The *Singapore Master Tax Guide* is the most comprehensive tax reference book covering corporate, personal, and international aspects of Income Taxation and Goods and Services Tax, providing information to help its readers understand, apply, and comply with today's complex tax laws and changes.

This book aims to:

- serve as a “one-stop” comprehensive reference guide to taxation in Singapore
- provide accurate and reliable information on the Singapore tax regime, as well as examples, to enhance your understanding of the principles and fundamentals of the Singapore tax system
- assist you in meeting your tax compliance obligations, avoiding penalties, and reducing your tax risk exposure
- keep you up to date on the myriad of changes in tax legislation and effectively manage your business and tax affairs to profit from benefits while remaining completely compliant.

Now in its 42nd edition, the *Singapore Master Tax Guide* is the leading publication in the Singapore tax arena relied on by tax professionals, accountants, consultants, professors, and students alike as the go-to reference for Singapore tax legislation, rules, and practice. It is concise, easy-to-use, and comprehensive, with illustrative examples.

**What’s New**

- New authors with a unique blend of academic rigour and practical expertise
- Recent developments leading up to the Singapore Budget 2023
- Advance rulings from the Inland Revenue Authority of Singapore.
About the Author page

Sam Sim

Sam Sim is a board member of Tax Analysts, USA and has served as expert consultant to the United Nations and the Asia Development Bank and is a listed expert of the Foundation for International Tax Dispute Resolution. He was Regional Vice-President (Europe, Middle East, Africa, Asia, and Latin America) of the Tax Executive Institute (TEI) and previously President of the TEI Asia board and Chair of the Capital Markets Tax Committee TP Sub-Committee. He was Transfer Pricing Geo Leader EMEA, Asia-Pacific & Japan, at the largest US IT multinational company and was previously Deputy Head, Global Transfer Pricing of a FTSE 100 financial institution. He was industry advisor on Inland Revenue Authority of Singapore’s transfer pricing Industry Round Table and at the time of publication serves as an industry representative on the IRAS Taxpayer Feedback Panel and a member of the Income Tax Board of Review adjudicating income tax disputes.

Mr Sim served as an examiner for the UK Chartered Institute of Taxation and a member of the Advanced Diploma in International Taxation Committee and has lectured at, inter alia, the Master of Tax programme at the University of Social Science, University of Leiden’s Executive Tax Programs, Fudan University, University of Vienna and International Bureau of Fiscal Documentation’s (IBFD) programs and has spoken at various conferences in London, Paris, Berlin, Vienna, Miami, Johannesburg, Mumbai, Beijing and Paolo Alto. His professional experience includes being an attorney at the firm of White & Case in New York and an Assistant Director at the Monetary Authority of Singapore. He has published extensively, including with Wolters Kluwer CCH, Lexis-Nexis, the International Tax Review, the IBFD and Bloomberg BNA. He holds graduate degrees in Law (NUS LLB, NYU LLM (Tax)), Economics (BA, MA, Cambridge University), Accounting (MPA, SMU) and is a Certified Public Accountant (CA) and Accredited Tax Advisor (Income Tax).

Justin Tan

Justin holds an LLB (NUS, 1st Class Honors), BBA (NUS) and an LLM in tax (NYU, where he was a Vanderbilt scholar). He practised tax law at Baker & McKenzie Wong & Leow, advising on the international tax aspects of cross-border transactions. He is now a Senior Lecturer in NUS Law and teaches cross-border taxation.

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