
PILLAR 2: IS SIMPLIFICATION POSSIBLE?

OECD Simplification Options

- Transitional CbCR Safe Harbour
- Permanent Simplified Calculations Safe Harbour

QDMTT

- Qualified domestic minimum top-up taxes



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TAX ADMINISTRATIVE GUIDANCE



Simplification idea “Tax Administrative Guidance Safe Harbour”: identify jurisdictions or situations where the GloBE ETR is almost always above the minimum rate of 15%.

- No GloBE ETR calculation would be necessary
- Compliance costs could be avoided, both in the interest of the MNE and tax administration



Two-level test

- Country-level test
- If necessary, MNE-level test

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1