

**TAX PRACTICE
(ADVOCATE SEAT) CHECKLIST**

Introduction

The Tax Practice (Advocate) Seat should prepare a practice trainee ("PT") to a standard that will enable him or her to deal with the work likely to be encountered in the first few years of practice in contentious Tax work.

- 1) For PTs undertaking the Tax Practice (Advocate) Seat as their **Core Seat**, the supervising solicitor must ensure that the PT completes:
 - a) **Ten tasks** set out in Section A; and
 - b) All tasks set out in Section B.

- 2) For PTs undertaking Tax Practice (Advocate) Seat as their **Secondary Seat**, the supervising solicitor must ensure that the PT completes:
 - a) **Five tasks** set out in Section A; and
 - b) All tasks set out in Section B.

SECTION A

No.	Task	Done <i>(please tick accordingly)</i>
A1	Attend at least three in-person / telephone / video calls with the client where: ¹ Instructions are obtained from the client; and Advice is given to the client on the matter by a solicitor	<input type="checkbox"/>
A2	Prepare and finalise attendance notes in A1	<input type="checkbox"/>

¹ Note to supervising solicitors: trainees should be instructed to prepare fully for all client interviews, including taking minutes which record client instructions. Where possible, supervising solicitors should have a short discussion with the trainee prior to any client meeting or interview.

A3	Research specific legal / tax questions using LawNet and other online legal search engines, as well as conduct offline research using textbooks, law reports and other legal authorities	<input type="checkbox"/>
A4	Communicate research results in A3 to the supervising solicitor or any other lawyer as directed by the supervising solicitor as effectively as possible through written memos or any other medium	<input type="checkbox"/>
A5	Assist with the drafting of an advice / legal opinion for the client on a contentious tax issue	<input type="checkbox"/>
A6	Assist with the drafting of a response to the Inland Revenue Authority of Singapore, in respect of a contentious tax audit / query	<input type="checkbox"/>
A7	Assist with the drafting of an advice / response to the Inland Revenue Authority of Singapore / foreign tax authority, in respect of an exchange of information request / tax examination request / dawn raid by the tax authority	<input type="checkbox"/>
A8	Assist with the drafting of an advice / legal opinion for the client on instituting potential judicial review / administrative law actions against the Inland Revenue Authority of Singapore	<input type="checkbox"/>
A9	Assist to instruct foreign counsel / transfer pricing experts for a contentious tax matter	<input type="checkbox"/>
A10	Prepare advice on risks of potential non-compliance with Singapore tax legislation	<input type="checkbox"/>

A11	Assist with the drafting of an application / response to the Inland Revenue Authority of Singapore in respect of a remission application of a tax surcharge or penalty involving Singapore tax legislation	<input type="checkbox"/>
A12	Prepare advice in respect of criminal proceedings or charges involving Singapore tax (e.g., proceedings or charges arising from tax offences under the Income Tax Act 1947)	<input type="checkbox"/>
A13	Prepare advice / application under the Inland Revenue Authority of Singapore's voluntary disclosure programme in relation to potential criminal charges	<input type="checkbox"/>
A14	Assist with the drafting of an application / response to the Inland Revenue Authority of Singapore for the composition of potential criminal charges	<input type="checkbox"/>
A15	Prepare for and / or attend a hearing relating to criminal proceedings or charges involve Singapore tax (e.g., proceedings or charges arising from tax offences under the Income Tax Act 1947)	<input type="checkbox"/>
A16	Prepare advice / draft court papers in respect criminal proceedings or charges involving Singapore tax (e.g. mitigation plea)	<input type="checkbox"/>
A17	Assist in the filing of a Notice of Objection to the Inland Revenue Authority of Singapore or Notice of Appeal / Petition of Appeal to the Tax Tribunals	<input type="checkbox"/>
A18	Assist in the preparation of draft court papers in respect of a tax dispute	<input type="checkbox"/>
A19	Prepare for and / or attend a Tax-related hearing at the Tax Tribunals (including pre-trial / case conferences)	<input type="checkbox"/>

A20	Prepare for and / or attend a Tax-related hearing at the State Courts (including pre-trial / case conferences)	<input type="checkbox"/>
A21	Prepare for and / or attend a Tax-related hearing at the Supreme Court (including pre-trial / case conferences)	<input type="checkbox"/>
A22	Prepare advice on alternative dispute resolution methods in respect of Tax disputes (e.g., Mutual Agreement Procedure pursuant to the relevant Double Tax Treaty)	<input type="checkbox"/>
A23	Prepare for and / or attend a meeting with the Inland Revenue Authority of Singapore in the context of alternative dispute resolution methods / settlement	<input type="checkbox"/>
A24	Familiarise oneself with the objection and appeal process, timelines and requirements in the context of a tax dispute with the Inland Revenue Authority of Singapore.	<input type="checkbox"/>
A25	Familiarise oneself with the rules of evidence and legal privilege in the context of Singapore tax (e.g., under the Income Tax Act 1947).	<input type="checkbox"/>
A26	Familiarise oneself with the rules of appeal procedure, Registrar's practice directions for tax appeals before the Tax Tribunals	<input type="checkbox"/>
A27	Keep current and up to date on the latest practice directions, Registrar's circulars and case authorities that relate to civil procedure and under the Rules of Court 2021 for tax appeals to the Supreme Court	<input type="checkbox"/>
A28	Prepare advice on mechanisms available for upfront certainty on potential tax issues (e.g., Advance Ruling application, Advance Pricing Agreement to the Inland Revenue Authority of Singapore)	<input type="checkbox"/>
A29	Assist with the drafting of an Advance Ruling application to the Inland Revenue Authority of Singapore	<input type="checkbox"/>

A30	Assist with the drafting of an Advance Pricing Agreement / Mutual Agreement Procedure application to the Inland Revenue Authority of Singapore	<input type="checkbox"/>
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SECTION B

No.	Task	Done <i>(please tick accordingly)</i>
B1	Discuss the relevant general ethics and principles, including potential ethical issues, that may arise in the practice of Tax law	<input type="checkbox"/>

To the Singapore Institute of Legal Education:

I certify that this Checklist accurately reflects the training undertaken and completed by the Practice Trainee during the relevant period².

Full Name of Practice Trainee as per NRIC / FIN:	
Full Name of Singapore Law Practice:	
Full Name of Supervising Solicitor as per Practising Certificate:	
Signature of Supervising Solicitor:³	
Date signed:	

Note:

Where there is a change in supervising solicitor to a new supervising solicitor within the same Singapore law practice, the new supervising solicitor may certify the completion of tasks supervised by the previous supervising solicitor if the new supervising solicitor has verified the same with the previous supervising solicitor. If the new supervising solicitor is unable to make such a certification, the new and previous supervising solicitors may complete and sign separate copies of this checklist in respect of the tasks supervised by them respectively.

² Where the practice training checklist is submitted as part of a training review, the relevant period is the "Relevant Period" as stated in the Training Review Form. Where the practice training checklist is submitted in the course of registering a termination of a practice training contract or upon completion of the practice training period, the relevant period is the period of practice training as stated in the Certificate of Diligence issued by the abovenamed Singapore law practice.

³ Electronic and digital signatures are accepted. Please ensure that the supervising solicitor's signature is consistent across all documents submitted to the Institute, including the checklists and the Certificate of Diligence, if applicable.