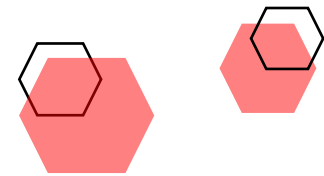


Asia Pacific Institute of Experts NEWSLETTER

Issue 8/2024



Asia Pacific
Institute of Experts



INSIDE THIS ISSUE

PG. 5-8

Catherine Loke from Lander Loke Architects looks at sustainability issues and makes a case of life on earth against humans.

PG. 9-10

Kevin Enoch Lea examines the management of tax risks in corporate governance and how to mitigate these risks.

APIEx registered office:
12 Eu Tong Sen Street #08-169 SOHO 2,
Clarke Quay Central, Singapore 059819

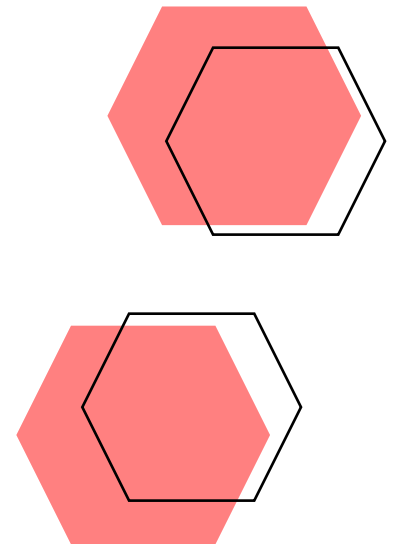


FOREWORD

UPDATE BY THE PRESIDENT, PROFESSOR LESLIE CHEW, PBM, SC

Dear Members,

Welcome to another issue of the APIEx Newsletter. It gives me great pleasure to announce that this is the fourth issue since we started the APIEx Newsletter in December 2022. Since then, we have had many excellent contributions from our members and supporters, sharing their knowledge and insights in their respective professions. In this issue, we have two excellent contributions, the first on page 5 is from our member, Catherine Loke, a partner at Lander Loke Architects. She discusses sustainability issues and makes a case of life on earth against humans. This makes for an interesting read on how we can ensure that our society functions within the planetary boundaries. The second contribution is on page 9 from Kevin Enoch Lea who discusses the management of tax risks in corporate governance. We are always open to new contributions from members. More details on how to contribute can be found on page 17. *[Continued on page 2]*



In this issue, we also reproduce with permission, on page 11, Justice Philip Jeyaretnam's keynote address for the APIEx Seminar on 25 March 2024. Members will find his keynote address beneficial as it discusses in detail, how expert evidence is assessed in the Singapore International Commercial Court (SICC) with reference made to the Singapore Court of Appeal's recent judgment in *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91.

I am also delighted to report that we successfully conducted the third run of the Membership Accreditation Course. This was held at the Singapore University of Social Sciences on 18 April 2024. We congratulate the 33 candidates who passed the Membership Accreditation Course.

Finally, we also welcome new members who have joined APIEx. We are delighted and look forward to the participation of these new members in our society's activities and sessions.

In the meantime, I wish all members well and look forward to meeting you at some point.

The **Committee** of the Asia Pacific Institute of Experts (APIEx) for the period from **2023 to 2025** comprise of the following individuals:

President Prof Leslie Chew SC	Vice President Gregory Vijayendran SC	Secretary Ben Chester Cheong	Treasurer Melvin Loh
Committee Member John Gibson	Committee Member Jonathan Matthew Ellis	Committee Member Iain Potter	Committee Member Assoc Prof Tan Teng Hooi

APIEX ANNUAL GENERAL MEETING 2024

[APIEX HELD ITS ANNUAL GENERAL MEETING 2024 \(29 JANUARY 2024\)](#)

The Asia Pacific Institute of Experts (APIEx) held its annual general meeting on 29 January 2024. The meeting was held at Singapore University of Social Sciences, Boardroom C, Block C, Level 6, 463 Clementi Road, Singapore 599494.

IN-PERSON SEMINAR: NEW HEIGHTS IN SICC'S ASSESSMENT OF EXPERT EVIDENCE

[APIEX CONDUCTED AN IN-PERSON SEMINAR ON NEW HEIGHTS IN SICC'S ASSESSMENT OF EXPERT EVIDENCE \(25 MARCH 2024\)](#)

The Asia Pacific Institute of Experts (APIEx) conducted an in-person seminar discussing the regime for expert evidence adduction via Order 14 of the Singapore International Commercial Court (SICC) Rules 2021. The seminar examined how the Rules operated in practice. APIEx is grateful to the Honourable Justice Philip Jeyaretnam for gracing the seminar as our Guest-of-Honour and for kindly taking questions from the audience on his excellent keynote speech. Many thanks to our speakers Ms Shobna Chandran and Professor Chen Siyuan for their sharing, our partners from the SICC and Institute of Valuers and Appraisers Singapore (IVAS), as well as APIEx's members and guests for their invaluable support and participation.





Click on the link to see more photos of the event: <https://photos.app.goo.gl/Ba9sbuzoZ58WZ5Ni7>

MEMBERSHIP ACCREDITATION COURSE 2024 (THIRD RUN)

APIEX HELD ITS SECOND MEMBERSHIP ACCREDITATION COURSE FOR PARTICIPANTS (18 APRIL 2024)

The Asia Pacific Institute of Experts (APIEx) held its third membership accreditation course for participants who come from a technical background with aspirations of acting as an expert witness. The course also provides a basic refresher for those who are already practicing as expert witnesses. The course introduced the world of experts and expert evidence and examined the role of evidence in dispute resolution, both in the courts and before other tribunals such as arbitral tribunals. Participants were acquainted with the law relating to opinion evidence (expert testimony), the role of experts in dispute resolution and the relevant Singapore law application to expert evidence. Candidates were required to take a 90-minute examination in class. Participants who successfully completed the course were issued a certificate of completion and entitled to apply for APIEx membership with the relevant exemptions for a specimen report.

Faculty Members for the APIEx Membership Accreditation Course 2024 included the following individuals:

1. Professor Leslie Chew SC, President APIEx; Dean, School of Law, SUSS, and Consultant, Peter Low Chambers LLP
2. Ms Srividya Gopal, Managing Director and Southeast Asia Leader, Valuation Advisory Services, Kroll

3. Dr Tim Moss, Director of Science Asia, Brookes Bell Singapore
4. Mr Iain Potter, Executive Vice President, J.S. Held LLC

APIEx is also pleased to announce that the Intellectual Property Office of Singapore (IPOS) now recognises that: (1) experts with a minimum 10 years of experience in IA/IP valuation (with no prior experience acting as an expert witness or assessor); and (2) who successfully complete APIEx's Membership Accreditation Course 2024 (Third Run), will meet the criteria for being listed on IPOS' List of IA/IP Valuation Experts.

Click on the link to see more photos of the course: <https://photos.app.goo.gl/wMuqgPxZenWUqBuHA>



FEATURES

The Case of Life on Earth versus Humans

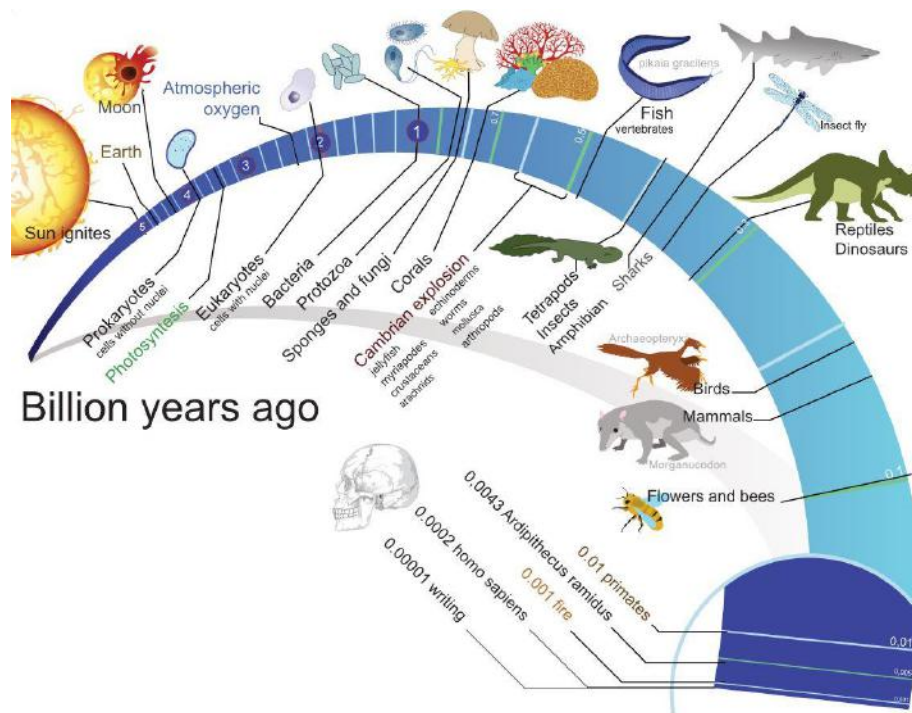
By Catherine Loke, Partner at Lander Loke Architects



