

No. S 178**MULTINATIONAL ENTERPRISE
(MINIMUM TAX) ACT 2024****MULTINATIONAL ENTERPRISE
(MINIMUM TAX) ACT 2024
(COMMENCEMENT) NOTIFICATION 2025**

In exercise of the powers conferred by section 1(8)(b) of the Multinational Enterprise (Minimum Tax) Act 2024, the Minister for Finance makes the following Notification:

1. This Notification is the Multinational Enterprise (Minimum Tax) Act 2024 (Commencement) Notification 2025.
2. Sections 85 and 86 of the Multinational Enterprise (Minimum Tax) Act 2024 come into operation on 20 March 2025.

Made on 18 March 2025.

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

[AG/LEGIS/LEG/B/2024/1 Vol. 10]