



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

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 Forbes 50 billionaire on the establishment of 2 family trusts for succession, asset protection and charitable purposes.
- Advised a South Asian UHNW family on the restructuring of their worldwide assets, the establishment of multiple family trusts, a family office and s13U fund to hold and manage such assets for confidentiality and succession purposes and on the application of Singapore Permanent Residency status under the Global Investment Program followed by the application for Singapore citizenship for the patriarch and various second-generation members.
- Advised a Chinese Forbes 50 billionaire family on the establishment of 2 family trusts, a family office and s13U fund, on immigration matters and on succession, tax and other personal matters.
- Advised a Malaysian UHNW family on the establishment of a private trust company and on drafting a deed of family arrangement for succession purposes.
- Advised a Singapore Forbes 50 family on the establishment of a private trust company and the re-settlement of their existing trusts for succession purposes.
- Advised a Singapore UHNW family on the establishment of a private trust company, drafting of a family constitution and the settlement of its family business into a family trust for succession purposes.
- Advised a Japanese UHNW family on the establishment of a trust for the promotion of employee welfare, on the application of Singapore Permanent Residency status under the Global Investment Program and on various other legal matters in relation to their business and family matters in Singapore.
- Advised a Portuguese UHNW family on the establishment of a private trust company, 2 family trusts, a family office and s13U fund to hold and manage its financial assets and family business for succession purposes and on the application of Singapore Permanent Residency status under the Global Investment Program and.
- Advised a Filipino Forbes 50 family on the establishment of a family office and s13U fund to consolidate its investment assets.
- Advised a Taiwanese Forbes 50 family on the establishment of a family trust, a family office and s13U fund to consolidate its investment assets and for succession purposes and on the application of Singapore Permanent Residency status under the Global Investment Program.
- Advised a Singapore UHNW family on the establishment of a family trust and the settlement of its family business into the trust for succession purposes and on drafting a deed of family arrangement to facilitate succession planning amongst the second generation.

- Advised a Singapore UHNW family on the establishment of 2 family trusts and the settlement of its family business and financial assets into the trusts for succession purposes.
- Advised a Korean UHNW individual on the establishment of a trust for corporate purposes.
- Advised a Japanese UHNW individual on the establishment of 2 family trusts, a family office and a s13U fund for succession purposes.
- Advised a French UHNW couple on the establishment of their family office and s13U fund for purpose of consolidating their investment assets.
- Advised a prominent Hong Kong family office on the Singapore family office framework.
- Advised a Singapore government-linked company on the creation and on-going operations of a charitable foundation.
- Advised a foreign mining company on the establishment of a Singapore trust and a company limited by guarantee for the promotion of charitable activities.
- Assisted clients in applying for Singapore Permanent Residency status under the Global Investment Program.
- Advised local and foreign individuals and families on the establishment of family offices, private trust companies and family trusts for confidentiality, succession and asset protection purposes.

ACCOLADES

The Asia Pacific Legal 500
Private Wealth & Family Law
2024 – Next Generation
Partner for 4 consecutive
years



Noted by Legal 500 as an
“emerging talent.”

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.*”

Chambers High Net Worth

Private Wealth Law 2024 – Up and Coming

“*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.*”

Who’s Who Legal

Global Leader

Private Client 2023 – Recommended individual

National Leader

Southeast Asia: Private Client 2024 – Recommended individual for 2 consecutive years

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

Private Client 2022 – Ching Ling is a Recommended individual

Asian Legal Business

SE Asia Law Awards

Private Wealth Law Firm of the Year 2021



Ching Ling is part of the team that won the Private Wealth Law Firm of the Year Award for handling some of the most complex, cross-border and intricate private wealth law matters.

Best Lawyers International: Singapore

Tax Law 2025 – Endorsed individual

MEMBERSHIPS

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