



Tax Bytes

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Greetings from your Tax & Legal team at Deloitte Singapore.

We are pleased to update you on the following:

Public consultation on proposed Multinational Enterprise (Minimum Tax) Regulations—GloBE Safe Harbours and Transition Rules

The Inland Revenue Authority of Singapore (IRAS) launched a [public consultation on the proposed subsidiary legislation under the Global Anti-Base Erosion \(GloBE\) rules](#) consisting of the following from 4 October 2024 to 18 October 2024:

1. [Multinational Enterprise \(Minimum Tax\) \(GloBE Safe Harbours\) Regulations](#); and
2. [Multinational Enterprise \(Minimum Tax\) \(Transition Rules\) Regulations](#)

Please refer to the link below for more details.

 [Read more](#)

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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