

**LIST OF SINGAPORE'S COMPETENT AUTHORITIES**  
(with effect from 1 February 2023)

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
Second Permanent Secretary (Finance)	Ms <u>LAI</u> Wei Lin
Deputy Secretary (Planning)	Mr <u>YEE</u> Ping Yi
Chief Tax Policy Officer	Ms Doreen <u>TAN</u>
Deputy Chief Tax Policy Officer	Mr <u>FOO</u> Guozhi
<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 (Compliance And Service Experience Group)	Ms <u>QUEK</u> Su Lynn
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 (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 <u>LOW</u> Han Hsien
Assistant Commissioner (covering) (Individual Income Tax Division)	Ms <u>QUEK</u> Su Lynn
Assistant Commissioner (Small Business Division)	Ms <u>LOH</u> Lee Kim

Assistant Commissioner (Taxpayer eXperience Division)	Mr Raymond <u>TAN</u> Choon Guan
Tax Director (Transfer Pricing and Dispute Resolution Branch)	Ms <u>YONG</u> Sing Yuan (up to 28 February 2023)
	Ms <u>NG</u> Pei San (w.e.f. 1 March 2023)
Director (Exchange of Information Branch)	Mr Danny <u>GOH</u>
Tax Director (International Tax and Relations – Policy Branch)	Ms <u>CHUA</u> Jia Ying
Director (Investigation Branch)	Mr <u>ANG</u> Seng Leong
Director (Business Operations Branch)	Ms Marjorie <u>TAN</u> Yong Hin (up to 2 March 2023)
Director (covering) (Business Operations Branch)	Ms <u>LOH</u> Lee Kim (w.e.f. 3 March 2023)
Director (Centralised Services Branch)	Ms <u>LIM</u> Siew Gim
Director (Compliance and Small Volume Taxes Branch)	Mr Robin <u>NG</u> Chun Wee
Tax Director (Corporate Tax – Branch 1)	Ms <u>LEOW</u> Lay Hwa
Tax Director (Corporate Tax – Branch 2)	Ms Sophia <u>GAO</u>
Director (Ops-Tech and Systems Branch)	Ms Deanna <u>CHOO</u> Lay Yen
Director (Service Branch)	Ms <u>LOH</u> Cheng Cheng
Director (Assessment, Outreach and Compliance Branch)	Ms Bena <u>NEO</u>
Director (Service Experience Centre)	Mr Rex <u>CHUA</u>
Senior Assistant Director (Exchange of Information Branch)	Mr Vincent <u>LOO</u>
Senior Assistant Director (Exchange of Information Branch)	Mr <u>PANG</u> Cheng Jong
Senior Assistant Director (Exchange of Information Branch)	Mr <u>ANG</u> Ming Kwan

Group Tax Specialist (Corporate Tax – Branch 1)	Ms Linda <u>CHENG</u> (up to 28 February 2023)
	Ms <u>ONG</u> Chwee Peng Esther (w.e.f. 1 March 2023)

**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 E-mail: Evelyn_LIO@iras.gov.sg
Mr Danny <u>GOH</u> Director (Exchange of Information Branch)	Telephone: +65 6351 2771 E-mail: Danny_GOH@iras.gov.sg
Mr Vincent <u>LOO</u> Senior Assistant Director (Exchange of Information Branch)	Telephone: +65 6351 4543 E-mail: Vincent_LOO@iras.gov.sg
Mr <u>PANG</u> Cheng Jong Senior Assistant Director (Exchange of Information Branch)	Telephone: +65 6351 3269 E-mail: PANG_Cheng_Jong@iras.gov.sg
Mr <u>ANG</u> Ming Kwan Senior Assistant Director (Exchange of Information Branch)	Telephone: +65 6351 3260 E-mail: ANG_Ming_Kwan@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>.
- (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 E-mail: Evelyn_LIO@iras.gov.sg
Ms <u>CHUA</u> Jia Ying Tax Director (International Tax and Relations – Policy Branch)	Telephone: +65 6351 2677 Email: CHUA_Jia_Ying@iras.gov.sg

**(C) All matters relating to 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 E-mail: Evelyn_LIO@iras.gov.sg
Ms <u>YONG</u> Sing Yuan (up to 28 Feb 2023) Tax Director (Transfer Pricing and Dispute Resolution Branch)	Telephone: +65 6351 3804 Facsimile: +65 6351 2131 E-mail: YONG_Sing_Yuan@iras.gov.sg
Ms <u>NG</u> Pei San (w.e.f. 1 Mar 2023) Tax Director (Transfer Pricing and Dispute Resolution Branch)	Telephone: +65 6351 3804 Facsimile: +65 6351 2131 E-mail: NG_Pei_San@iras.gov.sg