



Bundesministerium
der Finanzen



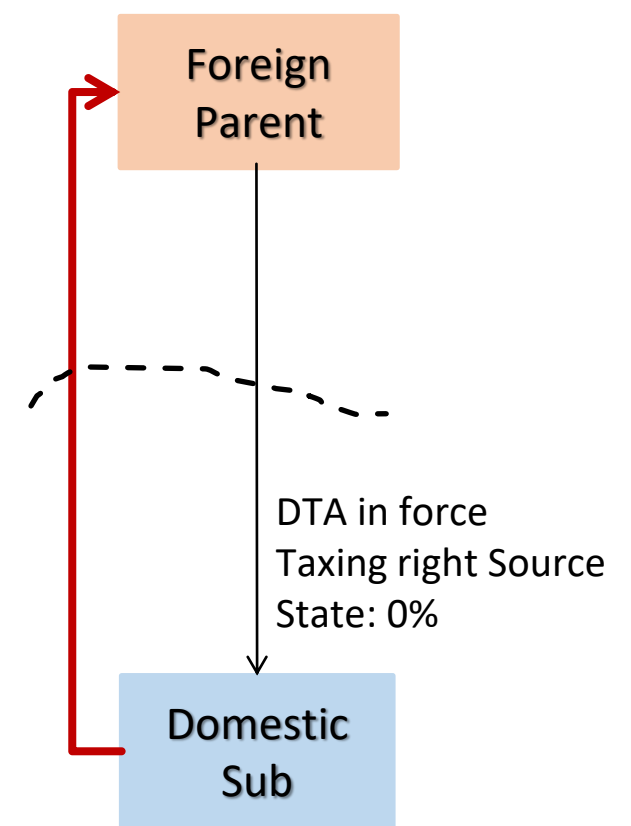
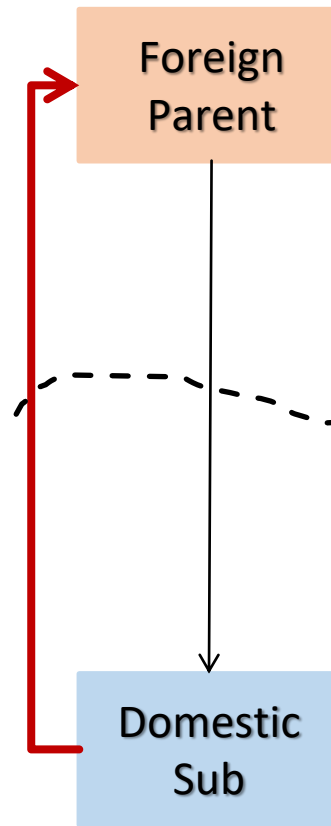
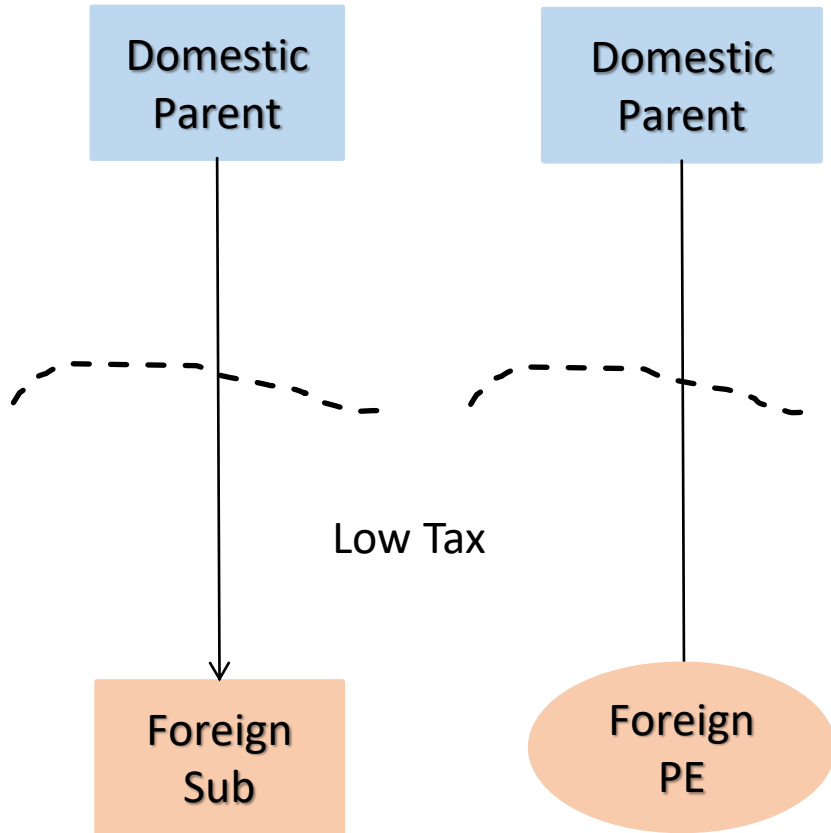
“A global level playing field – the concept of a minimum effective tax”

7th International Tax Symposium “Fair taxation for a strong Europe –
Germany’s Presidency of the Council of the EU in 2020”

“A global level playing field – the concept of a minimum effective tax”

G I O B E - R u l e s
Income inclusion rule | Switch-over rule | Undertaxed payments rule

STTR
| Subject to tax rule



“A global level playing field – the concept of a minimum effective tax”:

Pillar Two Blueprint – overview

