Streifzug durch das Internationale und Europäische Steuerrecht (G20, UN, OECD, EU)

WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

KSW Informationsabend

14. Oktober 2024

Univ.-Prof. DDr. Georg Kofler, LL.M.

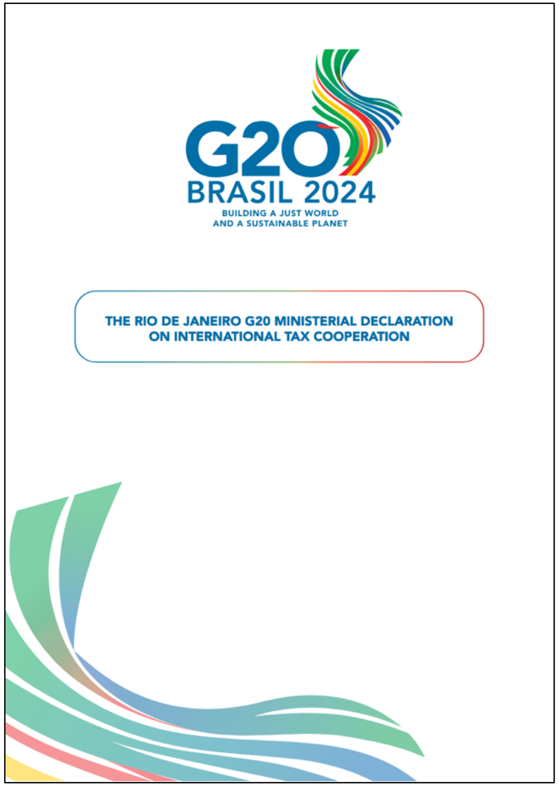
Inhalt

- ***Teil I*** – G20 und OEDC
- ***Teil II*** - UN
- ***Teil III*** – Two Pillars und Digitalbesteuerung
- ***Teil IV*** – Aktuelle EU-Steuerpolitik und Richtlinienvorschläge
- Anhänge zu „BEPS und EU-Recht" und „Informationsaustausch"

Teil I
G20 und OEDC

Berichte | *G20 in Brasilien*

- Rio de Janeiro ***G20 Ministerial Declaration on International Tax Cooperation*** (July 2024) → First comprehensive stand-alone tax declaration
- ***Core topics***
  - Progressive taxation
  - Effective, inclusive and consensus-oriented international tax cooperation
  - Two Pillar Solution
  - Automatic exchange of information (AEOI)
  - Terms of Reference for the UNFCITC
  - Ultra-high-net-worth individuals
  - Wealth and income inequalities
  - EOI for crypto-assets and real estate for tax purposes
  - Climate change-related challenges
- See also ***Third G20 Finance Ministers and Central Bank Governors Meeting – Communiqué*** (July 2024)
- ***OECD Reports to G20***

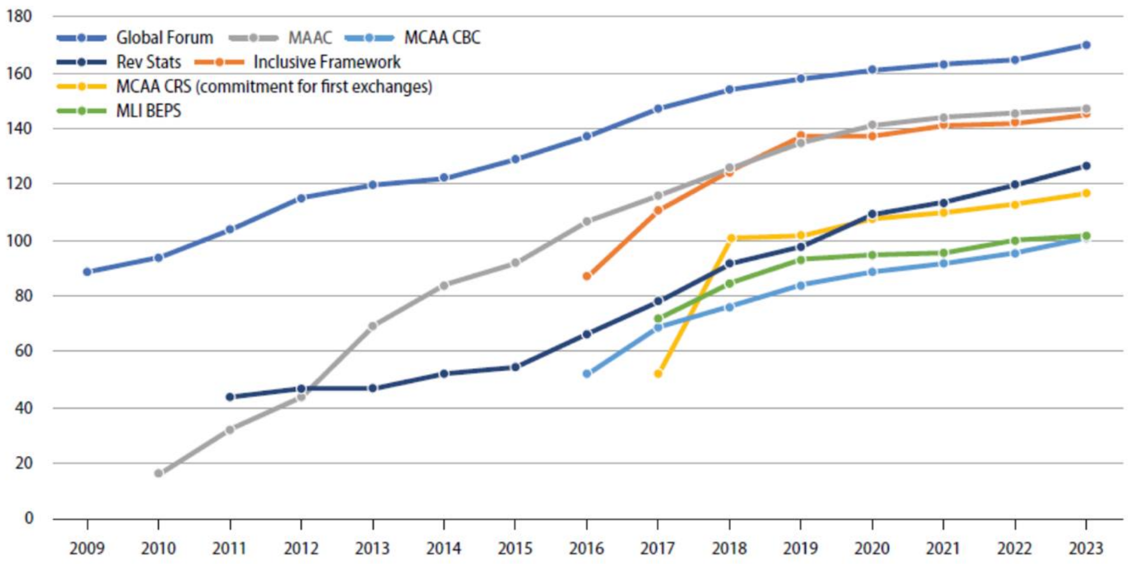


Berichte | *G20 in Brasilien*

- ***OECD Secretary-General Tax Report*** G20 Finance Ministers and Central Bank Governors (July 2024)
  - OECD, ***Taxation and Inequality***: OECD Report to the G20 Finance Ministers and Central Bank (July 2024)
  - OECD, ***Beneficial Ownership and Tax Transparency*** – Implementation and Remaining Challenges, OECD and Global Forum Report to G20 Finance Ministers and Central Bank Governors (July 2024).
  - OECD, Strengthening International ***Tax Transparency on Real Estate – From Concept to Reality***, OECD Report to G20 Finance Ministers and Central Bank Governors (July 2024)
  - Bringing ***Tax Transparency to Crypto-Assets*** – An Update, Global Forum Report to G20 Finance Ministers and Central Bank Governors (July 2024)
  - ***Beneficial Ownership and Tax Transparency*** – Implementation and Remaining Challenges, OECD and Global Forum Report to G20 Finance Ministers and Central Bank Governors (July 2024)
- OECD Secretary-General Report to G20 Finance Ministers and Central Bank Governors on the work of the ***Inclusive Forum on Carbon Mitigation Approaches*** (Feb. 2024)
- See also: ***2024 Progress Report on Tax Co-operation for the 21st Century***, OECD Report for the G7 Finance Ministers and Central Bank Governors (May 2024)

Berichte | *G20 in Brasilien*

- Einige Highlights vom ***OECD Secretary-General Tax Report*** G20 Finance Ministers and Central Bank Governors (July 2024)



Jurisdictions participating in OECD tax forums, instruments and data on taxation, 2009-2023

Berichte | *G20 in Brasilien*

- Einige Highlights vom ***OECD Secretary-General Tax Report*** G20 Finance Ministers and Central Bank Governors (July 2024) → OECD, ***Taxation and Inequality***: OECD Report to the G20 Finance Ministers and Central Bank (July 2024)

Tax and Inequality

Policy interest in addressing inequality, including through the tax system, is increasing. This has been driven by a number of factors including views on the need to reduce inequality and the role of tax in it, and awareness that revenue raising capacity and the need to finance sustainable development requires considering the distribution of tax burdens.

Recent studies have shown low effective tax rates (ETRs) at the top of the distribution and a rise in concessional tax regimes aimed at attracting high income and wealthy individuals.

In preparation for the July 2024 meeting of the G20 Finance Ministers and Central Bank Governors, the Brazilian G20 Presidency commissioned the OECD to produce a report examining interactions between taxation and inequality[21], with a focus on opportunities to enhance progressivity and the taxation of high-net-worth individuals (HNWIs). The report suggests that, to help inform domestic policy options and identify opportunities for further international co-operation, it will be important to continue analysing vulnerabilities in existing domestic and international tax systems that could exacerbate inequality and limit the potential for inclusive growth. This would require a better understanding of how countries' varying circumstances and objectives can influence the effectiveness of domestic tax policies.

Furthermore, there could be room to build on areas in which international co-operation has already made a difference – most notably co-operation on international transparency – and explore the scope and desire for additional co-operation to enhance the effectiveness of domestic policies. In this regard, significant work is already underway, including at the OECD. Building on this existing body of work and ongoing initiatives could help inform and accelerate countries' potential policy responses and enhance their ability to achieve positive outcomes.

Berichte | *G20 in Brasilien*

- Einige Highlights vom ***OECD Secretary-General Tax Report*** G20 Finance Ministers and Central Bank Governors (July 2024) → OECD, Strengthening International ***Tax Transparency on Real Estate – From Concept to Reality***, OECD Report to G20 Finance Ministers and Central Bank Governors (July 2024)

Tax Transparency

In July 2023, at the request of the Indian G20 Presidency, I transmitted to you a dedicated report on tax transparency and real estate[23] which identified potential short-term and structural approaches to enhance tax transparency with respect to real estate on a voluntary basis. Since July 2023, technical work has continued at the OECD to refine the understanding on: the information needs of tax administrations in respect of real estate held abroad by their taxpayers; the information they have available; and the steps needed to deliver the conceptual solutions identified in the July 2023 Report. This is now covered in the new report on *Strengthening International Tax Transparency on Real Estate – From Concept to Reality*[24], delivered to you at the request of the Brazilian Presidency ahead of your July meeting.

Following this report, technical work is now underway to give shape to the short-term solution for advancing the exchange of readily available information on real estate transactions, holdings and income between tax administrations of interested jurisdictions. In addition, the key items for further consideration regarding a potential architecture that would enable tax authorities to structurally obtain fast-track access to the information contained in real estate and beneficial ownership registers, will be further scoped out and assessed in terms of their technical, legal and financial implications. I look forward to updating you on the advancement of this work in 2025.

Exkurs | *"Decluttering" I*

- ***Evaluierung bestehender Regelungen im Lichte von Pillar Two***
  - ***Ansatz 1:*** Ausnahmen ("safe harbors") für Unternehmen und Transaktionen mit geringen Risiko
  - ***Ansatz 2:*** Vereinfachung der „steuerpolitischen Landschaft" durch Beseitigung duplikativer Regelungen
- Erster Ansatz: OECD, Tax Co-operation for the 21st Century (May 2022) para. 57:

> 57. When countries introduce or adopt new rules or filing requirements, an impact assessment should be performed to determine which existing rules and obligations would no longer seem needed, could be refocused, revised, simplified or standardised. For instance, there may be slightly different information reporting obligations that could be streamlined. Similarly, given that the Pillar Two rules reduce the incentive to shift profits across jurisdictions by providing a floor to tax competition, countries may wish to review existing anti-abuse measures with this in mind. To the extent duplicative rules or filing requirements are identified in this assessment, countries should assess the possibility to eliminate or adapt the duplicative rules or filing requirements.

- Detaillierte Folgeüberlegungen im 2024 Progress Report on Tax Co-operation for the 21st Century, OECD Report for the G7 Finance Ministers and Central Bank Governors (May 2024) para. 23-28.

Exkurs | *"Decluttering" II*

- EU's Call for evidence for an evaluation regarding the ***Anti-Tax Avoidance Directive (ATAD)*** (Ares(2024)5539672):

  The aim of the consultation is to gather evidence and views on the main three aspects of the evaluation:

  1. The implementation of ATAD in the EU Member States.
  2. The functioning of ATAD, specifically a qualitative and quantitative assessment of the effectiveness of the measures as a minimum standard for addressing aggressive tax planning.
  3. The future-proofing of the measures, in particular their fitness for purpose and continued relevance when considering the introduction of Council Directive on a global minimum level of taxation EU 2022/2523 of 14 December 2022.

- Bislang keine Berücksichtigung des Zusammenspiels mit Pillar Two zB in der ATAD, "Unshell", Transfer Pricing, BEFIT.

Exkurs | *“Decluttering” III*

- Gegenwärtig insbesondere Diskussionen im Hinlick auf die ***Hinzurechnungsbesteuerung (CFC)*** (BEPS Action 3) im Lichte von zB …
  - … Hochenschleusungseffekt
  - … persönlicher Anwendungsbereich
  - … “Blending”
  - … Niedrigsteuerschwelle
  - … Definition passive Einkünfte
- ***Aber zahlreiche „Problembereiche“*** (→ 2024 Progress Report on Tax Co-operation for the 21st Century, OECD Report for the G7 Finance Ministers and Central Bank Governors (May 2024), para. 23-28)
  - Anti-BEPS-Maßnahmen, zB (steuersatzabhängige) Abzugsbeschränkungen, Anti-Hybrid-Regelungen, (steuersatzabhängige) Methodenwechselbestimmungen etc
  - „Preferential tax regimes“ (BEPS Action 5), zumal Niedrigsteuersätze nicht mehr zwingen zu Niedrigsteuerergebnissen führen
  - Verdoppelnde Berichtspflichten (zB steuersatzabhängige Hallmarks)

Exkurs | *"Decluttering" IV*

- Zudem: Evaluierung der ***Directive on Administrative Cooperation ("DAC")*** (call for evidence: Ares(2024)3338658):

Firstly, the evaluation will assess whether the DAC's scope and purpose are (still) relevant, and if it addresses challenges that Member States are facing in terms of correct assessment of taxes in cross-border situations and fighting tax avoidance and evasion. There are two large groups of tools: AEOI in its many forms, and a more focused group of tools for a single or a limited group of taxpayers, such as exchange of information on request, spontaneous exchange of information, simultaneous controls and joint audits. Both groups of tools will be evaluated.

Thirdly, the evaluation will look at the efficiency of the exchange of information and other tools of cooperation under the DAC umbrella in cost-benefit terms. In line with the Commission's ongoing action to rationalise and simplify reporting requirements for companies and administrations, a special focus will be given to this aspect to inform potential proposals to reduce the reporting burden for the stakeholders involved.

