



**Seah Ching Ling**  
*Director, Tax & Private Client Services*

LL.B (Hons), National University of Singapore

Admitted to the Singapore Bar in 2003

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## ABOUT CHING LING

Ching Ling's principal areas of practice are tax, trusts and estate planning.

She assists both local and foreign clients with estate planning. This will include, amongst others, advising on their wills, establishing family and philanthropic trusts, drafting family constitutions and setting up private trust companies and family offices. She also advises them on tax efficient structures for succession planning.

Ching Ling also advises trust companies on tax, trusts and compliance matters.

## EXPERIENCE

The matters that Ching Ling has handled include:

- Advised a Japanese UHNW family in the establishment of 2 family trusts for succession, asset protection and charitable purposes.
- Advised a prominent South Asian UHNW individual on the restructuring of his worldwide assets and the establishment of a family office, family trusts and s13X funds to hold and manage such assets for succession purposes.
- Advised a prominent Chinese UHNW family on their family office, family trusts and s13X fund. Advised the family on succession plans, tax and other personal matters.
- Advised a leading Singapore UHNW family in the establishment of a private trust company and the re-settlement of their existing trusts for succession planning.
- Advised a prominent Singapore family in the establishment of a private trust company, drafting of a family constitution and the settlement of their family business into a family trust for succession purposes.

- Advised a Japanese family with an MNC business in the establishment of a trust for the promotion of employee welfare and various other tax matters in relation to their business in Singapore.
- Advised a Singapore government-linked company on the creation and on-going operations of a charitable foundation.
- Advised a foreign company on the establishment of a Singapore trust and a company limited by guarantee for the promotion of charitable activities in Indonesia.
- Assisted clients in applying for Singapore Permanent Residency status under the Global Investment Program.
- Advised several local and foreign UHNW individuals and families on the establishment of family offices, private trust companies and family trusts for succession and asset protection purposes.
- Drafted trust deeds for trust companies in respect of new trust products and reviewing and updating existing trust deeds.
- Obtained tax rulings from the Singapore tax authorities on behalf of clients on a multitude of tax and trust matters, including the taxation of offshore trust income, exemption from stamp duty, and taxation of private investment companies.

## ACCOLADES

**The Asia Pacific Legal 500**  
Private Wealth 2021 – Next  
Generation Partner

Ching Ling is “*very experienced and knowledgeable in the area of trusts, taxation, and charities.*”

*“She provides very pragmatic advice and does not over-complicate matters.”*



## MEMBERSHIPS

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