

Curriculum Vitae



Associate Professor Darren N T Koh

Vice Dean

Head, Taxation Programme

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Education Qualifications

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| 2008 | LLM (Merit), University of London |
| 1988 | LLB (Hons), University of Buckingham (Awarded Sweet & Maxwell Law Prize for best result) |

Academic and Professional Experience

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| 2015 - Present | Associate Professor, School of Law, Singapore University of Social Sciences, Singapore |
| 2012 - 2015 | Associate Professor, School of Business, SIM University, Singapore |
| 2009 - 2012 | Senior Lecturer, School of Business, SIM University, Singapore |
| 2005 - 2006 | Associate Director – Taxes ASEAN/Australasia/India, Procter & Gamble Asia Pte Ltd, Singapore |
| 2004 - 2005 | Group Manager, Global Taxes, Procter & Gamble Co., United States of America |
| 2000 - 2003 | Group Manager, Taxes – Asia, Procter & Gamble Asia Pte Ltd, Singapore |
| 1998 - 2000 | VVSB Officer, Verification and Valuation Support Branch, United Nations Security Council/United Nations Compensation Commission, Switzerland |
| 1997 - 1998 | Group Manager, Taxes – Asia, Procter & Gamble Far East Inc., Japan |
| 1995 - 1997 | Tax Manager, KPMG Peat Marwick, Hong Kong |
| 1989 - 1994 | Tax Supervisor/Tax Manager, PricewaterhouseCoopers, United Kingdom |

Memberships and Professional Activities

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| 2009 | Associate Member, Singapore Academy of Law |
| 2007 | CPA [Certified Public Accountant] (Singapore, ICPAS) |
| 2003 | Chartered Accountant, Malaysian Institute of Accountants |
| 1993 | CTA [Chartered Tax Advisor], Chartered Institute of Taxation, United Kingdom |
| 1992 | FCA [Chartered Accountant], Institute of Chartered Accountants in England and Wales (Admitted as Associate in 1992, admitted as Fellow in 2003) |

Consultancy and Executive Experience

- USMNC in Singapore – The interaction between US GAAP's FIN48 and FRS37
- USMNC in Singapore – The drafting of contracts to implement tax planning
- USMNC in Singapore – Tax and accounting implications of finance leases embedded in “take or pay” production agreements
- German MNC in Singapore – Hidden costs of tax efficient supply chain conversions

Research Interests

- International taxation, transfer pricing

Selected Publications

- Koh, D (2020). Chapter 1 Introduction to the Singapore Income Tax System in D. Koh, E. H. Poh, & S. Y. Tang, (Eds.) *The Law and Practice of Singapore Income Tax* (3rd ed., pp. 1-10). Singapore: LexisNexis.
- Koh, D. (2020). Chapter 2 Framework of Interpretation and Analysis of Law in D. Koh, E. H. Poh, & S. Y. Tang, (Eds.) *The Law and Practice of Singapore Income Tax* (3rd ed., pp. 11-80). Singapore: LexisNexis.
- Koh, D. (2013). Chapter 1 Framework Of Interpretation In Tax in S. Pok, K. S. NG & S. Timms (Eds.), *The Law and Practice of Singapore Income Tax* (2 ed., Vol. 1, pp. 3-41). Singapore: LexisNexis
- Koh, D. (2013). Chapter 2 Analysing Tax Decisions. In S. Pok, K. S. NG & S. Timms (Eds.), *The Law and Practice of Singapore Income Tax* (2 ed., Vol. 1, pp. 45-74). Singapore: LexisNexis
- Koh, D. & Ng I. (2013). Chapter 12 Capital Allowances. In S. Pok, K. S. NG & S. Timms (Eds.), *The Law and Practice of Singapore Income Tax* (2 ed., Vol. 1, pp. 689-763). Singapore: LexisNexis
- Pok S. & Koh, D. (2013). Chapter 41A Facts and evidence. In S. Pok, K. S. NG & S. Timms (Eds.), *The Law and Practice of Singapore Income Tax* (2 ed., Vol. II, pp. 897-944). Singapore: LexisNexis
- Koh, D. (2011) Chapter 1 Framework of Interpretation in Tax. In S. Pok, K. S. Ng, & S. Timms (Eds.), *The Law and Practice of Singapore Income Tax* (pp 1-33). Singapore: LexisNexis
- Koh, D. & Ng, I. (2011) Chapter 6 Capital Allowances. In S. Pok, K. S. Ng, & S. Timms (Eds.), *The Law and Practice of Singapore Income Tax* (pp 295-360). Singapore: LexisNexis