Furthermore, especially given the many amendments to the DAC, it is necessary to evaluate its internal coherence as well as its consistency with other relevant EU initiatives.

Exkurs | *Vermögensteuer I*

- Third ***G20 Finance Ministers*** and Central Bank Governors Meeting – Communiqé (26 July 2024)
  - "Fair and progressive taxation, including of ultra-high-net-worth individuals"
  - Note of
    - IMF, G-20 Note on Alternative Options for Revenue Mobilization (June 2024)
    - Zucman, A blueprint for a coordinated minimum effective taxation standard for ultra-high-net-worth individuals (25 June 2024)
    - OECD, Taxation and Inequality: OECD Report to the G20 Finance Ministers and Central Bank (2024)

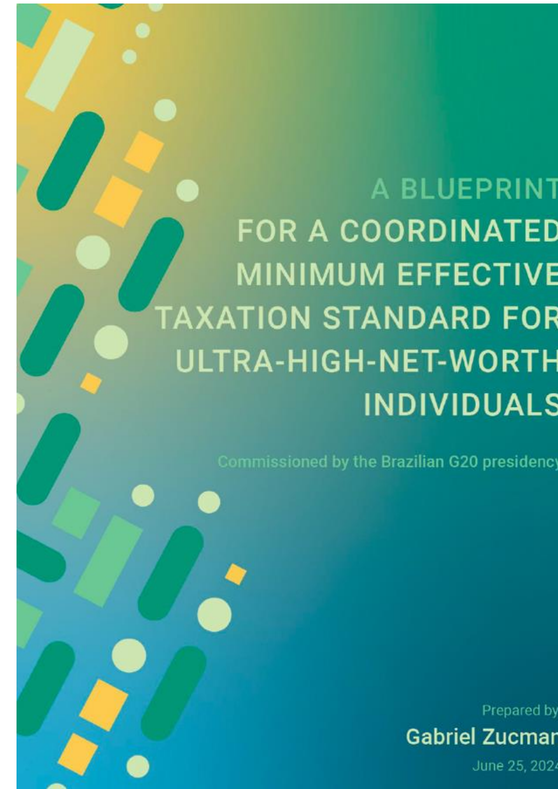
International Taxation Cooperation

32. We welcome the progress made on the Two-Pillar Solution under the OECD/G20 Inclusive Framework on BEPS and reiterate our commitment to the October 2021 Statement of the Inclusive Framework and to the swift implementation of the Two-Pillar Solution by all interested jurisdictions. We also welcome the continued significant progress made towards the implementation of Pillar Two and will continue to support ongoing works to ensure coordination among countries implementing the Global Anti-Base Erosion Rules as a common approach. This should be regarded as a resounding success of international taxation cooperation. We encourage Inclusive Framework members to expeditiously complete the negotiations on a final package on Pillar One through resolving the remaining issues on a framework for Amount B, allowing the Multilateral Convention (MLC) to be finalized and opened for signing as soon as possible.

33. We continue to work together towards a fairer, more stable and efficient international tax system fit for the 21st century. In this context, we have issued The Rio de Janeiro G20 Ministerial Declaration on International Tax Cooperation, restating our commitment to tax transparency and fostering dialogue on fair and progressive taxation, including of ultra-high-net-worth individuals, among other topics. Our international tax cooperation should maximize synergies among the existing international fora. We take note of the following documents commissioned by the Brazilian G20 Presidency: IMF's G20 Note on Alternative Options for Revenue Mobilization; the Blueprint for a Coordinated Minimum Effective Taxation Standard for Ultra-High-Net-Worth Individuals; and the OECD Report to G20 Finance Ministers and Central Bank Governors on Taxation and Inequality. We encourage constructive discussions at the UN Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Taxation Cooperation.

Exkurs | *Vermögensteuer II*

- ***"Pillar Three"*** → Zucman, [***A blueprint for a coordinated minimum effective taxation standard for ultra-high-net-worth individuals***]() (25 June 2024)
- ***Core argument*** → Interchangeability of income (ongoing income) and wealth tax (discounted future income), but ultra-high-net-worth individuals "***can shield virtually all their income*** from the income tax, because for them virtually all income derives from their ownership of businesses"
- ***Proposal***
  - Coordinated minimum standard ensuring that ***dollar billionaires pay at least 2% of their wealth*** in individual (income plus wealth) taxes each year (top-up of individual income tax payments to reach 2% of wealth).
  - Would not require a multilateral treaty and could be flexibly implemented by ***participating countries*** through a variety of domestic instruments.
  - Details on ***valuation***, ***effective taxation*** if some jurisdictions decline to implement this standard, and ***maximizing compliance by taxpayers*** (e.g., exit taxes, "tax collector of last resort")
  - Would raise ***$200-$250 billion per year*** in tax revenue from about 3,000 taxpayers globally; extending the tax to centi-millionaires would generate an additional $100-$140 billion.


A BLUEPRINT FOR A COORDINATED MINIMUM EFFECTIVE TAXATION STANDARD FOR ULTRA-HIGH-NET-WORTH INDIVIDUALS

Commissioned by the Brazilian G20 presidency

Prepared by:
Gabriel Zucman
June 25, 2024

Exkurs | *Vermögensteuer III*

- ***Tax the Rich: From Slogan to Reality - The potential of implementing a wealth tax and ending tax abuse of the super-rich*** (Sept. 2023) (by the The Greens/EFA in the European Parliament)
  - ***Proposal:*** Progressive wealth tax on the top 0.5% of the wealth distribution (1,7% on wealth above the top 0.5% threshold, 2,1% above top 0.1% threshold, and 3,5% above top 0.05% threshold)
  - According to the study, EU Member States have the potential to generate an extra ***€ 272,8 billion annually*** (1,73% of the EU's total GDP) (wealth tax and stop to offshore wealth)

COUNTRY	COUNTRY-SPECIFIC THRESHOLDS IN €		
	TOP 0.5% 99.5^{TH}%ILE	TOP 0.1% 99.9^{TH}%ILE	TOP 0.05% 99.95^{TH}%ILE
Austria	2,811,006	7,433,834	12,729,023
Belgium	2,755,901	4,387,150	5,745,264
Bulgaria	915,484	2,089,301	3,516,506
Croatia	888,130	1,946,762	3,163,558
Cyprus	2,850,391	3,457,020	3,557,899
Czechia	1,249,246	2,730,460	4,423,337
Denmark	2,614,471	6,610,878	11,384,656
Estonia	2,031,638	5,031,429	8,196,903
Finland	1,620,520	3,006,736	4,244,716
France	3,642,667	8,951,980	14,792,948
Germany	3,281,228	7,240,061	12,515,790
Greece	1,353,604	2,576,147	3,494,023
Hungary	1,515,172	4,003,043	7,255,230
Ireland	4,626,645	7,369,371	9,074,918
Italy	2,723,129	5,842,016	9,021,437
Latvia	1,468,712	3,848,037	6,607,305
Lithuania	1,023,465	2,282,275	3,768,982
Luxembourg	1,769,177	4,465,004	8,498,880
Malta	2,116,026	3,773,778	4,922,128
Netherlands	2,835,533	5,901,290	9,039,726
Poland	749,441	1,967,199	3,561,277
Portugal	2,515,788	6,008,426	9,828,284
Romania	1,074,933	2,398,154	3,961,940
Slovakia	986,678	1,890,752	2,637,038
Slovenia	1,000,049	2,294,230	4,121,358
Spain	2,893,293	6,331,058	10,233,967
Sweden	2,138,734	4,675,318	7,575,316

Exkurs | *Vermögensteuer IV*

- ***Feasibility study for a European asset registry in the context of the fight against money laundering and tax evasion*** (2024) (Tender: FISMA/2021/OP/0001, Oct. 2021)
- ***Wealth tax dimension***? (E-003985/2021)

Question for written answer E-003985/2021
to the Commission
Rule 138
Lukas Mandl (PPE)

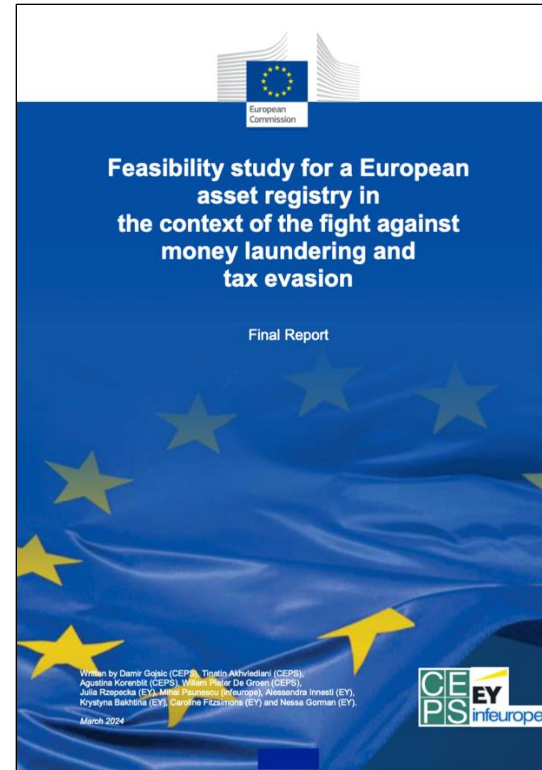
Subject: Introduction of an EU-wide asset registry

The Commission commissioned a feasibility study for the creation of an EU-wide asset registry (2021/S 136-358265) in a public invitation to tender of 16 July 2021. The value of the tender is EUR 400 000 excluding VAT. The central registry will collect and store a wide range of information on bank accounts, securities, company shareholdings, land register entries and valuable assets.

1. On what legal basis does the Commission plan to create such a central asset registry?

2. Can the Commission exclude the possibility of additional taxes on EU citizens being introduced via this registry in the future?

3. Is the Commission considering bringing the registry in line with the data-protection law principle of purpose (Article 5(1)(b) GDPR)?



Teil II
UN

WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

UN | *Überblick*

- ***United Nations Committee of Experts on International Cooperation in Tax Matters***
  - ***Several subcommittees*** (established at the 23rd session: E/2022/45-E/C.18/2021/4)
    - Subcommittee on the ***Update of the UN Model Double Taxation Convention***
    - Subcommittee on the ***Update of the UN Manual for Negotiation of Bilateral Tax Treaties***
    - Subcommittee on ***Transfer Pricing***
    - Subcommittee on ***Extractive Industries Taxation***
    - Subcommittee on ***Environmental Taxation***
    - Subcommittee on ***Taxation Issues Related to the Digitalized and Globalized Economy***
    - Subcommittee on ***Increasing Tax Transparency***
    - Subcommittee on ***Wealth and Solidarity Taxes***
    - Subcommittee on ***Indirect Tax Issues***
    - Subcommittee on ***Health Taxes***
    - Subcommittee on the ***Relationship of Tax, Trade and Investment Agreement***
  - ***Also***
    - Group on dispute avoidance and resolution
    - Group on digitalization and improvement of tax administration
    - Group on taxation and the COVID-19

UN | *Entwicklungen*

- United Nations [*Model Double Taxation Convention between Developed and Developing Countries*] (2021)
  - 2021 Update to the UN Model approved by the Committee of Experts at its 22nd session (E/2021/45/Add.2-E/C.18/2021/2)
  - Several ongoing workstreams in the
    - Subcommittee on the Update of the UN MC (E/C.18/2024/CRP.28, 26 September 2024)
    - Subcommittee on Taxation Issues Related to the Digitalized and Globalized Economy Subcommittee (E/C.18/2024/CRP.8, 4 March 2024)
  - See also UN, Double taxation treaties and their implications for investment: What investment policymakers need to know (2024)
- United Nations *Handbook on the Avoidance and Resolution of Tax Disputes* (2021) → Ongoing work (E/C.18/2024/CRP.39, 4 October 2024)
- United Nations *Practical Manual on Transfer Pricing for Developing Countries* (2021) → Several workstreams on transfer pricing (E/C.18/2024/CRP.24, 23 September 2024)

UN | *Entwicklungen*

WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

- United Nations *Handbook on Carbon Taxation for Developing Countries* (2021) → Several workstreams on environmental taxation (E/C.18/2024/CRP.33, 26 September 2024)
- United Nations *Handbook on Selected Issues for Taxation of the Extractives Industries by Developing Countries* (2021) → Work on valuation of mining products for tax purposes (E/C.18/2024/CRP.42), energy transition (E/C.18/2024/CRP.43), and tax incentives and Pillar Two (E/C.18/2024/CRP.44) – See also, e.g., IGF/ATAF, The Future of Resource Taxation: 10 policy ideas to mobilize mining revenues (2023)
- Also note:
  - *Proposal for a United Nations Convention on Tax* (2022)
  - Work on *crypto tax risks* (e.g., E/C.18/2024/CRP.26 [26 Sept. 2024])
  - Work on *wealth taxation* (e.g., E/C.18/2024/CRP.25 [24 Sept. 2024])

