

OECD/G20 Base Erosion and Profit Shifting Project

**Tax Challenges Arising from the  
Digitalisation of the Economy –  
Administrative Guidance on the Global Anti-  
Base Erosion Model Rules (Pillar Two),  
Central Record of Legislation with  
Transitional Qualified Status**

Inclusive Framework on BEPS



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# Executive Summary

## Background

1. In October 2021 members of the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (Inclusive Framework) agreed a two-pillar solution to reform the international tax framework in response to the challenges of digitalisation of the economy. As part of the October Statement, Inclusive Framework members agreed to a co-ordinated system of Global anti-Base Erosion (GloBE) rules that are designed to ensure large multinational enterprises pay a minimum level of tax on the income arising in each jurisdiction where they operate. In the October Statement, it was agreed that the GloBE Rules would have the status of a common approach. Under this common approach, jurisdictions are not required to adopt the GloBE rules, but, if they choose to do so, they will implement and administer the rules in a way that is consistent with the agreed outcomes. The common approach also means that Inclusive Framework members accept the application of the GloBE rules applied by other members, including agreement as to rule order and the application of any agreed safe harbours.

2. The GloBE Model Rules were approved and released by the Inclusive Framework on 20 December 2021 *Tax Challenges Arising from Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two): Inclusive Framework on BEPS* (OECD, 2021<sup>[1]</sup>). The GloBE Model 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<sup>[2]</sup>) and the *Model Tax Convention on Income and on Capital: Condensed Version 2017*, (the “OECD Model Tax Convention”) (OECD, 2017<sup>[3]</sup>).

3. The Commentary to the GloBE Model Rules was first approved and released by the Inclusive Framework on 14 March 2022 *Tax Challenges Arising from the Digitalisation of the Economy – Commentary to the Global Anti-Base Erosion Model Rules (Pillar Two), First Edition: Inclusive Framework on BEPS* (OECD, 2022<sup>[4]</sup>) The Commentary clarifies the interpretation and operation of the provisions in the GloBE Model Rules and includes some examples illustrating how the rules apply to specific fact patterns. The Commentary is intended to promote a consistent and common interpretation of the GloBE Model Rules in order to provide certainty for MNE Groups and to facilitate coordinated outcomes among implementing jurisdictions. Although the Commentary is detailed and comprehensive, it does not provide guidance on every aspect of the GloBE Model Rules.

4. The GloBE Model Rules envision that the Inclusive Framework may issue guidance on both the interpretation and the operation of the rules. The Inclusive Framework has provided interpretive guidance to ensure consistent and common interpretation of the GloBE Rules, provide certainty for MNE Groups and facilitate coordinated and transparent outcomes under the rules. Once agreed, the Administrative Guidance is incorporated into the Commentary as it supplements or replaces paragraphs in the Commentary or explains how to apply the language of the rules to particular fact patterns.

### **Administrative Guidance – Central Record**

5. This document includes the Central Record with legislation that has completed the transitional qualification mechanism process for the IIR, DMTT or QDMTT Safe Harbour, together with changes to parts of the Commentary. This Administrative Guidance will be incorporated into the Commentary.

# Central record of legislation with transitional qualified status for purposes of the Global Minimum Tax

## Administrative Guidance

6. The following text in bold will be inserted in paragraph 13 of the Introduction to the Consolidated Commentary to the Global Anti-Base Erosion Model Rules (2023) (“the Commentary”):

13. Chapter 10 sets out definitions of terms used in the GloBE Rules, and provides rules in Article 10.2 to define Flow-through Entities, Tax Transparent Entities, Reverse Hybrid Entities, and Hybrid Entities. Article 10.3 sets out the rules for determining the location of an Entity for the purposes of applying the GloBE Rules. **The central record of legislation with transitional qualified status for purposes of the Global Minimum Tax is set out in Annex B of this document.**

7. The following text in strikethrough will be removed from and the following text in bold will be inserted in paragraph 127 of the Commentary to Chapter 10:

~~127. The GloBE Implementation Framework will develop processes and provide guidance to facilitate the co-ordinated implementation of the GloBE Rules. This will include implementing~~**The Inclusive Framework has developed a transitional qualification mechanism** process to assist tax administrations **and other stakeholders** in determining whether a ~~country~~ **jurisdiction** has introduced a Qualified IIR. ~~In order to facilitate transparency, consistency and co-ordination, the outcome of these determinations will be released and made publicly available. This process is a simplified procedure that allows the swift recognition of the qualified status of implementing jurisdictions’ legislation on a temporary basis, pending the development of a full legislative review and ongoing monitoring process. The central record of IIR legislation with transitional qualified status is set out in Annex B of this document.~~

8. The following paragraph will be inserted after paragraph 118.54 of the Commentary to Chapter 10:

### Central record

118.55. **The Inclusive Framework has developed a transitional qualification mechanism to assist tax administrations and other stakeholders in determining whether a jurisdiction has introduced a QDMTT or is eligible for the QDMTT Safe Harbour.** This process is a simplified procedure that allows the swift recognition of the qualified status of implementing jurisdictions’ legislation on a temporary basis, pending the development of a full legislative review and ongoing

monitoring process. The central record of DMTT legislation with transitional qualified status and Safe Harbour status is set out in Annex B of this **document**.

