PROFILE

DREW & NAPIER



Ong Ken Loon

Head, Tax & Private Client Services

LL.B. (Hons), National University of Singapore in 2001

MSc Taxation, University of Oxford

Admitted to the Singapore Bar in 2002

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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, asialaw,* 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 2026 – Hall of Fame for 7 consecutive years

Previously a Leading Individual for 8 consecutive years

RECOMMENDED LAWYER
Legal500
ASIA PACIFIC
2026

Private Wealth and Family Law 2026 – Recommended Lawyer for 9 years

"She is very experienced and knows the people working in IRAS very well including their backgrounds, the experience, how they work and how they are likely to treat your case. She is able to read the government's approach to tax issues and can also be a useful contact if you have a difficult issue with the government."

"Her advice is always practical in approach and always sound. In terms of legal research, she is an extremely conscientious lawyer who always does her homework and her numbers and she is always prepared and able to clearly explain the tax impact of the various options so that it is easy to determine which to go for. In terms of negotiations and communications, you cannot get better than Ken Loon as she

always knows how to put the arguments across and she is extremely clear and concise.""

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 2026 – Band 1 for 2 consecutive years, previously Leading lawyer for 13 consecutive years



"I find Ken Loon Ong to be not just technically savvy but well-connected within the Singapore government. She continues to bring the same level of talent and expertise and the same sense of urgency."

"Ken Loon Ong was brilliant, on time and on point. She was very knowledgeable and responsive."

"It's great working with Ken Loon."

"Ken Loon shines especially in having the nous to pull in subject matter and local law legal experts early, seeing around corners for us, to create holistic, battle-tested and well-precedented advice in solving complex problems. She clearly loves her work and it shows through in the quality and speed of delivery."

"She provides calm yet technically strong and pragmatic counsel while under challenging deadlines and pressures."

Ken Loon is *"well noted for her dispute resolution expertise and boasts enviable experience handling tax litigation matters".*

"She is sought after by a wide range of clients to handle tax investigations as well as private client work."

Ken Loon is "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".*

International Tax Review: World Tax
Women in Tax Leaders 2026 for 11 consecutive years

Tax Controversy 2026 – Highly Regarded for 13 consecutive years

General Corporate Tax 2026 – Highly Regarded for 13 consecutive years



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

Best Lawyers International: Singapore
Tax Law 2025 – Endorsed individual for 6 consecutive years

Trusts and Estates 2024 – Endorsed individual for 5 consecutive years

Asialaw Leading Lawyers
Tax 2026 – Elite Practitioner for 2 consecutive years, Distinguished Practitioner for 6 consecutive years



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

ALB Asia's Top 15 Female Lawyers
Identified by Asia Legal



Business as one of the top 15 female lawyers in Asia in the inaugural list in 2021

Women in Business Law Expert Guide
Identified as one of the world's leading female lawyers in 2021

Asia Women in Business Law Awards
Singled out as the most outstanding practitioner in the field of Tax Dispute Resolution in 2019



Lexology Index (previously Who's Who Legal)
Global Leader
Corporate Tax: Advisory 2025 – Leading Lawyer for 5 consecutive years

National Leader
Southeast Asia: Corporate Tax 2024 – Recommended individual for 3 consecutive years

Southeast Asia: Private Client 2024 – Recommended individual

"An approachable and patient practitioner at break down legal terms to laymen."

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
- Accredited Tax Advisor (Income Tax) in Singapore Chartered Tax Professionals Limited

PUBLICATIONS

- Co-authored the Singapore Chapter in the annual publication of the International Comparative Legal Guide to Lending & Secured Finance 2022, published by Global Legal Group Ltd.
- 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)