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A new era for corporate taxation in the EU enters into force

Ground-breaking new EU rules come into effect from 1 January 2024 introducing a minimum rate of effective taxation of 15% for multinational companies active in EU Member States.

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The entry into force of the minimum effective taxation rules, unanimously agreed by Member States in 2022, formalizes the EU's implementation of the so-called ‘Pillar 2' rules agreed as part of the global deal on international tax reform in 2021.

In detail:

The rules will apply to multinational enterprise groups and large-scale domestic groups in the EU, with combined financial revenues of more than €750 million a year. They will apply to any large group, both domestic and international, with a parent company or a subsidiary situated in an EU Member State.

The Directive includes a common set of rules on how to calculate and apply a 'top-up tax' due in a particular country should the effective tax rate be below 15%. If a subsidiary company is not subject to the minimum effective rate in a foreign country where it is located, the Member State of the parent company will also apply a top-up tax on the latter. In addition, the Directive ensures effective taxation in situations where the parent company is situated outside the EU in a low-tax country which does not apply equivalent rules.

Source:

European Commission, **Press release from 1 January 2024**.

Schlagwörter

minimum tax