

Literaturverzeichnis

115 th Congress	An act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018 (Public Law No. 115–97), 115th Congress, 2017, Washington, online abrufbar unter [12. November 2022]: https://www.congress.gov/115/bills/hr1/BILLS-115hr1enr.pdf Zitiert: 115th Congress (2017), TCJA
117 th Congress	An act to provide for reconciliation pursuant to title II of S. Con. Res. 14. (Public Law No. 117–169), 115th Congress, 2017, Washington, online abrufbar unter [29. November 2022]: https://www.congress.gov/117/plaws/publ169/PLAW-117publ169.pdf Zitiert: 117th Congress (2022), IRA
Basiaga, Stephen	OECD Official Claims GILTI Reform Would Comply with Global Anti-Base Erosion Rules – Report from our correspondent Stephen Basiaga, J.D., LL.M., 6. Juni 2022, IBFD, online abrufbar unter [11. Juli 2022]: https://research-1ibfd-10rg-1enainwfx0250.emedien3.sub.uni-hamburg.de/ Zitiert: Basiaga, IBFD Report (2022), GILTI Reform
Biden, Joe	Statement by President Joe Biden on Today’s Agreement of 130 Countries to Support a Global Minimum Tax for the World’s Largest Corporations, White House Briefing Room, 1. Juli 2021, online abrufbar unter [23. August 2022]: https://www.whitehouse.gov/briefing-room/statements-releases/2021/07/01/statement-by-president-joe-biden-on-todays-agreement-of-130-countries-to-support-a-global-minimum-tax-for-the-worlds-largest-corporations/ Zitiert: Biden, White House Briefing Room (2021), July Statement
Biden, Joe	Statement by President Joseph R. Biden, Jr. on the Unprecedented OECD Agreement for a Global Minimum Tax, White House Briefing Room, 8. Oktober 2021, online abrufbar unter [23. August 2022]: https://www.whitehouse.gov/briefing-room/statements-releases/2021/10/08/statement-by-president-joseph-r-biden-jr-on-the-unprecedented-oecd-agreement-for-a-global-minimum-tax/ Zitiert: Biden, White House Briefing Room (2021), October Statement
Choi, Wooje	United States – Corporate Taxation, Country Tax Guides, IBFD, Zugriff am 24. November 2022 über den Universitätszugang zur IBFD – Tax Research Plattform Zitiert: Choi, IBFD (2022), United States – Corporate Taxation

<i>Europäische Kommission</i>	Vorschlag für eine Richtlinie des Rates zur Gewährleistung einer globalen Mindestbesteuerung für multinationale Unternehmensgruppen in der Union, Az. COM(2021) 823 final ANNEX, 22. Dezember 2021, Brüssel, online abrufbar unter [29. November 2022]: https://eur-lex.europa.eu/legal-content/DE/ALL/?uri=CELEX:52021PC0823 Zitiert: Europäische Kommission (2021), Entwurf der EU-Richtlinie
<i>Europäische Kommission</i>	Richtlinie (EU) 2022/252 des Rates zur Gewährleistung einer globalen Mindestbesteuerung für multinationale Unternehmensgruppen und große inländische Gruppen in der Union vom 14. Dezember 2022, Brüssel, online abrufbar unter [10. September 2023]: https://eur-lex.europa.eu/legal-content/DE/TXT/HTML/?uri=CELEX:32022L2523 Zitiert: Europäische Kommission (2022), EU-Richtlinie
<i>Frotscher, Gerrit</i>	Internationales Steuerrecht, 5. Auflage 2020, München Zitiert: Frotscher (2020), Int. SteuerR
<i>G20</i>	G20 Finance Ministers and Central Bank Governors Meeting Baden-Baden, Germany, 17–18 March 2017 – Communiqué, online abrufbar unter [26. Oktober 2022]: https://www.bundesfinanzministerium.de/Content/EN/Standardartikel/Topics/world/G7-G20/G20-Documents/g20-communication.pdf?__blob=publicationFile&v=3 Zitiert: G20 (2017), G20-Meeting Communiqué
<i>G20</i>	Third G20 Finance Ministers and Central Bank Governors Meeting on 9–10 July 2021 – Communiqué, online abrufbar unter [28. Oktober 2022]: https://www.bundesfinanzministerium.de/Content/EN/Standardartikel/Topics/world/G7-G20/G20-Documents/Italy/2021-07-10-g20-communication.pdf?__blob=publicationFile&v=8 Zitiert: G20 (2021), Third G20-Meeting Communiqué
<i>G20</i>	Fourth G20 Finance Ministers and Central Bank Governors Meeting on 13 October 2021 – Communiqué, online abrufbar unter [28. Oktober 2022]: https://www.bundesfinanzministerium.de/Content/EN/Standardartikel/Topics/world/G7-G20/G20-Documents/Italy/2021-10-13-g20-communication.pdf?__blob=publicationFile&v=3 Zitiert: G20 (2021), Fourth G20-Meeting Communiqué
<i>Gravelle, Jane G.</i>	The 15 % Corporate Alternative Minimum Tax, Az. R47328, Congressional Research Service, 19. Januar 2023, online abrufbar unter [4. Februar 2023]: https://crsreports.congress.gov/product/pdf/R/R47328 Zitiert: Gravelle, Congressional Research Service (2023), CAMT
<i>Herzfeld, Mindy</i>	Debate on the US Tax Reform and the EU ATAD – Can GILTI + BEAT = GloBE?, INTERTAX, Kluwer Law International BV, Mai 2019, Volume 47, Issue 5, S. 504–513 Zitiert: Herzfeld, INTERTAX 2019

<i>Internal Revenue Service des US Department of the Treasury</i>	LB&I Concept Unit – Concepts of Global Intangible Low-Taxed Income Under IRC 951A, Primary UIL Code 9412.11 – 00, 9. Juni 2021, online abrufbar unter [29. November 2022]: https://www.irs.gov/pub/irs-utl/global_intangible_low_taxed_income.pdf Zitiert: Internal Revenue Service (2021), GILTI
<i>Internal Revenue Service des US Department of the Treasury</i>	LB&I Concept Unit – IRC 59A Base Erosion Anti-Abuse Tax Overview, Primary UIL Code 9425.00 – 00, 9. August 2021, online abrufbar unter [17. Dezember 2022]: https://www.irs.gov/pub/irs-utl/irc59a-beat-overview.pdf Zitiert: Internal Revenue Service (2021), BEAT
<i>Joint Committee on Taxation</i>	U.S. International Tax Policy: Overview and Analysis (JCX-16R-21), 19. April 2021, online abrufbar unter [29. November 2022]: https://www.jct.gov/publications/2021/jcx-16r-21/ Zitiert: Joint Committee on Taxation (2021), U.S. International Tax Policy
<i>Linn, Alexander / Maywald, Andreas</i>	Globale Mindestbesteuerung und US-GILTI – Ein (un)gleiches Paar?, Internationales Steuerrecht (IStR), Verlag C.H.Beck, 21. April 2022, Heft 8, S. 265–276 Zitiert: <i>Linn/Maywald</i> , IStR 2022
<i>Maywald, Andreas</i>	Die Umsetzung der US-Steuerreform durch den IRS – Verwaltungsanweisungen enthalten praktische Hinweise für Steuerpflichtige in den USA, Internationales Steuer- und Wirtschaftsrecht (IWB), NWB Verlag, 31. Januar 2020, Nr. 2, S. 64–72 Zitiert: <i>Maywald</i> , IWB 2020
<i>Maywald, Andreas</i>	Der Inflation Reduction Act of 2022 – Was lange währt, wird endlich gut?, Internationales Steuer- und Wirtschaftsrecht (IWB), NWB Verlag, 30. September 2022, Nr. 18, S. 713–721 Zitiert: <i>Maywald</i> , IWB 2022
<i>OECD</i>	Action Plan on Base Erosion and Profit Shifting, OECD Publishing, 2013, Paris, online abrufbar unter [26. Oktober 2022]: http://dx.doi.org/10.1787/9789264202719-en Zitiert: OECD (2013), Action Plan on Base Erosion and Profit Shifting
<i>OECD</i>	Progress report July 2016-June 2017 as approved by the Inclusive Framework on BEPS on 21–22 June 2017, OECD, 2017, Paris, online abrufbar unter [26. Oktober 2022]: https://www.oecd.org/tax/beps/inclusive-framework-on-BEPS-progress-report-july-2016-june-2017.pdf Zitiert: OECD (2017), Progress Report
<i>OECD</i>	Tax Challenges Arising from Digitalisation – Interim Report 2018, Inclusive Framework on BEPS, OECD/G20 Base Erosion and Profit Shifting Project, OECD, 2018, Paris, online abrufbar unter [26. Oktober 2022]: http://dx.doi.org/10.1787/9789264293083-en Zitiert: OECD (2018), Interim Report 2018

<i>OECD</i>	<p>Programme of Work to Develop a Consensus Solution to the Tax Challenges Arising from the Digitalisation of the Economy, OECD/G20 Inclusive Framework on BEPS, OECD, 2019, Paris, online abrufbar unter [28.10.2022]: www.oecd.org/tax/beps/programme-of-work-to-develop-a-consensus-solution-to-the-tax-challenges-arising-from-the-digitalisation-of-the-economy.htm Zitiert: OECD (2019), Programme of Work</p>
<i>OECD</i>	<p>Tax Challenges Arising from Digitalisation – Economic Impact Assessment, Inclusive Framework on BEPS, OECD/G20 Base Erosion and Profit Shifting Project, OECD, 2020, Paris, online abrufbar unter [26. Oktober 2022]: https://doi.org/10.1787/0e3cc2d4-en Zitiert: OECD (2020), Economic Impact Assessment</p>
<i>OECD</i>	<p>Tax Challenges Arising from Digitalisation – Report on Pillar One Blueprint, Inclusive Framework on BEPS, OECD/G20 Base Erosion and Profit Shifting Project, OECD, 2020, Paris, online abrufbar unter [26. Oktober 2022]: https://doi.org/10.1787/beba0634-en Zitiert: OECD (2020), Pillar One Blueprint</p>
<i>OECD</i>	<p>Tax Challenges Arising from Digitalisation – Report on Pillar Two Blueprint, Inclusive Framework on BEPS, OECD/G20 Base Erosion and Profit Shifting Project, OECD, 2020, Paris, online abrufbar unter [26. Oktober 2022]: https://doi.org/10.1787/abb4c3d1-en Zitiert: OECD (2020), Pillar Two Blueprint</p>
<i>OECD</i>	<p>Statement on a Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy as of 1 July 2021, OECD/G20 Base Erosion and Profit Shifting Project, OECD, 2021, Paris, online abrufbar unter [28. Oktober 2022]: https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Internationales_Steuern/BEPS/beps-statement.pdf?__blob=publicationFile&v=2 Zitiert: OECD (2021), July 2021 Statement on a Two-Pillar Solution i.d.F. vom 1. Juli 2021</p>
<i>OECD</i>	<p>Statement on a Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy as of 8 October 2021, OECD/G20 Base Erosion and Profit Shifting Project, OECD, 2021, Paris, online abrufbar unter [28. Oktober 2022]: https://www.oecd.org/tax/beps/statement-on-a-two-pillar-solution-to-address-the-tax-challenges-arising-from-the-digitalisation-of-the-economy-october-2021.pdf Zitiert: OECD (2021), October 2021 Statement on a Two-Pillar Solution</p>

OECD	Tax Challenges Arising from the Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two), Inclusive Framework on BEPS, OECD, 2021, Paris, online abrufbar unter [28. Oktober 2022]: https://www.oecd.org/tax/beps/tax-challenges-arising-from-the-digitalisation-of-the-economy-global-anti-base-erosion-model-rules-pillar-two.htm Zitiert: OECD (2021), GloBE Rules
OECD	Tax Challenges Arising from the Digitalisation of the Economy – Commentary to the Global Anti-Base Erosion Model Rules (Pillar Two), OECD, 2022, Paris, online abrufbar unter [28. Oktober 2022]: https://www.oecd.org/tax/beps/tax-challenges-arising-from-the-digitalisation-of-the-economy-global-anti-base-erosion-model-rules-pillar-two-commentary.pdf Zitiert: OECD (2022), GloBE Rules – Commentary
OECD	Tax Challenges Arising from the Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two) Examples, OECD, 2022, Paris, online abrufbar unter [28. Oktober 2022]: https://www.oecd.org/tax/beps/tax-challenges-arising-from-the-digitalisation-of-the-economy-global-anti-base-erosion-model-rules-pillar-two-examples.pdf Zitiert: OECD (2022), GloBE Rules – Examples
OECD	Progress report September 2021-September 2022 as approved by the Inclusive Framework on BEPS on 9 September 2022, OECD, 2017, Paris, online abrufbar unter [28. Oktober 2022]: https://www.oecd.org/tax/beps/oecd-g20-inclusive-framework-on-beps-progress-report-september-2021-september-2022.pdf Zitiert: OECD (2022), Progress Report
OECD	OECD/G20 Base Erosion and Profit Shifting Project – Safe Harbours and Penalty Relief: Global Anti-Base Erosion Rules (Pillar Two), Inclusive Framework on BEPS, OECD, 2022, Paris, online abrufbar unter [16. August 2022]: https://www.oecd.org/tax/beps/safe-harbours-and-penalty-relief-global-anti-base-erosion-rules-pillar-two.pdf Zitiert: OECD (2022), Safe Harbours and Penalty Relief
OECD	Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on the Global Anti-Base Erosion Model Rules (Pillar Two), OECD/G20 Inclusive Framework on BEPS, OECD, 2023, Paris, online abrufbar unter [3. Februar 2023]: https://www.oecd.org/tax/beps/agreed-administrative-guidance-for-the-pillar-two-globe-rules.pdf Zitiert: OECD (2023), GloBE Rules – Administrative Guidance February
OECD	Members of the OECD/G20 Inclusive Framework on BEPS as updated on 9 June 2023, OECD, 2023, Paris, online abrufbar unter [13. August 2023]: https://www.oecd.org/tax/beps/inclusive-framework-on-beps-composition.pdf Zitiert: OECD (2023), IF Members List

<i>OECD</i>	Members of the OECD/G20 Inclusive Framework on BEPS joining the October 2021 Statement on a Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy as of 9 June 2023, OECD/G20 Base Erosion and Profit Shifting Project, OECD, 2023, Paris, online abrufbar unter [16. August 2023]: https://www.oecd.org/tax/beps/oecd-g20-inclusive-framework-mem-mbers-joining-statement-on-two-pillar-solution-to-address-tax-challenges-arising-from-digitalisation-october-2021.pdf Zitiert: OECD (2023), Members List of October 2021 Statement on a Two-Pillar Solution
<i>OECD</i>	Outcome Statement on the Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy as of 11 July 2023, OECD/G20 Base Erosion and Profit Shifting Project, OECD, 2023, Paris, online abrufbar unter [16. August 2023]: https://www.oecd.org/tax/beps/outcome-statement-on-the-two-pillar-solution-to-address-the-tax-challenges-arising-from-the-digitalisation-of-the-economy-july-2023.pdf Zitiert: OECD (2023), Outcome Statement
<i>OECD</i>	Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on the Global Anti-Base Erosion Model Rules (Pillar Two), OECD/G20 Inclusive Framework on BEPS, OECD, 2023, Paris, online abrufbar unter [13. August 2023]: https://www.oecd.org/tax/beps/administrative-guidance-global-anti-base-erosion-rules-pillar-two-july-2023.pdf Zitiert: OECD (2023), GloBE Rules – Administrative Guidance July
<i>OECD</i>	Tax Challenges Arising from the Digitalisation of the Economy – GloBE Information Return (Pillar Two), Inclusive Framework on BEPS, OECD, 2023, Paris, online abrufbar unter [16. August 2022]: https://www.oecd.org/tax/beps/globe-information-return-pillar-two.pdf Zitiert: OECD (2023), GloBE Information Return
<i>OECD</i>	Tax Challenges Arising from the Digitalisation of the Economy – Subject to Tax Rule (Pillar Two), Inclusive Framework on BEPS, OECD, 2023, Paris, online abrufbar unter [16. August 2022]: https://www.oecd-ilibrary.org/docserver/9afd6856-en.pdf?expires=1692167306&id=id&accname=guest&checksum=98325E80AB81FF29F102CoEBE059C735 Zitiert: OECD (2023), STTR
<i>OECD/G20</i>	Addressing the Tax Challenges of the Digital Economy, Action 1 – 2015 Final Report, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, 2015, Paris, online abrufbar unter [26. Oktober 2022]: http://dx.doi.org/10.1787/9789264241046-en Zitiert: OECD/G20 (2015), Final Reports – Action 1
<i>OECD/G20</i>	2015 Final Reports, Executive Summaries, OECD/G20 Base Erosion and Profit Shifting Project, 2015, Paris, online abrufbar unter [26. Oktober 2022]: https://www.oecd.org/ctp/beps-reports-2015-executive-summaries.pdf Zitiert: OECD/G20 (2015), Final Reports Executive Summaries

OECD/G20	Addressing the Tax Challenges of the Digitalisation of the Economy – Policy Note, as approved by the Inclusive Framework on BEPS on 23 January 2019, OECD/G20 Base Erosion and Profit Shifting Project, OECD, 2019, Paris. online abrufbar unter [26. Oktober 2022]: https://www.oecd.org/tax/beps/policy-note-beps-inclusive-framework-addressing-tax-challenges-digitalisation.pdf Zitiert: OECD/G20 (2019), Policy Note, S. 1
<i>Pérez Gautrin, C.</i>	US Tax Cuts and Jobs Act: Part 1 – Global Intangible Low-Taxed Income (GILTI), Bulletin for International Taxation, IBFD, Januar 2019, Volume 73, No. 1, S. 36–48 Zitiert: <i>Pérez Gautrin</i> , Bulletin for International Taxation 2019, Volume 73, No. 1
<i>Pérez Gautrin, C.</i>	US Tax Cuts and Jobs Act: Part 2 – The Base Erosion and Anti-Abuse Tax (BEAT), Bulletin for International Taxation, IBFD, März 2019, Volume 73, No. 3, S. 154–165 Zitiert: <i>Pérez Gautrin</i> , Bulletin for International Taxation 2019, Volume 73, No. 3
<i>Urmersbach, Bruno</i>	Die 20 Länder mit dem größten Anteil am kaufkraftbereinigten globalen Bruttoinlandsprodukt (BIP) im Jahr 2022, 28. April 2023, online abrufbar unter [16. August 2023]: https://de.statista.com/statistik/daten/studie/166229/umfrage/ranking-der-20-laender-mit-dem-groessten-anteil-am-weltweiten-bruttoinlandsprodukt/ Zitiert. <i>Urmersbach</i> , Übersicht Globales BIP
<i>US Department of the Treasury</i>	General Explanations of the Administration's Fiscal Year 2023 Revenue Proposals, US Department of the Treasury, März 2022, online abrufbar unter [4. Februar 2023]: https://home.treasury.gov/system/files/131/General-Explanations-FY2023.pdf Zitiert: US Department of the Treasury (2023), Green Book 2023
<i>US Department of the Treasury</i>	General Explanations of the Administration's Fiscal Year 2024 Revenue Proposals, US Department of the Treasury, März 2023, online abrufbar unter [10. September 2024]: https://home.treasury.gov/system/files/131/General-Explanations-FY2024.pdf Zitiert: US Department of the Treasury (2024), Green Book 2024
<i>Wassermeyer, Hans (Hrsg.)</i>	DBA, Werkstand: 158. EL August 2022 Zitiert: <i>Dendorfer</i> in <i>Wassermeyer</i> , DBA
<i>White House Briefing Room</i>	FACT SHEET: The Build Back Better Agenda Will Provide Greater Tax Fairness for Small Businesses, White House Briefing Room, 19. August 2021, online abrufbar unter [23. August 2022]: https://www.whitehouse.gov/briefing-room/statements-releases/2021/08/19/fact-sheet-the-build-back-better-agenda-will-provide-greater-tax-fairness-for-small-businesses/ Zitiert: White House Briefing Room (2021), Fact Sheet

<i>Wissenschaftliche Dienste des Deutschen Bundestags</i>	Mögliche Konflikte der US-Steuerreform mit dem BEPS-Aktionsplan und dem Doppelbesteuerungsabkommen, Az. WD 4 – 3000 – 113/17, Fachbereich WD 4: Haushalt und Finanzen, 11. Juni 2018, Berlin, online abrufbar unter [29. November 2022]: https://www.bundestag.de/resource/blob/564382/ea3b81d9a9f1ca434df98108d4215317/WD-4-113-17-pdf-data.pdf Zitiert: Wissenschaftliche Dienste (2018), US-Steuerreform
---	---