PHOTO: Courtesy of Catherine Loke



PHOTO: PIXABAY



Timeline evolution of life

Source: LadyofHats, https://commons.wikimedia.org/wiki/File:Timeline_evolution_of_life.svg

The Case Against Humans

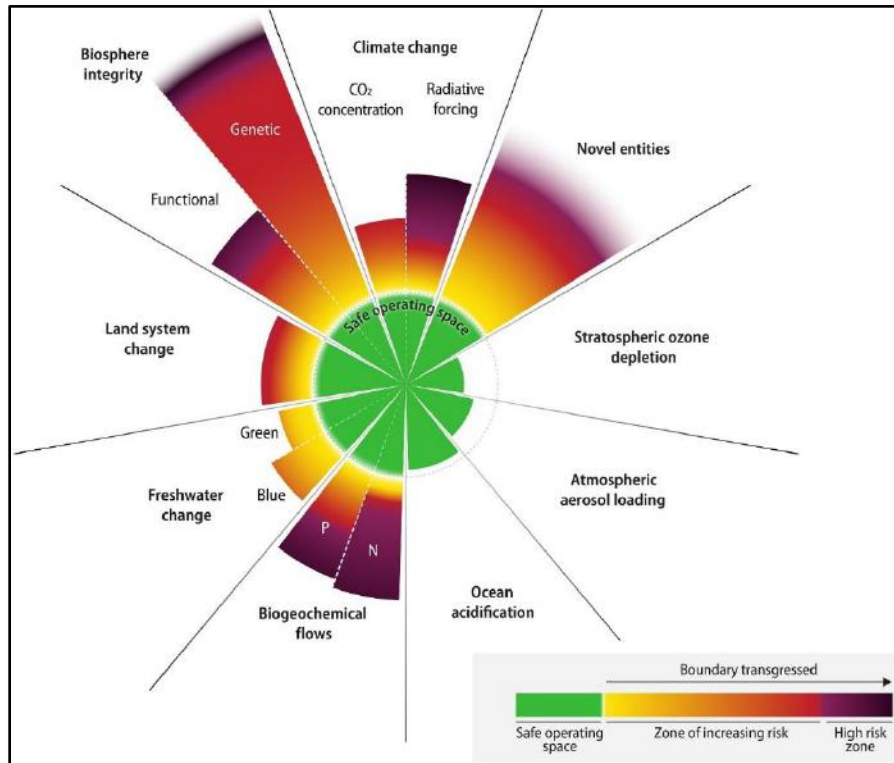
4.5 billion years ago, the Earth was formed. Evidence suggests that life on earth emerged 3.7 billion years ago. Around 2.4 billion years ago, the Great Oxidation Event caused the first mass extinction. Geological evidence suggests that oxygen was first produced somewhere around 2.7 to 2.8 billion years ago by ancestors of cyanobacteria which evolved to be able to get energy through photosynthesis, giving

out oxygen as a waste product. As the Earth's atmosphere became an oxidising atmosphere, oxygen combined with methane to form carbon dioxide, a less effective greenhouse gas, triggering an ice age which caused almost all life on Earth to go extinct.

The Earth has seen five mass extinction events in the past 500 million years, in which 75% to 95% of species disappeared. Scientists generally agree that these mass extinction events were related to climate change. Each time, it opened the planet up for new forms of life to emerge.

At present, the rate of extinction of species is estimated at 100 to 1,000 times higher than the background extinction rate (the historically typical rate of extinction). Scientists believe we are seeing the beginning of the sixth mass extinction. This time, it is caused by humans.¹

Planetary Boundaries



Current status of control variable for all nine planetary boundaries

Source: Richardson et al, Earth beyond six of nine planetary boundaries, 13 September 2023

In 2009, a group of scientists proposed the nine planetary boundaries concept is an attempt to consolidate the often difficult to understand data from scientists into a simple framework that informs us of the life-giving qualities of the planet.² The aim is to define the environmental limits within which humans can safely operate without harming life on earth. At the time, only three boundaries had been crossed. As of 2023, six boundaries have been exceeded and we are in the high-risk zone for four out of the six boundaries, and on the way to exceeding a seventh boundary.³

But in Our Defence

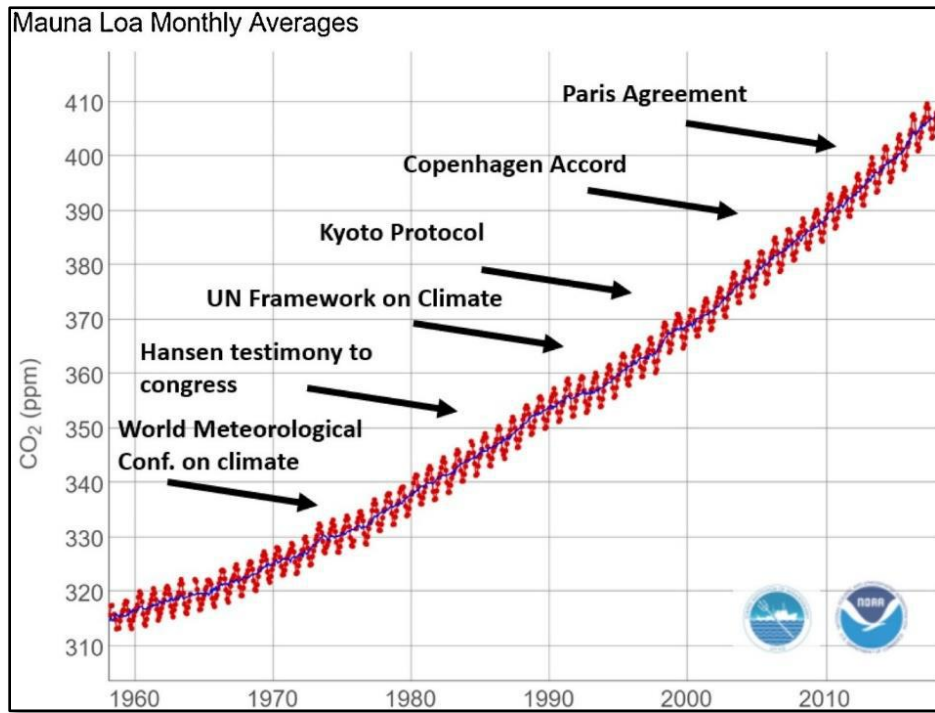
Humans are by and large ignorant about the planetary boundaries. The focus is skewed towards climate change and climate mitigation measures such as the reduction of carbon emissions and the endeavour to reach a global consensus to commit to net zero targets. In particular, humans put economic growth above all else. Humans seem to believe that infinite growth is possible on a finite planet, and we just need to invest in high-tech solutions such as “renewable energy” and carbon capture technology to let us have our cake and eat it too.

