DRAFT RESOLUTION

on
the Global Agreement on Minimum Effective Taxation and its Implementation in the EEA

Rapporteurs:

Mr Philippe Charry (European Economic and Social Committee)

Mr Jarle Hammerstad (EFTA Consultative Committee, Employers – Norway)
RESOLUTION
on the
Global Agreement on Minimum Effective Taxation and its Implementation in the EEA

The Consultative Committee of the European Economic Area (EEA CC):

− Having regard to the EEA Agreement, and in particular Article 96 thereof;

− Having regard to the EU’s work programme for 2022 published on 19 October 2021\(^1\), including its annexes, to the State of the Union letter of intent from the President of the European Commission from 15 September 2021\(^2\);

− Having regard to the October 2021 statement on the OECD/G20 inclusive framework on BEPS two-pillar solution to address the tax challenges arising from the digitalisation of the economy\(^3\), the European Commission’s public consultation on A fair & competitive digital economy – digital levy\(^4\), launched on 19 January 2021 and closed on 12 April, and the European Commission’s roadmap on the digital levy launched on 14 January 2021 and closed on 11 February 2021;

− Referring to earlier resolutions of the EEA CC, in particular the Resolutions on Benefits of 25 years of the EEA Agreement of 2019\(^5\); and on Digitalisation and its impact on jobs and skills of 2017\(^6\);

− Having regard to position papers of EU social partners’, and in particular the European Economic and Social Committee (EESC) opinion on Taxation of profits of multinationals in the digital economy of 2018\(^7\); and the opinion on Taxation in the digitalised economy of 2018\(^8\) (ECO/458);

---

1. COM(2021) 645 Commission work programme 2022, 19 October 2021
2. State of the Union 2021, Letter of Intent, 15 September 2021
3. OECD/G20 Statement on a two-pillar solution to address the tax challenges arising from the digitalisation of the economy, 8 October 2021
5. EEA CC Resolution and Report on benefits of 25 years of the EEA Agreement
6. EEA CC Resolution and Report on digitalisation and its impact on jobs and skills
7. EESC Opinion on Taxation of profits of multinationals in the digital economy (ECO/459)
8. EESC Opinion on Taxation in the digitalised economy (ECO/458)
– Acting in accordance with its Rules of Procedure\(^9\), and in particular Article 2(2) thereof;

While:

A. Acting in accordance with its mandate to enhance the awareness of the economic and social aspects of the growing interdependence of the EEA States' economies and their interests, as laid out by Article 96(1) of the EEA Agreement\(^10\);

B. Emphasising the importance of the role of social partners for the good implementation of the EEA Agreement;

C. Recognising that the COVID-19 pandemic will have a stark and long-lasting economic and social impact on private businesses, workers, civil society, and the public sector across the world;

Has adopted the following Resolution, by which it:

1. Welcomes the European Union’s (EUs) plans to introduce a proposal on the implementation of the OECD global agreement on re-allocation of taxing rights as described in the European Commission work programme for 2022, and further recognising a possible European Commission proposal of own resources for a digital levy;

2. Emphasises that through the EEA Agreement, the three EEA EFTA States – Iceland, Liechtenstein and Norway – are fully integrated in the European Single Market. The global taxation framework will have an impact on the Single Market and therefore indirectly affect the EEA EFTA States, although the EEA Agreement does not cover harmonised taxation. As OECD Members, EEA EFTA States Iceland and Norway have also signed up to the global agreement on tax reform, establishing a global minimum level of effective taxation and a re-allocation of taxing rights;

3. Highlights the strong common interest of the EEA EFTA states and the EU in promoting European competitiveness and a level playing field with high standards for the protection of workers, consumers, and the environment;

---

\(^9\) EFTA CC [Rules of Procedure](#)
\(^10\) EEA Agreement

EESC-2021-06140-00-00-TCD-TRA (EN) 3/4
4. Underlines the importance of ensuring that the EU proposal will complement and strengthen the G20 and OECD level reform of the international corporate tax framework. The European Commission, in its work programme for 2022, strongly supports this global measure and calls for a swift and consistent implementation across the EU;

5. Calls on the EEA EFTA States to support the EU and OECD initiatives towards creating a fair and competitive digital economy both within Europe and globally;

6. Recognises the great importance that all EEA States, both EU Member States and EEA EFTA States, implement the global tax framework in a timely and consistent manner, to ensure a level playing field for all enterprises and individuals in the EEA area;

7. Recognises the impact of the rapid digital transformation of the economy and the corresponding urgency to multilaterally address the issue of international taxation of digital companies. Further recognising the value of avoiding tax evasion by shifting of profits by multinational enterprises to low or no tax jurisdictions;

8. Recommends that the EEA States fully support the two-pillar approach in the OECD/G20 inclusive framework proposals. Pillar One aims to ensure a fairer distribution of profits and taxing rights by *inter alia* sourcing revenue from end market jurisdictions where goods or services are consumed. Pillar Two introduces a global minimum corporate tax at a rate of 15%;

9. Welcomes the general principle of fair taxation and especially given the challenges that have arisen from increased digitalisation. A 15% global minimum corporate tax rate is a step towards making international tax agreements fairer and more effective;

10. Recommends collaboration of EEA EFTA States, as well as EU Member States, instead of differentiated approaches towards the topic of digital taxation, as this is an important aspect of the digital agenda, the digital regulation and transformation of the Internal Market;

11. Highlights the importance of stakeholder involvement, including social partners and civil society, in the implementation and future initiatives related to the minimum tax framework;

12. Encourages the EEA States to sign the proposed multilateral convention during 2022 to ensure effective implementation of the proposed framework in 2023.