



LAW 101
for Tax Professionals

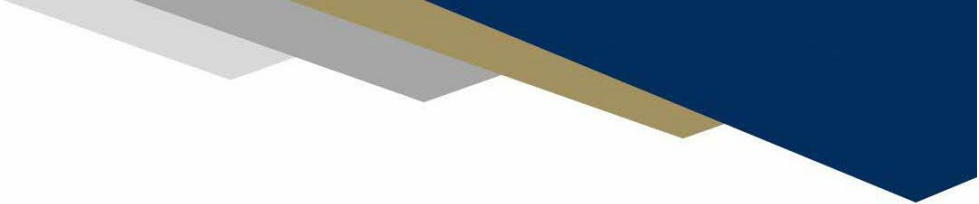
Interpretation of Tax Acts and Cases

15 Nov 2024 | 2.00pm to 5.00pm | Revenue House

Ready to excel in Singapore's dynamic tax landscape? This seminar seeks to improve your skills in navigating tax legislation and cases. Enhance your ability to analyse tax acts and apply case law to provide incisive advice, manage risks, and strengthen compliance in the tax domain.

Join us in this seminar helmed by Mr Charles Li (Director, IRAS Law Division) and Mr Yang Shi Yong (Director, Drew & Napier LLC), who will cover the following:

Time	Description
2.00pm	Introduction
2.15pm	The Singapore Legal System <ul style="list-style-type: none">• The Constitution• The roles of the Legislature, Executive and Judiciary• The legislative process – Why this is important?
2.45pm	Statutory Interpretation <ul style="list-style-type: none">• Overview of Acts and subsidiary legislation• Classical rules• Modern rule – Purposive interpretation• Use of extrinsic materials to interpret tax legislation

- 
- Role of e-tax guides and press statements
 - Examples of maxims and presumptions of interpretation
 - Overview of tax treaties and their interpretation

3.30pm

Coffee Break

3.45pm

Understanding Case Law

- The Appeal Process
- Types of judgments: None / Oral / Written / Published / Reported
- Hierarchy of the Boards of Review and the Courts
- Doctrine of binding precedent (*stare decisis*)
 - *Ratio decidendi vs obiter dicta*
 - Questions of law vs questions of fact(Case Study: *Comptroller of Goods and Services Tax v Dynamac Enterprise* [2022] 5 SLR 442)
- Dissenting opinions
(Case Study: *Comptroller of Income Tax v HY* [2006] 2 SLR(R) 405)
- Relevance of foreign cases and the Privy Council

4.30pm

Questions and Answers

5.00pm

End of seminar

