CCCTB: timeline

• Action Plan 2015
  • Mandatory scope
  • Staged approach to C(C)CTB
    1. BEPS-related elements of the common tax base: ATAD
    2. The rules for computing the common tax base
    3. Consolidation
  • Cross-border loss relief with recapture

• Inter-Service Consultation – Aug.–Sept. 2016
CCCTB: a Holistic Approach against Tax Avoidance

- The re-launch of the CCCTB initiative has a two-fold objective:
  1. To be a tool against aggressive tax planning; and
  2. To facilitate business within the internal market.

- Staged approach: priority to be given to the common corporate tax base (CCTB) and consolidation to be dealt with once the CCTB is stabilised.

- Pending proposal (2011) to be withdrawn as the re-launched package is proposed.
New Elements

- Mandatory under the following conditions:
  1. Company form of Annex I;
  2. Subject to corporate tax listed in Annex II;
  3. Member of a group with a total consolidated revenue above a certain threshold.

- Optional for companies which meet conditions 1. & 2. only.

- R&D super-deduction with an enhanced benefit for start-ups
- Debt bias: correction mechanism
- Cross-border loss relief