



The Global Minimum Tax | Selected Issues on Pillar Two

BENDLINGER | SCHOUERI (HRSG.)

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Global Minimum Tax at a glance

The OECD's Global Minimum Tax is amongst the most discussed topics in the recent international tax law debate. The following book provides for more than 25 individual but coordinated essays on multiple relevant topics on Pillar Two and is structured as follows:

- General Topics including the legal status of the GloBE Model Rules, their relation to tax treaties and EU Law
- Scoping topics including the computation of the EUR 750 million threshold, the definition of MNE Group, territorial allocation of CEs and excluded entities
- Charging provisions
- Computation of GloBE Income and Loss
- Computation of Adjusted Covered Taxes
- Top-up Tax computation
- Selected topics on the administration of GloBE

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