UN MA | *(Zukünftige) Updates*

Topic	Document
Automated Digital Services (Art 12B UN MC) → *Update 2021*	E/C.18/2019/CRP.12 (5 April 2019), E/C.18/2021/CRP.1 (6 April 2021), and consequential changes in E/C.18/2021/CRP.15 Rev.1 (23 April 2021) → *New Art 12B and consequential changes (e.g., Art 23A)* – See also, e.g., ATAF, Technical Review oft he Draft Article 12B United Nationals Model Tax Convention (Oct. 2020)
Beneficial Ownership (alignment with the 2014 OECD MC Comm., Art 12A UN MC) → *Update 2021*	E/C.18/2019/CRP.21 (23 September 2019) and E/C.18/2020/CRP.6 (8 May 2020) → *Changes to Art 10, 11 and 12 UN MC 2021 and UN MC Comm. 2021 on Art 10, 11, 12, 12A and 12B*
Collective Investment Vehicles, Pension funds and REITs → *Update 2021*	E/C.18/2018/CRP.10 (2 October 2018), E/C.18/2019/CRP.20 (30 September 2019) and E/C.18/2020/CRP.34 (7 October 2020) → *Changes to Art 1, 3, 4 and 29 UN MC 2021*
Commentary on Article 5 (Permanent Establishment) → *Update 2021*	E/C.18/2020/CRP.10 (8 May 2020), and E/C.18/2020/CRP.35 (7 October 2020) → *Changes to the UN MC Comm. 2021 on Art 5*
Capital Gains and Offshore Indirect Transfers → *Update 2021*	E/C.18/2019/CRP.9 (2 April 2019), E/C.18/2019/CRP.22 (23 September 2019), and E/C.18/2020/CRP.36 (7 October 2020) → *New Art 13(6) and (7) UN MC 2021*

UN MA | *(Zukünftige) Updates*

Topic	Document
Technical changes proposed for the 2021 Update of the UN Model → *Update 2021*	E/C.18/2020/CRP.12 (8 May 2020, and E/C.18/2020/CRP.37 (7 October 2020) → *Various amendments in the UN MC Comm. 2021*
Inclusion of software payments in the definition of royalties → *Completed*	E/C.18/2020/CRP.38 (7 October 2020), E/C.18/2021/CRP.18 (26 April 2021), E/C.18/2022/CRP.24 (3 October 2022), E/C.18/2023/CRP.13 (10 March 2023), and E/C.18/2023/CRP.43 (27 September 2023) → *Approved in 27th session (E/2024/45-E/C.18/2023/4)* – Detailed background in E/C.18/2020/CRP.13 (22 May 2020) and E/C.18/2021/CRP.22 (5 October 2021)
General "subject to tax" rule (STTR) → *Completed*	E/C.18/2022/CRP.2 (18 March 2022), E/C.18/2022/CRP.23 (3 October 2022), E/C.18/2023/CRP.12 (10 March 2023) → *Approved in 26th session (E/2023/45/Add.1-E/C.18/2023/2)*
Shipping income (Art 8 Alt. B UN MC)	E/C.18/2023/CRP.14 (10 March 2023), E/C.18/2023/CRP.44 (27 September 2023), E/C.18/2024/CRP.12 (4 March 2024), and E/C.18/2024/CRP.29 (30 September 2024) → *For approval in 29th session*

UN MA | *(Zukünftige) Updates*

Topic	Document
Extractive Industries (new Art 5A UN MC)	E/C.18/2024/CRP.14 (4 March 2024) and E/C.18/2024/CRP.31 (27 September 2024) → *For approval in 29th session* – Input paper E/C.18/2023/CRP.38 (2 October 2023) – See also: OECD Consultation on a Provision on Activities in Connection with the Exploration and Exploitation of Extractible Natural Resources (Nov. 2023)
Income from cross-border insurance activities (new Art 12C UN MC)	E/C.18/2023/CRP.46 (29 September 2023), E/C.18/2024/CRP.13 (March 2024), and E/C.18/2024/CRP.32 (30 September 2024) → *For approval in 29th session*
Services ("Article xx") and employment income (new Art 15(4) UN MC) → Digitalized and globalized economy	E/C.18/2023/CRP.1 (12 March 2023), E/C.18/2023/CRP.40 (2 October 2023), and E/C.18/2024/CRP.8 (4 March 2024), and E/C.18/2024/CRP.22 (30 September 2024) → *For approval in 29th session*
Revision of Commentary on Art 14 UN MC	E/C.18/2023/CRP.45 (27 September 2023)
Technical issues arising under Art 6 UN MC	E/C.18/2024/CRP.30 (27 September 2024)

UN | *Transfer Pricing*

- ***Subcommittee on Transfer Pricing*** (of the United Nations Committee of Experts on International Cooperation in Tax Matters)
  - Established at the 23rd session (E/2022/45-E/C.18/2021/4) → Mandated to to consider, report on and propose guidance on transfer pricing issues in line with Art 9 UN MC/arm‘s length and reflecting the realities for, and the needs of, developing countries
- Guidance in ***six workstreams***
  - Transfer pricing during the ***COVID-19 economic downturn*** → Approved in 27th session (E/2024/45-E/C.18/2023/4): Annex A to E/C.18/2023/CRP.26 (2 October 2023)
  - transfer pricing ***compliance assurance*** → Approved in 27th session (E/2024/45-E/C.18/2023/4): Annex B to E/C.18/2023/CRP.26 (2 October 2023)
  - transfer pricing of ***carbon offsets and credits*** → Approved in 27th session (E/2024/45-E/C.18/2023/4): Annex C to E/C.18/2023/CRP.26 (2 October 2023)
  - industry/sector guidance for ***agricultural products*** → Approved in 28th session (E/2024/45/Add.1-E/C.18/2024/2): Annex A to E/C.18/2024/CRP.1 (4 March 2024)
  - industry/sector guidance for the ***pharmaceutical industry*** → Approved in 28th session (E/2024/45/Add.1-E/C.18/2024/2): Annex B to E/C.18/2024/CRP.1 (4 March 2024) and Questionnaire for approval in 29th session: Annex B to E/C.18/2024/CRP.24 (23 September 2024)
  - ***dispute avoidance and resolution*** → Guidance for approval in 29th session: Annex A to E/C.18/2024/CRP.24 (23 September 2024)

UN | *Framework Convention I*

Date	Action	Document
July 2015	General Assembly Resolution 69/313 of 27 July 2015 on the Addis Ababa Action Agenda (Pt 27)	A/RES/69/313 (17 Aug. 2015)
Dec. 2022	Draft resolution on "Promotion of inclusive and effective international tax cooperation at the United Nations", A/C.2/77/L.11/Rev.1 (16 Nov. 2022) (adopted A/77/441, 7 Dec. 2022) – Heavily negotiated, initial draft: A/C.2/77/L.11 (10 Oct. 2022), rejection of US amendment in A/C.2/77/CRP.2)	A/77/441 (7 Dec. 2022)
Dec. 2022	General Assembly Resolution 77/244 of 30 December 2022 on "Promotion of inclusive and effective international tax cooperation at the United Nations" – Economic and Social Council (ECOSOC), Special Meeting on International Cooperation in Tax Matters, ECOSOC (31 Mar. 2023) – Numerous inputs from members, academia, business, civiil society etc, e.g., from the African Group, the OECD, the EU and ist Member States (2 March 2023 and 22 September 2023), and the US – Detailed research study from the IBFD	A/RES/77/244 (9 Jan. 2023)
July 2023	Report of the Secretary-General on "Promotion of inclusive and effective international tax cooperation at the United Nations" – Position of the EU and its Member States (22 Sept. 2023) (for Option 3)	A/78/235 (26 July 2023)

UN | *Framework Convention II*

- ***Inclusive and Effective International Tax Cooperation*** → Report of the Secretary-General, Promotion of inclusive and effective international tax cooperation at the United Nations, A/78/235 (26 July 2023)
- ***Contents***
  - Introduction
  - Defining inclusive and effective international tax cooperation
  - Assessing the inclusiveness and effectiveness of current international tax cooperation
    - United Nations
    - Organisation for Economic Co-operation and Development
  - Considering options for making international tax cooperation fully inclusive and more effective
    - Option 1: multilateral convention on tax
    - Option 2: framework convention on international tax cooperation
    - Option 3: framework for international tax cooperation
  - Supporting an enhanced role of the United Nations in making international tax cooperation fully inclusive and more effective

United Nations A/78/235

General Assembly

Distr.: General
26 July 2023

Original: English

Seventy-eighth session
Item 17 (h) of the provisional agenda*
Macroeconomic policy questions: promotion of inclusive and effective international cooperation on tax matters at the United Nations

Promotion of inclusive and effective international tax cooperation at the United Nations

Report of the Secretary-General

Summary

The present report is submitted in response to General Assembly resolution 77/244 on the promotion of inclusive and effective international tax cooperation at the United Nations and is based on written submissions and consultations with Member States and other stakeholders. The report provides an analysis of the existing arrangements in international tax cooperation, identifies additional options to make such cooperation fully inclusive and more effective and outlines potential next steps. The analytical approach used in the report is based on a definition, derived from the input and analysis, of the inclusiveness and effectiveness of international tax cooperation in substantive and procedural terms. The findings of the report show that enhancing the role of the United Nations in tax-norm shaping and rule-setting, with full consideration of existing multilateral and international arrangements, appears the most viable path for making international tax cooperation fully inclusive and more effective. In this regard, the report identifies three options for consideration, each of which needs to be developed and agreed upon through a United Nations, Member States-led process. The options include (a) a multilateral convention on tax; (b) a framework convention on international tax cooperation; and (c) a framework for international tax cooperation. The report then provides an outline of the next steps associated with each option.

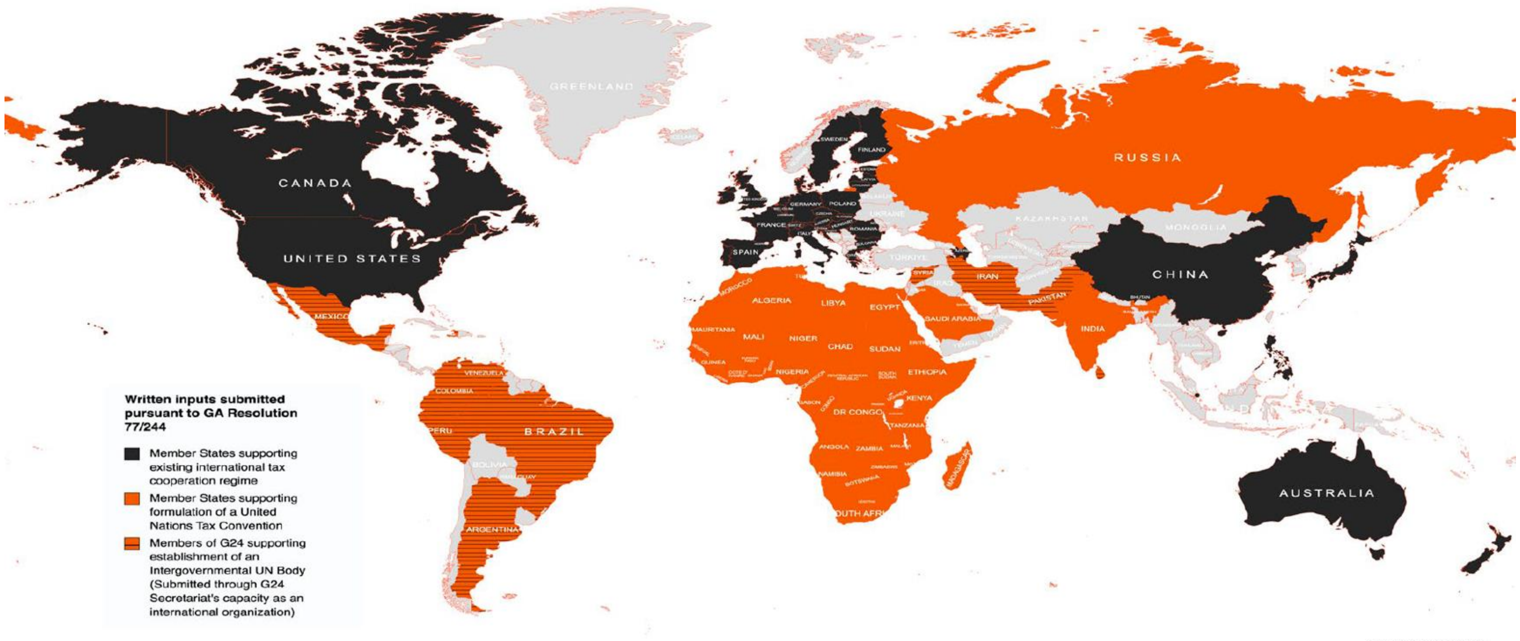
* A/78/150.

23-14628 (E) 240823

Please recycle

UN | *Framework Convention III*

- ***Inclusive and Effective International Tax Cooperation*** → Numerous <u>inputs</u> from members, academia, business, civil society etc, e.g., from the <u>African Group</u>, the <u>OECD</u>, the <u>European Union</u>, and the <u>US</u>



From *Lennard,* Some UN Tax Developments and the International Tax Environment (July 2023).

