

**LIST OF SINGAPORE'S COMPETENT AUTHORITIES  
(with effect from 2 September 2019)**

Designation	Name
<b><u>Ministry of Finance</u></b>	
100 High Street #06-03 The Treasury Singapore 179434 www.mof.gov.sg	
Permanent Secretary (Ministry of Finance)	Mrs <u>TAN</u> Ching Yee
Deputy Secretary (Planning)	Mr <u>YEE</u> Ping Yi
Chief Tax Policy Officer	Ms Doreen <u>TAN</u>
<b><u>Inland Revenue Authority of Singapore</u></b>	
55 Newton Road Revenue House Singapore 307987 www.iras.gov.sg	
Commissioner of Inland Revenue (CIR)	Mr <u>NG</u> Wai Choong
Deputy Commissioner (Corporate and Services Group)	Mr Wilson <u>ONG</u>
Deputy Commissioner (Individual Group)	Mr James <u>KHOR</u> Ngiap Long
Deputy Commissioner (Business Group)	Ms <u>CHIAM</u> Yah Fang
Deputy Commissioner (International, Investigation and Indirect Taxes Group)	Mrs <u>CHIA-TERN</u> Huey Min
Assistant Commissioner (covering) (Tax Policy and Transfer Pricing Division)	Ms <u>CHIAM</u> Yah Fang
Assistant Commissioner (International Tax and Relations Division)	Ms Evelyn <u>LIO</u>
Assistant Commissioner (Corporate Tax Division)	Ms <u>CHOW</u> Wai Yee
Assistant Commissioner (Investigation and Forensics Division)	Mr Lawrence <u>ENG</u>

Assistant Commissioner (Individual Income Tax Division)	Mr Andy <u>SEAH</u> (until 1 September 2019)
Assistant Commissioner (Individual Income Tax Division)	Ms <u>LOH</u> Lee Kim (from 2 September 2019)
Assistant Commissioner (Taxpayer Services Division)	Ms <u>POH</u> Lai Khim (until 30 September 2019)
Assistant Commissioner (Taxpayer Services Division)	Ms Angela <u>ANG</u> (from 1 October 2019)
Tax Director (Transfer Pricing and Dispute Resolution Branch)	Ms <u>YONG</u> Sing Yuan
Director (Exchange of Information Branch)	Mr Nicholas <u>NEO</u>
Director (International Tax and Relations – Policy Branch)	Mr Robin <u>NG</u> Chun Wee
Director (Investigation Branch)	Mr <u>LOW</u> Han Hsien
Director (Services Branch)	Ms <u>LIM</u> Siew Gim
Director (Compliance, Clubs, Trusts and Gaming Branch)	Mr <u>FOO</u> Guozhi
Tax Director (Medium Corporations Branch)	Ms <u>QUEK</u> Puay Kiang
Tax Director (Large Corporations Branch)	Ms <u>LEOW</u> Lay Hwa
Director (Employee Branch)	Ms Deanna <u>CHOO</u> Lay Yen
Director (Foreigner and Clearance Branch - until 1 September 2019) (Self-Employed Branch - from 2 September 2019)	Ms Marjorie <u>TAN</u> Yong Hin

Director (Self-Employed Branch - until 1 September 2019) (Foreigner and Clearance Branch - from 2 September 2019)	Ms <u>LOH</u> Cheng Cheng
Director (Ruling and Compliance Branch)	Mrs <u>LOW-CHUA</u> Pik Sim
Director (Concen)	Mr Colin <u>CHEW</u>
Senior Advisor	Mrs <u>ENG-TAY</u> Geok Lee
Manager (Exchange of Information Branch)	Ms <u>CHAN</u> Wei Ting
Manager (Exchange of Information Branch)	Ms <u>KOH</u> Wei Ling

**Please note:**

**(A) All matters relating to Exchange of information (EOI) should be addressed to:**

Ms Evelyn <u>LIO</u> Assistant Commissioner (International Tax and Relations Division)	Telephone: +65 6351 3141 Facsimile: +65 6351 2959 E-mail: Evelyn_LIO@iras.gov.sg
Mr Nicholas <u>NEO</u> Director (Exchange of Information Branch)	Telephone: +65 6351 3155 Facsimile: +65 6351 2959 E-mail: Nicholas_NEO@iras.gov.sg
Ms <u>CHAN</u> Wei Ting Manager (Exchange of Information Branch)	Telephone: +65 6351 3853 Facsimile: +65 6351 2959 E-mail: CHAN_Wei_Ting@iras.gov.sg
Ms <u>KOH</u> Wei Ling Manager (Exchange of Information Branch)	Telephone: +65 6351 2890 Facsimile: +65 6351 2959 E-mail: KOH_Wei_Ling@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/IRASHome/Quick-Links/International-Tax/View-Administration-of-the-Exchange-of-Information-for-Tax-Purposes/>.
- (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.

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

Mrs <u>CHIA-TERN</u> Huey Min Deputy Commissioner (International, Investigation and Indirect Taxes Group)	Telephone: +65 6351 2079 Facsimile: +65 6351 2014 Email: CHIA-TERN_Huey_Min@iras.gov.sg
Ms Evelyn <u>LIO</u> Assistant Commissioner (International Tax and Relations Division)	Telephone: +65 6351 3141 Facsimile: +65 6351 2959 E-mail: Evelyn_LIO@iras.gov.sg
Mr Robin <u>NG</u> Chun Wee Director (International Tax and Relations – Policy Branch)	Telephone: +65 6351 2677 Facsimile: +65 6351 2959 Email: Robin_NG@iras.gov.sg

**(C) All matters relating to transfer pricing mutual agreement procedure cases, should be addressed to:**

Ms <u>CHIAM</u> Yah Fang Deputy Commissioner (Business Group)	Telephone: +65 6351 2480 Facsimile: +65 6351 2014 Email: CHIAM_Yah_Fang@iras.gov.sg
Ms <u>YONG</u> Sing Yuan Tax Director (Transfer Pricing and Dispute Resolution Branch)	Telephone: +65 6351 3804 Facsimile: +65 6351 2131 E-mail: YONG_Sing_Yuan@iras.gov.sg