



Taxation (Multinational—Global and Domestic Minimum Tax) Imposition Act 2024

No. 133, 2024

An Act to impose a multinational top-up tax

Note: An electronic version of this Act is available on the Federal Register of Legislation (<https://www.legislation.gov.au/>)

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Taxation (Multinational—Global and Domestic Minimum Tax) Imposition Act 2024

No. 133, 2024

An Act to impose a multinational top-up tax

[Assented to 10 December 2024]

The Parliament of Australia enacts:

1 Short title

This Act is the *Taxation (Multinational—Global and Domestic Minimum Tax) Imposition Act 2024*.

No. 133, 2024

*Taxation (Multinational—Global and Domestic Minimum Tax)
Imposition Act 2024*

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2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this Act	At the same time as the <i>Taxation (Multinational—Global and Domestic Minimum Tax) Act 2024</i> commences. However, the provisions do not commence at all if that Act does not commence.	11 December 2024

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Imposition of tax

Tax payable in accordance with subsection 6(1), 8(1) or 10(1) of the *Taxation (Multinational—Global and Domestic Minimum Tax) Act 2024* is imposed.

*[Minister's second reading speech made in—
House of Representatives on 4 July 2024
Senate on 22 August 2024]*

(85/24)

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