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By PwC Deutschland | 12 September 2022

Federal Ministry of Finance: joint statement on global minimum effective taxation

At an informal meeting in Prague, the finance ministers of France, Spain, Italy, the Netherlands and Germany published a joint statement on global effective minimum taxation ("Pillar 2").

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In the joint statement the signatories reaffirm their increased commitment to the rapid implementation of the global effective minimum corporate taxation. At the June 2022 Ecofin meeting, 26 of 27 EU member states expressed their willingness to implement it, and the statement says that the first goal remains to gather consensus.

If unanimity is not reached in the coming weeks, the governments of the signatories to the joint statement are determined to deliver on their commitment. They are ready to implement the global effective minimum tax in 2023 and by any possible legal means.

Furthermore, the signatory governments are fully committed to complete the work on the better redistribution of taxing rights from the profits of large global multinational corporations ("Pillar 2") with the aim of signing a multilateral agreement by mid-2023.

Source

Joint Statement, dated 9 September 2022.

Keywords

ECOFIN, Pillar Two, global minimum tax