

PROFILE

**Director, Tax & Private Client Services
Drew & Napier, Singapore**

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Qualifications

LL.B (Hons), National University of Singapore
Admitted to the Singapore Bar in 2003

Language

English, Chinese, Hokkien

CHING LING SEAH

ABOUT CHING LING

Ching Ling advises clients on trusts, succession planning, estate matters, and family wealth structures. She assists clients with wills, lasting powers of attorney, probate, family and philanthropic trusts, drafting family constitutions and the establishment of private trust companies and family offices.

She also advises trust companies and corporate clients on matters relating to tax, trusts, and regulatory compliance, helping them navigate Singapore's legal and regulatory framework.

EXPERIENCE

Ching Ling works with ultra-high-net-worth individuals and families, including Forbes-listed billionaires, from Singapore, China, India, Japan, Southeast Asia and Europe, focusing on cross-border wealth structuring, succession planning and the establishment of Singapore family offices and trust structures.

She regularly acts for first-generation wealth creators and multi-generational family businesses on Singapore-based wealth and family arrangements. Her experience includes advising on trust, tax, family office and other private wealth considerations in connection with Singapore's Global Investor Program.

She also advises individuals and families on wills, lasting powers of attorney and probate matters, as part of their broader estate and succession planning.

Selected Experience

- **Family offices & investment structures (multi-jurisdictional):**
Advised UHNW families from Singapore, China, India, Japan, Taiwan, Indonesia, the Philippines and Europe on the establishment of family offices and s13U funds to consolidate and manage global investment portfolios.
- **Trust and succession planning:**
Structured and implemented family trust arrangements, including private trust companies and multi-trust frameworks, for Forbes-listed and UHNW families, addressing intergenerational wealth transfer, asset protection and governance.
- **Family governance:**
Advised on and drafted family constitutions and deeds of family arrangement to establish governance frameworks, manage succession dynamics and align the interests of successive generations.
- **Philanthropy & legacy planning:**
Advised on the establishment and ongoing operation of charitable foundations, trusts and non-profit structures for both private clients and corporate entities.
- **Regulatory advisory:**
Advised foreign and Singapore-based clients, including family offices, on the Singapore regulatory framework.

Representative Matters

- Advised a South Asian billionaire on the comprehensive restructuring of his worldwide assets and the establishment of a family office, multiple family trusts and a section 13U fund structure involving assets in excess of S\$1 billion for succession purposes.
- Advised a Singapore Forbes 10 family on restructuring its existing family trust and establishing new trusts for second-generation family members, including addressing significant cross-border tax and succession implications arising from family members relocating to high-tax jurisdictions.
- Advised a Portuguese UHNW family on a multi-generational succession structure comprising a family office, a private trust company and several family trusts, including the separation of operating business interests from financial and investment assets.
- Advised multiple Forbes-listed families on integrated family office, section 13U fund and trust structures, together with family governance and cross-border succession planning for multi-generational family wealth.
- Advised Japanese, Taiwanese, Indonesian and Filipino UHNW families on the establishment and restructuring of family trusts and private wealth structures for intergenerational succession and asset preservation.
- Advised a major Singapore sovereign investment institution on the establishment of its charitable trust and related foundation structure, including governance, regulatory and operational matters.
- Advised one of Singapore's leading banks on the establishment of its corporate philanthropic foundation, including structuring, governance and regulatory considerations.

ACCOLADES

The Legal 500 Asia Pacific

Private Wealth & Family Law 2026 – Recommended

- *“Seah Ching Ling is our regular contact for high-net-worth practice. She is very reliable, trustworthy and thinks flexibly. She is the best lawyer in high-net-worth practice areas in*

Singapore. She is also efficient in providing to the point advice based on her abundant experience.”

- *Ching Ling is “technically strong and has good commercial sense. Easy to communicate and work with”.*
- *“Seah Ching Ling is very experienced, commercial-minded and sensitive to client’s requirements in the area of tax and trusts, which is helpful when one has to navigate through concepts and issues which may be complex and confusing at times. She can always be counted on to provide advice that is practical and sensible.”*
- *“Seah Ching Ling is very knowledgeable in her field of work and always willing to go the extra mile. Very responsive and clients can be assured that they are in good hands with her.”*
- *“Seah Ching Ling is able to fully understand our needs and has great attention to detail. She also makes us feel comfortable and reassured. We feel that these qualities are crucial for a family office and trusts lawyer.”*
- *“Ching Ling Seah is highly professional, very knowledgeable, very willing to share knowledge, highly responsive, very commercial and able to keep to budget.”*
- *“Ching Ling gives very good advice which is very sound and commercial. The depth of experience really shows.”*

International Tax Review: World Tax

Women in Tax Leaders 2026

Private Client 2026 – Notable Practitioner

Chambers High Net Worth

Family Offices & Funds Structuring 2026 – Band 1

Private Wealth Law 2026 – Recommended

- *“Ching Ling Seah is highly professional, very knowledgeable, very willing to share, highly responsive and very commercial.”*
- *“Ching Ling gives very good advice, which is very sound and commercial. The depth of experience really shows, and she's very responsive and reasonable.”*
- *“Seah is very responsive to client requests and queries. She is highly knowledgeable in ultra high net worth individual tax law.”*

Doyle’s Guide

Recognised as a Leading Lawyer for both Wills, Estates & Succession Planning as well as High Net Worth Succession Planning

Lexology Index

Recognised as a Recommended Lawyer for both Private Client & Offshore Services as well as Trust & Advisory Services

- *“Ching Ling provides practical advice that is clear and easy to understand.””*

MEMBERSHIPS

- Member, Law Society of Singapore
- Member, Singapore Academy of Law
- TEP, Society of Trust and Estate Practitioners