Bijlage: Gezamenlijke verklaring Frankrijk, Duitsland, Spanje, Italië en Nederland over Pijler 2

Implementation of the global minimum effective taxation in 2023

As inflation hits heavily the spending power of our fellow citizens, companies must pay their fair share of the burden to alleviate the impact of the global energy crisis.

This is why we reaffirm today our strengthened commitment to swiftly implement the global minimum effective corporate taxation. It is a key lever for further tax justice through a more efficient fight against tax optimization and evasion.

At the June 2022 Ecofin, 26 out of 27 EU member states expressed their willingness to implement this important step towards tax justice, and our first goal remains to gather a consensus. Should unanimity not be reached in the next weeks, our governments are fully determined to follow through on our commitment. We stand ready to implement the global minimum effective taxation in 2023 and by any possible legal means. We are also fully committed to complete the work on the better reallocation of taxing rights from huge global multinationals' profits with the objective of signing a multilateral convention by mid-2023.