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OECD releases Pillar Two 15% minimum effective tax rate Model Rules

The OECD released the long-awaited Pillar Two 15% minimum effective tax rate Model Rules on 20 December, just days before the expected release of a draft EU Directive on minimum taxes. As set out in the 8 October 2021 Statement by the OECD/G20 Inclusive Framework (IF), these Model Rules are the first of three expected sets of guidance: the Model Rules; an explanatory Commentary, expected in January; and a more detailed Implementation Framework, expected in the middle of 2022 at the earliest.

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