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MULTINATIONAL ENTERPRISE (MINIMUM TAX) ACT 2024

MULTINATIONAL ENTERPRISE (MINIMUM TAX) ACT 2024 (DECLARATION UNDER SECTION 1(3)) ORDER 2024

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 2. Operation of Act
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In exercise of the powers conferred by section 1(3) of the Multinational Enterprise (Minimum Tax) Act 2024, the Minister for Finance makes the following Order:

Citation

1. This Order is the Multinational Enterprise (Minimum Tax) Act 2024 (Declaration under Section 1(3)) Order 2024.

Operation of Act

2.—(1) The Act comes into operation on 1 January 2025.

(2) The first financial year of an MNE group in relation to which the Act has effect is the first financial year of the MNE group that begins on or after 1 January 2025.

Made on 27 December 2024.

LAI CHUNG HAN
*Permanent Secretary (Development),
Ministry of Finance,
Singapore.*

[AG/LEGIS/SL/190C/2020/4]

(To be presented to Parliament under section 1(7) of the
Multinational Enterprise (Minimum Tax) Act 2024).