UN | *Framework Convention IV*

Date	Action	Document
July 2023	Report of the Secretary-General on "Promotion of inclusive and effective international tax cooperation at the United Nations" – Position of the EU and its Member States (Doc. 12967/23, 22 Sept. 2023) (for Option 3)	A/78/235 (26 July 2023)
Dec. 2022	***General Assembly Resolution 78/230 of 22 December 2023 on "Promotion of inclusive and effective international tax cooperation at the United Nations"*** - Vote: Adopted by a vote of 125 to 48, with 9 abstentions – Established an ad hoc intergovernmental committee: ***Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation*** ("UNFCITC" = Option 2 in the Report of the Secretary-General, A/78/235, 26 July 2023)	A/RES/78/230 (28 Dec. 2023)
Feb. 2024	Organizational session of the Ad Hoc Committee (20–22 February 2024) – Bureau of the Ad HocCommittee: Chair, 18 Vice-Chairs and Rapporteur (incl Belarus, China, Russia, later also Iran)	A/AC.295/2024/2 (29 Feb. 2024)
Apr./May 2024	First session of the Ad Hoc Committee (26 April–8 May 2024) – Statement on behalf of the EU and its Member States (Doc. 9129/1/24, 24 April 2024) – See also the G7 Finance Ministers Communiqué (23-25 May 2024) (stressing consensus-based decisions)	A/AC.295/2024/4 (31 May 2024)

UN | *Framework Convention V*

Date	Action	Document
June/July 2024	Zero Draft Terms of Reference (7 June 2024) and Revised Draft Terms of Reference (18 July 2024)	–
July/Aug. 2024	Second session of the Ad Hoc Committee (29 July – 16 August 2024) → ***Draft Terms of Reference ("ToR") for a United Nations Framework Convention on International Tax Cooperation*** (16 August 2024) (A/AC.295/2024/L.4) – Vote: Adopted by a vote of 110 to 8, with 44 abstentions – Explanation of votes, e.g., by the EU, USA – Position of the EU and its Member States (Doc. 11959/24, 5 July 2024)	A/79/333 (30 Aug. 2024)
Oct./Nov. 2024	Terms of Reference ("ToR") for consideration at the UN General Assembly (UNGA) during its 79th Session – *Vote in Second Committee in Oct. 2024 (A/C.2/79/L.1) → Vote in the General Assembly in Dec. 2024* – Position of the EU and its Member States (Doc. 13895/24, 27 Sept. 2024)	–

UN | *Terms of Reference I*

- ***Draft Terms of Reference ("ToR") for a United Nations Framework Convention on International Tax Cooperation*** (16 August 2024) (A/AC.295/2024/L.4) – Vote: Adopted by a vote of 110 to 8, with 44 abstentions – Explanation of votes, e.g., by the EU, USA – Position of the EU and its Member States (Doc. 11959/24, 5 July 2024)

UN | *Terms of Reference II*

- ***Draft Terms of Reference ("ToR") for a United Nations Framework Convention on International Tax Cooperation*** (16 August 2024) (A/AC.295/2024/L.4) – Vote: Adopted by a vote of 110 to 8, with 44 abstentions – Explanation of votes, e.g., by the EU, USA – Position of the EU and its Member States (Doc. 11959/24, 5 July 2024)
  - ***Terms of Reference ("ToR")*** → The "terms of reference" ("ToR") include a number of high-level topics (such as the objectives of the framework convention) that will ultimately be covered in the framework convention itself, which will be drafted in due course by another committee, a Member State-led intergovernmental negotiating committee. The terms of reference address practical issues such as the timeline for creating the framework convention (negotiations 2025, 2026 and 2027 → 82nd session) and the funding of the work.
  - ***Framework Convention*** → The framework convention will serve as a legal structure under which substantive proposals on international taxation can be adopted and implemented, either in international law instruments, such as treaties, or in the domestic laws of participating countries.
  - ***Protocols*** → The substantive provisions will be embodied in protocols to the framework convention.

UN | *Terms of Reference III*

- ***Draft Terms of Reference ("ToR") for a United Nations Framework Convention on International Tax Cooperation*** (16 August 2024) (A/AC.295/2024/L.4)
- ***Contents***
  - I. Introduction
  - II. Structural elements of the framework convention
    - Preamble
    - Objectives
    - Principles
    - Commitments
    - Capacity-building
    - Other elements
  - ***III. Protocols***
  - IV. Approaches and time frame for negotiation
  - V. Resources to support the work of the intergovernmental negotiating committee

III. Protocols

14. Protocols are separate legally binding instruments, under the framework convention, to implement or elaborate the framework convention. Each party to the framework convention should have the option whether or not to become party to a protocol on any substantive tax issues, either at the time they become party to the framework convention or later.

15. Two early protocols should be developed simultaneously with the framework convention. One of the early protocols should address taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy.

16. The subject of the second early protocol should be decided at the organizational session of the intergovernmental negotiating committee and should be drawn from the following specific priority areas:

(a) Taxation of the digitalized economy

(b) Measures against tax-related illicit financial flows

(c) Prevention and resolution of tax disputes

(d) Addressing tax evasion and avoidance by high-net worth individuals and ensuring their effective taxation in relevant Member States

17. Protocols addressing the following topics, inter alia, could be considered:

(a) Tax cooperation on environmental challenges

(b) Exchange of information for tax purposes

(c) Mutual administrative assistance on tax matters

(d) Harmful tax practices

Teil III
Two Pillars und Digitalbesteuerung

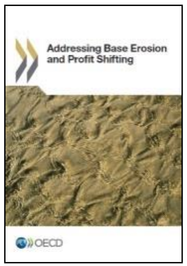
WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

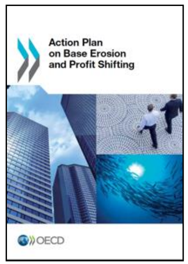
OECD | *Two Pillar Solution*

Digital Economy → Digitalized Economy → Digitalized Economy + BEPS 2.0

Before 2013

2013





2015

Implementation

ACTION 1
Address the tax challenges of the digital economy

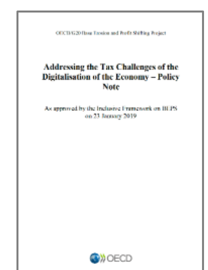
Identify the main difficulties that the digital economy poses for the application of existing international tax rules and develop detailed options to address these difficulties, taking a holistic approach and considering both direct and indirect taxation. Issues to be examined include, but are not limited to, the ability of a company to have a significant digital presence in the economy of another country without being liable to taxation due to the lack of nexus under current international rules, the attribution of value created from the generation of marketable location-relevant data through the use of digital products and services, the characterisation of income derived from new business models, the application of related source rules, and how to ensure the effective collection of VAT/GST with respect to the cross-border supply of digital goods and services. Such work will require a thorough analysis of the various business models in this sector.

2018

OECD: Interim Report

EU: Proposals (DST, SDP)

January 2019



Inclusive Frame-work → 2 Pillars: Nexus and allocation and „BEPS 2.0" (GloBE)

Early 2019

Consultation Paper on Pillar 1 and Pillar 2 (GloBE)

OECD | *Two Pillar Solution*

Digitalized economy + BEPS 2.0

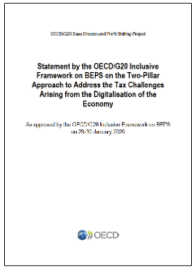
Digitalized (and consumer-facing) economy + BEPS 2.0

Since 2019

Full G20 support for a consensus-based two-pillar solution and since then various progress reports by the OECD (e.g., <u>Oct. 2019</u>, <u>Feb. 2021</u>, <u>April 2021</u>, <u>July 2021</u>, <u>Oct. 2021</u>) and ongoing committment by the G20 to the Two Pillar Approach (e.g., <u>June 2019</u>, <u>Nov. 2020</u>, <u>July 2021</u>, <u>Oct. 2021</u>, <u>July 2022</u>)

January 2020

Outlines for Pillar 1 and 2 – „[M]embers of the Inclusive Framework affirm their commitment to reach an agreement on a consensus-based solution by the end of 2020"



May 2019

Program for technical work on both pillars

October 2019

Consulation Paper on the "Unified Approach" for Pillar 1

November 2019

Consultation Paper on Pillar 2

December 2019

„Safe harbor"-approach of the US for Pillar 1

OECD | *Two Pillar Solution*

Digitalized (and consumer-facing) economy + BEPS 2.0

Large, profitable MNEs + BEPS 2.0

Juni 2020

US find themselves "at an impasse" regarding Pillar 1

October 2020

Blueprints for Pillars 1 and 2, report on economic impact and Public Consultation

April 2021

US Joint Committee on Taxation, U.S. International Tax Policy: Overview And Analysis, JCX-16R-21 (April 2021)

July 2021

OECD, Statement on a Two-Pillar Solution (1 July 2021)

PRESS RELEASES

Joint Statement from the United States, Austria, France, Italy, Spain, and the United Kingdom, Regarding a Compromise on a Transitional Approach to Existing Unilateral Measures During the Interim Period Before Pillar 1 is in Effect

October 2021 Statement, and extended in 2024

October 2021

OECD, Statement on a Two-Pillar Solution (8 October 2021) → *As of June 2023, 139 Members of the OECD/G20 Inclusive Framework on BEPS joining the Statement on a Two–Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy (including Brazil, China, USA)*

OECD | *Pillar One*

WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

Amount A

- Progress Report on Amount A of Pillar One (July 2022) and Factsheet
  - Nexus and revenue sourcing (Feb. 2022)
  - Tax base determinations (Feb. 2022)
  - Scope (Apr. 2022)
  - Extractives exclusion (Apr. 2022)
  - Regulated financial services exclusion (May 2022)
- Progress Report on the Administration and Tax Certainty Aspects of Pillar One (Oct. 2022)
  - Tax certainty framwork for Amount A (May 2022)
  - Tax certainty for issues related to Amount A (May 2022)

2022

2022/2023/2024

- ***Outcome Statement*** (July 2023 – 142 IF members [May 2024])
- ***Amount A: Multilateral Convention***
  - Multilateral Convention on Amount A (MLC), including withdrawel and standstill of DSTs etc (Oct. 2023, consultation Dec. 2022) – Finalization announced for Mar. 2024 with start of the signing process of the MLC announced for June 2024 – See also Progress Report COM(2023)377
  - Overview (Oct. 2023) and Explanatory Statement (ES) (Oct. 2023)
  - Understanding on the Application of Certainty for Amount A of Pillar One (UAC) (Oct. 2023)
  - Updated economic impact assessment (Oct. 2023) (US JCX-7-24, Mar. 2024)
- ***Amount B*** for in-scope distributors (Report Feb. 2024, updates on qualifying jurisdiction and covered jurisdiction) as Annex to Chapter IV of the TPG from 1 Jan. 2025 (consultations Dec. 2022, July 2023) – MCAA (Sept. 2024)

2025

- ***Entry into force*** once a critical mass of jurisdictions as defined by the MLC have ratified it (600/999 points – US has 486)
- Standstill for DSTs
  - Standstill for DSTs etc from Oct. 8, 2021 – Dec. 31, 2023 (October 2021 Statement)
  - Extended for Jan. 1, 2024 – Dec. 31, 2024 (or the entry into force of the MLC) (July 2023 Outcome Statement)
  - Threshold: 30 jurisdictions accounting for at least 60% of UPEs of the in-scope MNEs ratify before end of 2023 (July 2023 Outcome Statement) → MLC

Plan B | *EU Digitalsteuer?*

- ***Gegenwärtiger Status*** (Antwort von *Gentiloni*, E-004139/2022 vom 3.3.2023)

The work on Pillar 1 should lead to a Multilateral Convention ('MLC') to be signed and ratified and Model Rules to be used for implementing them in national legislation.

According to the new timeline agreed by the Organisation for Economic Co-operation and Development (OECD) Inclusive Framework members, a signing ceremony of the MLC should be held in June 2023 with the objective of enabling it to enter into force in 2024 once a critical mass of jurisdictions as defined by the MLC have ratified it. It is vital that all parties continue to contribute to the finalisation of the technical work in order to ensure that the MLC agreement complies with the new timeline agreed by the OECD Inclusive Framework.

The Commission considers the implementation of the OECD Pillar 1 agreement to be a key priority in the area of corporate taxation and will propose a Directive as soon as the work at the OECD is sufficiently mature.

The Commission will regularly reassess the situation. If appropriate, it will consider submitting a legislative proposal to address the tax challenges arising from the digitalisation of the economy in the absence of the implementation of the Pillar 1 solution.

OECD (and EU) | *Pillar Two*

Proposal for a ***Directive*** implementing Pillar Two, COM(2021)823 (Dec. 22, 2021)

- Some MS's concerns addressed in the ***compromise texts*** in Doc. 10497/22 (June 2022) and Doc. 6975/22 (Mar. 2022)
- Complex political process (vetos, EP Resolution P9_TA(2022)0290) and Joint Statement by France, Germany, Italy, Netherlands and Spain (Sept. 2022) ("G5")
- Council Directive (EU) 2022/2523, [2022] OJ L 328/1 (***"Pillar Two Directive"***) (including a Council Statement regarding Pillar One in Doc. 15349/22)

2022

Dec. 2021

Model Rules (Dec. 20, 2021), ***Commentary*** (Mar. 14, 2022), ***Examples*** (Mar. 14, 2022) and Factsheet – Announced Model Treaty Rule for STTR

- Consultations on Implementation Framework (Mar. 2022), GloBE Information Return (Dec. 2022) and tax certainty (Dec. 2022), FAQs (June 2024)
- Report "Tax Incentives and the Global Minimum Corporate Tax" (Oct. 2022) – EU Parliament Research Note, PE 749.793,
- UN work on extractive industries (E/C.18/2023/CRP.39), special economic zones (UNCTAD/DIAE/INF/2023/1) and investment treaties (IIA Issues Note 4/2023)
- TIWB support for developing countries

OECD (and EU) | *Pillar Two*

- ***Entry into force*** → Fiscal years beginning from ***Dec. 31, 2023*** (for IIR), ***Dec. 31, 2024*** (for UTPR) (Art. 56)
- Council/Commission Statements on ***subsequent OECD guidance*** (Doc. 14732/1/23, Oct. 2023) (Art. 32 and Pt. 24 of the Preamble), agreement by (non-OECD member) ***Cyprus*** regarding safe harbors (Mar. 2023, Oct. 2023)
- ***Delayed application*** (Art. 50): Estonia, Latvia, Lithuania, Malta, Slovakia (C/2023/1536, Dec. 2023)
- ***Infringement proceedings*** against Spain, Cyprus, Poland and Portugal (Oct. 2024)
- ***FAQs*** on technical issues (Dec. 2023)
- Note:
  - ***ATAD evaluation*** (Ares(2024)5539672)
  - ***Litigation:*** Pending case C-146/24 P, ***Fugro v. Council*** (Commission's information note) and proceedings at the Belgian Constitutional Court (No. 8267)

