

Jeremy Goh

Associate

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Singapore

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Overview

Jeremy is an Associate in Dentons Rodyk's Tax practice.

He advises corporates and individuals in all aspects of Singapore taxes, including direct and indirect taxes, transfer taxes, and international tax issues including on tax reporting regimes like the Common Reporting Standard. As the tax practice in Dentons is an international one, in addition to advising on domestic tax issues, Jeremy also advises regional and global multi-nationals on cross-border structures and arrangements, including on transactions involving international parties. Jeremy advises on tax issues in a variety of scenarios cutting across many different industries, for example, in employment, trusts and funds.

Jeremy's practice also covers Trusts, Estates and Wealth Preservation, where he routinely advises high-net worth individuals, professional trustees and private banks on trusts, estate planning and succession issues. In addition to advisory work, he also assists with the implementation for example in drafting Wills and trust deeds to establish trust structures including complex structures involving private trust companies or family offices. With a background in tax, Jeremy provides a tax angle when advising these private wealth clients, advising on the tax implications arising from their contemplated structures.

Experience

Tax

- **Flipkart Private Limited ("Flipkart"):** Acting as Singapore counsel to Flipkart, advising on the Singapore tax implications in a US\$16 billion acquisition leading to Walmart Inc becoming Flipkart's largest shareholder.
- **Property Developer operating in Asia-Pacific and the United Kingdom:** Acting as the Singapore tax advisors to the client on the potential Additional Conveyance Duty (ACD) implications arising from a development project over a piece of land the client successfully tendered for.
- **A high net worth family based in Singapore:** Advising a high net worth family based in Singapore that owns a chain of restaurants and has investments within and outside Singapore, on the tax aspects of a

structuring of a family trust.

- **Multinational in the business of manufacturing electronics testing and measurement equipment and software:** Advising on a major restructuring exercise in the context of certain grandfathering rules and changes in tax incentives awarded to the client and reviewing transaction documents to optimise tax implications arising from restructuring steps.
- **Industry body representing trustee companies in Singapore:** Advising on whether transactions within a trust should be subject to transfer pricing rules and proposed changes to the existing transfer pricing legislation in the Singapore Income Tax Act.
- **Various high and ultra-high net worth clients:** Providing international corporate and HNWI clients with tax advice on Singapore's fund tax incentives, as well as structuring advice to avail of such incentives, potential transfer pricing issues within proposed fund structures, GST implications on fund management services and potential common reporting standard implications arising in a fund structure.
- **Multinational in the consumer goods business specialising in personal health/consumer health and personal care and hygiene products:** Advising on whether Singapore stamp duty is chargeable in relation to assets held by entities undergoing a legal merger.
- **Specialist AV distributor operating across Europe and the Asia Pacific region:** Acting as the Singapore tax advisors to the client on their proposed expansion of their business in the Asia Pacific region.
- **Leading real estate group in Singapore:** Acting as the Singapore tax advisors to the clients on their proposed investment into a property development project involving the acquisition of the vendor's shareholding in the property holding entity.
- **FinTech companies:** Providing tax structuring advice to FinTech companies on their ownership structures and advising them on the direct and indirect tax issues arising from their token offerings and liquidation, as well as the tax implications arising from their operations and transactions conducted with counter parties.
- **Multinational in the diagnostics and life science industry:** Advised on the restructuring of the group, in particular the transfer taxes arising from a transfer of the shares of a Singapore company worth over USD 30 million and successfully applied to the local tax authority for stamp duty relief on the transfer.
- **Multinational in the electronic equipment industry:** Advised on the restructuring of the group and the tax implications on its business model as a result of changes to the tax incentive schemes in Singapore where income arising from intellectual property was no longer incentivised under the traditional tax incentives.
- **Regional property developer:** Advised a regional property developer on the potential additional conveyance duty implications arising from a transfer of the shares in a Singapore company holding on to property worth over SGD 1.6 billion and obtained a favourable response from the local tax authority that the proposed transaction would not attract additional conveyance duties.

Trusts, Estates and Wealth Preservation

- **Founders of one of India's largest technology company:** Assisted the founders with the establishment of a trust to hold on their shareholdings in the company and advised on the trust and tax issues arising from the structure and including tax implications on the contemplated cross border investments to be made by the trust.
- **High-net worth individuals and families:** Assisted with the implementation and establishment of trust structures including advising on the potential trust, succession, governance and tax implications arising from the contemplated structures.
- **Private banks and professional trust companies:** Advising on trustee obligations and liability and on tax reporting regimes such as FATCA, CRS and Exchange of Information.

Activities and Affiliations

Memberships

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

Prior and Present Employment

- Associate, Dentons Rodyk & Davidson LLP (formerly Rodyk & Davidson LLP), 2017 – present

Areas of focus

Practices

- Corporate
- Tax
- Trusts, Estates and Wealth Preservation

Education

- National University of Singapore, 2016, LLB (Hons)

Admissions and qualifications

- Advocate and Solicitor, Singapore, 2017