



## *Professional Profile*

- A precise and highly professional individual with comprehensive accounting and tax management experience acquired in a Big Four accounting firm.
- A competent and results-oriented university faculty member with teaching excellence awards commemorating teaching and administrative contributions to the universities.
- Self-motivated and effective entrepreneur with proven track record of setting up effective and profitable wholesale and retail operations.

---

## *Education*

### [Ph.D. in Law](#)

*The University of Exeter, Exeter Law School, United Kingdom, Full Time*

*The Fox Family Prize for the Best Ph.D. in Law was awarded. The recognition was conferred by the University of Exeter Law School based on the merit of the submitted thesis and overall performance as gauged by the selection committee, the supervisor's comments, the internal as well as the external examiners' reports*

---

### [Master of Taxation](#)

*The University of Melbourne, Melbourne Law School, Australia, Full Time*

---

### [Bachelor of Accountancy](#)

*Nanyang Technological University, Nanyang Business School, Singapore, Full Time*

---

### [Military Service](#)

*Completed 2½ years of military training and service in the combat infantry vocation, Singapore, Full Time*

---

*Professional Membership*      **Chartered Accountant**  
*Institute of Singapore Chartered Accountants*  
**Member**  
*The Royal Historical Society*

---

*Research and Teaching Interest*      **Research Interest**

- Historical doctrinal investigation of the evolution of tax laws involving Britain and its former colonies such as Hong Kong and Singapore to explain why the laws were as they were. Explores the historical development of the tax laws in Hong Kong by non-doctrinal eclectic analysis to focus on the nexus between changes in the tax laws and the financial imperatives, social, economic and political forces that shaped the laws. The future path of tax laws is indicated in the light of the historical background, present circumstances and foreseen contexts.

---

**Teaching Interest**

- Hong Kong Taxation
  - China Taxation
  - International Taxation
  - Legal Research Methods for Taxation
  - Tax Philosophy
  - Tax Policy
- 

*Work Experience*      **University Lecturer**  
*The Chinese University of Hong Kong, School of Accountancy, Faculty of Business Administration, Full-Time*

*Experience*

Joined the Chinese University of Hong Kong (CUHK) in the academic year 2018/19. Taught taxation and related subjects to CUHK's undergraduate as well as

graduate students who mainly came from its BBA in Professional Accountancy and Master of Accountancy programmes.

Accomplishments

- Recipient of the 2018/2019 CUHK, Faculty of Business Administration, Faculty Teaching Award.
- 

**Entrepreneur**

*Hong Kong Bicycle Ltd, Full-Time*

Experience

- Established the Hong Kong Bicycle Ltd (the company) to distribute, retail and manufacture high-end bicycles and related products in Hong Kong and China with the conviction to face the challenges as well as to ride on the triumphs of being my own boss.
  - Commenced operation as a one-man company and travelled extensively for trade shows and training on high-end bicycle set up and repair.
  - Set up a three thousand square feet retail shop in downtown Hong Kong. Attained extensive experience in estate selection and management as well as shop design.
  - Nurtured the company into a reputable bicycle hub and established a team of employees with diverse credentials ranging from marketing, information technology, administrative and technical backgrounds to ensure sustainability of the company under tough market competition.
  - Accountable for sales, distributor relationships, quality of technical services provided and liaison with manufacturing to ensure coordinated effort to meet budgeted and sales expectations.
-

- Developed as well as monitored the company's accounting, point of sales and internal control system. Constantly performed analyses of sales figures, sales cost and return on investment to steer the company along a strong growth path.

#### Accomplishments

- Generated yearly profit equivalent to more than 50% of the capital investment within two years from the business commencement date.
- Expanded sales network from the initial single location in Hong Kong to many novel geographical regions in China including Macau, Chengdu, Kunming and Urumqi in Xinjiang, as well as Huhehot in Inner Mongolia.

---

#### University Lecturer

*The University of Hong Kong, School of Business, Faculty of Business and Economics, Full-Time*

#### Experience

- Faculty member.
  - Appointed as subject leader and taught Hong Kong Taxation as well as Auditing to the University of Hong Kong (HKU)'s undergraduate students who mainly came from its BBA(Acc&Fin), BBA(Law) & LLB and BEcon&Fin programmes. The class strength was usually more than 150 students per semester. Prepared original lecture notes and PowerPoint presentations. Conducted interesting and yet effective lectures that were well received by the students. This was consistently reflected by students' evaluations to indicate the lectures were delivered with passion, good communication and presentation skills.
-

- Took up the challenge to act as the pioneer lecturer for the novel course of Advanced Topics in Taxation as directed by the Chair Professor of Accounting. Performed extensive research to establish syllabus and learning direction. Executed the maiden delivery of the course with impeccable results.
- Credited for instrumental role in assisting the Chair Professor of Accounting by taking up the role as the first facilitator and coordinator for the HKU School of Business's Professional Preparation Programme.
- Collaborated with HKU's accounting professors to deliver the Introduction to Financial Accounting course.
- Acted as the recruiter for the HKU School of Business BBA(Acc&Fin) program's demonstrators and teaching assistants.