2022/2023/2024

- Safe harbors and penaliy relief (Dec. 2022)
- Administrative Guidance: 1: Feb. 2023, 2: July 2023, 3: Dec. 2023 (→ Consolidated Commentary + Examples, Apr. 2024); 4: June 2024
- GloBE Information Return (GIR) Template (July 2023) and draft XML Schema (Aug. 2024)
- STTR MR and Comm. (July 2023), STTR MLI and Explanatory Statement (Oct. 2023 – 9 signatories as of Sept. 2024)
- Minimum Tax Implementation Handbook (Oct. 2023)
- Qualified Status (June 2024) → Self-certification and peer review
- Legislation and consultations in numerous countries (with varying implementation IIR/UTPR/QDMTT), but opposition from US (e.g., on implications for U.S. Tax Policy, R47174, on countermeasures, H. R. 3665, on economic analysis, JCX-35-23, on revenue impacts), no indication, e.g., from India, China

MinBestG | *In eigener Sache …*

Exkurs | *OECD Leitlinien und RL*

- Die MindestbesteuerungsRL (EU) 2022/2523 wurde am ***14.12.2022*** verabschiedet, also vor den ***Verwaltungsleitlinien der OECD im Jahr 2023*** (zB Safe Harbours, Restrukturierung nach Pkt 2.4 der July 2023 Guidance)
  - ErwGr 24 der RL

(24) In implementing this Directive, Member States should use the OECD Model Rules and the explanations and examples in the Tax Challenges Arising from the Digitalisation of the Economy – Commentary to the Global Anti-Base Erosion Model Rules (Pillar Two) released by the OECD/G20 Inclusive Framework on BEPS, as well as the GloBE Implementation Framework, including its safe harbour rules, as a source of illustration or interpretation in order to ensure consistency in application across Member States to the extent that those sources are consistent with this Directive and Union law. Such safe harbour rules should be of relevance as regards MNE groups as well as large-scale domestic groups.

  - Art. 32 der RL (für Zypern: Zustimmungsschreiben März 2023 und Okt. 2023)

Article 32

Safe harbours

By way of derogation from Articles 26 to 31, Member States shall ensure that, at the election of the filing constituent entity, the top-up tax due by a group in a jurisdiction shall be deemed to be zero for a fiscal year if the effective level of taxation of the constituent entities located in that jurisdiction fulfils the conditions of a qualifying international agreement on safe harbours.

For the purposes of the first paragraph, 'qualifying international agreement on safe harbours' means an international set of rules and conditions which all Member States have consented to and which grants groups in the scope of this Directive the possibility of electing to benefit from one or more safe harbours for a jurisdiction.

- OECD Verwaltungsleitlinien als "international agreement"?
- Ergänzungssteuer "to be zero" versus "Transitional UTPR Safe Harbour" (nicht aber für die IIR)?

Exkurs | *OECD Leitlinien und RL*

- Stellungnahmen zur “Two-pillar solution to address the tax challenges arising from the digitalisation of the economy”, Doc. 14732/1/23 (30.10.2023)

Stellungsnahme des Rates	Stellungsnahme der Kommission
“The Council: IV) welcomes and supports the agreement reached by the Inclusive Framework on the clarifications concerning application of Pillar Two contained in the administrative guidance endorsed by the Inclusive Framework in December 2022, in February 2023 and in July 2023 – including the transitional Undertaxed Profits Rule and Qualified Domestic Minimum Top-up Tax Safe Harbours, the new guidance on Transferable Tax Credits, as well as the transitional Country-by-Country Reporting Safe Harbour and the GloBE Information Return; V) notes the statement by the European Commission and welcomes, in particular, its view that the administrative guidance endorsed by the Inclusive Framework in December 2022, February 2023 and July 2023 is compatible with the Pillar Two Directive; VI) recognizes the need to ensure consistency with the aforementioned documents when applying the Pillar Two Directive by Member States in order to avoid non-alignment or applicability of diverging standards; VII) recalls that the recitals of the Pillar Two Directive refer to the use of the guidance developed by the Inclusive Framework as a source of illustration or interpretation, and notes the intention of the EU Member States to follow this guidance when transposing the Pillar Two Directive into their national law in order to avoid divergences and inconsistencies in interpretation of the provisions of that Directive.”	The European Commission welcomes all agreements reached by the OECD/G20 Inclusive Framework on BEPS between December 2022 and July 2023. These agreements mark an important milestone towards the completion and full implementation of the Two-Pillar Solution to address the tax challenges arising from the digitalisation of the economy. On **Pillar Two**, the European Commission welcomes the Statement by the ECOFIN Council (of 9 November 2023). The Commission is of the view that the administrative guidance endorsed by the OECD/G20 Inclusive Framework on BEPS in December 2022, February 2023 and July 2023 is compatible with Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union (the Pillar Two Directive). The Commission encourages all Member States to proceed swiftly with the transposition of the Pillar Two Directive and will continue to support the efforts of Member States in this regard.

GloBE | *Rechtliche Meta-Fragen*

- ***Kompetenz*** → Art. 115 AEUV zur Beseitigung der „Unstimmigkeit" aufgrund des Fehlens „von Vorschriften zur Gewährleistung einer effektiven Mindestbesteuerung von Unternehmen im gesamten Binnenmarkt" (COM(2021)823) → *Richtige Rechtsgrundlage? Verhältnismäßigkeit? → Abgewiesener Fall T-144/23, Koninklijke Boskalis and BOTS v. Council, anhängiger Fall C-146/24 P, Fugro v. Council (Rechtsmittel zu T-143/23 – Information der Kommission) sowie Verfahren vor dem belgischen Verfassungsgericht (No. 8267)*
- ***Grundfreiheiten*** → Klarer Ansatz, durch die Inlandsausdehnung die Übereinstimmung mit dem Grundsatz der Niederlassungsfreiheit zu gewährleisten (Art. 5) → *„Abschirmwirkung" der RL für verbleibende Diskriminierungen (zB durch die Anfangsphasenbefreiung)*
- ***Beihilfenrecht*** → Art. 107 AEUV bezieht sich nur auf "staatliche oder aus staatlichen Mitteln gewährte Beihilfen" → *Im Fall der Richtlinie keine Zurechenbarkeit zu den Mitgliedstaaten (zB Deutsche Bahn, Rn. 44 der 2016 Commission Notice)*
- ***Grundrechte*** → ZB UTPR (SES) versus Recht auf Eigentum nach Art. 17 der Charter
- ***Doppelbesteuerungsabkommen*** → Unter das Abkommen fallende Steuer(n) nach Art. 2 OECD MA? IIR (PES) und UTPR (SES) versus Art. 7, 10, 23 OECD MA? EU-Verpflichtung zum „Treaty Override" (Schutz von Altabkommen durch Art. 351 AEUV)? Wie ist die QDMTT (NES) (BS = GE) für Abkommenszwecke zu qualifizieren?
- ***Investitionsschutzabkommen*** → Durch die OECD Verwaltungsleitlinien mit der "QDMTT payable" verknüpft.
- ***Anwendung nationaler Anti-Missbrauchsvorschriften innerhalb des Mindestbesteuerungssystems?*** → Umgekehrt: Konsequenmzen für bestehende (spezielle) Maßnahmen, zB Hinzurechnungsbesteuerung (OECD, Tax Co-operation for the 21st Century, May 2022, Rn. 57)
- ***Verhältnis zu BEFIT?*** → „EU Zusammenrechnung" versus länderweise ETR versus Ausgleichsposten?

Thema #1 | *Treaty Override?*

- Abkommenskonformität von IIR und UTPR (OECD, Administrative Guidance on the Global Anti-Base Erosion Model Rules (Pillar Two) (2023) Rn. 2, Stellungnahme der 142 IF Mitglieder):

2. The GloBE Rules were approved and released by the Inclusive Framework on 20 December 2021. The GloBE Rules consist of an interlocking and coordinated system of rules which are designed to be implemented into the domestic law of each jurisdiction and operate together to ensure large MNE Groups are subject to a minimum effective tax rate of 15% on any excess profits arising in each jurisdiction where they operate. Consistent with the intention of the Inclusive Framework, the GloBE Rules (including the IIR and UTPR) are designed so that the imposition of top-up tax in accordance with those rules will be compatible with the provisions of the United Nations Model Double Taxation Convention between Developed and Developing Countries (the “UN Model Double Tax Convention”) (UN, 2021[3]) and the *Model Tax Convention on Income and on Capital: Condensed Version 2017*, (the “OECD Model Tax Convention”) (OECD, 2017[3]).

- Abkommensrechtliche Diskussion von IIR (PES) und UTPR (SES) im Blueprint, Rn. 679-696
- Keine weitere Diskussion der Switch-over-Rule (Blueprint, Rn. 21 und 677)
- Keine Diskussion der abkommensrechtlichen Bedeutung der QDMTT (zB “Pillar Two Ansässigkeit”)
- EU-erzwungener Treaty Override, keine analoge Anwendung von Art. 351 AEUV für Neuabkommen (*HF*)

- §§ 1 und 100 ***dMinStG*** (BGBl I 2023, 397) (kein expliziter Treaty Override in Österreich)

§ 1

Steuerpflicht

(1) Im Inland belegene Geschäftseinheiten, die zu einer Unternehmensgruppe gehören, welche in den Konzernabschlüssen der obersten Muttergesellschaft in mindestens zwei von vier dem Geschäftsjahr unmittelbar vorhergehenden Geschäftsjahren jährliche Umsatzerlöse von 750 Millionen Euro oder mehr ausweist (Umsatzgrenze), unterliegen ungeachtet der Vorschriften eines Abkommens zur Vermeidung der Doppelbesteuerung der Mindeststeuer. § 63 ist zu beachten.

§ 100

Auswirkung auf die Abkommensberechtigung

Die Besteuerung nach diesem Gesetz oder nach einer ausländischen Vorschrift, die den Vorschriften der Richtlinie (EU) 2022/2523 entspricht, begründet keine Berechtigung zur Anwendung eines Abkommens zur Vermeidung der Doppelbesteuerung.

Thema #2 | *Investitionsschutz etc*

- ***Rechtsmittel gegen die QDMTT (NES)?*** → Abschn. 4 Rn. 73 ff OECD July 2023 Guidance → § 47 Abs 4 Z 4 MinBestG (= § 54 Abs 2 dMinStG)

4. Nicht zu berücksichtigen sind NES-Beträge eines anderen Steuerhoheitsgebiets, solange die Frage deren rechtmäßiger Erhebung direkt oder indirekt Gegenstand eines von der Unternehmensgruppe angestrebten Gerichts- oder Verwaltungsverfahrens ist oder hinsichtlich derer die Abgabenbehörde des anderen Steuerhoheitsgebiets festgestellt hat, dass eine Erhebung der Steuer im konkreten Fall nicht zulässig ist. Dies gilt nur, wenn dies unter Anführung verfassungsrechtlicher Gründe oder aufgrund anderer über einfachem Gesetzesrang stehender Vorschriften und Rechtsprinzipien erfolgt oder, wenn Grundlage dafür eine bindende Vereinbarung der Verwaltung des Steuerhoheitsgebiets mit der Unternehmensgruppe ist, mittels derer die Steuerschuld der Unternehmensgruppe mit einem bestimmten Betrag begrenzt wurde.

Teil IV
Aktuelle EU-Steuerpolitik und Richtlinienvorschläge

WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

Mission Letter | 2024

- [*Mission Letter* from Ursula von der Leyen to Wopke Hoekstra, Commissioner-designate for Climate, Net Zero and Clean Growth] (17 Sept. 2024)

Taxation

- I would like you to lead the work to level the **energy taxation** playing field and the strategic use of taxation measures to incentivise the uptake of clean technologies, as proposed in the Draghi report. You should help conclude negotiations on the **revision of the Energy Taxation Directive** and explore how to further green the VAT system.
- You will identify innovative solutions for a **coherent tax framework for the EU's financial sector** that helps further integrate the EU's financial sector, facilitate cross-border operations and foster digitalisation and innovation.
- You will continue the work on the **reform of corporate taxation**, including by concluding the negotiations on the corporate tax package.
- You will ensure Europe keeps the highest level of ambition in **fighting tax fraud, tax evasion and tax avoidance** and lead the way in better collecting and sharing tax information, notably through the use of digital tools and AI.
- You will work with Member States on the implementation of the global agreement on **international tax reform**, which introduces a minimum effective tax rate for multinational enterprises active in the EU.

As a rule, you will work under the guidance of the Executive Vice-President for a Clean, Just and Competitive Transition. The Directorate General for Climate Action and the Directorate General for Taxation and Customs will support you in your work.