Our efforts certainly look impressive – as early as in 1965, scientists warned of the impact of pollution, melting ice caps, rising sea levels, acidification of water sources and more.⁴ This was followed by numerous international agreements over the past 50 to 60 years, including the United Nations Framework Convention on Climate Change (UNFCCC) in 1994,⁵ the Paris Agreement in 2015 where we agreed to limit global warming to not more than 1.5°C above pre-industrial levels,⁶ and the annual Conference of the Parties (COP) where tens of thousands of mankind consume fossil fuels, the primary source of carbon emissions, to fly to various cities around the world to talk about the UN Sustainable Development Goals⁷ and to monitor whether we are meeting the Paris Agreement target. At the most recent COP28 in Dubai in December 2023, we even talked about phasing out the use of fossil fuels.⁸

Are We on the Right Track?

According to The Climate Action Tracker,⁹ not one single country in the world is on track to meet the 1.5°C Paris Agreement target, not even Bhutan.

In its Sixth Assessment Report, the Intergovernmental Panel on Climate Change (IPCC) tells us, among other things, that we are already 1.1°C warmer and global warming of 1.5°C will be exceeded in the near term unless we significantly reduce carbon dioxide and other greenhouse gas emissions now.¹⁰



CO₂ concentrations vs human social mileposts

Source: NJ Hagens, Economics for the future – Beyond the superorganism, 20 November 2019¹¹

In reality, carbon emissions continue to rise despite the treaties and agreements. Could it be that they are distracting humans from what must really be done?

Climate action and the net zero narrative reveal that humans fail to understand that the root of the problem is not carbon but our failure to understand natural limits and natural cycles. This is in no small part due to the energy bonanza delivered by fossil fuels over the last two centuries, which has given us the illusion of invincibility and the power to control nature. Humans attribute progress and technological advancement to human prowess and ingenuity without understanding that the availability of energy is what enabled us to mine natural resources to make the machines and ubiquitous gadgets we have today. Such machines and gadgets extend humans' muscle power to the extent that just by moving a few fingers, we can cut down and turn a tree that took decades to grow into mulch in just 15 seconds.¹² Our current energy demand is so excessive that within 7 seconds, we consume fossil fuel energy that the Earth took an entire year to produce.¹³

Living systems use energy in food to rearrange carbon, hydrogen and other elements to build and maintain the components of a functional body, and then use that body to interact with and intervene in the world. Similarly, social systems act as super-organisms that also use energy to rearrange materials into living support structures, and then use those structures to modify the environment. Both animals and economies literally have "metabolisms" – both consume, transform, and allocate energy to maintain complex adaptive systems. The main difference is that social systems use more types of energy sources (e.g. food, biomass, fossil fuels, electricity), through a broader set of prime movers (e.g. people, gas turbines, tools, vehicles, computers, etc.) to rearrange a wider set of materials (e.g., biomass, rocks, minerals, etc.) into the components of a functional society (e.g. people, products, buildings, infrastructure, etc.).

Our increasing energy demand faces a fundamental problem that cannot be solved merely by energy substitution with low-carbon energy sources – higher energy demand requires more materials to be rearranged from otherwise healthy ecosystems into social structures such as firms, cities and governments, and into goods such as furniture, buildings, electronics, food, etc. Current projections of population and energy use require unsustainable levels of material stocks from the environment. Limits to energy consumption are needed, regardless of the energy mix, to stabilise human intervention in the biosphere.¹⁴ A study conducted in Australia found that to be sustainable, per-capita resource consumption rates in the rich world probably need to be reduced by 90%, and heavy cuts in resource consumption cannot be made without extreme change in economic, political, settlement and cultural systems.¹⁵

Duty of Care

The various warnings from scientists over the last 50-60 years show that we know that human actions affect life on earth. There is evidence that humans prioritise economic growth despite its negative effects on life on earth. There is evidence that the current extinction rate is 100 to 1,000 times higher than the background extinction rate, leading scientists to warn that this is the beginning of the sixth mass extinction. There is also growing evidence that human activities are the primary cause of the planetary boundaries being exceeded, and the consequential effect on life on earth.

It would seem that life on earth would have a strong case against humans. However, in human systems, life on earth does not get a seat at the table hence its claim in tort would fail.

Conclusion

Humans have always tried to alter our environment to make ourselves safer and more comfortable. In fact, many species do so as well – birds build nests, termites make mounds, beavers build dams, just to name a few. Even microorganisms influence the environment, as we have seen with the Great Oxidation Event. It is born of the instinct to survive.

The ancestors of cyanobacteria did not have scientists to warn them that they were polluting their own environment and causing their own demise. Humans have had ample warning. More significantly, humans have failed to understand that we are part of life on earth. We are not on opposing sides. When we harm life on earth, we harm ourselves.

Fortunately, there is a small minority of humans who do or did understand our role in the web of life – the farming communities in the Amazon Basin who lived between 450 BCE and 950 BCE and created terra preta, a type of dark, fertile soil that regenerates itself and sequesters carbon;¹⁶ the 18th century physiocrats who understood that all wealth springs from nature, who were the first to attempt to define an all-encompassing abstract vision of the economy, inspired by physiology;¹⁷ permaculture, regenerative agriculture, syntropic farming and other techniques that seek to meet human needs whilst creating healthy ecosystems for life on earth.

The seeds for change exist. Humans need to take a holistic approach to find common ground with life on earth.

¹ William J. Ripple et al, "World Scientists' Warning to Humanity: A Second Notice", BioScience, Volume 67, Issue 12, December 2017, Pages 1026-1028, published on 13 November 2017

² Will Steffen et al, Planetary boundaries: Guiding human development on a changing planet, Science, Vol 347, Issue 6223, 15 January 2015 <https://www.science.org/doi/10.1126/science.1259855>

³ Katherine Richardson, et al, Earth beyond six of nine planetary boundaries, Science, Vol. 9, No. 37, 13 September 2023 <https://www.science.org/doi/10.1126/sciadv.adh2458>

⁴ 1965 President's Science Advisory Committee Report on Atmospheric Carbon Dioxide, Climate Files <https://www.climatefiles.com/climate-change-evidence/presidents-report-atmospher-carbon-dioxide/>

⁵ United Nations Framework Convention on Climate Change https://en.wikipedia.org/wiki/United_Nations_Framework_Convention_on_Climate_Change

⁶ The Paris Agreement <https://unfccc.int/process-and-meetings/the-paris-agreement>

⁷ United Nations – 17 Sustainable Development Goals <https://sdgs.un.org/goals>

⁸ COP28 – The UAE Consensus <https://cop28.com/UAEconsensus>

⁹ The Climate Action Tracker <https://climateactiontracker.org/about/>

¹⁰ Intergovernmental Panel on Climate Change, AR6 Synthesis Report – Climate Change 2023 <https://www.ipcc.ch/report/ar6/syr/>

¹¹ N.J. Hagens, Economics for the future – Beyond the superorganism, 20 November 2019 <https://www.sciencedirect.com/science/article/pii/S0921800919310067>

¹² Excavator mulchers - Land clearing equipment - Forestry mulcher - DENISCIMAF.com <https://www.youtube.com/watch?v=LYKg0gRFns&t=104s>

¹³ Drivers behind our success: energy and natural resources

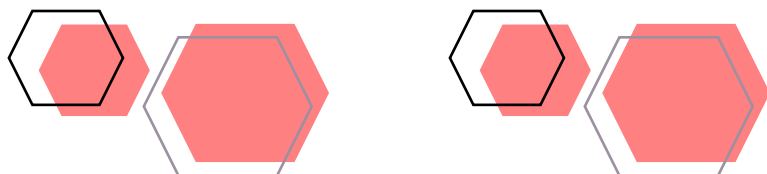
<https://www.energyandstuff.org/en/drivers-behind-our-success-energy-and-natural-resources>

¹⁴ Benjamin Leiva, John R. Schramski, On the rules of life and Kleiber's law: the macroscopic relationship between materials and energy, Heliyon, Volume 8, Issue 6, June 2022 <https://www.sciencedirect.com/science/article/pii/S2405844022009355>

¹⁵ Ted Trainer, Remaking settlements for sustainability: the Simpler Way, April 2019 https://www.researchgate.net/publication/332647013_Remaking_settlements_for_sustainability_the_Simpler_Way

¹⁶ Terra preta https://en.wikipedia.org/wiki/Terra_preta

¹⁷ Physiocracy <https://en.wikipedia.org/wiki/Physiocracy>



FEATURES

The Management of Tax Risks in Corporate Governance

By Kevin Enoch Lea, Consultant at Wolters Kluwer Singapore



PHOTO: Courtesy of Kevin Enoch Lea



PHOTO: PIXABAY

The management of tax risks is an essential component of corporate governance. An organisation's tax governance policies reflect its attitude and culture towards managing its tax risks. Effective tax governance and risk management practices can help companies demonstrate transparency in their tax matters to their stakeholders and the general public. Singapore's corporations need effective tax governance and risk management practices.

