

The 'Pillar Two' Global Minimum Tax

Elgar Tax Law and Practice series

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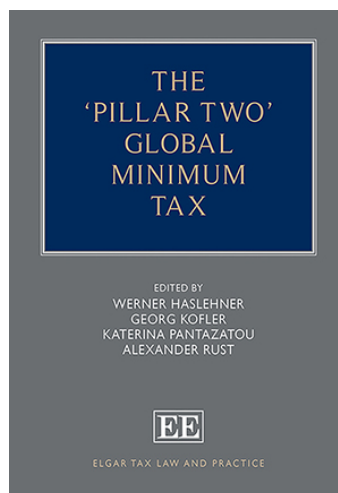
Bringing together leading experts in the field of tax law, this book comprehensively analyses the new global minimum taxation regime for multinational companies. Not only does it consider this unprecedented diplomatic achievement in its historic, economic and political context, but the book also explores the intricate technical detail of the GloBE model rules.

'The 'Pillar Two' Global Minimum Tax is an important and timely work bringing together new essays on a topic that has engaged the international tax community over recent years. With contributions from some of the most prominent researchers on international taxation, this book tackles a rich variety of perspectives ranging from normative analysis, through the procedural and political aspects of the issue, to some important technical analyses of the mechanics of Pillar Two. This book is bound to become a key point of reference for anyone working on the subject or studying it.'

– Tsilly Dagan, University of Oxford, UK

'This engaging book, featuring contributions from European tax experts, examines Pillar Two from what seems to be every conceivable perspective. The volume's panoptic approach yields surprising insights with respect to the issues likely to emerge from the OECD's radical reformulation of the rules of international taxation.'

– David Rosenbloom, Caplin & Drysdale, US



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