Überblick | *Richtlinien*

- Richtlinien zur ***materiellen Besteuerung***
  - ***MindestbesteuerungsRL*** (RL (EU) 2022/2523)
  - ***StreitbeilegungsRL*** (RL (EU) 2017/1852)
  - ***Anti-Tax-Avoidance-Directive (ATAD)*** (RL (EU) 2016/1164 idF RL (EU) 2017/952)
  - ***Zinsen-Lizenzgebühren-RL*** (RL 2003/49/EC, Änderungsvorschlag: COM(2011)714)
  - ***Mutter-Tochter-RL*** (RL 2011/96/EU idF RL 2014/86/EU und RL (EU) 2015/121, ursprünglich 90/435/EEC, basierend auf COM(69)6)
  - ***FusionsRL*** (RL 2009/133/EC, ursprünglich 90/434/EEC, basierend auf COM(69)5)

Überblick | *Richtlinien*

- Richtlinien zur ***Verwaltungszusammenarbeit***
  - ***AmtshilfeRL*** (RL 2011/16/EU [DAC1], idF RL 2014/107/EU [DAC2], RL (EU) 2015/2376 [DAC3], RL (EU) 2016/881 [DAC4], RL (EU) 2016/2258, [DAC5], RL (EU) 2018/822 [DAC6], RL (EU) 2021/514 [DAC7] und RL (EU) 2023/2226 [DAC8]) – Ursprünglich: 77/799/EEC
  - ***BeitreibungsRL*** (RL 2010/24/EU) – Ursprünglich: 2001/44/EC
  - Aufgehoben: ***SparzinsenRL*** (RL 2003/48/EC idF RL 2014/48/EU) – Aufgehoben durch RL (EU) 2015/2060 aufgrund von DAC2.
  - Hinweis: ***Public Country-by-Country Reporting*** (RL (EU) 2021/2101)

Überblick | *Kommissionsvorschläge*

- ***Anhängige unternehmenssteuerliche Kommissionsvorschläge***
  - Vorschlag für ***"BEFIT"*** ("Business in Europe: Framework for Income Taxation", "Rahmen für die Unternehmensbesteuerung in Europa") (COM(2023)532) → Zurückziehen der ***C(C)CTB-Vorschläge*** (COM(2016)685 und (COM(2016)683)
  - Vorschlag für eine ***VerrechnungspreisRL*** (COM(2023)529)
  - ***KMU-Entlastungspaket*** (COM(2023)535) → Vorschlag für ein hauptsitzbasiertes Steuersystem für Kleinstunternehmen, kleine und mittlere Unternehmen: ***"HOT"*** (Head Office Tax System) (COM(2023)528 mit Anhängen in COM(2023)528)
  - Vorschlag für eine ***"Unshell"-Richtlinie*** ("Briefkastenfirmen") (COM(2021)565 → Für Drittstaats-Briefkastenfirmen: ***SAFE*** (call Ares(2022)4939801)
  - Vorschlag für ***"DEBRA"*** (COM(2022)216)
  - Vorschlag für ***"FASTER"*** ("Faster and Safer Relief of Excess Withholding Taxes") (COM(2023)324 und Anhänge) → Politische Einigung: ***General approach*** by the ECOFIN Doc. 9925/24 FISC 115 (14. Mai 2024)
  - Vorschlag für eine ***Financial Transaction Tax ("FTT")*** (COM(2013)71)
  - Diverses Diskussions zur ***Arbeitsmobilität*** (zB Kommission: TAXUD.D.2.002/AR, EWSA: ECO/585, Belgische Präsidentschaft: Doc. 11287/24)

Überblick | *Kommissionsvorschläge*

Jahr	Dossier	Kommission	Parlament	EWSA	H1/2023 (Schweden: 10134/23)	H2/2023 (Spanien: 16100/23)	H1/2024 (Belgien: 11287/24)	RL
2020	***DAC7***	COM(2020)314	P9_TA(2021)0072	2020/03578	—	—	—	(EU) 2021/514
2021	***Unshell***	COM(2021)565	P9_TA(2023)0004	2021/06494	Discussion	Discussion	Discussion	—
2021	***Pillar Two***	COM(2021)823	P9_TA(2022)0216	2021/06525	—	—	—	(EU) 2022/2523
2022	***DEBRA***	COM(2022)216	P9_TA(2024)0006	2022/02917	—	—	—	—
2022	***DAC8***	COM(2022)707	P9_TA(2023)0315	2022/06314	Agreement (8730/23)	Adoption (13210/23)	—	(EU) 2023/2226
2023	***FASTER***	COM(2023)324	1: P9_TA(2024)0102 2: —	2023/03253	—	Progress	Agreement (9925/24)	—
2023	***BEFIT***	COM(2023)532	[Draft Report: PR(2023)756215]	2023/04143	—	Examination	Examination	—
2023	***Transfer Pricing***	COM(2023)529	—	2023/04143	—	Examination	Examination	—
2023	***HOT***	COM(2023)528	—	2023/04262	—	Examination	Examination	—

Exkurs | *Whistleblower*

- RL (EU) 2019/1937 zum ***Schutz von Personen, die Verstöße gegen das Unionsrecht melden*** (basierend auf COM(2018)218)
  - Auch relevant für die ***Körperschaftsteuer*** (Art 2(1)(c) der RL)

    (c) breaches relating to the internal market, as referred to in Article 26(2) TFEU, including breaches of Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

  - Umfasst auch (nicht harmonisiertes) ***nationales Körperschaftsteuerrecht*** (ErwGr 17 sowie TAXE2 P8_TA(2016)0310 und Impact Assessment SWD(2018)116) – *Via Artikel 6 ATAD (GAAR)?*
  - § 3 Abs 4 HSchG (BGBl I 2023/6)

    (5) Dieses Bundesgesetz gilt auch für Verletzungen von Binnenmarktvorschriften im Sinne von Art. 26 Abs. 2 AEUV, sowie für Verletzungen von Unionsvorschriften über Wettbewerb und staatliche Beihilfen und Verletzungen von Binnenmarktvorschriften in Bezug auf Handlungen, die die Körperschaftsteuervorschriften verletzen oder in Bezug auf Vereinbarungen, die darauf abzielen, sich einen steuerlichen Vorteil zu verschaffen, der dem Ziel oder dem Zweck des Körperschaftsteuerrechts zuwiderläuft.

Exkurs | *Drittstaatliche Beihilfen*

- VO (EU) 2022/2560 über den ***Binnenmarkt verzerrende drittstaatliche Subventionen*** (Durchführung in VO (EU) 2023/1441; basierend auf COM(2021)223)
  - Instrument zur ***Kontrolle drittstaatlicher Beihilfen*** (einschließlich steuerlicher Beihilfen), die den Binnenmarkt verzerren, insbesondere im Fall der Teilnahme an öffentlichen Vergabeverfahren oder für den Erwerb von Unternehmen
  - Bei Überschreiten gewisser Schwellen → *Ex ante* Meldepflicht im Zusammenhang mit ***Konzentrationen*** (Zusammenschlüsse, Kontrollerwerb) und in ***öffentlichen Auftragsverfahren*** (sonst *ex post*-Kontrolle)
  - ***Anmerkung:***
    - Klarstellungen zur Anwendung von Ar 4 Abs 1, Art 6 and Art 27 Abs 1 in SWD(2024)201 (26. Juli 2024)
    - Fallübersicht in Competition FSR Brief No 1/2024

Exkurs | *AI Act*

- ***AI Act*** → Verordnung (EU) 2024/1689 des Europäischen Parlaments und des Rates vom 13. Juni 2024 zur Festlegung harmonisierter Vorschriften für künstliche Intelligenz, ABl L 2024/1689 (Kommission: COM(2021)206; Parlament: P9_TA(2024)0138; Rat: PE-CONS 24/24)
  - ***Definition of AI systems*** (Art 3):

(1) 'AI system' means a machine-based system that is designed to operate with varying levels of autonomy and that may exhibit adaptiveness after deployment, and that, for explicit or implicit objectives, infers, from the input it receives, how to generate outputs such as predictions, content, recommendations, or decisions that can influence physical or virtual environments;

(63) 'general-purpose AI model' means an AI model, including where such an AI model is trained with a large amount of data using self-supervision at scale, that displays significant generality and is capable of competently performing a wide range of distinct tasks regardless of the way the model is placed on the market and that can be integrated into a variety of downstream systems or applications, except AI models that are used for research, development or prototyping activities before they are placed on the market;

(66) 'general-purpose AI system' means an AI system which is based on a general-purpose AI model and which has the capability to serve a variety of purposes, both for direct use as well as for integration in other AI systems;

Exkurs | *AI Act*

- ***AI Act*** → Verordnung (EU) 2024/1689 des Europäischen Parlaments und des Rates vom 13. Juni 2024 zur Festlegung harmonisierter Vorschriften für künstliche Intelligenz, ABl L 2024/1689 (Kommission: COM(2021)206; Parlament: P9_TA(2024)0138; Rat: PE-CONS 24/24)
  - ***"Risk-based" approach***
    - No regulation of ***minimal-risk applications*** (e.g., spam filters)
    - Light transparency obligations for ***limited-risk AI systems*** (Art 6(2); e.g., those performing a narrow procedural task)
    - Quality, transparency, human oversight and safety obligations for ***high-risk AI systems*** (Art 6 and Annex III, e.g., in areas of biometrics, critical infrastructure, education and vocational training, access to and enjoyment of essential private services and essential public services and benefits, law enforcement, migration, asylum and border control management, administration of justice and democratic processes)
    - ***Prohibition of certain AI practices*** (e.g., cognitive behavioural manipulation, predictive policing, social scoring , certain use biometric data) (Art 5)
    - Various obligations regarding ***general-purpose AI (GPAI)*** with systemic risk (Art 51)

Exkurs | *AI Act*

- ***AI Act*** → Verordnung (EU) 2024/1689 des Europäischen Parlaments und des Rates vom 13. Juni 2024 zur Festlegung harmonisierter Vorschriften für künstliche Intelligenz, ABl L 2024/1689 (Kommission: COM(2021)206; Parlament: P9_TA(2024)0138; Rat: PE-CONS 24/24)
  - ***Relevanz für das Steuerrecht?*** → Nr. 59 der Präambel → Herausnahme von steuerlichen Verwaltungsverfahren

(59) Given their role and responsibility, actions by law enforcement authorities involving certain uses of AI systems are characterised by a significant degree of power imbalance and may lead to surveillance, arrest or deprivation of a natural person's liberty as well as other adverse impacts on fundamental rights guaranteed in the Charter. In particular, if the AI system is not trained with high-quality data, does not meet adequate requirements in terms of its performance, its accuracy or robustness, or is not properly designed and tested before being put on the market or otherwise put into service, it may single out people in a discriminatory or otherwise incorrect or unjust manner. Furthermore, the exercise of important procedural fundamental rights, such as the right to an effective remedy and to a fair trial as well as the right of defence and the presumption of innocence, could be hampered, in particular, where such AI systems are not sufficiently transparent, explainable and documented. It is therefore appropriate to classify as high-risk, insofar as their use is permitted under relevant Union and national law, a number of AI systems intended to be used in the law enforcement context where accuracy, reliability and transparency is particularly important to avoid adverse impacts, retain public trust and ensure accountability and effective redress. In view of the nature of the activities and the risks relating thereto, those high-risk AI systems should include in particular AI systems intended to be used by or on behalf of law enforcement authorities or by Union institutions, bodies, offices, or agencies in support of law enforcement authorities for assessing the risk of a natural person to become a victim of criminal offences, as polygraphs and similar tools, for the evaluation of the reliability of evidence in in the course of investigation or prosecution of criminal offences, and, insofar as not prohibited under this Regulation, for assessing the risk of a natural person offending or reoffending not solely on the basis of the profiling of natural persons or the assessment of personality traits and characteristics or the past criminal behaviour of natural persons or groups, for profiling in the course of detection, investigation or prosecution of criminal offences. AI systems specifically intended to be used for administrative proceedings by tax and customs authorities as well as by financial intelligence units carrying out administrative tasks analysing information pursuant to Union anti-money laundering law should not be classified as high-risk AI systems used by law enforcement authorities for the purpose of prevention, detection, investigation and prosecution of criminal offences. The use of AI tools by law enforcement and other relevant authorities should not become a factor of inequality, or exclusion. The impact of the use of AI tools on the defence rights of suspects should not be ignored, in particular the difficulty in obtaining meaningful information on the functioning of those systems and the resulting difficulty in challenging their results in court, in particular by natural persons under investigation.

KI-Systeme, die speziell für Verwaltungsverfahren in Steuer- und Zollbehörden sowie in Zentralstellen für Geldwäsche-Verdachtsanzeigen, die Verwaltungsaufgaben zur Analyse von Informationen gemäß dem Unionsrecht zur Bekämpfung der Geldwäsche durchführen, bestimmt sind, sollten nicht als Hochrisiko-KI-Systeme eingestuft werden, die von Strafverfolgungsbehörden zum Zweck der Verhütung, Aufdeckung, Untersuchung und strafrechtlichen Verfolgung von Straftaten eingesetzt werden.

