

REGIONAL CONSULTATIONS ON INTERNATIONAL TAX MATTERS

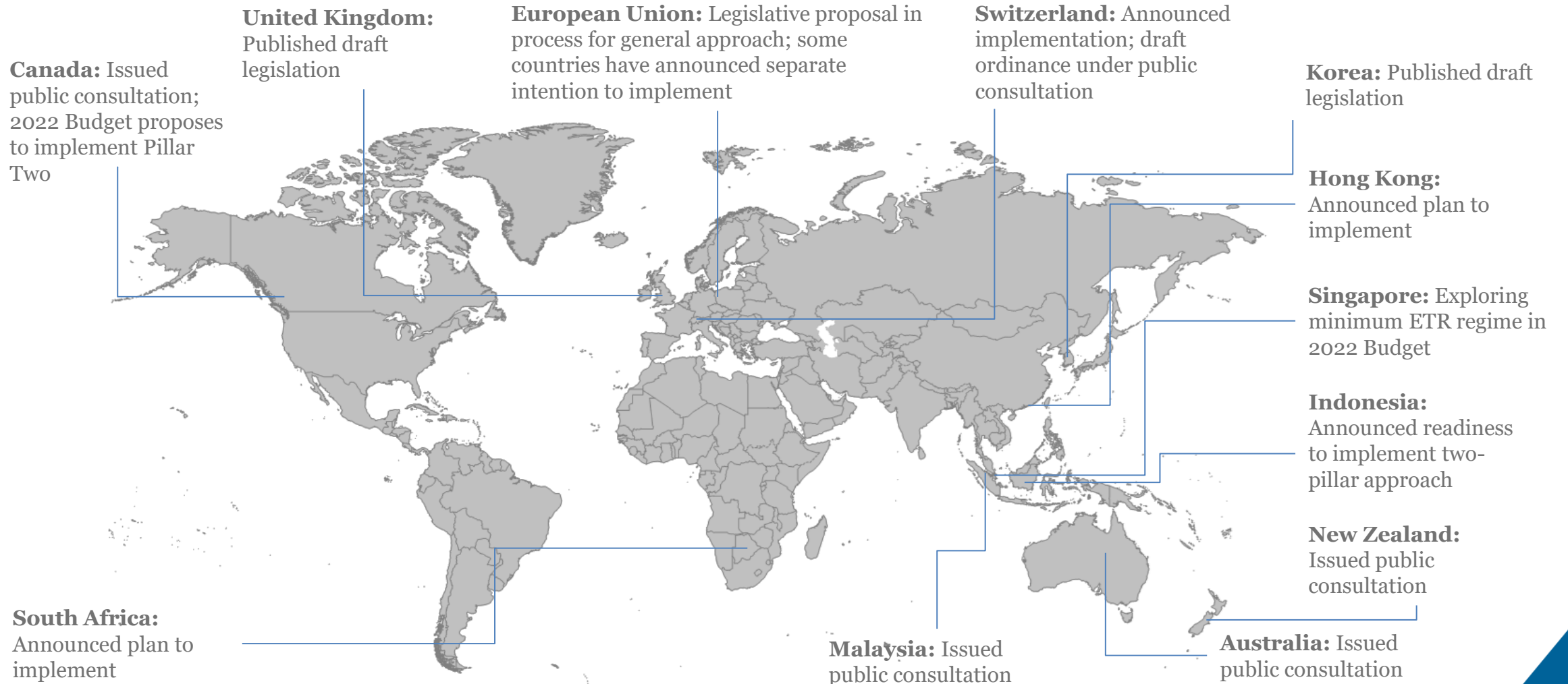
NOVEMBER 2022



SESSION 2 PILLAR TWO REGIONAL UPDATE



Implementation of GloBE Rules



The map is without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area



GloBE Implementation Framework Deliverables

2022

Ongoing

Administrative
Guidance

Priority Guidance

Further Guidance

Safe Harbours

Safe harbours and Simplifications

Further Simplifications

GloBE Information
Return

Structure of GloBE Information
Return

Guidance; Information Exchange
and Administrative Framework

Dispute Resolution

Explore options for Dispute
Resolution Mechanism

Develop Dispute Resolution
Mechanism

Capacity Building

Capacity Building

Capacity Building and Technical
Assistance

Peer Review

Peer Review



Categories of Agreed Administrative Guidance

- Scope
- Transition
- Further guidance as provided for in commentary
- Integrity measures
- Simplifications
- Alignment with other outcomes
- Other



Safe Harbours and GloBE Information Return

- Safe Harbours
 - Transitional safe harbours
 - Permanent safe harbours
 - Transitional penalty relief
- GloBE Information Return

THANK YOU

For more information:

 Contact us by e-mail: ctp.contact@oecd.org

 Visit our public website: www.oecd.org/tax

 Sign-up to our tax news alerts: <http://oe.cd/taxnews-signup>