LIST OF SINGAPORE'S COMPETENT AUTHORITIES
(with effect from 1 November 2026)

Designation	Name
Ministry of Finance 100 High Street #06-03 The Treasury Singapore 179434 www.mof.gov.sg	
Permanent Secretary (Ministry of Finance)	Mr LAI Chung Han
Second Permanent Secretary (Finance)	Ms NGIAM Siew Ying
Chief Tax Policy Officer	Mr Andy SEAH
Deputy Chief Tax Policy Officer	Ms CHEW Hui Ghee
Inland Revenue Authority of Singapore 55 Newton Road Revenue House Singapore 307987 www.iras.gov.sg	
Commissioner of Inland Revenue (CIR)	Mr OW Fook Chuen
Deputy Commissioner (Corporate and Services Group)	Mr Wilson ONG
Deputy Commissioner (Compliance and Service Experience Group)	Ms QUEK Su Lynn
Deputy Commissioner (Business and International Tax Group)	Ms CHIAM Yah Fang
Deputy Commissioner (Indirect Taxes, Law and Investigation Group)	Mr Dennis LUI
Assistant Commissioner (International Tax and Relations Division)	Mr FOO Guozhi
Assistant Commissioner (Corporate Tax Division)	Ms Evelyn LIO
Assistant Commissioner (Investigation and Forensics Division)	Mr LOW Han Hsien
Assistant Commissioner (Individual Income Tax Division)	Ms TAN Jek Swan

Assistant Commissioner (Small Business Division)	Mr Joel AU YONG
Assistant Commissioner (Taxpayer eXperience Division)	Mr Raymond TAN Choon Guan
Tax Director (Transfer Pricing and Dispute Resolution Branch)	Ms NG Pei San
Director (Exchange of Information Branch)	Mr LIM Zhi Wei
Tax Director (International Tax and Relations – Policy Branch)	Mr Gordon CHEONG
Director (Investigation Branch)	Mr ANG Seng Leong
Director (Business Operations Branch)	Ms KOH Mengxin
Director (Centralised Services Branch)	Ms Viola WONG
Director (Compliance and Small Volume Taxes Branch)	Mr Robin NG Chun Wee
Tax Director (Corporate Tax – Branch 1)	Ms LEOW Lay Hwa
Tax Director (Corporate Tax – Branch 2)	Ms LEE Imm
Director (Ops-Tech and Systems Branch)	Ms Deanna CHOO Lay Yen
Director (Services Branch)	Ms Norhaizah Binte ZAINAL
Director (Policy, Assessment and Compliance Branch)	Ms Bena NEO
Director (Service Experience Centre)	Mr Rex CHUA
Deputy Director (Exchange of Information Branch)	Ms Madeline NG
Deputy Director (Exchange of Information Branch)	Mr PANG Cheng Jong
Deputy Director (Exchange of Information Branch)	Mr LIN Runxing
Group Tax Specialist (International Tax and Relations – Policy Branch)	Ms CHEW Wee Ling

Group Tax Specialist (Transfer Pricing and Dispute Resolution Branch)	Ms Linda CHENG
Group Tax Specialist (Transfer Pricing and Dispute Resolution Branch)	Ms Elaine TAY
Group Tax Specialist (Corporate Tax – Branch 1)	Mr TAY Ang Sim
Senior Tax Specialist (Corporate Tax – Branch 1)	Ms Esther ONG

Please note:

(A) All matters relating to Exchange of information on Request (EOIR) and Spontaneous Exchange of Information (SEOI) should be addressed to:

Generic email	eoi@iras.gov.sg
Mr FOO Guozhi Assistant Commissioner (International Tax and Relations Division)	E-mail: FOO_Guozhi@iras.gov.sg
Mr LIM Zhi Wei Director (Exchange of Information Branch)	E-mail: LIM_ZW_Zhi_Wei@iras.gov.sg
Ms Madeline NG Deputy Director (Exchange of Information Branch)	E-mail: Madeline_NG@iras.gov.sg

Note:

(i) To ensure that the requested information may be provided in a timely manner, please make the request using the EOI Form which is available at https://www.iras.gov.sg/taxes/international-tax/international-tax-agreements-concluded-by-singapore/exchange-of-information-arrangements/view-administration-of-the-exchange-of-information-for-tax-purposes.

