

To: Public Affairs & Communications Committee, Taxation WG

OECD publishes report on tax incentives and the global minimum corporate tax

On 6 October, during the 14th Plenary meeting of the OECD/G20 Inclusive Framework on Domestic tax base erosion and profit shifting (BEPS), the Organisation for Economic Co-operation and Development (OECD) released a new [report](#) on Tax Incentives and the Global Minimum Corporate Tax.

In a nutshell, the report:

- presents concrete considerations for emerging and developing countries to consider as they prepare for the implementation of Pillar Two.
- supports policymakers in reassessing their tax incentives, building on the OECD's ongoing work in the area of tax incentives and effective tax rates (ETRs).
- considers the existing use of tax incentives in developed and developing countries.
- analyses key provisions of the Global Anti-Base Erosion Model (GloBE) Rules and shows how they may affect different types of tax incentives differently
- concludes with several policy considerations for jurisdictions.

Lastly, the Inclusive Framework meeting also discussed capacity building initiatives including the [roadmap for developing countries](#) and the latest [progress report](#) of the Tax Inspectors Without Borders initiative.

Next steps

- The secretariat will analyse the report and revert back to members, if necessary.

For more info

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