



Emma Gan
Director, Tax & Private Client Services

LL.B. (Hons), National University of Singapore
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ABOUT EMMA

Emma advises high net worth individuals and families on their estate and succession planning.

Emma advises her clients on a broad range of matters including trust structuring, private trust company establishment, single family offices and the relevant tax incentives, family governance, and bespoke wills.

As part of the client's overall estate and succession planning, Emma also advises on tax, regulatory, and governance considerations of wealth structuring.

EXPERIENCE

The matters that Emma has handled include:

Trust Establishment and Succession Planning

- Ongoing advice to a prominent South Asian UHNW individual on the restructuring of his worldwide assets, including establishment of multiple family trusts across various onshore and offshore jurisdictions, and offshore private label funds to acquire, hold and manage such assets for confidentiality, asset protection and succession purposes.
- Advised a Malaysian businessman on the revision of the documents relating to his offshore trust, including extensive amendments to take into account the status of the marital relationship and provide a robust succession mechanism of power holders for the perpetual trust.
- Advised a Korean UHNW individual on the establishment of a Singapore trust for business purposes and to provide security for intended corporate transactions.
- Assisted a Japanese UHNW individual on the establishment of Singapore holding structures and the transfer of assets into a Luxembourg Foundation.

- Advised a second-generation member of a Singapore Forbes 50 family on the establishment and corporate governance of a private trust company.

Single Family Office and Tax Incentives

- Advised several foreign UHNW families in the establishment of their family offices and 130/U funds, including tax and trust advice on the structuring of the entities.
- Advised members of UHNW families in their permanent resident application under the Global Investor Programme.

Wills and Lasting Power of Attorney

- Prepared bespoke global wills and lasting powers of attorney for two generations of a prominent Singapore family in conjunction with the establishment of their family trusts.
- Advised an Indonesian businessman on estate matters and application for approval to inherit and hold Singapore residential property. Also assisted the client in his application for Singapore citizenship.
- Advised foreign domiciled individuals on their Singapore Wills to complement their existing succession planning structures in their countries of origin.

Family Governance

- Advised a leading Singapore business family in the establishment of a private trust company, settlement of the listed shares of the family business into a family and drafting of a family constitution governing issues of decision-making, employment of members and rights relating to the shares / dividends.

Philanthropy

- Advised a Singapore listed company on the establishment of a charitable foundation in Singapore under the Grantmaker scheme.

ACCOLADES

The Asia Pacific Legal 500

Private Wealth and Family Law 2024 –
Recommended lawyer

*“Emma Gan is a pleasure to work with and
always ready to assist with our needs. She is
also practical and delivers good solutions.”*

APPOINTMENTS/MEMBERSHIPS

- Member, Law Society of Singapore
- Member, Singapore Academy of Law