

Deloitte Tax looks at OECD digital services tax issues, global minimum tax

New International Tax Alerts from Deloitte Tax LLP discuss several recent developments related to efforts by the OECD/G20 Inclusive Framework on BEPS to secure a two-pillar agreement on taxation of profits in the digital economy (Pillar One) and a global corporate minimum tax (Pillar Two).

The new alerts address:

- The announcement that the EU has agreed on a 15 percent global minimum level of taxation for certain large multinational enterprise groups under Pillar Two of the multilateral pact (Find out more);
[URL: https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/dttl-tax-alert-us-20-december-2022.pdf](https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/dttl-tax-alert-us-20-december-2022.pdf)
- The OECD's release of an implementation package for the Pillar Two global minimum tax that includes guidance on safe harbors, a public consultation document on the Global Anti-Base Erosion information return, and a public consultation document on tax certainty (Find out more); and
[URL: https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/dttl-tax-alert-us-22-december-2022.pdf](https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/dttl-tax-alert-us-22-december-2022.pdf)
- The OECD's release of a consultation document that includes draft multilateral convention provisions on the removal of digital services taxes and other relevant similar measures under Pillar One (Find out more).
[URL: https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/dttl-tax-alert-us-22-december-2022a.pdf](https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/dttl-tax-alert-us-22-december-2022a.pdf)

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