

Deloitte Tax looks at OECD's Pillar Two global minimum tax model rules

The G20/OECD Inclusive Framework (IF) on BEPS late last month published Global Anti-Base Erosion Model Rules (Pillar Two), the key elements of which were described in a statement on the components of global tax reform that was agreed to by more than 135 of the IF's member countries this past October.

The model rules are part of the IF's "two-pillar" approach to address the tax issues arising from the digitalization of the economy. Pillar One addresses nexus and profit allocation challenges and Pillar Two addresses global minimum tax rules.

Find out more

A new alert from Deloitte Tax LLP provides an overview of the Pillar Two model rules.

URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/dttl-tax-alert-us-22-december-2021.pdf>

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