



Keith Lam
Director, Tax & Private Client Services

LL.B (Hons), National University of Singapore

Admitted to the Singapore Bar in 2014

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ABOUT KEITH LAM

Keith has wide-ranging experience in tax dispute resolution as well as tax transactional advisory matters spanning income tax, stamp duty and goods and services tax.

He has acted for clients at all levels of the tax dispute resolution process in Singapore, including the first-instance tribunals such as the Income Tax Board of Review and Valuation Review Board. He has also had the privilege of appearing before the High Court the Court of Appeal in several appeals.

Keith's other key practice is advising on the tax implications of all manner of corporate transactions, such as mergers and acquisitions; group restructuring exercises; capital reorganization and other finance exercises; and company re-domiciliation. The transactions Keith handles frequently have significant cross-border elements involving the consideration and application of Avoidance of Double Taxation Treaties. A particular area of Keith's expertise is in the conduct of deep-dive group-wide tax due diligence as a preparatory step in a wide range of corporate exercises.

Keith also has experience in tax audit and investigation matters, and has assisted in the resolution of several such matters without criminal prosecution.

Keith was on the Dean's List over multiple years during his time in the National University of Singapore.

ACCOLADES

Singapore Business Review

Singapore's 30 most influential lawyers aged 40 and under 2022

EXPERIENCE

Here is a representative list of matters that Keith has been involved with:

- Acted for a global retail mall before the Income Tax Review Board, High Court

and Court of Appeal in a dispute involving the deduction of interest expenses incurred following a complex restructuring exercise.

- Successfully obtained a favourable resolution for a Singapore REIT concerning the tax transparency treatment of rental support payments.
- Advised a global bank on complex income tax issues concerning the provision of inter-group services.
- Acted for a Singapore REIT in a property tax dispute before the Court of Appeal concerning the impact of tenant's fixtures on annual value.
- Acted for a property holding company part of a leading Singapore real estate development group before the Income Tax Board of Review and the High Court on a novel capital allowance issue.
- Advised on the planned inward re-domiciliation of the holding company of a global textiles and manufacturing group as part of a group-wide restructuring and re-organisation exercise.
- Successfully resolved for an energy, water and marine group a dispute concerning the deduction of interest expenses on a loan used to procure a related company's business.
- Advised an investor consortium on the withholding tax implications of interest payable by a Singapore branch to its head office arising from a loan used to acquire an overseas vehicle lease business.
- Advised a leading telecommunications group on a conduit issue under an international tax treaty.
- Advised an international insurance group on the tax implications arising from the transfer of its shareholding portfolio.

- Advised an global media group on the withholding tax implications of licensing payments made to a Mauritius rights acquisition vehicle.

MEMBERSHIPS

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