

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

| Designation                                                                    | Name                          |
|--------------------------------------------------------------------------------|-------------------------------|
| <b><u>Ministry of Finance</u></b>                                              |                               |
| 100 High Street<br>#06-03 The Treasury<br>Singapore 179434<br>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 Kevin <u>SHUM</u>          |
| Chief Tax Policy Officer                                                       | Mr Andy <u>SEAH</u>           |
| Deputy Chief Tax Policy Officer                                                | Mr <u>FOO</u> Guozhi          |
| <b><u>Inland Revenue Authority of Singapore</u></b>                            |                               |
| 55 Newton Road<br>Revenue House<br>Singapore 307987<br>www.iras.gov.sg         |                               |
| Commissioner of Inland Revenue (CIR)                                           | Mr <u>NG</u> Wai Choong       |
| Deputy Commissioner<br>(Corporate and Services Group)                          | Mr Wilson <u>ONG</u>          |
| Deputy Commissioner<br>(Compliance And Service Experience Group)               | Ms <u>QUEK</u> Su Lynn        |
| Deputy Commissioner<br>(Business Group)                                        | Ms <u>CHIAM</u> Yah Fang      |
| Deputy Commissioner<br>(International, Investigation and Indirect Taxes Group) | Mrs <u>CHIA-TERN</u> Huey Min |
| Assistant Commissioner<br>(International Tax and Relations Division)           | Ms Evelyn <u>LIO</u>          |
| Assistant Commissioner<br>(Corporate Tax Division)                             | Ms <u>CHOW</u> Wai Yee        |
| Assistant Commissioner<br>(Investigation and Forensics Division)               | Mr <u>LOW</u> Han Hsien       |
| Assistant Commissioner<br>(Individual Income Tax Division)                     | Ms <u>TAN</u> Jek Swan        |
| Assistant Commissioner<br>(Small Business Division)                            | Ms <u>LOH</u> Lee Kim         |

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

**Please note:**

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

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| Ms Evelyn <u>LIO</u><br>Assistant Commissioner<br>(International Tax and Relations Division) | Telephone: +65 6351 3141<br>E-mail: Evelyn_LIO@iras.gov.sg      |
| Mr Danny <u>GOH</u><br>Director<br>(Exchange of Information Branch)                          | Telephone: +65 6351 2771<br>E-mail: Danny_GOH@iras.gov.sg       |
| Mr Vincent <u>LOO</u><br>Senior Assistant Director<br>(Exchange of Information Branch)       | Telephone: +65 6351 4543<br>E-mail: Vincent_LOO@iras.gov.sg     |
| Mr <u>PANG</u> Cheng Jong<br>Senior Assistant Director<br>(Exchange of Information Branch)   | Telephone: +65 6351 3269<br>E-mail: PANG_Cheng_Jong@iras.gov.sg |
| Mr <u>ANG</u> Ming Kwan<br>Senior Assistant Director<br>(Exchange of Information Branch)     | Telephone: +65 6351 3260<br>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:**

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

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

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| Mrs <u>CHIA-TERN</u> Huey Min<br>Deputy Commissioner<br>(International, Investigation and Indirect Taxes Group) | Telephone: +65 6351 2079<br>Facsimile: +65 6351 2014<br>Email: CHIA-TERN_Huey_Min@iras.gov.sg |
| Ms Evelyn <u>LIO</u><br>Assistant Commissioner<br>(International Tax and Relations Division)                    | Telephone: +65 6351 3141<br>E-mail: Evelyn_LIO@iras.gov.sg                                    |
| Ms <u>NG</u> Pei San<br>Tax Director<br>(Transfer Pricing and Dispute Resolution Branch)                        | Telephone: +65 6351 3804<br>Facsimile: +65 6351 2131<br>E-mail: NG_Pei_San@iras.gov.sg        |