



Council of the
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PROPOSAL

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	22 December 2021
To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2021) 823 final ANNEX
Subject:	ANNEX to the Proposal for a Council Directive on ensuring a global minimum level of taxation for multinational groups in the Union

Delegations will find attached document COM(2021) 823 final ANNEX.

Encl.: COM(2021) 823 final ANNEX



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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]