9. The following language will be inserted as an Annex to the Commentary.

## Annex B. Central record of legislation with transitional qualified status

This Annex includes the central record of legislation with qualified status for a transitional period, as determined under the transitional qualification mechanism. This central record will be updated on a regular basis and in a timely manner, after a self-certification that has been submitted to the Inclusive Framework has completed the agreed transitional qualification mechanism process. The fact that a jurisdiction's legislation is not included in this central record does not mean that the legislation is not qualified; rather it means that, as at the date of publication, the process provided for under the transitional qualification mechanism has not yet been initiated or completed for that legislation.

The relevant legislation set out in the table below will be treated as qualified from the effective date of the legislation, which is the date when that legislation becomes applicable to in-scope taxpayers (i.e. the date on or after which the first covered Fiscal Year of an in-scope MNE Group starts). While recognition of qualified status is important for determining the order in which global minimum tax rules apply, there is no requirement for a jurisdiction to introduce such rules. Jurisdictions may have alternative ways of ensuring that MNE Groups pay an effective rate of tax at least 15% on the income arising in their jurisdiction and achieving policy outcomes consistent with the global minimum tax.

This central record is current as at 13 January 2025.

### Qualified Income Inclusion Rules

	Domestic law	Effective date
Australia	Taxation (Multinational – Global and Domestic Minimum Tax) Imposition Bill 2024 Taxation (Multinational – Global and Domestic Minimum Tax) Bill 2024	1 January 2024 <sup>1</sup>
Austria	Bundesgesetz zur Gewährleistung einer globalen Mindestbesteuerung für Unternehmensgruppen (Mindestbesteuerungsgesetz – MinBestG)	31 December 2023
Belgium	Loi portant l'introduction d'un impôt minimum pour les groupes d'entreprises multinationales et les groupes nationaux de grande envergure Wet houdende de invoering van een minimumbelasting voor multinationale ondernemingen en omvangrijke binnenlandse groepen	31 December 2023
Bulgaria	ЗАКОН за корпоративното подоходно облагане	31 December 2023
Canada	Global Minimum Tax Act Loi sur l'impôt minimum mondial	31 December 2023

<sup>1</sup> Self-certification based on draft legislation.

Croatia	Zakon o minimalnom globalnom porezu na dobit	31 December 2023
Czechia	Zákon č. 416/2023 Sb., o dorovnávacích daních pro velké nadnárodní skupiny a velké vnitrostátní skupiny	31 December 2023
Denmark	Lov nr. 1535 af 12. december 2023 om en ekstraskat for visse koncernenheder (minimumsbeskatningsloven)	31 December 2023
Finland	Laki suurten konsernien vähimmäisverosta 1308/2023	31 December 2023
France	Imposition minimale mondiale des groupes d'entreprises multinationales et des groupes nationaux (Code général des impôts, Chapitre II bis, article 223 VJ à 223 WZ)	31 December 2023
Germany	Gesetz zur Gewährleistung einer globalen Mindestbesteuerung für Unternehmensgruppen (Mindeststeuergesetz – MinStG)	31 December 2023
Greece	NΟΜΟΣ ΥΠ' ΑΡΙΘΜ. 5100 Ενσωμάτωση της Οδηγίας (ΕΕ) 2022/2523 του Συμβουλίου, της 14ης Δεκεμβρίου 2022, σχετι-κά με την εξασφάλιση παγκόσμιου ελάχιστου επιπέδου φορολογίας των ομίλων πολυεθνικών επιχειρήσεων και των εγχώριων ομίλων μεγάλης κλίμακας στην Ευρωπαϊκή Ένωση (Pillar II) και άλλ-λες επείγουσες διατάξεις	31 December 2023
Hungary	2023. évi LXXXIV. Törvény a globális minimum-adószintet biztosító kiegészítő adókról és ezzel összefüggésben egyes adótörvények módosításáról	31 December 2023
Ireland	Taxes Consolidation Act 1997, Part 4A (Implementation Of Council Directive (EU) 2022/2523 of 15 December 2022 on Ensuring a Global Minimum Level of Taxation For Multinational Enterprise Groups and Large Scale Domestic Groups in the Union)	31 December 2023
Italy	DECRETO LEGISLATIVO 27 dicembre 2023, n. 209 Attuazione della riforma fiscale in materia di fiscalità internazionale	31 December 2023
Japan	各対象会計年度の国際最低課税額に対する法人税（法人税法第二編第二章） 特定基準法人税額に対する地方法人税（地方法人税法第三章）	1 April 2024
Korea	국제조세조정에 관한 법률 제3절 추가세액의 과세 (제72조(소득산입규칙의 적용))	1 January 2024
Liechtenstein	Gesetz vom 10. November 2023 über die Mindestbesteuerung grosser Unternehmensgruppen (GloBE-Gesetz)	1 January 2024
Luxembourg	Loi du 22 décembre 2023 relative à l'imposition minimale effective en vue de la transposition de la directive (UE) 2022/2523 du Conseil du 15 décembre 2022 visant à assurer un niveau minimum d'imposition mondial pour les groupes d'entreprises multinationales et les groupes nationaux de grande envergure dans l'Union	31 December 2023
Netherlands	Wet minimumbelasting 2024	31 December 2023

