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Training Level:
FOUNDATION

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IPOS INTERNATIONAL

1 Paya Lebar Link
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Paya Lebar Quarter,
Singapore 408533

IP & Tax Series: Corporate Tax Considerations for Software Licensing Arrangements - Addressing the complex interplay between tax and intellectual property (IP) laws

As part of our ongoing series on the intersection of Intellectual Property (IP) and Tax, this seminar explores the nuanced corporate tax implications of software licensing arrangements.

Co-presented by Richard Goh (IRAS) and Ng Chun Ying (Dentons Rodyk), the session will unpack key tax considerations and legal frameworks.

A panel discussion will follow, featuring experts from legal, corporate, and/or government sectors, including Mr Tham Kok Leong (Allen & Gledhill) and Ms Annie Pan (TEI Asia Chapter of the Tax Executives Institute), offering practical insights into navigating these challenges.

Split into two segments with a networking tea break, this seminar is tailored for lawyers, in-house counsels, IP and tax professionals, and government officers.

The IP & Tax Series is a series of seminars that delve into the intricate intersections between intellectual property and tax. Organised by IPOS International in collaboration with the Tax Academy of Singapore, these seminars aim to offer invaluable insights into this complex field.

5 Mar 2026
(Thursday)

Venue: IPOS
International

Time: 2:00pm – 5:30pm
(Registration starts at 1.30pm)

Course Fees:
SGD \$299.75**
(incl. 9% GST)

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PROGRAMME OVERVIEW AND TOPICS

Synopsis: Software licensing arrangements often sit at the crossroads of complex tax and IP considerations. As digital products and services evolve, so do the legal and regulatory frameworks that govern them. This seminar brings together leading experts from government, legal practice, and/or industry to unpack the challenges and share practical strategies for navigating this dynamic landscape. Whether you're advising clients, managing corporate risk, or shaping policy, this session offers valuable insights into the real-world implications of tax and IP laws in the software space.

SG Time	Speaker(s)	Topic(s)
2:00pm – 3:00pm	Ms. Ng Chun Ying (Senior Partner, Dentons Rodyk & Davidson LLP)	1. Taxation of software-related income 2. Deduction of software-related expenses 3. Capital allowances on software acquisition 4. Withholding tax on software-related payments 5. Foreign tax credit on software-related income
3:00pm – 4:00pm	Mr. Richard Toh (Group Tax Specialist, IRAS)	6. Tax incentives • Research and development • IP registration and licensing • IP acquisition • IP commercialisation 7. Transfer pricing and valuation 8. Other developments 9. Gaps and way forward
4:00pm – 4.30pm	Networking Break	
4.30pm – 5.30pm	Panel Discussion, to be joined by: Mr. Tham Kok Leong (Partner, Allen & Gledhill LLP) Ms. Annie Pan (President, TEI Asia Chapter of the Tax Executives Institute) Moderated by Mr. Mark Lim (Chief Legal Counsel/Director, Hearings & Mediation Department, IPOS; Senior Faculty Member, Academy, IPOS International)	

**Subject to change in the event of unforeseen circumstances.*



WHAT YOU WILL LEARN

Learning Outcomes

This session aims to equip professions with a good understanding of the following areas:

1. **Identify key corporate tax considerations** in structuring software licensing arrangements, particularly cross-border treaty implications and transfer pricing issues.
2. **Understand the intersection of IP and tax laws**, particularly how software copyright and licensing models impact tax treatment.
3. **Evaluate practical challenges** faced by companies in navigating tax and IP compliance in software-related transactions.
4. **Apply insights from case studies and expert perspectives** to assess risks and develop strategies for managing tax and IP issues in licensing agreements.
5. **Engage in informed discussions** on current regulatory developments and best practices in the software and technology sectors.

The following professionals are highly encouraged to attend:

- Practicing Lawyers & In-House Counsels
- IP Professionals
- Tax Professionals
- Government/Public Officers dealing with Tax Policies
- Professionals who have a keen interest in this topic



SPEAKERS' PROFILES



RICHARD GOH
Group Tax Specialist
Inland Revenue Authority of Singapore

Richard Goh is a Group Tax Specialist at the Inland Revenue Authority of Singapore, with over 15 years of experience in tax policy, compliance, and advisory. As a Chartered Valuer and Appraiser and a Certified Master Tax Specialist in Intellectual Property (IP), Richard brings a unique blend of expertise in tax, IP, and valuation—particularly in advising on complex transfer pricing and valuation issues involving acquisitions and transfers of IP and other intangibles across various sectors.

