



GLOBAL MINIMUM TAX IN SINGAPORE:

MULTINATIONAL ENTERPRISE TOP-UP TAX (MTT) AND DOMESTIC TOP-UP TAX (DTT)

CHOOSE YOUR SESSION:

Please sign up for ONLY ONE workshop

11 September 2025

2 October 2025

9:00AM

5:00PM

5th Floor Auditorium

Inland Revenue Authority of Singapore
Revenue House, 55 Newton Road

COMPLIMENTARY SESSION

Workshop Objectives

- Application of key concepts in MTT and DTT through examples and case studies (including pro forma MTT and DTT computations)
- Discussion of some common scenarios relevant to Singapore taxpayers and certain complex issues
- Interactive panel discussion to address participants' questions

Target Audience

Tax team members from MNE groups that are in-scope of Pillar Two GloBE rules

Prerequisites

- Participants must belong to MNE groups that are in-scope of Pillar Two GloBE rules (Each company may send up to TWO participants)
- Completion of IRAS e-Learning modules on GloBE Rules & DTT via IRAS website prior to attending the workshop

SPEAKERS' PANEL

11 September 2025

Inland Revenue Authority of Singapore



Karen Goh
Group Tax Specialist,
Corporate Tax Division



Tay Ang Sim
Group Tax Specialist,
Corporate Tax Division

PwC



Paul Lau
Tax Partner



Jazlyn Ng
Senior Manager,
Corporate Tax Division



Janus Lim
Senior Manager,
Corporate Tax Division



Gary Foo
Tax Director

02 October 2025

Inland Revenue Authority of Singapore



Karen Goh
Group Tax Specialist,
Corporate Tax Division



Tay Ang Sim
Group Tax Specialist,
Corporate Tax Division

Deloitte



Liew Li Mei
Partner, Business and
International Tax



Jazlyn Ng
Senior Manager,
Corporate Tax Division



Janus Lim
Senior Manager,
Corporate Tax Division



Chan Wenjie
Partner, Business and
International Tax

Choose your date & scan



11 Sept



02 Oct

Limited seats and first-come-first-served basis.
Photographs and footage may be taken during the course/event.
These will be used by Tax Academy for marketing and publicity in our publications, website and social media platforms.

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Karen Goh



Group Tax Specialist,
Corporate Tax
IRAS

- 20+ years experience in corporate tax and tax policy
- Leads BEPS 2.0 Pillar Two global minimum tax initiatives
- Specialises in domestic tax policies and technical tax advisory
- Heads education and outreach for Pillar Two rules in Singapore

Tay Ang Sim



Group Tax Specialist,
Corporate Tax
IRAS

- 25+ years tax administration experience
- Master Tax Specialist in anti-tax avoidance
- Leads BEPS Pillar Two implementation team
- Specialises in corporate and international tax
- Expertise in tax policy development

Janus Lim



Senior Manager,
Corporate Tax
IRAS

- Singapore-qualified advocate and solicitor
- MSc in Taxation, Oxford University (2018)
- Expertise in BEPS 2.0 Pillar Two global minimum tax
- Previous experience: Big Four firm, tax law practices
- Specialises in corporate and international tax

Jazlyn Ng



Senior Manager,
Corporate Tax
IRAS

- Master of Taxation, SUSS
- Accredited Tax Advisor (Income Tax)
- Expertise in BEPS 2.0 Pillar Two and international tax matters
- Previous experience: Big Four firms, commercial tax
- Specialises in corporate and international tax

Paul Lau



Tax Partner,
PwC Singapore

- 30+ years tax experience
- PwC's APAC Tax Policy Leader
- Represents PwC in policy discussions
- Expertise in financial services, transfer pricing & cross-border transactions
- Member of PwC's global tax policy & financial services networks

Gary Foo



Tax Director,
PwC Singapore

- 14+ years corporate & regional tax experience
- Leads Pillar Two implementation for in-scope MNEs
- Expertise in cross-border tax planning & dispute resolution
- Specialises in R&D, IP structuring, tax incentives & M&A

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Liew Li Mei



Partner, Business
and International Tax
Deloitte SG

- 24+ years corporate & international tax experience
- Leads Deloitte's International Tax service line in Singapore
- Involved in BEPS Pillar Two advisory and implementation
- Expertise in cross-border taxation
- Trainer, International Tax, Tax Academy

Chan Wenjie



Partner, Business
and International Tax
Deloitte SG

- Expertise in corporate restructuring, international tax, M&A and Pillar Two
- Masters of Law (International Tax), King's College London
- External reviewer, Advanced Diploma of International Tax
- Adjunct Faculty, SMU
- Accredited Tax Advisor (Income Tax) with SCTP
- Former Chief Examiner for the Professional Programme tax paper