EUROPEAN
COMMISSION

Brussels, 22.12.2021
COM(2021) 823 final

ANNEX

ANNEX

to the

Proposal for a Council Directive

on ensuring a global minimum level of taxation for multinational groups in the Union

{SWD(2021) 580 final}

ANNEX: List of third country jurisdictions granted equivalence in accordance with Article 51(2)

The following third country jurisdictions have been assessed to accommodate a legal framework which can be considered as equivalent to a qualified income inclusion rule:

1. [The United States of America]