

CORPORATE & COMMERCIAL – TAX PRACTICE
(SOLICITOR SEAT) CHECKLIST

Introduction

A Corporate & Commercial (Tax Practice) Seat should prepare a practice trainee (“PT”) to a standard which will enable him or her to deal with the work likely to be encountered in the first few years of tax practice.

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

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

SECTION A

No.	Task	Done <i>(please tick accordingly)</i>
A1	Assist in interviewing and taking instructions from a client on a tax matter	☐
A2	Conduct legal research on a client’s query on a tax matter and communicate research results to their supervising solicitor or any other lawyer as directed by the supervising solicitor as effectively as possible through written memoranda or any other medium	☐

A3	Assist in the preparation / review of advice relating to any of the following or the subsidiary legislation thereof: - a. Income Tax Act 1947 b. Goods and Service Tax Act 1993 c. Stamp Duties Act 1929	☐
A4	Discuss potential ethical issues that may arise in a corporate and commercial practice, including any issues that may arise in tax practice with the supervising solicitor	☐

SECTION B

No.	Task	Done (please tick accordingly)
B1	Assist in the preparation / review / research for advice on general tax structuring	☐
B2	Assist in the preparation / review / research for advice on tax treaties	☐
B3	Assess whether gains are capital or revenue in nature	☐
B4	Assist in drafting of tax opinion, including research	☐
B5	Assist in drafting / review of Singapore tax disclosures in offering documents	☐
B6	Assist in the preparation / review / research for advice on the determination of tax residence	☐

B7	Assist in drafting stamp duty documents for submission to the Stamp Office	☐
B8	Assist in the preparation / review / research for advice on withholding tax in relation to certain payments to non-tax-residents	☐
B9	Assist in the preparation / review / research for advice on transfer pricing	☐
B10	Assist in the preparation / review / research for advice on Singapore tax aspects of a deal / transaction and reviewing tax provisions in a commercial agreement	☐
B11	Assist in the preparation / review / research for advice on Singapore tax aspects in international tax planning (e.g. using Singapore as a holding company jurisdiction or as an international headquarter entity)	☐
B12	Assist in the preparation / review / research for advice on Singapore tax incentives	☐
B13	Assist in an application to IRAS for an advance ruling, tax adjudication, tax relief or tax remission	☐
B14	Assist in the preparation / review / research for advice on tax controversies (e.g. responding to tax queries from IRAS, tax disputes with IRAS at the Board of Review or in the courts, and competent authority proceedings)	☐
B15	Assist in the preparation / review / research for advice on Singapore property tax matters	☐
B16	Assist in the preparation / review / research for advice on Singapore tax implications of wills, trusts, and family offices	☐

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 period¹.

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:²	
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.

¹ 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.

² 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.