Norway	Lov 12. januar 2024 nr 1 om suppleringskatt på underbeskattet inntekt i konsern (suppleringskatteloven)	1 January 2024
Romania	Lege nr. 431/2023 privind asigurarea unui nivel minim global de impozitare a grupurilor de întreprinderi multinaționale și a grupurilor naționale de mari dimensiuni	31 December 2023
Slovenia	Zakon o minimalnem davku (ZMD); Uradni list RS, št. 131/2023)	31 December 2023
Sweden	Lag (2023:875) om tilläggsskatt	31 December 2023
Türkiye	Kanun Numarası 5520 KURUMLAR VERGİSİ KANUNU (BEŞİNCİ KISIM Yerel ve Küresel Asgari Tamamlayıcı Kurumlar Vergisi ve Geçici Maddeler)	1 January 2024
United Kingdom	Finance (No. 2) Act 2023, Part 3 (Multinational Top-up Tax) & Schedules 14 15, 16, 16A and 17	31 December 2023
Viet Nam	Nghị quyết số 107/2023/QH15 của Quốc hội: Về việc áp dụng thuế thu nhập doanh nghiệp bổ sung theo quy định chống xói mòn cơ sở thuế toàn cầu	1 January 2024

## Qualified Domestic Minimum Top-up Tax Rules and QDMTT Safe Harbours

The central record below indicates if a DMTT is a Conditional DMTT for 2024. A Conditional DMTT is one that only applies to a Constituent Entity when the MNE Group is subject to the GloBE Rules in another jurisdiction. The Inclusive Framework has agreed that a DMTT that is a Conditional DMTT for 2024 can be recognised as qualified under certain circumstances, including that the DMTT will not be conditional in any other year.

Where a jurisdiction has introduced a DMTT that also applies below the EUR 750 million threshold, then the qualified status is only applicable to legislation to the extent that legislation applies to an MNE Group which meets the EUR 750 million threshold.

	Domestic law	QDMTT Safe Harbour	Effective date
Australia	Taxation (Multinational – Global and Domestic Minimum Tax) Imposition Bill 2024 Taxation (Multinational – Global and Domestic Minimum Tax) Bill 2024	Yes	1 January 2024 <sup>2</sup>
Austria	Bundesgesetz zur Gewährleistung einer globalen Mindestbesteuerung für Unternehmensgruppen (Mindestbesteuerungsgesetz – MinBestG)	Yes	31 December 2023
Barbados	Corporation Top-up Tax Act, 2024-16	Yes	1 January 2024 <sup>3</sup>

<sup>2</sup> Self-certification based on draft legislation.

<sup>3</sup> Conditional DMTT in 2024.



