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Publisher's Note

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Angelo Nikolakakis

Taxation of Foreign Affiliates

Angelo Nikolakakis and Joannie Ethier have added new commentary to Chapter 16, Global Minimum Tax.

Highlights

Volume 2

Chapter 16 — Global Minimum Tax

NEW commentary has been added discussing the first draft of the *Global Minimum Tax Act* (GMTA) by the Department of Finance Canada, which implement the Global Base Erosion rules (GloBE Rules) published by the OECD as part of the Pillar Two of the Base Erosion & Profit Shifting (BEPS) initiative. Topics discussed include a series of definitions and interpretative rules applicable to the GMTA (Part I), and the conditions that must be satisfied for a person to be subject to a top-up tax under proposed section 14 (Part II).

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