

**ANNEX 16**  
**RELEVANT AUTHORITIES FOR PARAGRAPH 5 OF ARTICLE 16.4 (TAXATION)**

For the purpose of paragraph 5 of Article 16.4 (Taxation), the relevant authorities are:

- (a) for Singapore, the Chief Tax Policy Officer, Ministry of Finance, or his successor or such other public officer as may be designated by Singapore; and
- (b) for Chinese Taipei, the Director General of Taxation Agency, Ministry of Finance or his authorised representative, or such other public officer as may be designated by the authorities of Chinese Taipei.