He also serves as a Curriculum Development Specialist at the Tax Academy of Singapore, where he designs and

delivers specialized programs to build deep capabilities among tax professionals. A passionate educator and thought leader, Richard frequently speaks at seminars and workshops, advocating for stronger collaboration between the tax, IP, and valuation communities. He has published works on the valuation and transfer pricing of intangibles and is a member of the Standards and Technical Working Group under the Institute of Valuers and Appraisers Singapore, contributing to the development of valuation standards and best practices.



NG CHUN YING

Senior Partner

Dentons Rodyk & Davidson LLP

Chun Ying is a Senior Partner in the Tax and Trusts, Estates and Wealth Preservation Practice and is the Head of Tax practice of Dentons Rodyk.

Chun Ying is a tax lawyer based in Singapore with more than a decade of experience advising and representing multinational corporations and individuals on a broad range of cross-border tax issues, as well as tax disputes. Chun Ying's practice covers all aspects of Singapore taxes including income tax, stamp duty, goods and services tax, and transfer pricing. She is also well-versed in regional and global tax issues, having worked on many multijurisdictional tax matters.

Chun Ying has worked with a diverse range of clients, ranging from large Fortune 500 and listed corporations to startups, blockchain companies, real estate developers, funds, family offices, and high net worth individuals. Her non-contentious experience includes corporate restructuring, IP restructuring, M&A, tax incentives, blockchain and ICOs, fund structuring, startup ESOPs/founder shares planning and many others.

On the contentious side, Chun Ying has appeared before administrative tribunals and has represented many taxpayers in audits and objections before the tax authorities. Controversy issues she has handled include tax incentive disputes, IP writing-down allowances, taxation of revenue/capital gains, sourcing of income, deduction of R&D expenses, tax residency, payment characterisation issues, foreign tax credit claims, transfer pricing, GST registration obligations and many others.

Prior to joining Dentons' practice, Chun Ying was a partner at a tier-one tax practice of an international law firm, where she built a career advising and representing clients in a range of highly complex tax matters. She also has a unique background having served as the APAC Senior Tax Counsel of Visa Worldwide Pte. Ltd., a top Fortune 500 company that operates in more than 200 countries globally.

Chun Ying is ranked Up and Coming Partner for Tax by Chambers, as well as Next Generation Partner by The Legal 500. She is recognised as Notable Practitioner for Tax by asialaw. Chun Ying was also awarded "Tax Lawyer of the Year" for Asia Pacific, in the Women of Business Law APAC Awards for 2023, and was shortlisted "Tax Disputes Lawyer of the Year" for 2022.



THAM KOK LEONG
Partner
Allen & Gledhill LLP

Kok Leong is Head of the Firm's Technology & Corporate Intellectual Property Practice, and his area of expertise spans technology, Artificial Intelligence & emerging technologies, electronic transactions, online platforms, intellectual property, data protection, cybersecurity, franchising, e-commerce and outsourcing transactions and projects as well as contractual collaborations.

He has over 30 years' experience in advising on, negotiating and drafting a wide range of commercial agreements related to intellectual property and IT, data protection and data privacy, cybersecurity, e-commerce, Financial Technology (FinTech), outsourcing, franchising, licensing, merchandising, contractual collaborations and joint ventures, telecommunications, consultancy services, hotels and hospitality, distributorships, agency, supply and service arrangements, contract manufacturing, technology transfers, research and development, sports, online gaming, media and publishing, entertainment, on-line gaming, cloud services and streaming services.



ANNIE PAN
President
TEI Asia Chapter of the Tax Executives Institute

Annie Pan is an experienced tax leader, she has leveraged her extensive experience in tax management and international taxation to provide strategic guidance and support to the organization. With over 20 years of experience in the field, she has developed a strong expertise managing the tax function with a proven track record in her career with some of the US based MNC with both regional and global exposures. She is currently the Head of Tax for Riot Games APAC. Annie is a qualified CPA of Australia, and obtained her Master of Tax and MBA degree from UNSW.