It is crucial to understand tax governance frameworks in simple language. Tax governance is a set of rules and guidelines that ensure taxes are managed and handled correctly. With authorities increasing their focus on Singapore companies' governance and compliance, having the right skill set to identify common errors is paramount. For example, IRAS imposes penalties for errors, omissions, and discrepancies in the tax return.

Under the Income Tax Act 1947, taxpayers may face the following consequences depending on whether there is evidence indicating intention to evade taxes:

Without intention to evade taxes:

- Penalty of up to 200% of the amount of tax undercharged;
- Fine of up to \$5,000; and/or
- Imprisonment of up to three years

With intention to evade taxes:

- Penalty of up to 400% of the amount of tax undercharged;
- Fine of up to \$50,000; and/or
- Imprisonment of up to five years

IRAS has created comprehensive frameworks to increase corporate tax transparency. In April 2022, IRAS rolled out the Tax Governance Framework (TGF) and the Tax Risk Management and Control Framework for Corporate Income Tax (CTRM).

Companies can participate in CTRM as a voluntary compliance initiative to demonstrate good tax governance and risk

management. CTRM allows companies to holistically review their corporate income tax (CIT) controls. It is important that companies, especially large ones, establish robust internal controls and systematic risk management processes to identify, mitigate, and monitor the key risks associated with corporate income tax.

CTRM targets large corporations with complex structures and business models, particularly publicly listed companies, and multinational corporations. IRAS recommended that these companies include tax risk management in their corporate governance and ensure that adequate and effective tax risk control systems and processes are in place to manage their CIT compliance risks.

IRAS's tax frameworks utilise a "whole-of-tax approach" to engage and measure the tax risk profile of the largest corporate taxpayers in Singapore to strengthen tax compliance. It is more than just ensuring risks do not arise. The frameworks are also designed to provide sound governance foundations. This includes complying with tax law, risk management, and a transparent relationship with the tax authority. It provides companies with the framework for voluntary compliance holistically regardless of organisation complexity. IRAS's initiative and technology adoption is a revolutionary way to improve tax governance and lower tax risk.

Tax transformation and technology require an understanding of how tax technology can support Singapore's tax governance requirements.

Firstly, automating the data capture, calculation, and communication of the Singapore tax compliance process allows a team of subject matter experts to perform data analysis (tax governance) on a single platform. The system allows them to simultaneously perform various tasks within cloud-based tax technology platforms, such as calculations, data analysis, visualisation, and more. In addition, they can also customise reports through add-ins (e.g., data analytics) and personalised functions to suit specific requirements, enhancing functionality.

Secondly, cloud-based tax technology platforms allow unlimited data handling. This advantage allows the company to handle very large datasets, improve efficiency, and prevent potential data loss or file corruption. Not only that, but it further improves and strengthens tax governance and control, thus eliminating errors. Human errors, such as incorrect formulas or data input, can occur, leading to inaccurate results, especially in complex spreadsheets. Amendments can be made easily, and formulae are not lost when exported.

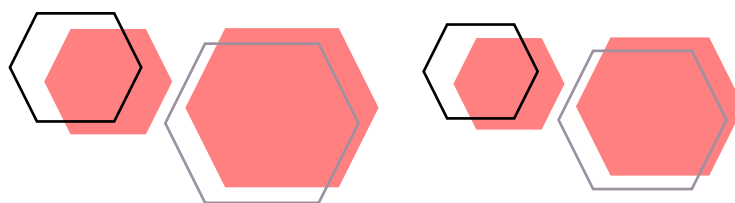
Thirdly, version control and collaboration – the concept of "single source of truth" (SSOT) is the process of bringing together data from multiple systems within an organisation. The SSOT refers to a company's data that can be found through one reference point, not a system, tool, or strategy. With SSOT, all versions can be managed and collaborated on a single master template, eliminating confusion. Intuitive, integrated, and automated management means, for example, keeping track of tax credit balances or foreign-sourced income exemption (FSIE) information in one place.

Fourthly, robust, and best-in-class security features are available today. Selecting the right vendors and hosting centres will improve company security and prevent and minimise vulnerability to unauthorised access, data breaches, or accidental alterations. Data confidentiality is thus assured.

Fifthly, an effective tax solution simplifies complex tasks and improves the tax process. A reliable solution should allow subject matter experts to shift from disparate, cumbersome spreadsheets to modern cloud solutions. For example, CCH Integrator's Form C solution offers a simple interface for performing complex tasks without advanced programming knowledge. It is ERP-agnostic. Furthermore, modern technologies like "websheet" and "workpaper" management offer similar efficiency levels to dedicated programming languages or software for highly automated processes.

Finally, tax technology's agility in meeting today's compliance challenges increase subject matter experts' confidence in making timely and accurate decisions. This is done through continuous updates and technological advancements that align with the latest tax legislation developments. For example, Singapore's budget for 2024 proposes to implement the Pillar Two global minimum tax rules for financial years starting from 1 January 2025. Hence, it is expected that any tax technology solutions must have the capacity and scalability to meet the demand for localisation in line with Singapore's BEPS Pillar 2 implementation.

In conclusion, subject matter experts can leverage tax technology, which is essential to accuracy and efficiency in the tax process. It also improves their work and compliance. While not the be-all and end-all, tax technology and governance systems enable tax function subject matter experts to complete their deliverables in a more streamlined and effective manner. Tax technology can standardise the underlying system controls to manage a company's tax positions and risk consistently. This is done through superior reporting, governance, efficiencies, and timeliness with reduced compliance costs.



KEYNOTE ADDRESS FOR THE APIEX SEMINAR (25 MARCH 2024)

NOTE: JUSTICE PHILIP JEYARETNAM DELIVERED THIS KEYNOTE ADDRESS AT THE APIEX SEMINAR. HIS SPEECH IS REPRODUCED BELOW WITH PERMISSION. IT HAS BEEN RE-FORMATTED TO FIT THE STYLE OF THIS NEWSLETTER.

Assessing Expert Evidence in the SICC and CSDS Case

By The Honourable Justice Philip Jeyaretnam,* Judge of the High Court, Supreme Court of Singapore and President, Singapore International Commercial Court



PHOTO: Courtesy of Justice Philip Jeyaretnam

I. Introduction

Expert witnesses play a very important role in the administration of justice, and I am glad to have this opportunity to offer insight into the judicial assessment of expert evidence.

Today's topic is the assessment of expert evidence at the Singapore International Commercial Court ("SICC"). The best way for me to do this is by reference to last year's Court of Appeal judgment in *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 ("*CSDS v SIA*"). That judgment helpfully explained the approach our courts take in evaluating expert evidence.

I divide my speech into the following parts:

- (a) First, I begin by discussing the general approach that judges adopt in appraising expert evidence, as explained in *CSDS v SIA*.
- (b) Second, I shall discuss how expert witnesses assist judges to do justice.
- (c) Finally, I shall offer some thoughts on the need for restraint on the part of cross-examining counsel, who should only attack the expert's impartiality and professionalism where there is a proper basis to do so.