Fair and Simple Taxation | *2020*

Paket für eine faire und einfache Besteuerung		
Aktionsplan für eine faire und einfache Besteuerung zur Unterstützung der Aufbaustrategie (COM(2020)312 und Annex) → *25 konkrete Aktionspunkte*	Vorschlag COM(2020)314 ("DAC7") → *Angenommen als RL (EU) 2021/514* → Insb. digitale Plattformen	Verantwortungsvolles Handeln im Steuerbereich in der EU und darüber hinaus (COM(2020)313) – Empfehlung C(2020)488 → *Insb. Reform des Verhaltenskodex ("Code of Conduct"), Weiterentwicklung der "EU Black List"*

Fair and Simple Taxation | *Aktionen*

Action	Topic	Status
A11	Launch of Tax observatory (Q4 2020)	EU Tax Observatory
A3	Cooperative Compliance framework for a preventive dialogue between tax administrations and businesses for the common resolution of cross-border tax issues (Q1/2 2021)	Pilotprojekt und Richtlinien European Trust and Cooperation Approach (ETACA)
A17	Charter on taxpayer's rights ("European Taxpayers' Code") (Q3 2021)	Inception impact assessments Ares(2020)6140226 and Ares(2020)6140272 – Consultation and Guidelines for a Model for a European Taxpayers' Code (2016)
A10	Extension of automatic exchange of information to crypto-assets/e-money ("DAC8") (Nov. 2022)	Vorschlag COM(2022)707 (DAC8), angenommen als RL (EU) 2023/2226 (DAC8) – Inception impact assessment, Ares(2020)7030524

Fair and Simple Taxation | *Aktionen*

Action	Topic	Status
A15	Implementation of Standing Committee for dispute resolution	Report from the Fiscalis Project Group (FPG) 093 (2019)
A8	Digital solutions to levy taxes at source to facilitate tax payment/collection (Q3 2022)	Vorschlag für eine Richtlinie zu „Faster and Safer Relief of Excess Withholding Taxes" ("FASTER"), COM(2023)324 und Annexes (Subsidiarity Grid: SWD(2023)215, Impact Assessment: SWD(2023)216 and SWD(2023)217). → Politische Einigung im ECOFIN, Doc. 9925/24 FISC 115. – Inception impact assessment, Ares(2021)5900310 – Siehe auch: Code of Conduct on Withholding Tax, Ares(2017)5654449, and A new Vision for Europe's capital markets (June 2020) – Zudem: Parliament's Resolution on a European Withholding Tax Framework, P9_TA(2022)0075
A7	Consistency of tax residence rules for individuals to avoid double (non)-taxation (2022)	—

Mitteilung "Eine Unternehmensbesteuerung für das 21. Jahrhundert", COM(2021)251		
Steuerpolitische Agenda der EU → *Förderung eines fairen und nachhaltigen Wachstums und Gewährleistung einer effektiven Besteuerung*	Reform der internationalen Unternehmensbesteuerung → Implementierung der OECD Two Pillar Solution durch Richtlinien, effektive Mindestbesteuerung in der ZLR → *MindestbesteuerungsRL (EU) 2022/2523*	Fünf gezielte Aktionspunkte → *ZB „Unshell", DEBRA, BEFIT*

Business Taxation | *5 Aktionen*

Mitteilung "Eine Unternehmensbesteuerung für das 21. Jahrhundert", COM(2021)251 → Fünf gezielte Aktionspunkte				
Aktion 1	***Aktion 2***	***Aktion 3***	***Aktion 4***	***Aktion 5***
Veröffentlichung der effektiv von Großunternehmen gezahlten Steuersätze (bis 2022 [?])	Unionsvorschriften zur Bekämpfung der missbräuchlichen Nutzung von Briefkastenfirmen für steuerliche Zwecke ("Unshell") → *Vorschlag COM(2021)565 → Zweistufiger Ansatz? (Doc 16100/23) – Für Drittstaaten: SAFE (Ares(2022)4939801)*	Empfehlung zur steuerlichen Behandlung von Verlusten (während der COVID-19-Krise) → *C(2021)3484*	Freibetrag als Anreiz gegen eine Bevorzugung der Fremd- gegenüber der Eigenkapital-finanzierung („DEBRA") → *Vorschlag COM(2022)216*	BEFIT ("Business in Europe: Framework for Income Taxation") → *2023 Simplification Package*

BEFIT, TP and HOT | *2023*

Business in Europe: Framework for Income Taxation (BEFIT)		KMU-Entlastungspaket (COM(2023)535)
Bemessungsgrundlage	***Verrechnungspreise***	***Hauptsitzbasiertes Steuersystem („HOT")***
Vorschlag für ***"BEFIT"*** ("Business in Europe: Framework for Income Taxation", "Rahmen für die Unternehmensbesteuerung in Europa") (COM(2023)532)	Vorschlag für eine ***VerrechnungspreisRL*** (COM(2023)529)	Vorschlag für ein hauptsitzbasiertes Steuersystem für Kleinstunternehmen, kleine und mittlere Unternehmen: ***"HOT"*** (Head Office Tax System) (COM(2023)528 mit Anhängen in COM(2023)528)

FASTER | *Eckpunkte*

- ***Aktionspunkt A8***
  - ***Kommission*** → Vorschlag für eine Richtlinie über ***schnellere und sicherere Verfahren für die Entlastung von überschüssigen Quellensteuern*** („Faster and Safer Relief of Excess Withholding Taxes", „FASTER"), COM(2023)324 und Annexes → Bericht zum Fortschritt unter der Spanischen Präsidentschaft in Doc 16100/23 (30.11.2023)
  - ***Rat*** → ***Politische Einigung im ECOFIN*** (Doc. 9925/24, 14. Mai 2024) mit erheblichen Änderungen, daher erneute Befassung des Parlaments (Briefing: PE 751.436, Juni 2024)
  - ***Anmerkung:*** Anwendbar ab ***1. Jänner 2030*** (Kommissionsvorschlag: 1. Jänner 2027)
  - ***Hintergrund:***
    - Empfehlung der Kommission über Verfahren zur Quellensteuererleichterung, [2009] ABl L 279/8
    - OECD's Treaty Relief and Compliance Enhancement (TRACE) – Implementation Package (2013) ("TRACE IP")
    - Commission's Code of Conduct on Withholding Tax, Ares(2017)5654449
    - A new Vision for Europe's capital markets (June 2020)
    - Mitteilung „Eine Kapitalmarktunion für die Menschen und Unternehmen – neuer Aktionsplan", COM(2020)590
  - ***Kernpunkte***
    - Ausstellung und Verwendung eines eTRC
    - Quick Refund System (QRS) oder Relief at Source (RAS)

FASTER | *Eckpunkte*

- ***Struktur der politschen Einigung*** (Doc. 9925/24, 14 May 2024):
  - ***Chapter I: General Provisions (Art 1-3)*** → Exception to Chapter III for MS that already have a comprehensive relief at source system and have < 1,5% of market capitalisation ratio
  - ***Chapter II: Digital tax residence certificate ("eTRC") (Art 4)***
  - ***Chapter III: Withholding tax relief procedures (Art 5-17)***
    - Section 1: Certified Financial Intermediaries (Art 5-8)
    - Section 2: Reporting (Art 9)
    - Section 3: Systems of Relief (Art 10-16)
      - Request for relief at source or quick refund (Art 10)
      - Due diligence of registered owner's eligibility (Art 11)
      - Relief at source system (Art 12) → *RAS*
      - Quick refund system (Art 13) → *CRS*
      - Special provisions for indirect investments (Art 13a)
      - Late payment interest (Art 14)
      - Standard refund system (Art 15)
      - Liability (Art 16)
  - ***Chapter IV: Penalties and Final Provisions (Art 17-24)***

	Member State	Market Capitalisation (EUR billion)	% Market Cap.
1	DE	3309,1	32,32%
2	FR	2602,9	25,43%
3	SE	887,4	8,67%
4	NL	760,9	7,43%
5	ES	643,9	6,29%
6	IT	574,4	5,61%
7	IE	290,6	2,84%
8	DK	280,1	2,74%
9	BE	207,4	2,03%
10	FI	169,2	1,65%
11	AT	130,7	1,28%
12	PL	74	0,72%
13	LU	62,1	0,61%
14	PT	58,5	0,57%
15	GR	55	0,54%
16	CZ	29,6	0,29%
17	RO	29	0,28%
18	HR	17,8	0,17%
19	SI	13,5	0,13%
20	HU	9,6	0,09%
21	CY	8,6	0,08%
22	MT	5,4	0,05%
23	BG	5,3	0,05%
24	LT	4,8	0,05%
25	EE	3,7	0,04%
26	SK	3	0,03%
27	LV	0,6	0,01%
	Total	**10237,1**	**100,00%**

Market capitalisation ratios for 2022 (Doc. 9787/24, 8 May 2024)

BEFIT | *Eckpunkte*

WIRTSCHAFTSUNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

- Vorschlag für ***"BEFIT"*** ("Business in Europe: Framework for Income Taxation", "Rahmen für die Unternehmensbesteuerung in Europa") (COM(2023)532) → Zurückziehen der ***C(C)CTB-Vorschläge*** (COM(2016)685 und (COM(2016)683)
- ***Eckpunkte***
  - Hybrides System (grundsätzlich verpflichtend für konsolidierte (EU-)Gruppen ≥ € 750m Umsatz, sonst optional)
  - BEFIT-Gruppe erfordert zusätzlich eine – direkte oder indirekte – 75% Beteiligung
  - Ermittlung der Bemessungsgrundlage, keine Harmonisierung von Steuersatz oder Vollzug
  - Rechnungslegungsorientierte vorläufige Gewinnermittlung für jedes BEFIT-Gruppenmitglied (+/- Anpassungen, zB 95%-Befreiung für Dividenden, nichtabzugsfähige Aufwendungen)
  - Aggregation (nicht: Konsolidierung) der vorläufigen Ergebnisse in die "BEFIT Bemessungsgrundlage" → Grenzüberschreitender Verlustausgleich, keine Quellensteuern, aber Verrechnungspreisermittlung)
  - „Ampelsystem" für Verrechnungspreise mit verbundenen Unternehmen außerhalb der BEFIT-Gruppe
  - Verteilungsschlüssel für BEFIT-Gewinne (nicht Verluste) basierend auf durchschnittlichen Vorjahresgewinnen, nicht auf Basis einer „Formel" (als Übergangsregel von (1.7.2028 bis 30.6.2035)
  - Verpflichtende und (schrankenlos) optionale lokale Anpassungen des zugeteilten Gewinnanteils
  - Verwaltung durch „One-Stop-Shop", „BEFIT Information Return" und „BEFIT Team"
  - Anwendbar ab 1.7.2028

Verrechnungspreise | *Eckpunkte*

- Vorschlag für eine ***VerrechnungspreisRL*** (COM(2023)529)
- ***Eckpunkte***
  - Harmonierungs des Fremdvergleichsgrundsatzes in der EU
  - (Eigenständige und zT von der OECD abweichende) Defintionen von Kernbegriffen (zB der verbundenen Unternehmen) mit begrüßenswerten Klarstellungen (zB zu korrespondierenden Korrekturen, Jahresendanpassungen)
  - Funktionsanalyse, Methoden, Vergleichbarkeitsanalyse, Bandbreite, Dokumentation
  - Klarstellung von Rolle und Status der OECD-Verrechnungspreisrichtlinien
  - Möglichkeit von umsetzenden Rechtsakten für spezifische Fragestellungen
  - Anwendbar ab 1.1.2026
- Zugleich: Schaffung eines EU-Vergleichsrahmens für die ***beihilfenrechtliche Beurteilung*** von Verrechnungspreisrulings (siehe zB EuGH 8.11. 2022, C-885/19 P and C-898/19 P, *Fiat*, EU:C:2022:859)

▪ *OECD TPG and VerrechnungspreisRL*

Article 14

Application of the arm's length principle

1. Member States shall include in the national rules transposing the transfer pricing rules laid down in Chapter II of this Directive provisions that ensure that those transfer pricing rules are applied in a manner consistent with the OECD Transfer Pricing Guidelines.

2. The Council may lay down further rules, consistent with the OECD Transfer Pricing Guidelines, on how the arm's length principle and the other provisions laid down in Chapter II of this Directive are to be applied in specific transactions to ensure more tax certainty and mitigate the risk of double taxation. Those specific transactions or dealings are the following:

   (a) transfer of intangibles asset or rights in intangible assets between associated enterprises, including hard-to-value intangibles;

   (b) the provision of services between associated enterprises, including the provision of marketing and distribution services;

   (c) cost contribution arrangements between associated enterprises;

   (d) transactions between associated enterprises in the context of business restructurings;

   (e) financial transactions;

   (f) dealings between the head office and its permanent establishments.

3. The rules referred to in paragraphs 2 shall be taken by means of Council implementing acts based on a proposal from the Commission.

Art. 3 Abs. 18 des RL-Vorschlags

(18) 'OECD Transfer Pricing Guidelines' means the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations 2022, endorsed by the OECD Council pursuant to the OECD Council Recommendation of the Council on the Determination of Transfer Pricing between Associated Enterprises [C(95)126/Final], and as amended in January 20, 2022 and included in Annex I, and any further amendments to these OECD Transfer Pricing Guidelines that the Union approved in the context of the OECD Committee on Fiscal Affairs via the adoption of a Union position under 218(9) TFEU;

Art. 218 Abs. 9 AEUV

9. The Council, on a proposal from the Commission or the High Representative of the Union for Foreign Affairs and Security Policy, shall adopt a decision suspending application of an agreement and establishing the positions to be adopted on the Union's behalf in a body set up by an agreement, when that body is called upon to adopt acts having legal effects, with the exception of acts supplementing or amending the institutional framework of the agreement.

