



Session 9: Roundtable and panel discussion on the Global Anti-Base Erosion (GloBE) rules and the EU Minimum Tax Directive

Guiding Questions

- What is the legislative process that was followed in your jurisdiction to implement the GloBE Model Rules or the EU Minimum Tax Directive into national legislation (e.g. public consultation, use of secondary legislation)?
- Have you been involved in the review of your legislation for purposes of the transitional qualification mechanism? What are the key learnings from this process?
- How will your jurisdiction ensure a consistent application of the rules over time (e.g. through the incorporation of Administrative Guidance agreed by the Inclusive Framework after the development of the model rules, the recognition of the qualified status of other jurisdictions' legislation etc.)?
- How is your tax administration preparing for the administration of the Global Minimum Tax (e.g. organisational set-up, development of IT-systems, hiring, training)?