

LIST OF SINGAPORE'S COMPETENT AUTHORITIES
(with effect from 7 February 2025)

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
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
<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>OW</u> Fook Chuen
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 and International Tax Group)	Ms <u>CHIAM</u> Yah Fang
Deputy Commissioner (Indirect Taxes, Law and Investigation Group)	Mr Dennis <u>LUI</u>
Assistant Commissioner (International Tax and Relations Division)	Ms Angela <u>ANG</u>
Assistant Commissioner (Corporate Tax Division)	Ms Evelyn <u>LIO</u>
Assistant Commissioner (Investigation and Forensics Division)	Mr <u>LOW</u> Han Hsien
Assistant Commissioner (Individual Income Tax Division)	Ms <u>TAN</u> Jek Swan
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>NG</u> Pei San
Director (Exchange of Information Branch)	Mr Danny <u>GOH</u>
Tax Director (International Tax and Relations – Policy Branch)	Mr Gordon <u>CHEONG</u>
Director (Investigation Branch)	Mr <u>ANG</u> Seng Leong
Director (Business Operations Branch)	Ms <u>KOH</u> Mengxin
Director (Centralised Services Branch)	Ms Viola <u>WONG</u>
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 (Services Branch)	Ms Norhaizah Binte <u>ZAINAL</u>
Director (Policy, Assessment and Compliance Branch)	Ms Bena <u>NEO</u>
Director (Service Experience Centre)	Mr Rex <u>CHUA</u>
Senior Assistant Director (Exchange of Information Branch)	Ms Madeline <u>NG</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 (International Tax and Relations – Policy Branch)	Ms <u>CHEW</u> Wee Ling
Group Tax Specialist (Transfer Pricing and Dispute Resolution Branch)	Ms Linda <u>CHENG</u>
Group Tax Specialist (Transfer Pricing and Dispute Resolution Branch)	Ms Elaine <u>TAY</u>
Senior Tax Specialist (Corporate Tax – Branch 1)	Ms Esther <u>ONG</u>

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	eo@iras.gov.sg
Ms Angela <u>ANG</u> Assistant Commissioner (International Tax and Relations Division)	E-mail: Angela ANG@iras.gov.sg
Mr Danny <u>GOH</u> Director (Exchange of Information Branch)	E-mail: Danny GOH@iras.gov.sg
Ms Madeline <u>NG</u> Senior Assistant 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 eo@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
Ms Angela <u>ANG</u> Assistant Commissioner (International Tax and Relations Division)	E-mail: Angela_ANG@iras.gov.sg
Mr Danny <u>GOH</u> Director (Exchange of Information Branch)	E-mail: Danny_GOH@iras.gov.sg
Mr <u>PANG</u> Cheng Jong Senior Assistant Director (Exchange of Information Branch)	E-mail: PANG_Cheng_Jong@iras.gov.sg
Mr <u>ANG</u> Ming Kwan Senior Assistant Director (Exchange of Information Branch)	E-mail: ANG_Ming_Kwan@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:

Ms Angela <u>ANG</u> Assistant Commissioner (International Tax and Relations Division)	E-mail: Angela_ANG@iras.gov.sg
Mr Gordon <u>CHEONG</u> Tax Director (International Tax and Relations – Policy Branch)	E-mail: Gordon_CHEONG@iras.gov.sg
Ms <u>CHEW</u> 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:

Ms Angela <u>ANG</u> Assistant Commissioner (International Tax and Relations Division)	E-mail: Angela_ANG@iras.gov.sg
Ms <u>NG</u> Pei San Tax Director (Transfer Pricing and Dispute Resolution Branch)	E-mail: NG_Pei_San@iras.gov.sg
Ms Linda <u>CHENG</u> Group Tax Specialist (Transfer Pricing and Dispute Resolution Branch)	E-mail: Linda_CHENG@iras.gov.sg
Ms Elaine <u>TAY</u> Group Tax Specialist (Transfer Pricing and Dispute Resolution Branch)	E-mail: Elaine_TAY@iras.gov.sg