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# A historic shift in the world of taxation

The OECD/G20 Inclusive Framework agreement on corporate taxation reform offers a unique opportunity to reduce inequality in our economies and societies. With this proposal, the EU will implement the global 15% minimum tax rate for the largest companies.



## Minimum rate

A minimum effective tax rate of 15% for very large companies.

## Transparent and effective rules

A transparent method to calculate the rate, and effective instruments to collect the taxes.



## Clear criteria

Member States will apply the minimum tax rate to any large group with annual revenues of more than €750 million.

## An honoured pledge

The proposal delivers on the EU's pledge to swiftly implement the recently agreed global tax reform.



**For fairer, more resilient and more sustainable  
taxation that supports the EU recovery.**