Correspondences on EOIR and SEOI may be sent to eoi@iras.gov.sg or via the OECD's Common Transmission System.

(ii) With the amendment of our laws to lift domestic tax interest requirement and remove restrictions on access to information held by banks and trust companies with effect from 28 November 2013, Singapore is able to render EOI assistance in accordance with the internationally agreed standard for EOI ("the Standard"), subject to reciprocity, even if the EOI Article in Singapore's tax treaty does not contain Articles 26(4) and 26(5) of the OECD Model Tax Convention (MTC).

Where the EOI Article in Singapore's tax treaty provides for EOI that is "necessary" for carrying out the provisions of the tax treaty, Singapore interprets "necessary" in a manner

that will allow for EOI that is in line with the term "foreseeably relevant" as provided in the Standard. In addition, Singapore takes the interpretation that EOI will be in respect of all persons and will not be restricted by Article 1 (Persons Covered) of the OECD MTC even if the EOI Article in Singapore's tax treaty does not explicitly provide that EOI is not restricted by Article 1.

(iii) Information relating to business entities registered in Singapore (e.g. entity name, registration number, entity status, and the principal activities of the entity) can be accessed by the public for free at the website of the Accounting and Corporate Regulatory Authority (ACRA) at https://go.gov.sg/acra-businessprofilereport. For more information on the position holders, shareholders or partners of a particular business entity, the Business Profile report could be purchased at a prescribed fee (click on the button that states "Business Profile" and follow the steps shown on-screen). Users can verify the authenticity of the Business Profile at https://www.acratrustbar.gov.sg/verify.

(B) All matters relating to Common Reporting Standard (CRS) – Automatic Exchange of Information (AEOI) should be addressed to:

Generic email	aeoi@iras.gov.sg
Mr FOO Guozhi Assistant Commissioner (International Tax and Relations Division)	E-mail: FOO_Guozhi@iras.gov.sg
Mr LIM Zhi Wei Director (Exchange of Information Branch)	E-mail: LIM_ZW_Zhi_Wei@iras.gov.sg
Mr PANG Cheng Jong Deputy Director (Exchange of Information Branch)	E-mail: PANG_Cheng_Jong@iras.gov.sg
Mr LIN Runxing Deputy Director (Exchange of Information Branch)	E-mail: LIN_Runxing@iras.gov.sg

(C) All matters relating to tax treaty, such as tax treaty negotiations and non-transfer pricing mutual agreement procedure cases, should be addressed to:

Mr FOO Guozhi Assistant Commissioner (International Tax and Relations Division)	E-mail: FOO_Guozhi@iras.gov.sg
Mr Gordon CHEONG Tax Director (International Tax and Relations – Policy Branch)	E-mail: Gordon_CHEONG@iras.gov.sg

Ms CHEW Wee Ling Group Tax Specialist (International Tax and Relations – Policy Branch)	E-mail: CHEW_Wee_Ling@iras.gov.sg

(D) All matters relating to transfer pricing mutual agreement procedure and advance pricing arrangement cases should be addressed to:

Mr FOO Guozhi Assistant Commissioner (International Tax and Relations Division)	E-mail: FOO_Guozhi@iras.gov.sg
Ms NG Pei San Tax Director (Transfer Pricing and Dispute Resolution Branch)	E-mail: NG_Pei_San@iras.gov.sg
Ms Linda CHENG Group Tax Specialist (Transfer Pricing and Dispute Resolution Branch)	E-mail: Linda_CHENG@iras.gov.sg
Ms Elaine TAY Group Tax Specialist (Transfer Pricing and Dispute Resolution Branch)	E-mail: Elaine_TAY@iras.gov.sg

(E) All matters relating to Singapore's implementation of the Global Anti-Base Erosion (GloBE) Rules and Domestic Top-up Tax (DTT), including the Automatic Exchange of Information in the GloBE Information Return, should be addressed to:

Ms Evelyn LIO Assistant Commissioner (Corporate Tax Division)	E-mail: Evelyn_LIO@iras.gov.sg
Ms LEOW Lay Hwa Tax Director (Corporate Tax – Branch 1)	E-mail: LEOW_Lay_Hwa@iras.gov.sg
Mr TAY Ang Sim Group Tax Specialist (Corporate Tax – Branch 1)	E-mail: TAY_Ang_Sim@iras.gov.sg