



Tham Siok Peng
Consultant, Tax & Private Client Services

L.L.B (Hons) National University of Singapore (1991)
Admitted to the Singapore Bar in January 1993
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ABOUT SIOK PENG

Siok Peng is a specialist in advising clients who are under audit or investigations by the Inland Revenue Authority of Singapore for their tax matters.

With more than two decades of experience in dealing with criminal matters, tax audits and tax investigations, she is able to offer expert advice and help guide clients through the audit and investigation process, which can often be a time of great anxiety and stress. Should the tax matters escalate to before the Courts, she will also provide representation for clients before the Courts.

Prior to joining Drew & Napier in 2020, Siok Peng was a Senior Legal Specialist in the Law Division of the Inland Revenue Authority of Singapore. With 25 years of experience with the Inland Revenue Authority of Singapore, six of which as an Investigations Manager in the Investigations and Forensics Division, she is familiar with the workings of the Inland Revenue Authority of Singapore.

She has handled tax cases under the Income Tax Act and the Goods and Services Tax Act, as well as cases related to the Productivity and Innovation Credit fraud. She is also experienced in handling tax investigations, having conducted preliminary investigations and provided guidelines on the evidence to gather during raids and investigations.

EXPERIENCE

Siok Peng has acted in various high profile matters, including:

- The trial in the State Courts for the landmark income tax evasion case of **Chng Gim Huat v Public Prosecutor**
- The largest GST evasion case of **Public Prosecutor v Mahesh Sukhram Daswani**. The case involved false GST claims amounting to \$5.6 million

- The most extensive PIC fraud case of **Public Prosecutor v Ng Cheow Chai**, involving 83 business entities and PIC cash payouts of \$2.7 million
- The case of **MCST Plan Nos 1298 and 1304 v Chief Assessor and the Comptroller of Property Tax**, where the Court decided for the first time on the exigibility to property tax of common property in a shopping complex under a land title strata scheme.
- The first Goods and Services Tax Board of Review case of **Anandha Bhavan v Comptroller of Goods & Services Tax**

PUBLICATIONS

Co-author, Chapter on 'Issues in Tax Investigations and Tax Audits', The Law and Practice of Singapore Income Tax, 1st & 2nd Editions.

APPOINTMENTS/MEMBERSHIPS

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