



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
- Public Consultation – Oct. 2015–Jan. 2016
- Impact Assessment Report – July 2016
- 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- Pending proposal (2011) to be withdrawn as the re-launched package is proposed.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