Accomplishments

- Received Letters of Commendation issued by the HKU Director of School of Business, Faculty of Business and Economics on various occasions in respect of the courses delivered; they were rated by the students in the top 30% of courses (*of approximately 50 subjects offered by the school each semester*) in terms of lecturer's effectiveness and course design.
  - Recipient of the 2004/2005 Outstanding Teaching Award by the HKU's Faculty of Business and Economics in recognition of excellent teaching, relentless involvement in curriculum design and services provided to the faculty as well as the accounting profession.
  - Recipient of 2005/2006 Outstanding Teaching
-

Award by the HKU's School of Professional and Continuing Education in recognition of excellent involvement in coaching working adults who wished to gain or update accounting and tax knowledge during seminars conducted after office hours.

---

## Tax Manager

*KPMG Singapore and Hong Kong, Full-Time*

### Experience

- Acquired knowledge of state-of-the-art audit practices and procedures followed by KPMG.
- Experienced in serving reputable local companies in Singapore and Hong Kong as well as multinational clients investing in the respective localities pertaining to taxation matters.
- Provided tax management services for corporate clients in all facets of tax engagement, including client briefings and discussions, delegation of assignments, staff motivation, formulation of correspondence to the tax departments, preparation of tax compliance as well as advisory work and client relationship maintenance.

### Accomplishment

- Promoted within three-and-a-half years of hire from graduate assistant to become a tax manager at KPMG.

---

## Selected Services

### Hong Kong Government Board of Review

#### (Inland Revenue Ordinance)

- Member of the Board of Review

2021 to present

### Hong Kong Institute of Accredited Accounting Technicians (HKIAAT)

- Member, Moderation Sub-Group for the HKIAAT

2017 to 2018

Examinations (Management Accounting)

- Chairman, Moderation Sub-Group for the HKIAAT Examination (Principles of Taxation) 2009 to 2014
- Member, Examination Committee 2005 to 2009
- Member, Accreditation & Qualification Committee 2005 to 2009

### The University of Hong Kong School of Professional and Continuing Education

- Academic Assessor, Advanced Diploma in Financial Planning: Tax Planning and Estate Planning 2016 to present
- External Examiner, Diploma in Applied Business Administration 2013 to 2016
- External Examiner, Advanced Diploma in Accounting 2010 to 2016

### Sacred Heart Canossian College of Commerce

- Director, Board of Directors and Finance Committee 2009 to 2013

---

#### *Other information*

#### Nationality

- Singaporean / Hong Kong Permanent Resident

---

#### Languages

- Fluent in English, Mandarin and Cantonese

---

#### *Work References*

#### KPMG Singapore

**Ms Kwee Lian Gan**

*Tax Partner, Head of Tax Planning  
& Compliance*

Connection: Direct supervisor

**Mr Leonard Ong**

*Tax Partner*

Connection: Direct supervisor

---

---

## KPMG Hong Kong

**Mrs Ayesha M. Lau, JP**

*Managing Partner*

Connection: Direct supervisor

**Mr Patrick Ho**

*Former Senior Tax Manager,  
Associate Professor of the Hong  
Kong Baptist University*

Connection: Direct supervisor

---

## The University of Hong Kong

**Prof Amy Lau**

*Former Chair of Accounting,  
Director of School of Business,  
Director of Executive Education*

Connection: Direct supervisor

**Prof Patrick Y. K. Chau**

*Padma and Hari Harilela Professor  
in Strategic Information  
Management, Chang Jiang Scholar,  
Qiushi Chair Professor, Former  
Director of School of Business*

Connection: Mentor

---

## Hong Kong Bicycle Ltd

**Mr Hung Chung Yam, JP**

*Hong Kong Olympic Cyclist, Former  
Chairman of the Hong Kong Elite  
Athletes Association, Hong Kong  
Spirit Ambassador*

Connection: Customer and mentor

**Mr Nicholas C. T. Chan**

*Administrative Assistant to the  
Secretary for Labour & Welfare for  
the Government of the Hong Kong  
Special Administrative Region*

Connection: Customer, Hong Kong  
Bicycle Ltd was a supporter to the  
Labour Department's Youth  
Employment and Training  
Programme under my leadership

---



---

*Academics*

[The University of Exeter](#)

*References*

**Prof Chantal Stebbings**

**Prof Rob Merkin, QC**

*Professor of Law and Legal History*

*Lloyd's Professor of Commercial Law*

Connection: Ph.D. supervisor

Connection: Ph.D. internal

examiner

---

[King's College London](#)

**Prof Ann Mumford**

*Professor of Taxation Law*

Connection: Ph.D. external

examiner

---