II. The general judicial approach towards evaluating expert evidence

I begin with the Court of Appeal's decision in *CSDS v SIA*, which dismissed an appeal against an assessment of damages before the SICC. That case concerned an international commercial dispute between Singapore Airlines Limited ("SIA"), and an American aircraft trading company, CSDS Aircraft Sales & Leasing Inc ("*CSDS*"). SIA and CSDS had contracted for SIA to sell a Boeing 777-212 aircraft to CSDS for

US\$6.5m. The aircraft was to be sold without engines. CSDS was found to have been in repudiatory breach. Consequently, SIA was left with the unsold aircraft. Pursuant to s 50(3) of the Sale of Goods Act 1979, damages for that breach of non-acceptance of the goods by the buyer would, where there is an available market for the goods “be ascertained by the difference between the contract price and the market or current price of the goods at the time or times when they ought to have been accepted or (if no time was fixed for acceptance) at the time of the refusal to accept.”¹

Thus, the key question was what the market price at the relevant time was. To establish this, SIA relied on the expert evidence of a senior certified aircraft appraiser. In the end, CSDS did not call an expert, so there was only one expert in the case.

One difficulty was that the International Bureau of Aviation Group Limited (“IBA Group”) – a global aviation company which provides services including aircraft valuations – had *not* published market valuations of this particular model, namely the Boeing 777-212. The closest comparator was the Boeing 777-200. So, SIA’s expert took the market value of the 777-200 model, adjusted the value upwards to account for the higher maximum take-off weight of the 777-212 model and then deducted the value of two Trent 884 engines which are used with the 777-212 model, since the contract provided for the sale of SIA’s aircraft *without* engines. He arrived at an estimated valuation of US\$1.66m.²

However, during cross-examination by CSDS, SIA’s expert conceded that he had been wrong to deduct the value of Trent 884 engines, which are used by 777-212 aircraft, like the one at issue. He testified that he should have deducted the value of Trent 875 engines that are typically used by the 777-200 aircrafts he used as a comparator.³

The SICC International Judge valued the aircraft at US\$1.5m.⁴ He departed from the evidence of SIA’s expert in three respects. First, he held that the expert’s concession in cross-examination – that he ought to have deducted the value of Trent 875 engines instead – had been erroneous. Rather, the expert’s report had been correct in deducting the value of Trent 884 engines.⁵

Second, he held that SIA’s expert had erred in omitting to adjust for the higher engine thrust of the 777-212 model at issue as opposed to the 777-200 model being used as a comparator.⁶

Finally, he considered the external evidence. He observed that SIA had received an offer in response to its March 2019 Request for Proposals. A prospective purchaser had put in a bid to buy the individual components of SIA’s Boeing 777- 212 aircraft for US\$1.315m, without the airframe.⁷

Thus, the judge accorded an uplift to the offer price of US\$1.315m to estimate the sale price for the *whole* of the aircraft – including the airframe – up to US\$1.5m. He used the valuation of SIA’s expert to counter check the accuracy of that estimated uplift, noting that the expert had put the approximate range of the aircraft’s value as falling between an average price of US\$2.14m in February 2019 and US\$1.17m in August 2019. In that context, he found that a combination of the factual *and* expert evidence supported his valuation of the aircraft at US\$1.5m.⁸

On appeal, CSDS argued that the SICC judge erred in departing from the expert’s valuation and in rejecting the expert’s concession which they had extracted in their cross-examination of him. That concession was a significant one, as the difference in market value of the Trent 875 and Trent 884 engines exceeded US\$4m in total. The result would have been that SIA’s aircraft would have been valued *higher* than the contract price of US\$6.5m – meaning that SIA would have been entitled to *no* damages for that breach.⁹

The Court of Appeal rejected these arguments and affirmed the judge’s approach to the expert evidence.¹⁰ In so doing, it explained the general approach which the SICC takes in assessing expert evidence before it.

I make two observations. My first observation is rather obvious, but sometimes one must state the obvious. While *CSDS v SIA* concerned expert evidence in the context of an SICC case, the general principles which the Court of Appeal applied are the same as the principles that our courts have applied to expert witnesses in other contexts, including both civil trials and criminal prosecutions. This is to be expected. The forensic examination of a witness’s credibility is a logical process. Notions of rationality do not change depending on whether we are dealing with international commercial litigation, a civil suit or a criminal proceeding.

Thus, the Court of Appeal explained in *CSDS v SIA* at [32] that “[t]he court’s determination as to whether it should accept parts of an expert’s evidence is guided by considerations of consistency, logic and coherence – and this requires a scrutiny of the expert’s methodology and the objective facts which he relied on to arrive at his opinion”.¹¹

This is common-sensical. How much weight to accord to the evidence of an expert will have to depend on a fact-sensitive assessment of how reliable different aspects of their evidence are. It is not a binary ‘all-or-nothing’ choice. This is no different from the approach of the Court of Appeal in *Armstrong, Carol Ann (executrix of the estate of Peter Traynor, deceased, and on behalf of the dependents of Peter Traynor, deceased) v Quest Laboratories Pte Ltd and another and other appeals* [2020] 1 SLR 133 at [92], which held in the context of a medical negligence suit that the trial judge is not bound by expert opinion and must assess the relative weight to be accorded to an expert witness’s evidence in the round.¹² Accordingly, “[t]he ultimate consideration in deciding whether to reject or accept expert evidence,

and whether to do so in part or in whole, is driven by, among other things, considerations of consistency, logic and coherence, and with a powerful focus on the objective evidence before the court”.¹³ This case was cited with approval in *CSDS v SIA* at [32].¹⁴

Applying this principle, the SICC judge had been correct to depart from the SIA expert’s evidence where there was a logical reason to do so. He valued the aircraft with reference to *both* expert opinion *and* external facts, such as the US\$1.315m bid for the aircraft’s parts made by a third-party in response to SIA’s March 2019 Request for Proposals. He used the bid offer as a benchmark to estimate the likely market value of the aircraft, then checked the accuracy of his valuation against SIA’s expert’s range of estimated market values of that aircraft model.¹⁵ Indeed, like all other witnesses, expert evidence is never assessed in isolation. Regard must always be had to the extrinsic facts and circumstances, and the extent to which they increase or reduce the weight to be accorded to different aspects of an expert witness’s testimony.

This brings me to my second observation on *CSDS v SIA* – the general principles the court applies to assess the weight and credibility of expert evidence are not all that different from the approach taken for witnesses more generally. Of course, this is not to suggest that there are no practical differences between expert witnesses and other kinds of witnesses. Experts opine on matters falling within their field of expertise, which often falls outside the expertise of the court. Even so, witnesses of fact provide evidence of facts which they witnessed first-hand, events which often fall outside of the judge’s first-hand experience. Yet trial judges can depart from the evidence provided by witnesses of fact, which may sometimes be accorded little weight or adjudged to be unreliable, based on much the same forensic examination process applied to *all* witnesses generally, *including* expert witnesses.

A similar observation was made in the High Court case of *Sakthivel Punithavathi v Public Prosecutor* [2007] 2 SLR(R) 983 at [76]. The court noted that a judge should not “unquestioningly accept unchallenged evidence. Evidence must invariably be sifted, weighed and evaluated in the context of the factual matrix and in particular, the objective facts. ... In reality, substantially the same rules apply to the evaluation of expert testimony as they would to other categories of witness testimony. Content credibility, evidence of partiality, coherence and a need to analyse the evidence in the context of established facts remain vital considerations”.¹⁶ That case concerned the evaluation of medical expert evidence in the context of a criminal prosecution for an offence against the person,¹⁷ and it was relied on and applied by the Court of Appeal in *CSDS v SIA* at [49].¹⁸

Consequently, factors such as the testimony’s internal and external consistency, the logical coherence or cogency of the explanations given, the inherent probabilities of an assertion being true or false, these are all relevant to assessing the weight to be accorded to the evidence of an expert and non-expert both, in international commercial litigation before the SICC *and* for other kinds of cases litigated before other courts more generally.

