

SINGAPORE TAX ACADEMY RESEARCH INITIATIVE

1 JULY 2025 – 30 JUNE 2026



The Singapore Tax Academy Research Initiative (STARI) was launched in August 2025, in partnership with the Tax Academy of Singapore. It aims to bring the very best in international taxation thought-leadership to Singapore to serve the needs of the local tax profession. STARI benefits from the advice and counsel of 17 Academic Expert Panel (AEP) members from top universities around the world and 9 Technical Expert Panel (TEP) members who are leaders of the Singapore tax profession. Since its launch, it has hosted 34 local and international speakers from some of the best universities in the world, with over 400 participants across various events.

STARI has published cutting-edge research pieces on metaverse taxation and pandemic tax policy responses, with further international tax publications expected later this year. To develop Singapore's domestic tax research capabilities, STARI launched the Research Affiliates Programme, and has conducted two rounds of workshops to equip tax professionals with academic and professional writing skills. STARI's initiatives will seek to contribute significantly to international tax research, addressing challenges facing businesses and policymakers in areas such as the United Nations Framework Convention on International Tax Co-operation, challenges of taxing the digital economy, the global minimum tax, global mobility, crypto-assets and international tax governance.



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7 July 2025

SMU Centre for Commercial Law in Asia and Tax Academy Seminar: The Tax Residence of Individuals under Canada's Double Tax Agreements: A Comparative Analysis with Other Common Law Countries

Associate Professor Sonali Walpola (Australian National University)



11 August 2025

STARI's First Annual Conference: Global Perspectives in an Uncertain International Tax Environment

STARI Visiting Professor, Professor Michael Dirkis (University of Sydney); Professor Zhu Yansheng (Xiamen University); Dr Leopoldo Parada (King's College London)



15 September 2025

STARI Seminar: Implementing Pillar Two in New Zealand: A 'Novel' Approach

Professor Adrian Sawyer (University of Canterbury)



6 October 2025

STARI Seminar: Redistributive Measures to Ensure Tax Justice Within VAT/GST Systems

Dr Stefanie Geringer (University of Vienna)

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23 October 2025

STARI Workshop: Implementation and Application of the Global Minimum Tax and Impact on Tax Incentives including the US/G-7 Agreement

Professor Jérôme Monsenego (Stockholm University); Professor Martin Wenz (University of Liechtenstein); Mr Phua Kuan Hua (Deloitte Singapore); Mr Tay Ang Sim (Inland Revenue Authority of Singapore); Associate Professor Stephen Phua (National University of Singapore)



28 October 2025, 4 November 2025

STARI Academic/Professional Writing Workshop (first run)

Assistant Professor Vincent Ooi
(Singapore Management University)



1 December 2025

STARI Seminar: Taxing Foreigners Discriminatorily – Lessons from Four Anglo-Legal Systems
Professor Craig Elliffe (University of Auckland)

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29 January 2026

STARI Seminar: What does 'Source' Really Mean?
Dr Cai Qiang (University of Aberdeen)



23 February 2026

Lecture: Tax Expenditure Analysis, the Fallacy of the Transplanted Category, Taxation and Redistribution, and Principles of International Taxation
Professor Rick Krever
(University of Western Australia)



26 February 2026

STARI Seminar: The Fixed Place Permanent Establishment (PE) Puzzle – A Critical Analysis of Indian Jurisprudence
Associate Professor Ashrita Prasad Kotha
(National Law School of India University, Bengaluru)



5 March 2026, 12 March 2026

STARI Academic/Professional Writing Workshop
(second run)
Assistant Professor Vincent Ooi
(Singapore Management University)

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22 May 2026

STARI Seminar: Global Tax Policy Developments and the Future of International Taxation

STARI Visiting Professor, Professor John Vella (University of Oxford); Professor Georg Kofler (WU Vienna); Associate Professor Darren Koh (Singapore University of Social Sciences)



28 May 2026

STARI Seminar: Reducing Complexity in DTA Interpretation through Digital Innovation

Associate Professor John Minas (Monash University)

Publications

Vincent Ooi, "Taxation of the Metaverse Economy: Challenges and Progress" 120 (2025) Tax Notes International, 439-447

Vincent Ooi, "Preparing for "Disease X"- Lessons from Tax and Non-Tax Policy Responses to the Covid-19 Pandemic in Singapore and Australia" (2025) 27 Journal of Australian Taxation

Vincent Ooi, "Making Sense of Beneficial Ownership in Singapore Tax Law" 32(1) (2026) Asia-Pacific Tax Bulletin 1-8

Chua Jia Ying, "Why Article 21(2) of the OECD Model Remains Necessary in Light of the Pillar Two: Subject-to-Tax Rule" (2026) Festschrift in honour of Professor Kees van Raad (Forthcoming)

Wu Kunmei, "Indirect Taxes in the Asia-Pacific Digital Economy: Developments, Challenges and Potential" (2026) 32(3) Asia-Pacific Tax Bulletin 1

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Research Affiliates Programme

4 April 2026

**First Research Affiliate Seminar: Taxing the Digital Economy –
The Suitability of Indirect Taxes to Tax the APAC Digital Economy**

STARI's Research Affiliate, **Wu Kunmei**, presented her research after several months of extensive work. Her research considers digital services taxes and indirect taxes and their suitability for taxing the digital economy in the APAC region, studying Singapore, Malaysia and Australia as sample jurisdictions. It highlights the strong potential of using indirect taxes, while raising some challenges and providing recommendations for moving forward.

The post-seminar discussion was led by renowned local GST expert **Mr Soo How Koh**, with comments by **Dr Vincent Ooi**, **Dr Yvonne Guo** and **Jia Ying Chua**. Kunmei's research has since been published in the Asia-Pacific Tax Bulletin.



<https://ccla.smu.edu.sg/stari>

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