



## Pillar 2: Release of the Consolidated Commentary to the Global Anti-Base Erosion Model Rules

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April 25, 2024, the Inclusive Framework on BEPS released the Consolidated Commentary to the GloBE Rules.

The GloBE rules are part of Pillar 2, which provide for a coordinated system of taxation intended to ensure large multinational enterprise groups pay a minimum level of tax on the income arising in each of the jurisdictions where they operate.

We note that the Commentary to the GloBE Rules was originally released in March 2022. The Consolidated Commentary incorporates Agreed Administrative Guidance released by the Inclusive Framework between March 2022 and December 2023.

The document aims to provide tax administrations and taxpayers with guidance on the common interpretation and application of the GloBE Rules.

Please follow the link below to access the Consolidated Commentary: <https://www.oecd.org/publications/tax-challenges-arising-from-the-digitalisation-of-the-economy-consolidated-commentary-to-the-global-anti-base-erosion-model-b849f926-en.htm>

We continue to monitor the changes related to the implementation of Pillar 2 rules, and we would be glad to discuss the potential impact of such changes on your business.

If you are interested in additional information, please contact us.