The concession made by SIA’s expert during cross-examination – which the SICC judge had rejected as a mistake – provides a useful illustration of this point. The aircraft that was to be sold by SIA to CSDS was supposed to be sold *without* its engines. Hence, in arriving at his valuation in his report, the expert had subtracted the estimated market value of two Trent 884 engines used with Boeing 777-212 models such as the aircraft in the contract. In cross-examination, CSDS’s counsel had put to the expert that this was an error, that he ought to have subtracted the value of two Trent 875 engines instead, since those were the engines that were used with the Boeing 777-200 model, which was the model the expert used as a comparator to take the IBA Group’s valuation as the starting point for his calculations. The expert agreed and he maintained that concession even in response to the questions of the SICC judge, who suggested to him that his concession may have been mistaken.¹⁹

The issue was whether the SICC judge erred in departing from the evidence of an expert, testifying on a matter falling within his expertise, making a concession to the other party. In CSDS’s view, the SICC judge ought to have accepted the expert’s concession on the stand.²⁰ Ordinarily, a party is bound by evidence given by a witness on its behalf.

However, when drawing factual inferences from *any* witness’s evidence, judges take a step back and apply broader logic and common-sense. Sometimes, it is clear from the facts and surrounding circumstances that a witness has made a mistaken statement in his or her evidence. That is true for both lay witnesses and expert witnesses alike.

The Court of Appeal in *CSDS v SIA* concluded that that was indeed the case in that matter. The initial approach taken by the expert in his report had been a rational one. He used the IBA Group’s valuation of the 777-200 model as a comparator. He adjusted that valuation upwards to account for the fact that the 777-212 model in the contract had a higher maximum take-off weight. Having made that upwards adjustment to estimate the value of a 777-212 plane, the expert then deducted the value of the engines that would be used on a 777-212 plane (Trent 884). He did not deduct the value of the engines that would be used on a 777-200 plane (Trent 875) since that plane’s valuation had only been used as a *starting point* to estimate the value of a 777-212 plane.²¹

In these circumstances, the expert’s concession had itself been mistaken. It was not sensible to deduct the value of the engine used on a 777-200 plane from the expert’s estimated valuation of a 777-212 plane. The more likely explanation for the concession is that the expert may perhaps have been confused by the question posed to him by CSDS’s counsel, which put to him that “if you choose to start with the [Boeing 777-200] non-extended range then it is proper for you to use the Trent 875 engines instead”. The expert responded with a tepid reply of “I think -- yeah, I think that’s fair”.²² Again, this is a scenario that is not unique to expert witnesses. Witnesses of fact also sometimes

make mistaken concessions in response to cross-examination questions which are phrased in a leading way and framed in the light most favourable to that party's case. A witness may give an answer based on a confused or mistaken understanding of the question's premises.

The judge is not, however, compelled to accept the concession without question. Even if the concession is maintained in re-examination or – as in this case – in response to questions from the bench, the judge must still apply her mind by looking at the evidence as a whole and the circumstances in which the concession was made, and determine whether or not the concession makes logical sense. In *CSDS v SIA*, it did not. The expert's methodology in his valuation report had made sense, whereas his concession extracted in cross-examination did not. Hence, the SICC judge correctly rejected the expert's concession as a mistake.²³

In short, the approach to the expert's evidence in *CSDS v SIA* accorded with logic, common-sense, and practical justice. It was based on a fact-sensitive and context-specific assessment of the weight and reliability of different aspects of the expert's evidence, based on the surrounding circumstances and the external evidence. The Court of Appeal confirmed that the same principles that are applied in forensic examination of witness testimony in non-SICC contexts apply also in litigation before the SICC. The inquiry in every case is simply whether the evidence in question is reliable or not, which will invariably depend on what inferences are logical and reasonable to draw, based on the circumstances.

III. How expert witnesses assist judges to do justice

Expert witnesses have a duty to assist judges to do justice. This duty overrides their duty to their client. The SICC Rules 2021 provide in O 14 r 1 that an expert witness has an overriding "duty to assist the Court in the matters within the expert's expertise and on the issues referred to the expert".²⁴ I note as well that the Code of Conduct for Experts of the Asia Pacific Institute of Experts ("APIEx") provides that "APIEx Members should serve the interest of justice and must produce expert evidence in an impartial manner, avoiding bias or prejudice in favour of, or against, any party".²⁵

This raises the distinction between expert witness and judge. The role of an expert is to opine on matters within their field of expertise while the judge makes the final determination of fact and law. In common law, this has often been termed the 'ultimate issue' principle – *ie*, the principle that expert evidence should not opine "on the very issue the court has to determine".²⁶ For example, *CES v International Air Transport Association* [2020] 4 SLR 44 at [101]–[104] clarified that the function of an expert witness on foreign law is to identify relevant judgments and assist the court in understanding the authorities, but refrain from giving "opinions on the conclusions which the court ought to draw".²⁷ [I note in parenthesis that in the SICC we generally hear submissions on foreign law rather than evidence of it from experts.]

Another important point, one that was emphasised in *CSDS v SIA* is that expert evidence must be considered within the totality of the evidence. There is no hierarchy of evidence, and it is certainly not the case that expert evidence has a privileged status. Nonetheless, expert evidence is often valuable and may even be decisive. The English Court of Appeal in the case of *Re M and R (minors) (sexual abuse: expert evidence)* [1996] 4 All ER 239 at 249–251 famously held that questions such as whether a child was suffering abuse or was making a credible allegation of abuse are *both* questions of fact for the court to decide but *also* matters on which an expert may give their opinion.²⁸

I would now make a practical point. Expert evidence by definition is given on matters "when the court is likely to derive assistance from an opinion upon a point of scientific, technical or other specialised knowledge": Evidence Act 1893 s 47(1). This means the court receives expert evidence precisely because it concerns matters beyond ordinary lay experience. But fields of expertise differ in terms of how specialised they are and how far removed from the ordinary experience of judges.

Sometimes, expert evidence involves complex and technical subject-matter such as specialised medical knowledge or the operation of novel technology. Here, the court should be circumspect in applying general principles of logic without testing them carefully with the relevant experts. Lawyers may encounter many cases involving for example engineering but should never make the mistake of thinking that because of that they could build a building. A good example of highly specialised expert opinion in the SICC comes from the case of *B2C2 Ltd v Quoine Pte Ltd* [2019] 4 SLR 17 at [26]–[27], which concerned the validity of cryptocurrency trades effected over an online currency exchange platform between algorithmic trading software programs. Expert evidence was admitted concerning how the plaintiff's algorithmic trading software functioned and its practical effects on the trades effected.²⁹ A judge may naturally be more reticent about disagreeing with an expert's findings or doubting the logic or rationality of their reasoning process where highly technical matters outside of their comfort zone are engaged. Nonetheless, even on such arcane matters, the judge must still apply her mind and examine the correctness of the expert's premises and the reasoning process employed.³⁰

However, not all fields of expertise are so specialist in nature or so removed from the typical experience of judges. Indeed, recent decades have seen greater use of expert evidence on matters that in the past might well have been determined by judges without the assistance of experts. Let me explain this by some examples. Deciding how much to pay for things is very much a part of modern life. Traders and businessmen make decisions about value all the time. In addition, lawyers, and especially commercial lawyers, encounter questions of valuation all the time. The same point might well be made of accounting questions. Judges sometimes make assessments of value or read financial statements without needing expert assistance. Both valuation and accounting may be said to be fields adjacent to the practice of law. Hence, courts may readily assess expert evidence in these fields based on logic and experience. It is probably fair to say that many

lawyers have acquired some understanding of how an undertaking may be valued, including application of the ‘discounted cash flow’ (DCF) method of valuing an asset based on its expected future income. In such cases, judges may perhaps be more inclined to comment on the valuation expert’s reasoning process and how they reached the conclusion that the DCF method should or should not be applied to an asset, as compared to alternative valuation methods such as looking at previous transactions or purchase offers in relation to that asset or comparable assets.³¹

Other examples come from expert evidence given in relation to assessment of damages. These frequently touch on factual causation of loss or the acceptance or rejection of different types of consequential losses, issues which judges adjudicate on regularly and often, and indeed may involve questions of law as well. An example of this may be seen in *Kiri Industries Ltd v Senda International Capital Ltd and another* [2023] 3 SLR 140. There, the SICC placed less weight on the report of an expert concerning the proper estimation of the notional licensing fee that would be due to a joint-venture company by a third-party infringer for the purposes of valuing that company’s shares.³² The SICC held that the methodology employed in the expert report made unsupportable assumptions – like assuming that the joint-venture company’s sales were a reliable yardstick to estimate the scale of the infringer’s production of the same – or had been based on data in financial documents which a party had not disclosed and thus could not be independently verified.³³ These are the kinds of arguments which commercial judges and litigators regularly make in the course of ascertaining the consequential losses sustained by a plaintiff and flowing from a defendant’s breach, being a question of mixed fact and law.