HOT | *Eckpunkte*

- ***KMU-Entlastungspaket*** (COM(2023)535) → Vorschlag für ein hauptsitzbasiertes Steuersystem für Kleinstunternehmen, kleine und mittlere Unternehmen: ***"HOT"*** (Head Office Tax System) (COM(2023)528 mit Anhängen in COM(2023)528) – *Historischer Hinweis: Home State Taxation Pilotprogramm, COM(2005)702*
- ***Hintergrund:*** Studie zu Tax compliance costs for SMEs (Jän. 2022) → Compliancekosten für KMUs ~ 2,5% des Umsatzes (versus 0,7% für große Unternehmen), Reduktion durch HOT um bis zu € 3.4 Mrd./Jahr.
- ***Eckpunkte***
  - Anwendbar, sofern in einem Mitgliedstaat ansässig, eine bestimmte Rechtsform (Annex I für Körperschaften, Annex II für Personengesellschaften), unterliegt direkt oder indirekt der KSt (Annex III) oder ESt (Annex IV), ist ein KMU (Bilanzsumme € 20m, Nettoumsatz €40m, 250 Mitarbeiter), hat in den anderen MS nur Betriebsstätten (keine Tochtergesellschaften) und ist nicht konsolidiert
  - Umsatz BS ≤ 2 mal Umsatz Stammhaus und Steueransässigkeit sowie KMU-Qualifikation für zwei Jahre
  - Option (bindet für fünf Jahre), wird nur unter besonderen Umständen aufgehoben, danach Verlängerung, sofern Voraussetzungen vorliegen
  - Berechnung der Betriebsstättengewinne nach Recht des Stammhausstaates („HOT Tax Return"), Besteuerung mit Steuersatz des Betriebsstättenstaates, Einhebung durch Stammhausstaat
  - Interaktion, Informationsaustausch zwischen den Behörden von Stammhaus- und Betriebsstättenstaaten
  - Anwendbar ab 1.1.2016
- …

Anhang A
BEPS und EU-Recht

WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

Overview | *BEPS and EU Law*

WIRTSCHAFTS UNIVERSITÄT WIEN VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS

OECD BEPS	Corresponding EU Measures
Action 1 – Digital Economy	• Final report of the Commission Expert Group on Taxation of the Digital Economy (28 May 2014) • Proposals for a long-term solution (SDP, COM(2018)147 and C(2018)1650) and a short-term solution (DST, COM(2018)148) • Announcement of potential EU action if no OECD consensus emerges and plans for a "digital levy" (Ares(2021)312667) – See also E-004139/2022 (3 March 2023) • Focus on implementation of the OECD Pillars (Commission work programme 2022, COM(2021) 645 and Annexes), Pillar Two Directive (Directive (EU) 2022/2523, [2022] OJ L 328/1)
Action 2 – Hybrid Mismatches	• Taxing obligation for hybrid financial instruments in the Parent-Subsidiary-Directive (Directive 2014/86/EU) • Anti-Hybrid Measures in Art. 9 ATAD 1 (Directive (EU) 2016/1164) and – amended – in Arts 9, 9a and 9b ATAD 2 (Directive (EU) 2017/952) • Recommendation to introduce a Subject-to-Tax-Clause in tax treaties (C(2012)8806) • Proposal to introduce a Subject-to-Tax-Clause in the Interest-Royalties-Directive (COM(2011)714)
Action 3 – CFC Rules	• CFC Rules in Arts 7 and 8 ATAD (Directive (EU) 2016/1164)

Overview | *BEPS and EU Law*

OECD BEPS	Corresponding EU Measures
Action 4 – Interest Limitation	• Interest Limitation Rule in Art. 4 ATAD (Directive (EU) 2016/1164)
Action 5 – Harmful Tax Competition	• Automatic exchange of tax rulings ("DAC3"; Directive (EU) 2015/2376) • Agreement on the "nexus approach" for patent/IP boxes (Dok. 9912/16 FISC 97 ECOFIN 558) • State aid aspects of tax measures, including rulings (Notice [2016] OJ C 262/1) • External strategy towards third countries (COM(2016)24), including work an an EU black list (initially [2017] OJ C 438/5, with ongoing amendments; see MEMO/19/1629) • Package on Fair and Simple Taxation, including measures on tax good governance (COM(2020)313) • Code of Conduct ([1998] OJ C 99/1 and [2022] OJ C 433/1)
Action 6 – Treaty Abuse	• Recommendation to introduce a GAAR in domestic law (C(2012)8806) • Recommendation to introduce an EU-compliant "Principal Purpose Test" in tax treaties (C(2016)271) • GAAR in Art. 6 of the ATAD (Directive (EU) 2016/1164)

Overview | *BEPS and EU Law*

OECD BEPS	Corresponding EU Measures
Action 7 – Permanent Establishments	• Recommendation to follow the OECD BEPS-approach with regard to the definition of PEs (Art. 5) (C(2016)271)
Actions 8-10 – Transfer Pricing	• EU Joint Transfer Pricing Forum (JTPF) (until 2019) • Commission work on a concrete implementation of the OECD guidelines in the EU (see COM(2015)302) → Proposal for a Directive on transfer pricing COM(2023)529 (Impact Assessment: SWD SWD(2023)308 and SWD(2023)309) • Announced establishment of expert group on transfer pricing (Pt A21 in the EU Commission's Action Plan for Fair and Simple Taxation, COM(2020)312 and Annex) • Proposal for a Directive on transfer pricing COM(2023)529 – Impact Assessment: SWD SWD(2023)308 and SWD(2023)309)
Action 11 – Data	• Work on a better quantification of the "tax gap" and set-up of a Fiscalis project group (see COM(2015)136) • 2018 Report of the Tax Gap Project Group (TGPG) on Corporate Income Tax
Action 12 – Disclosure	• Disclosure of of reportable cross-border arrangements ("DAC6"; Directive (EU) 2018/822), based on the Commission's agenda for tax transparency (COM(2016)451) and proposal COM(2017)335

Overview | *BEPS and EU Law*

OECD BEPS	Corresponding EU Measures
Action 13 – Country-by-Country Reporting	• Introduction of Country-by-Country-Reporting ("DAC4"; Directive (EU) 2016/881) • Public Country-by-Country-Reporting in the accounting directive through Directive (EU) 2021/2101 (Proposal COM(2016)198, adopted in Nov. 2021: Dok. 9722/1/21 and P9_TA(2021)0446)
Actions 14 – MAPs and Arbitration	• EU Arbitration Convention (90/436/EEC) and Code-of-Conduct ([2009] OJ C 322/1) • Tax Dispute Resolution Directive (Directive (EU) 2017/1852) – Statistics: Framework and reports for 2021, 2021, 2022, and 2023 • Announced implementation of a Standing Committee for dispute resolution (Pt A15 in the EU Commission's Action Plan for Fair and Simple Taxation, COM(2020)312 and Annex) and Fiscalis Project Group (FPG) 093 (2019)
Action 15 – Multlateral Instrument	• Recommendation on PEs and an EU-compliant "Principal Purpose Test" (C(2016)271)

Anhang B
Informationsaustausch

WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS

Transparency | *Developments*

Document	Issue	EU
Art 26 OECD MC	Basically: Exchange of information on request (EOIR) – Confidentiality (2012)	Directive 77/799/EC, recast as Directive 2011/16/EU (DAC1) – With amendments, e.g., regarding foreseeable relevance, group requests, joint audits etc in Directive (EU) 2021/514 (DAC7) – Implementing Regulation (EU) 2015/2378, amended by (EU) 2022/1467
Tax Information Exchange Agreements (TIEA) (2002)	EOIR + Automatic exchange of informaton (AEOI) (since 2015) – Model TIEA and Model Protocol (2015) – Confidentiality (2012) → In Directive 2011/16/EU (DAC1) AEOI for certain available information (income from employment, director's fees, life-isurance products, pensions, immovable propoerty), later extended by royalties (Directive (EU) 2021/514 [DAC7]) and non-custodial dividend income in Directive (EU) 2023/2226 [DAC8]) and inclusion of Tax Identification Number (TIN) (Directive (EU) 2023/2226 [DAC8]) – AEOI for at least 4 categories starting in 2025 (Directive (EU) 2021/514, DAC7) and at least 5 categories starting in 2026 (Directive (EU) 2023/2226, DAC8])	

Transparency | *Developments*

Document	Issue	EU
Multilateral Convention on Mutual Assistance in Tax Matters (1988/2010)	EOIR + AEOI (→ basis for the CRS MCAA and the CbC MCAA) – 147 participating jurisdictions (as of Sept. 2023) – 171 members of the Global Forum on Transparency and Exchange of Information for Tax Purposes (as of May 2023) – Confidentiality (2012) – More than 120 jurisdictions committed to AEOI (as of Oct. 2022) – Peer Reviews of the EIOR: Handbook (2016) and Reports – Numerous publications and toolkits by the Global Forum	Directive 77/799/EC, recast as Directive 2011/16/EU (DAC1)
Common Reporting Standard (CRS) (2014)	AEOI on financial accounts → CRS MCAA: More than 120 signatories (5400 bilateral exchange relationships; as of May 2024) – CRS (2017), Implementation Handbook (2018), Terms of Reference (ToR, 2018), and Toolkit (2021), amendments to the CRS (June 2023) – XML Schema (2024) – Implementation Reports 2017, 2018, and 2019 – Peer Review Reports 2020, 2021, 2022, and 2023 (and overview, e.g., in report to G20 of Oct. 2022 and in Global Forum 2022 Annual Report) – Statistics: 2018-2021	Directive 2014/107/EU (DAC2) – *US: FATCA*

Transparency | *Developments*

Document	Issue	EU
BEPS Action 5 on Harmful Tax Competition (2015)	Exchange of information on certain rulings → All members of the inclusive framework, 147 jurisdictions (as of May 2024) – Peer Review Reports 2016, 2017, 2018, 2019, 2020, 2021 and 2022	Directive (EU) 2015/2376 (DAC3) + Rulings for certain transactions, residence of individuals (Directive (EU) 2023/2226, DAC8)
BEPS Action 13 on Country-by-Country Reporting (2015)	AEOI of CbC Reports → CbC MCAA: 104 signatories (4.300 bilateral exchange relationships: as of Oct. 2024) – Peer Review Reports: Phase 1: Report of 23 May 2018, Phase 2: Report of 3 September 2019, Phase 3: Report of 17 October 2020 – Compilations: Report of 18 October 2021, Report of 4 October 2022, and Report of 16 September 2024 – Implementation guidance: May 2024 – Challenges for developing countries (e.g., reports to G20 in Oct. 2021 and Oct. 2022)	Directive (EU) 2016/881 (DAC4) – *Public CbCR: Directive (EU) 2021/2101*

Transparency | *Developments*

Document	Issue	EU
FATF Standard on Beneficial Ownership	Access to anti-money laundering information (i.e., beneficial ownership information) for tax authorities. → 171 members of the Global Forum on Transparency and Exchange of Information for Tax Purposes (as of Jan. 2024) → Beneficial Ownership Implementation Toolkit (2019) and Report on implementation and remaining challenges (2024)	Directives (EU) 2015/849 (4th AMLD) and (EU) 2018/843 (5th AMLD) → Directive (EU) 2016/2258 (DAC5)
BEPS Action 12 on Mandatory Disclosure Rules (2015)	Mandatory Disclosure and AEOI of potentially aggressive cross-border tax planning arrangements → Multilateral Competent Authority Agreement on the Automatic Exchange regarding CRS Avoidance Arrangements and Opaque Offshore Structure ("MDR-MCAA"): 18 signatories (as of Mar. 2024) → Model Mandatory Disclosure Rules for CRS Avoidance Arrangements and Opaque Offshore Structures (2018), Exchange Framework (2019), and FAQ (2023)	Directive (EU) 2018/822 (DAC6), extension of time limits (EU) 2020/876, and Regulation (EU) 2019/532 + Adjustments regarding professional privilege Directive (EU) 2023/2226 (DAC8)

Transparency | *Developments*

Document	Issue	EU
Digital Platform Operators	Multilateral Competent Authority Agreement on Automatic Exchange of Information on Income Derived through Digital Platforms ("DPI-MCAA"): 26 signatories (as of Mar. 2024) → Note: The Sharing and Gig Economy: Effective Taxation of Platform Sellers (2019), Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy (2020), Code of Conduct (2020), and Model Rules for Exchange of Information (Exchange Framework: 2021, User Guide and XML Schema: 2022, FAQ: 2023), including an optional module for the sale of goods and the rental of means of transportation	Directive (EU) 2021/514 (DAC7) and Regulation (EU) 2023/823 (concerning equivalence of information with third countries)
Shell Entities	Proposed automatic exchange of information on "shell entities" – Proposal for a Council Directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU, COM(2021)565 (Impact Assessment SWD(2021)578) – No OECD equivalent.	Proposal COM(2021)565

Transparency | *Developments*

Document	Issue	EU
Crypto Assets, E-Money	Extension of automatic exchange of information to crypto-assets/e-money → EU: Item A10 in the Action Plan for fair and simple taxation supporting the recovery (COM(2020)312 and Annex), and Inception impact assessment, Ares(2020)7030524, Proposal COM(2022)707 – OECD: Crypto-Asset Reporting Framework and Amendments to the Common Reporting Standard ("CARF") (Oct. 2022, consultation: Apr. 2022), amendments to the CRS (June 2023) and update report (July 2024) – XML Schema (2024)	Directive (EU) 2023/2226 (DAC8) – Also with various amendments of other DAC components
Real Estate	OECD Report on Enhancing International Tax Transparency on Real Estate (2023) and From Concept to Reality (2024) – Note: Certain information already covered by EU's Directive 2011/16/EU (DAC1) (recurrent income, transactions and ownership, as available) and the reporting rules for digital platforms under Directive (EU) 2021/514 (DAC7) (rental income via online platforms)	[Elements in Directive 2011/16/EU (DAC1) and Directive (EU) 2021/514 (DAC7)]

Transparency | *Developments*

Document	Issue	EU
GloBE Information Return (GIR)	GloBE Information Return (GIR) Template (July 2023) and OECD Consultation Draft User Guide for the GloBE Information Return XML Schema, Aug. 2024) (to facilitate electronic domestic information return filings and as the technical format for exchanging information return data between relevant tax authorities) → Planned: Multilateral Competent Authority Agreement on the Exchange of GloBE Information Returns ("GIR MCAA")	[Announced DAC9]
Head Office Tax for SMEs (HOT)	Timely and streamlined exchange of information between the concerned tax authorities under the Head Office Tax (HOT) system for micro, small and medium sized enterprises (COM(2023)528 with Annexes in COM(2023)528) – No OECD equivalent.	Proposal COM(2023)528

Herzlichen Dank!

WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS