



Council of the  
European Union

Brussels, 22 December 2021  
(OR. en)

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**Interinstitutional File:**  
**2021/0433(CNS)**

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## PROPOSAL

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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

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

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Encl.: COM(2021) 823 final ANNEX



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]