Annie Pan has been elected as the President/Board member of Asia Chapter of Tax Executive Institute since 2025. Tax Executives Institute (TEI) is a diverse, inclusive member-based organization, dedicated exclusively to the professional needs of the in-house tax community worldwide. TEI educates, networks, and advocates on all aspects of business taxation. As a well-respected industry leader, the Institute possesses unrivaled practical experience and is uniquely positioned to help organizations navigate the ever-changing global tax environment. TEI Asia Chapter has formed partnerships with various institutes and professional bodies such as IFA and Tax Academy of Singapore. As the president of Asia Chapter, Annie has represented her chapter members across Asia to proactively promote TEI and engaged in advocacy with various authorities (such as OECD, IRAS, EDB, MOF) on behalf of TEI members.



MARK LIM

**Director, Chief Legal Counsel,
Hearings & Mediation Department, IPOS
Senior Faculty Member, Academy, IPOS International**

Mark is a Director and Chief Legal Counsel at IPOS. He also leads a team at IPOS which looks into how to position Singapore as a preferred jurisdiction for the resolution of IP and technology disputes.

He has 30 years of experience in IP law. Prior to joining IPOS in 2010, Mark was a lawyer in private practice for 15 years.

Mark is an Adjunct Professor at the NUS Faculty of Law, where he co-teaches a module on IP Arbitration. He has published many articles in both local and international law journals, and is a co-author of the chapter on Copyright in *Halsbury's Laws of Singapore: Volume 13(3) - Intellectual property* (2007 & 2018 Reissue, Lexis-Nexis, Singapore). At IPOS International (a wholly-owned subsidiary of IPOS), Mark oversees the development and curation of training programmes in the area of IP law for the legal community and IP professionals.



COURSE FEES

SGD \$299.75 (incl. 9% GST)

****40% Off for Private Sector In-House Counsels**

Enjoy an exclusive **40% discount off** the published course fee (**\$179.85 after discount, inclusive of GST**).

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Enjoy an exclusive **20% discount off** the published course fee (**\$239.80 after discount, inclusive of GST**).

To enjoy the discount, simply register your interest through [this link](#) and you'll receive a unique discount code if you qualify. Each discount category is limited to the first 20 people who complete the form. Only successful applicants will receive the discount code by email.

This seminar is co-organised by [IPOS International](#), [Tax Academy of Singapore](#) and supported by the [Singapore Chartered Tax Professionals \(SCTP\)](#). SCTP members enjoy a **20% discount off** the published course fee (**\$239.80 after discount, inclusive of GST**).



SILE ACCREDITATION

This programme is accredited by the Singapore Institute of Legal Education (SILE).

Attendance Policy

Participants who wish to obtain CPD Points are reminded that they must comply strictly with the Attendance Policy set out in the CPD Guidelines. For this activity, this includes signing in on arrival and signing out at the conclusion of the activity in the manner required by the organiser, and not being absent from the entire activity for more than 15 minutes. Participants who do not comply with the Attendance Policy will not be able to obtain CPD Points for attending the activity. Please refer to <http://www.sileCPDcentre.sg> for more information.



CONTACT PERSONNEL

MS PEARLYN YAP



+65 6331 6567



pearlyn.yap@iposinternational.com

MS NORIMA SARNON



+65 6705 2373



norima.sarnon@iposinternational.com



TERMS AND CONDITIONS

- Full payment of course fees must be made to IPOS International upon course registration (with credit terms as stated in the invoice, if applicable).
- IPOS International reserves the right to deny admission to participants who have not made payment before course commencement, if applicable.
- Any request for withdrawal or refund is subject to approval by IPOS International's management.
- Request for substitution has to be made in writing via email at least 3 working days before start of course date and is subject to acceptance by IPOS International.
- IPOS International reserves the right to cancel or postpone any programme due to unforeseen circumstances. A full refund will be given to registrants if the course is cancelled by IPOS International.
- IPOS International reserves the right to make any changes to the programme.

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