This provides some useful context in understanding the SICC’s treatment of the expert evidence in *CSDS v SIA*. Indeed, the question of market value of SIA’s aircraft involved both factual evidence and expert opinion. It touched on issues such as prevailing market conditions in the aviation industry and the common factors which buyers look at to determine the price they are willing to pay for an aircraft. These will fall squarely within the expertise of an aviation industry professional. It also engages questions of fact which SICC judges regularly decide, including the weight to be accorded to different indicia of a property’s value. The judge had to balance a prior bid for the component parts of SIA’s aircraft by a third-party against the expert’s reliance on the market valuation of comparator aircrafts.³⁴ Balancing different factors to reach a final determination on a question of fact is the quotidian work of a judge.

IV. Impugning the impartiality of expert witnesses

I end with a brief observation. Expert witnesses provide an invaluable contribution to the administration of justice. They provide insight into areas that judges may have little familiarity with and allow courts like the SICC to reach a better-informed decision. In assisting the court, experts must always keep front-and-centre their overriding duty to the court. Experts stake their reputations on the opinions they proffer to the court. They offer themselves up for cross-examination in an adversarial process. Opposing counsel may grill an expert not only on the substance of his opinion but also on his qualifications and even his impartiality. Experts are often accused of advocating for their clients, an accusation which entails lack of professionalism on the part of the expert.

One side of the coin is the expert’s duty to the court. The other side of the coin is that counsel must only allege partiality, bias or other professional impropriety when they have a proper basis to do so. It is in a sense a tempting accusation to make, because if it is accepted it undercuts the entirety of the evidence, and there is no need for counsel to engage with the substance of the expert opinion. Part of the judge’s role in umpiring the adversarial contest and ensuring procedural fairness is intervening to rule out attacks made without proper basis.

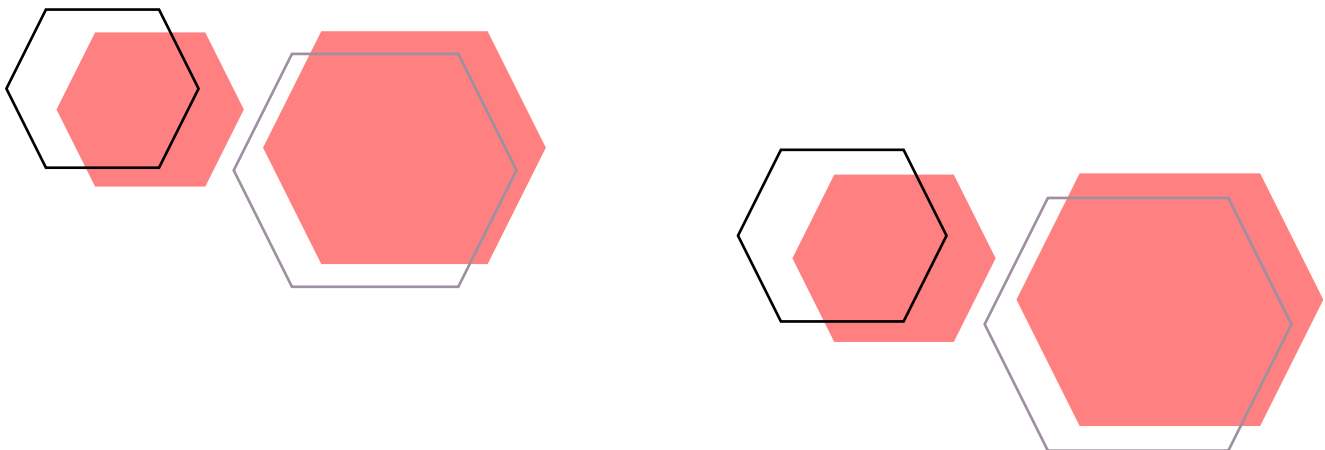
In *Kiri Industries Ltd v Senda International Capital Ltd and another and other appeals and other matters* [2022] SGCA(I) 5 at [42], our Court of Appeal made short shrift of personal attacks levelled against expert witnesses who had given evidence in the SICC hearing below. Where counsel described the experts’ opinions with such words and phrases as “charade”, “blatant untruth”, “sleight of hand”, or “conveniently and brazenly” made, Robert French J took a dim view, describing them as “distracting polemic” and “conclusionary epithets impugning the integrity of an expert witness” that were of “little assistance to this court on the appeal”.³⁵

V. Conclusion

Expert opinion evidence plays an important role in the administration of justice. I commend this institute for its efforts to raise and maintain standards through education and the sharing of experience. I thank you all for your kind attention and I look forward to hearing your perspectives on the assessment of expert evidence before the SICC.

* I am grateful to my law clerk, Gavin Ezra Goh, for his assistance in the research for and preparation of this paper.

- ¹ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [2]–[3] and [6].
- ² *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [18]–[22].
- ³ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [23].
- ⁴ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [3] and [27].
- ⁵ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [25].
- ⁶ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [26].
- ⁷ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [11].
- ⁸ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [36].
- ⁹ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [4], [28] and [52].
- ¹⁰ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [36]–[37], [42]–[44] and [53].
- ¹¹ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [32].
- ¹² *Armstrong, Carol Ann (executrix of the estate of Peter Traynor, deceased, and on behalf of the dependents of Peter Traynor, deceased) v Quest Laboratories Pte Ltd and another and other appeals* [2020] 1 SLR 133 at [4] and [89]–[92].
- ¹³ *Armstrong, Carol Ann (executrix of the estate of Peter Traynor, deceased, and on behalf of the dependents of Peter Traynor, deceased) v Quest Laboratories Pte Ltd and another and other appeals* [2020] 1 SLR 133 at [92].
- ¹⁴ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [32].
- ¹⁵ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [38]–[44].
- ¹⁶ *Sakthivel Punithavathi v Public Prosecutor* [2007] 2 SLR(R) 983 at [76].
- ¹⁷ *Sakthivel Punithavathi v Public Prosecutor* [2007] 2 SLR(R) 983 at [1] and [33]–[54].
- ¹⁸ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [49].
- ¹⁹ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [19]–[23] and [45]–[47].
- ²⁰ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [4] and [28].
- ²¹ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [51].
- ²² *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [46].
- ²³ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [48]–[53].
- ²⁴ Singapore International Commercial Court Rules 2021, O 14 r 1(2)–(3).
- ²⁵ Asia Pacific Institute of Experts (APIEx) Code of Conduct for Experts (11 August 2022), cl 6.1.
- ²⁶ *Director of Public Prosecutions v A and B C Chewing Gum Ltd* [1968] 1 QB 159 at 163–164.
- ²⁷ *CES v International Air Transport Association* [2020] 4 SLR 44 at [101]–[104].
- ²⁸ *Re M and R (minors) (sexual abuse: expert evidence)* [1996] 4 All ER 239 at 249–251.
- ²⁹ *B2C2 Ltd v Quoine Pte Ltd* [2019] 4 SLR 17 at [26]–[27], [33]–[42] and [81]–[105].
- ³⁰ *Poh Soon Kiat v Desert Palace Inc (trading as Caesars Palace)* [2010] 1 SLR 1129 at [23]; *Armstrong, Carol Ann (executrix of the estate of Peter Traynor, deceased, and on behalf of the dependents of Peter Traynor, deceased) v Quest Laboratories Pte Ltd and another and other appeals* [2020] 1 SLR 133 at [90]; *Sakthivel Punithavathi v Public Prosecutor* [2007] 2 SLR(R) 983 at [75]–[76].
- ³¹ *Abhilash s/o Kunchian Krishnan v Yeo Hock Huat and another* [2019] 1 SLR 873 at [56]–[76]; *Christie, Hamish Alexander (as private trustee in bankruptcy of Tan Boon Kian) v Tan Boon Kian and others* [2021] 4 SLR 809 at [36]–[41].
- ³² *Kiri Industries Ltd v Senda International Capital Ltd and another* [2023] 3 SLR 140 at [1]–[6], [16] and [20]–[21].
- ³³ *Kiri Industries Ltd v Senda International Capital Ltd and another* [2023] 3 SLR 140 at [17] and [20].
- ³⁴ *CSDS Aircraft Sales & Leasing Inc v Singapore Airlines Ltd* [2023] 2 SLR 91 at [36]–[38] and [41]–[42].
- ³⁵ *Kiri Industries Ltd v Senda International Capital Ltd and another and other appeals and other matters* [2022] SGCA(I) 5 at [42].