Belgium	Loi portant l'introduction d'un impôt minimum pour les groupes d'entreprises multinationales et les groupes nationaux de grande envergure  Wet houdende de invoering van een minimumbelasting voor multinationale ondernemingen en omvangrijke binnenlandse groepen	Yes	31 December 2023
Bulgaria	ЗАКОН за корпоративното подоходно облагане	Yes	31 December 2023
Canada	Global Minimum Tax Act  Loi sur l'impôt minimum mondial	Yes	31 December 2023
Croatia	Zakon o minimalnom globalnom porezu na dobit	Yes	31 December 2023
Czechia	Zákon č. 416/2023 Sb., o dorovnávacích daních pro velké nadnárodní skupiny a velké vnitrostátní skupiny	Yes	31 December 2023
Denmark	Lov nr. 1535 af 12. december 2023 om en ekstraskat for visse koncernheder (minimumsbeskatningsloven)	Yes	31 December 2023
Finland	Laki suurten konsernien vähimmäisverosta 1308/2023	Yes	31 December 2023
France	Imposition minimale mondiale des groupes d'entreprises multinationales et des groupes nationaux (Code général des impôts, Chapitre II bis, article 223 VJ à 223 WZ)	Yes	31 December 2023
Germany	Gesetz zur Gewährleistung einer globalen Mindestbesteuerung für Unternehmensgruppen (Mindeststeuergesetz – MinStG)	Yes	31 December 2023
Greece	NΟΜΟΣ ΥΠ' ΑΡΙΘΜ. 5100 Ενσωμάτωση της Οδηγίας (ΕΕ) 2022/2523 του Συμβουλίου, της 14ης Δεκεμβρίου 2022, σχετι-κά με την εξασφάλιση παγκόσμιου ελάχιστου επιπέδου φορολογίας των ομίλων πολυεθνικών επιχειρήσεων και των εγχώριων ομίλων μεγάλης κλίμακας στην Ευρωπαϊκή Ένωση (Pillar II) και άλ-λες επείγουσες διατάξεις	Yes	31 December 2023
Hungary	2023. évi LXXXIV. Törvény a globális minimum-adószintet biztosító kiegészítő adókról és ezzel összefüggésben egyes adótörvények módosításáról	Yes	31 December 2023
Ireland	Taxes Consolidation Act 1997, Part 4A (Implementation Of Council Directive (EU) 2022/2523 of 15 December 2022 on Ensuring a Global Minimum Level of Taxation For Multinational Enterprise Groups and Large Scale Domestic Groups in the Union)	Yes	31 December 2023
Italy	DECRETO LEGISLATIVO 27 dicembre 2023, n. 209 Attuazione della riforma fiscale in materia di fiscalita' internazionale	Yes	31 December 2023

Liechtenstein	Gesetz vom 10. November 2023 über die Mindestbesteuerung grosser Unternehmensgruppen (GloBE-Gesetz)	Yes	1 January 2024
Luxembourg	Loi du 22 décembre 2023 relative à l'imposition minimale effective en vue de la transposition de la directive (UE) 2022/2523 du Conseil du 15 décembre 2022 visant à assurer un niveau minimum d'imposition mondial pour les groupes d'entreprises multinationales et les groupes nationaux de grande envergure dans l'Union	Yes	31 December 2023
Netherlands	Wet minimumbelasting 2024	Yes	31 December 2023
Norway	Lov 12. januar 2024 nr 1 om suppleringskatt på underbeskattet inntekt i konsern (suppleringskatteloven)	Yes	1 January 2024
Romania	Lege nr. 431/2023 privind asigurarea unui nivel minim global de impozitare a grupurilor de întreprinderi multinaționale și a grupurilor naționale de mari dimensiuni	Yes	31 December 2023
Slovak Republic	Zákon č. 507/2023 Z. z. o dorovnávej dani na zabezpečenie minimálnej úrovne zdanenia nadnárodných skupín podnikov a veľkých vnútroštátnych skupín a o doplnení zákona č. 563/2009 Z. z. o správe daní (daňový poriadok) a o zmene a doplnení niektorých zákonov v znení neskorších predpisov	Yes	31 December 2023
Slovenia	Zakon o minimalnem davku (ZMD); Uradni list RS, št. 131/2023)	Yes	31 December 2023
Sweden	Lag (2023:875) om tilläggsskatt	Yes	31 December 2023
Switzerland	Ordonnance sur l'imposition minimale des grands groupes d'entreprises, RS 642.16 Verordnung über die Mindestbesteuerung grosser Unternehmensgruppen, RS 642.16 Ordinanza concernente l'imposizione minima dei grandi gruppi di imprese, RS 642.16	Yes	1 January 2024
Türkiye	Kanun Numarası 5520 KURUMLAR VERGİSİ KANUNU (BEŞİNCİ KISIM Yerel ve Küresel Asgari Tamamlayıcı Kurumlar Vergisi ve Geçici Maddeler)	Yes	1 January 2024
United Kingdom	Finance (No. 2) Act 2023, Part 4 (Domestic Top-up Tax) & Schedules 14, 15, 16, 16A, 17, and 18	Yes	31 December 2023
Viet Nam	Nghị quyết số 107/2023/QH15 của Quốc hội: Về việc áp dụng thuế thu nhập doanh nghiệp bổ sung theo quy định chống xói mòn cơ sở thuế toàn cầu	Yes	1 January 2024