of Singapore

Key dates

Year joined: 1997

Year became partner: 2015

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