



Ong Ken Loon
Head, Tax & Private Client Services

LL.B. (Hons), National University of Singapore in 2001
Admitted to the Singapore Bar in 2002
T: +65 6531 4106 F: +65 6535 4864 E: kenloon.ong@drewnapier.com

ABOUT KEN LOON

Ken Loon advises on tax aspects of corporate transactions, such as income tax, GST, stamp duty, and property tax.

She assists clients with negotiations with the IRAS and represents clients before the tax tribunals and Singapore courts.

Her clients come from across business sectors. She advises local and multinational corporate groups, financial institutions, and investment funds on a broad range of transactions, including mergers and acquisitions, corporate structures and restructurings.

In addition, Ken Loon works with private clients to provide solutions to complex tax, succession and private wealth management issues.

Before joining Drew & Napier in 2008, she was a Principal Legal Officer in the Law Division of the Inland Revenue Authority of Singapore.

She is recommended as one of Singapore's leading tax lawyers by *Chambers & Partners*, *Legal 500*, *International Tax Review*, *Best Lawyers International* and *Practical Law Company Which Lawyer?*.

EXPERIENCE

Ken Loon has worked on a number of tax litigation cases that have led to landmark case law, including:

- **AQQ v Comptroller of Income [2014] 2 SLR 847** in which she appealed against the decision of the Income Tax Board of Review and the High Court.
- **Lai Ling Wan (alias Lai Lily) v Commissioner of Stamp Duties [2011] 4 SLR 845** in which she successfully represented the appellant in the High Court in overturning the position taken by the Commissioner of Stamp Duties in his

administrative circular on multiple property purchases.

- **Comptroller of Income Tax v MT [2006] 3 SLR(R) 688** in which she successfully represented a ship owner before the Income Tax Board of Review and the High Court in tax exemption on the bareboat charter fees of a Singapore-registered ship.
- **First DCS Pte Ltd v. Chief Assessor and Comptroller of Property Tax [2007] 3 SLR 326; Chief Assessor and Another v First DCS Pte Ltd [2008] 2 SLR 724** in which she represented the Chief Assessor before the High Court and Court of Appeal in the assessment of pipelines running through land owned by third parties.

ACCOLADES

Asia-Pacific Legal 500
Tax 2021 – Hall of Fame for 2 consecutive years, also the sole lawyer to be recognised in the Singapore chapter for Tax

Previously a Leading Individual for 9 consecutive years

Private Wealth 2021 – Recommended Lawyer for 4 years

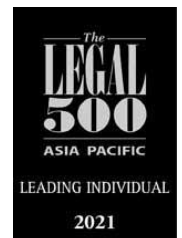
A client commended Ken Loon for her “*strong technical skills.*”

Ong Ken Loon is a “*go-to person for any tax dispute work*” and particularly rated for her “*professionalism and knowledge.*”

Chambers Asia-Pacific
Tax 2021 – Leading lawyer for 7 consecutive years

“*very practical, very smart and absolutely amazing.*”

“*She is very solution-driven and extremely diligent in her response and advice.*”



Ong Ken Loon is recommended for her experience in contentious work. One client reveals: *“She is a lawyer I would go to for technical matters.”*

She is sought after for her depth of experience in handling tax disputes initiated by the tax authorities. Peers note her ability in tax litigation, while a client notes *“her advice is very clear and understandable.”*

Interviewees describe her as *“technically strong”* and praised her ability to *“empathise with clients’ needs.”*

Sources describe Ken Loon as *“responsive, on the ball and very sound”* and *“very calm and composed: when she’s in court, she clearly knows what she’s doing.”*

Clients praise Ken Loon for her pragmatic approach, stating: *“We have been given clear advice and provided with support.”*

Another market source was similarly impressed, describing her as *“commercially savvy and very prompt.”*

Asialaw Leading Lawyers

Tax 2021 – Distinguished Practitioner for 2 consecutive years

Clients describe Ken Loon as *“very knowledgeable”* and she has *“calm hands.”*

International Tax Review

Tax Controversy Leaders 2021 – Highly Regarded for 8 consecutive years

Women in Tax Leaders 2021 – Highly Regarded for 6 consecutive years

“Well-respected specialist in tax dispute resolution and regularly represents clients in tax tribunals and courts.”

Best Lawyers International: Singapore

Tax Law 2022 – Endorsed individual for 3 consecutive years

Trusts and Estates 2022 – Endorsed individual for 3 consecutive years

Asia Women in Business Law Awards

Singled out as the most outstanding practitioner in the field of Tax Dispute Resolution in 2019



Asia Legal Awards

Tax Lawyer of the Year 2018



Singapore Business Review

Singapore’s 40 most influential lawyers aged 40 and under in 2015 – Listed lawyer

Practical Law Company Which Lawyer?

Private Client 2012 - Recommended lawyer for 3 consecutive years

MEMBERSHIPS

- Member, Law Society of Singapore
- Member, Singapore Academy of Law
- Member, Criminal Law Advisory Committee (Hearing)
- Member, International Fiscal Association, Singapore Branch
- Member, Singapore International Chamber of Commerce, Tax Interest Policy Group

PUBLICATIONS

- Halsbury's Laws of Singapore, Vol 16 (Indirect taxes)
- The Law & Practice of Singapore Income Tax, 3rd Edition (LexisNexis, 2020), Chapter 20: Tax Planning and Avoidance
- Business Operations in Singapore (Bloomberg Tax & Accounting)