



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

LL.B (Hons), National University of Singapore  
Admitted to the Singapore Bar in 2003  
T: +65 6531 4102 F: +65 6535 4864 E: [chingling.seah@drewnapier.com](mailto:chingling.seah@drewnapier.com)

## ABOUT CHING LING

Ching Ling advises clients on trusts, succession planning, estate matters, and family wealth structures. She assists clients with wills, lasting powers of attorney, probate, family and philanthropic trusts, drafting family constitutions, immigration, and the establishment of private trust companies and family offices.

She also advises trust companies and corporate clients on matters relating to tax, trusts, and regulatory compliance, helping them navigate Singapore's legal and regulatory framework.

## EXPERIENCE

Ching Ling works with ultra-high-net-worth individuals and families, including Forbes-listed billionaires, from China, Singapore, Japan, Korea, India, Southeast Asia and Europe, focussing on cross-border wealth structuring, succession planning and the establishment of Singapore family offices and trust structures.

She regularly acts for first-generation wealth creators, multi-generational family businesses and principals relocating to Singapore under the Global Investor Programme, particularly from Greater China and across Asia.

She also advises individuals and families on wills, lasting powers of attorney and probate matters, ensuring effective personal estate planning and administration.

### Selected Experience

- **Family offices & investment structures (multi-jurisdictional):**  
Advised UHNW families from China, Singapore, Japan, Taiwan, Indonesia, India, the Philippines and Europe on the establishment of family offices and s13U funds to consolidate and manage global investment portfolios.

- **Trust and succession planning:**  
Structured and implemented family trust arrangements (including private trust companies and multi-trust frameworks) for Forbes-listed and UHNW families, addressing intergenerational wealth transfer, asset protection and governance.
- **Immigration & relocation strategy:**  
Advised UHNW individuals on Singapore Permanent Residency and citizenship applications under the Global Investor Programme, typically as part of broader wealth and family office structuring.
- **Family governance:**  
Advised on and drafted family constitutions and deeds of family arrangement to manage succession dynamics and align second-generation stakeholders.
- **Philanthropy & legacy planning:**  
Advised on the establishment and ongoing operation of charitable foundations, trusts and non-profit structures for both private clients and corporate entities.
- **Regulatory advisory:**  
Advised foreign and Singapore-based clients, including family offices, on the Singapore regulatory framework.

### Representative Matters

- Advised multiple Forbes-listed families and listed company founders from China on the establishment of Singapore family offices, s13U funds and trust structures, including cross-border succession, wealth planning and Singapore Permanent Residency applications under the Global Investor Programme.
- Advised multiple Singapore Forbes-listed families on the establishment and restructuring of trust structures, including re-settlement of existing trusts to optimize succession planning.

- Advised Japanese, Taiwanese and Filipino UHNW families on family office and trust structuring, to consolidate and preserve multi-generational wealth, as well as relocation to Singapore under the Global Investor Programme.
- Advised a South Asian UHNW family on the full restructuring of global assets, including the establishment of multiple family trusts and a family office, alongside successful relocation to Singapore.
- Advised a major Singapore sovereign investment institution on the establishment of its charitable trust and related foundation structure, including governance, regulatory and operational matters.
- Advised one of Singapore's leading banks on the establishment of its corporate philanthropic foundation, including structuring, governance and regulatory considerations.

## ACCOLADES

**The Asia Pacific Legal 500**  
Private Wealth & Family Law  
2026 – Next Generation  
Partner for 6 consecutive  
years



*“Seah Ching Ling is our regular contact for high-net-worth practice. She is very reliable, trustworthy and thinks flexibly. She is the best lawyer in high-net-worth practice areas in Singapore. She is also efficient in providing to the point advice based on her abundant experience.”*

Ching Ling is *“technically strong and has good commercial sense. Easy to communicate and work with”*.

*“Seah Ching Ling is very experienced, commercial-minded and sensitive to client’s requirements in the area of tax and trusts, which is helpful when one has to navigate through concepts and issues which may be complex and confusing at times. She can always be counted on to provide advice that is practical and sensible.”*

*“Seah Ching Ling is very knowledgeable in her field of work and always willing to go the extra mile. Very responsive and clients can be assured that they are in good hands with her.”*

*“Seah Ching Ling is able to fully understand our needs and has great attention to detail. She also makes us feel comfortable and reassured. We feel that these qualities are crucial for a family office and trusts lawyer.”*

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

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

### **International Tax Review: World Tax**

Women in Tax Leaders 2025  
Private Client 2025 – Notable Practitioner

### **Chambers High Net Worth**

Private Wealth Law 2025 – Up and Coming  
for 2 consecutive years

*“Seah is very responsive to client requests and queries. She is highly knowledgeable in ultra high net worth individual tax law.”*

*“She is very much a good practitioner doing trust set-up and reviews.”*

### **Lexology Index**

Southeast Asia: Private Client & Offshore  
Services – Recommended individual

*“Ching Ling provides practical advice that is clear and easy to understand.”*

### **Best Lawyers International: Singapore**

Tax Law 2025 – Endorsed individual

## MEMBERSHIPS

- Member, Law Society of Singapore
- Member, Singapore Academy of Law
- TEP, Society of Trust and Estate Practitioners