

## Phua Kuan Hua

*Senior Manager, Tax & Legal, Deloitte Singapore*

*Adjunct Lecturer, Singapore Management University*

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### Education and Qualifications

- **Master of Science (MSc) in Taxation, University of Oxford (2024)**  
Graduated top of the class with Distinction.
  - **Bachelor of Accountancy (BAcc), Singapore Management University (2016)**  
Graduated *summa cum laude* with a GPA of 4.00/4.00.
  - **Bachelor of Business Management (BBM) (Finance Major), Singapore Management University (2016)**  
Graduated *summa cum laude* with a GPA of 4.00/4.00.
  - **Chartered Accountant of Singapore (since 2020)**
  - **Accredited Tax Practitioner (Income Tax) (since 2020)**
  - **ASEAN Chartered Professional Accountant (since 2020)**
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### Professional Experience

- **Senior Manager, Tax & Legal, Deloitte Singapore (2024 – Present)**  
Specializes in tax advisory, focusing on mergers and acquisitions (M&A) transactions and international tax matters, including advising multinational enterprises on top-up tax and securing tax incentives.
  - **Tax Consultant, Deloitte London (secondment from 2021 – 2024)**  
Provided tax advice on real estate transactions for financial investors and corporates, led discussions on Pillar Two implementation, and served as the Pillar Two technical champion.
  - **Tax Manager, Deloitte Singapore (2016 – 2021)**
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### Teaching Experience

- **Adjunct Lecturer, Singapore Management University (AY24/25 – Present)**  
Teaches taxation to undergraduate students, delivering practical insights from industry experience.
  - **Teaching Assistant, Singapore Management University (2014 – 2016)**  
Mentored over 300 students across 9 modules, including Taxation, Advanced Financial Accounting, and Audit & Assurance.
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## Awards and Accolades

- Field Court Tax Chambers Prize for Best Overall Performance on the MSc in Taxation (2024)
- Faculty of Law Prize for Best Performance in Taxation of Corporate Finance (2024)
- Faculty of Law Prize for Best Performance in EU Tax Law (2024)
- Faculty of Law Prize for Best Performance in Ethical Issues in Tax Practice (2023)
- James Bullock Scholarship (2022)
- SMU CIRCLE Award (2016), SMU's most prestigious graduating award
- EY Outstanding Student Leader Award (2016), given to a top graduating BAcc student
- Lee Fook Hong Taxation Award (2016), given to the top graduating student for tax modules
- Institute of Singapore Chartered Accountants Scholarship (2016)
- Individual Champion and Best Writer Award, Deloitte Southeast Asia Tax Challenge (2016)
- School of Accountancy Academic and CIRCLE Excellence Award (2015)
- Auditor General's Office Outstanding Achievement Award (2015), given to the top 3<sup>rd</sup> year BAcc undergraduate at SMU
- Team Champion, National Tax Competition (2015)
- Beta Gamma Sigma Lifetime Membership (2015), the highest recognition a business student can receive from an AACSB International accredited program
- SMU Scholar's Programme (2014)

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## Research Experience

- **Research Assistant, Singapore Management University (2016)**  
Contributed to the 3<sup>rd</sup> Edition of *Advanced Financial Accounting: An IAS and IFRS Approach*, an international accounting textbook and recommended reference text for ISCA's Financial Reporting and Disclosure Module.
- **Research Assistant, SMU-Tax Academy Centre for Excellence in Taxation (2015 – 2016)**  
Researched on international taxation, tax incentives, and their impact on economic growth.

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## Research Interests

- Accounting and tax base
  - Tax treaty interpretation
  - Tax incentives in the Pillar Two world
  - GenAI and tax automation
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## Selected Papers

- Phua, Kuan Hua, The Fault Lines in Finance: Evaluating the Debt-Equity Divided in Tax Law (2024). Available at SSRN: <https://ssrn.com/abstract=5215658>
- Phua, Kuan Hua, Adapting VAT Systems for the Digital Economy: A Critical Analysis of EU and OECD Initiatives (2024). Available at SSRN: <https://ssrn.com/abstract=5215644>
- Phua, Kuan Hua, Accounting Profit in Corporate Profit Taxation: A Critical Examination of Norms and Contexts (2024). Available at SSRN: <https://ssrn.com/abstract=5215652>
- Phua, Kuan Hua, Sterring Through Legal Seas: The CJEU's Voyage on Cross-Border Losses and the Quest for Legal Certainty (2024). Available at SSRN: <https://ssrn.com/abstract=5215656>
- Phua, Kuan Hua, Navigating Tax Policy and Sovereignty in the EU: The Case For and Against Qualified Majority Voting (2024). Available at SSRN: <https://ssrn.com/abstract=5215676>
- Phua, Kuan Hua, Modernising the Permanent Establishment Concept: Evaluating Its Relevance in a Changing Business Environment and the Sufficiency of Recent Amendments (2024). <https://ssrn.com/abstract=5215682>
- Phua, Kuan Hua, From Entity-Level to Consolidated Accounts: A Stronger Case for Tax Convergence in the Context of Pillar Two (2023). Available at SSRN: <https://ssrn.com/abstract=5215690>
- Phua, Kuan Hua, The Decline of the Revenue Rule in a Cooperative Era: Time to Revisit the Issues of Nexus and Jurisdiction to Tax? (2023). Available at SSRN: <https://ssrn.com/abstract=5215697>
- Phua, Kuan Hua, Navigating Tax Transparency: Challenges and Opportunities for Trust Building (2023). Available at SSRN: <https://ssrn.com/abstract=5214938>
- Phua, Kuan Hua, Redefining Tax Strategies for Multinational Enterprises: Navigating Transparency, Compliance, and Ethical Imperatives in a Changing Global Landscape (2023). Available at SSRN: <https://ssrn.com/abstract=5215618>

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## Other Appointments

- **Grant Curator, Young ChangeMakers (2020 – 2021)**  
Evaluated ground-up initiatives, curated ideas for seed funding, empowering young leaders to create tangible community impact while providing mentorship to help them succeed
- **Council Member, Deloitte Southeast Asia's WorldClass Impact Maker Council (2019 – 2021)**  
Directed the strategic vision for Deloitte SEA's WorldClass programmes, driving impactful projects that benefit communities across Southeast Asia
- **Our Singapore Leadership Programme (2019)**  
Engaged with Singapore's top leaders, including ministers and top civil servants, in Singapore's apex youth leadership programme, to gain critical insights into national and global strategic decision-making

- **Executive Committee Member, Inland Revenue Authority of Singapore (IRAS) Youth Network (2018 – 2019)**  
Led initiatives to engage youth in tax policy discussions, fostering a generation of tax-literate young adults
  - **Caregiver Education Programme on Mental Illnesses (2017)**  
Strengthened mental health support networks by completing a 12-week caregiver-to-caregiver education programme, equipping caregivers with essential skills and knowledge
  - **Member, National Youth Council's INSPIRIT Community (2017 – Present)**  
Only employee nominated by Deloitte Singapore in 2017 to advocate for critical youth issues, including mental health, gender equality, and sustainability, as part of a select community shaping national youth policies
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