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.