





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

26 August 2025

29 August 2025

11 September 2025*

2 October 2025*

*Registration details will be announced at a later date

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

Ernst & Young

Solutions LLP

Chester Wee

Partner

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

Andy Baik

Partner, Tax

SPEAKERS' PANEL

26 August 2025

Inland Revenue Authority of Singapore



Karen Goh Group Tax Specialist, Corporate Tax Division



Jazlyn Ng Senior Manager, Corporate Tax Division



Tay Ang Sim Group Tax Specialist, Corporate Tax Division



Janus Lim Chai Wai Fook Senior Manager, Partner Corporate Tax Division

29 August 2025

Inland Revenue Authority of Singapore



Karen Goh Group Tax Specialist, Corporate Tax Division



Jazlyn Ng Senior Manager, Corporate Tax Division



Tay Ang Sim Group Tax Specialist, Corporate Tax Division



Janus Lim Senior Manager, Corporate Tax Division

KPMG



Harvey Koenig Partner, Tax



Priscilla Koh Director BEPS COE

COMING SOON

11 Sep 2025

IRAS & PwC

2 Oct 2025

IRAS & Deloitte

Choose your date & scan



26 August



29 August

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.





GLOBAL MINIMUM TAX IN SINGAPORE:

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

Karen Goh



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
- Group Tax Specialist, 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 IRA'S

- 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 IRA'S

- 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

Chai Wai Fook



Partner, Ernst & Young Solutions LLP

- 25+ years corporate tax experience
- Global Compliance and Reporting Services Leader (Singapore)
- Tax Accounting and Risk **Advisory Services Leader** (ASEAN)
- Accredited Tax Advisor (Income Tax)

Chester Wee



Partner, Ernst & Young Solutions LLP

- 25+ years multinational tax advisory experience
- Member, EY's Pillar 2 Global **Technical Committee**
- Singapore Government Joint Study Group representative
- Master of Laws, SMU
- Commissioner's Book Prize recipient, Tax Academy of Singapore







GLOBAL MINIMUM TAX IN SINGAPORE:

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

29 August 2025

9:00AM - 5:00PM

5th Floor Auditorium Inland Revenue Authority of Singapore Revenue House, 55 Newton Road

Karen Goh



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
- Group Tax Specialist, Heads education and outreach for Pillar Two rules in Singapore

Tay Ang Sim



Group Tax Specialist, Expertise in tax policy 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
- development

Janus Lim



Senior Manager, Corporate Tax

- 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

Harvey Koenig



Partner, Tax Co-leader, BEPS COE KPMG SG

- 25+ years domestic and international tax experience
- Expertise in ASEAN tax, M&A, and incentive implementation
- Focuses on energy, natural resources, technology, media and telecommunications sectors

Andy Baik



Partner, Tax Co-leader, BEPS COE KPMG SG

- 30+ years international tax experience
- Co-leads KPMG's BEPS Pillar 2 Global Think Tank
- Lead partner, US tax group (Singapore/Asia)
- Specialises in asset management and institutional investors

Priscilla Koh



Director **BEPS COE KPMGSG**

- 13+ years international tax experience
- Leads Pillar Two projects implementation
- Trainer at Tax Academy Singapore (BEPS 2.0)
- Expertise in M&A and tax accounting
- Specialises in MNE Groups tax strategies