CALL FOR CONTRIBUTIONS

APIEX INVITES MEMBERS TO WRITE FOR THE APIEX E-NEWSLETTER



PHOTO: PIXABAY

The Asia Pacific Institute of Experts (APIEx) invites all APIEx members or their contacts to consider contributing a feature article to the APIEx e-Newsletter. The APIEx e-Newsletter is a bi-annual publication of the APIEx. We are looking for contributors to contribute articles on a topical expert witness and/or expert evidence issue, preferably between 1,200-1,500 words, with an upper limit of 2,000 words.

The APIEx Committee's decision to accept the article for publication is final, although we will be sure to clear any changes with you before publication. Please note that there is an editorial process that can take some time, as it involves the Committee.

The APIEx e-Newsletter working group is made up of the following members:

- Prof Leslie Chew SC
- Assoc Prof Tan Teng Hooi
- Ben Chester Cheong (Editor)

PREVIOUS APIEX NEWSLETTERS

OUR PREVIOUS APIEX NEWSLETTERS, PRODUCED TWICE A YEAR

The Asia Pacific Institute of Experts (APIEx) e-Newsletter working group has produced four newsletters since December 2022:

December 2022



July 2023



January 2024



PHOTOS: APIEX

CONGRATULATIONS TO CANDIDATES

APIEX CONGRATULATES CANDIDATES WHO PASSED THE MEMBERSHIP ACCREDITATION COURSE 2024

The Asia Pacific Institute of Experts (APIEx) congratulates the following candidates (in no particular order) who passed the Membership Accreditation Course (third run) held on 18 April 2024:

- | | |
|-------------------------------|---------------------------|
| 1. Nur Saiyidah Binte Affandi | 18. Lim Sze Sheng |
| 2. Ravinthran Arumugam | 19. Loh Yee Chuan |
| 3. Dr Chee Hong Ivan Lai | 20. May Loong |
| 4. Nicholas Cheong Kong Yee | 21. Georgina Low Yan Ting |
| 5. Chua Ai Leng | 22. Wai Meng Lum |
| 6. Doan Thuan Hai | 23. Rene Angelo Macahig |
| 7. Fu Chuanjie | 24. Er Indranil Majumdar |
| 8. Goh Jun Wee | 25. Adam Mulewicz |
| 9. Alex Haigh | 26. Gavyn Ng Chin Wei |
| 10. Kelvin Koh | 27. Nguyen Huy |
| 11. Ruifeng Terence Koh | 28. Ong Lien Wan |
| 12. Koh Swee Tian | 29. Dr Ervinna Pang |
| 13. Kuan Cheng Tuck | 30. Wayne Soo |
| 14. Dr Leck Kwong Joo | 31. Melvin Tan Teck Jin |
| 15. Aaron Lee Soon Yong | 32. Toh Tieng Chiah |
| 16. Lee Hong Hui | 33. Dr Charlie Zheng Yang |
| 17. Lee Pei Xuan | |



PHOTO: PIXABAY

WELCOME TO NEW MEMBERS

APIEX WELCOMES NEW MEMBERS WHO JOINED SINCE JANUARY 2024

The Asia Pacific Institute of Experts (APIEx) warmly welcome the following members (in no particular order) who joined since the start of this year:

- | | |
|-----------------------------|-------------------------|
| 1. Liow Wang Wu Joseph | 12. Ervinna Pang |
| 2. Koh Wee Khiang Kelvin | 13. Lum Wai Meng |
| 3. Bruce Francis Debenham | 14. Lee Pei Xuan |
| 4. Evaristo Trevino | 15. Lai Chee Hong |
| 5. Victor Ho | 16. Kua Moon Yin |
| 6. Huanran Qiao | 17. Goh Jun Wee |
| 7. Rene Angelo Macahig | 18. Loong Chooi May |
| 8. Frank Will | 19. Adrian Brown |
| 9. Cheong Kong Yee Nicholas | 20. Arumugam Ravinthran |
| 10. Charlie Zheng Yang | 21. Koh Ruifeng |
| 11. Rebecca Huang | 22. Oliver Watts |
| | 23. Sze Sheng Lim |



PHOTO: PIXABAY

SPONSORS

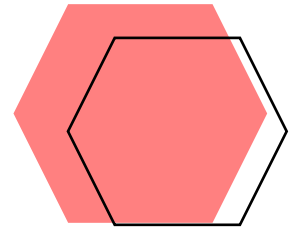
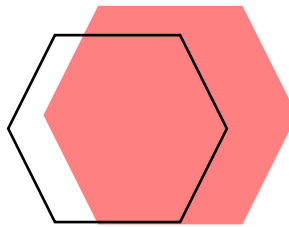
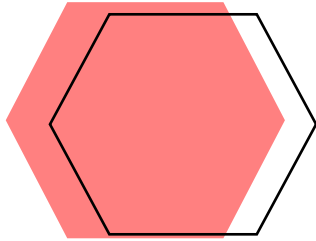
APIEX IS GRATEFUL TO ALL ITS SPONSORS

The Asia Pacific Institute of Experts (APIEx) is an ambitious start up Society that seeks to plug a gap in Singapore's role as a leading disputes resolution hub, as there is no organisation or group that addresses the needs of the community of Experts who provide expert evidence in the courts and in other tribunals. APIEx's work would not be possible without the generous support of our Term Sponsors, to whom we owe a debt of gratitude. We acknowledge them in alphabetical order.

**DREES &
SOMMER**

MANN & Associates PAC
Chartered Accountants of Singapore
a Network Firm of  **KRYS**
Global
Complex Issues. Resolved.

SUSS
SINGAPORE UNIVERSITY
OF SOCIAL SCIENCES
School of Law



CALLING FOR MEMBERS

APIEX INVITES INTERESTED INDIVIDUALS IN EXPERT EVIDENCE TO JOIN OUR GROWING NETWORK

The Asia Pacific Institute of Experts (APIEx) is a Singapore-based registered society which aims to spearhead the development of professional expertise in the field of Expert evidence both locally and in the Asia Pacific region. A core mission of the society is to develop and provide a framework for the accreditation of Experts to meet international standards. This mission will be achieved through education, training and collaboration in local and regional conferences and workshops in the Asia Pacific region. APIEx will provide an avenue for practicing Experts and those who aspire to become accredited practicing Experts, to develop their expertise and to connect with other Experts and consumers of expert evidence.

APIEx members enjoy benefits such as discounted rates at APIEx webinars, seminars, training courses, conferences and networking events, discounted rates at partner events to which APIEx members have been extended preferential rates, listing on the APIEx Membership Directory, opportunity to participate in the work of APIEx through working on or with the Committee, Sub-Committees, working groups and task forces, and opportunity to be consulted on any APIEx consultation papers, research and surveys, and to have your views represented to key stakeholders. APIEx members can also use the member logos based on their current membership category. For more details on the membership logos, please visit: <https://apiex.org/membership/apiex-member-logo>.

For more information on our membership categories and signing-up procedures, please visit: <https://apiex.org/membership>. If you have any queries, please reach out to our APIEx Secretariat at: secretariat@apiex.org.