



# Tax Alert

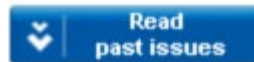
## Issue 6 | March 2022

On 14 March 2022, the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS) released further technical guidance on the Pillar Two model rules.

The Commentary provides detailed explications on the interpretation and application of the Global Anti-Base Erosion (GloBE) rules released in December 2021 by the OECD. It also clarifies the meaning of certain terms and illustrates the application of the rules to various fact patterns.

Intended to promote a consistent interpretation of the GloBE rules, the Commentary and model rules provide the framework for the 15% global minimum tax — which will apply to multinational enterprises with revenues above €750 million.

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