

LIST OF SINGAPORE'S COMPETENT AUTHORITIES
(with effect from 9 May 2022)

Designation	Name
<u>Ministry of Finance</u>	
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>
<u>Inland Revenue Authority of Singapore</u>	
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)	Ms <u>QUEK</u> Su Lynn
Deputy Commissioner (Business Group)	Ms <u>CHIAM</u> YahFang
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 Lawrence <u>ENG</u> (up to 30 June 2022)
	Mr <u>LOW</u> Han Hsien (w.e.f. 1 July 2022)
Assistant Commissioner (covering) (Individual Income Tax Division)	Ms <u>QUEK</u> Su Lynn

Assistant Commissioner
(Small Business Division)

Ms LOH Lee Kim

Assistant Commissioner
(Taxpayer Services Division)

Ms Angela ANG

Tax Director
(Transfer Pricing and Dispute Resolution Branch)

Ms YONG Sing Yuan

Director
(Exchange of Information Branch)

Mr Danny GOH

Tax Director
(International Tax and Relations – Policy Branch)

Ms CHUA Jia Ying

Director
(Investigation Branch)

Mr LOW Han Hsien
(up to 30 June 2022)

Mr Lawrence ENG
(w.e.f. 1 July 2022)

Director
(Business Operations Branch)

Ms Marjorie TAN Yong Hin

Director
(Centralised Services Branch)

Ms LIM Siew Gim

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)

Mrs LOW-CHUA Pik Sim

Director
(Ops-Tech and Systems Branch)

Ms Deanna CHOO Lay Yen

Director
(Service Branch)

Ms LOH Cheng Cheng

Director
(Assessment, Outreach and Compliance Branch)

Ms QUEK Puay Kiang
(up to 30 September 2022)

Ms Bena NEO
(w.e.f. 1 October 2022)

Director
(Service Experience Centre)

Mr Colin CHEW
(up to 13 September 2022)

Mr Rex CHUA
(w.e.f. 14 September 2022)

Manager (Exchange of Information Branch)	Mr Vincent <u>LOO</u>
Manager (Exchange of Information Branch)	Mr <u>PANG</u> Cheng Jong
Manager (Exchange of Information Branch)	Mr <u>ANG</u> Ming Kwan
Group Tax Specialist (Corporate Tax – Branch 1)	Ms Linda <u>CHENG</u>

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> Manager (Exchange of Information Branch)	Telephone: +65 6351 4543 E-mail: Vincent_LOO@iras.gov.sg
Mr <u>PANG</u> Cheng Jong Manager (Exchange of Information Branch)	Telephone: +65 6351 3269 E-mail: PANG_Cheng_Jong@iras.gov.sg
Mr <u>ANG</u> Ming Kwan Manager (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/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 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 Tax Director (Transfer Pricing and Dispute Resolution Branch)	Telephone: +65 6351 3804 Facsimile: +65 6351 2131 E-mail: YONG_Sing_Yuan@iras.gov.sg