



Tax Bytes

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Greetings from your Tax & Legal team at Deloitte Singapore.

We are pleased to update you on the following new content from the Inland Revenue Authority of Singapore (IRAS):

New Income Tax e-Tax Guide—Multinational Enterprise Top-up Tax and Domestic Top-up Tax

On 31 December 2024, the IRAS published an e-Tax Guide on [Multinational Enterprise Top-up Tax and Domestic Top-up Tax](#). The e-Tax Guide outlines the scope, application, and administrative requirements of the Multinational Enterprise Top-up Tax (MTT) and Domestic Top-up Tax (DTT). The annexes include Frequently Asked Questions (FAQs), a summary table of provisions of the Multinational Enterprise (Minimum Tax) Act 2024 (MMT Act) with cross-reference to the corresponding provisions of the Global Anti Base Erosion (GloBE) Rules¹ and examples.

Please refer to the link below for more details.

 [Read more](#)

¹ As part of Pillar Two under BEPS 2.0, the GloBE Model Rules and its Commentary were released on 20 December 2021 and 14 March 2022, respectively. These, together with Administrative Guidance (AGs) issued subsequently, are known as the “GloBE Rules”.

Contacts

Should you have any comments or questions arising from this newsletter, please contact either the listed contacts below, or any member of the [Singapore Tax & Legal team](#).



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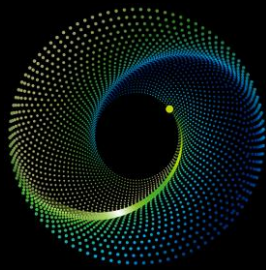
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Singapore Budget 2025

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