

# Treasury Publishes Public Input on Draft OECD/G20 Inclusive Framework Pillar One Multilateral Convention Text

December 19, 2023

WASHINGTON – Today, the U.S. Department of the Treasury published the comments received pursuant to [Treasury’s request for public input on the draft OECD/G20 Inclusive Framework Multilateral Convention to Implement Amount A of Pillar One \(Pillar One MLC\) and accompanying documents](#).

The request for public input was announced on October 11, 2023, following the Inclusive Framework’s Task Force on the Digital Economy’s release of the current draft text of the Pillar One MLC, the Explanatory Statement to the Pillar One MLC, and the Understanding on the Application of Amount A Certainty. The input request, which was open to all members of the public, closed on December 11, 2023.

The three documents released on October 11 represent a years-long effort to find broad consensus among over 140 Inclusive Framework countries on a reallocation of taxing rights that better reflects the modern global economy. The release of the documents was the first time that a complete draft text of the Pillar One MLC documents had been made available to the public. Treasury is now reviewing the comments as negotiations to finalize the Pillar One MLC documents continue among OECD/G20 Inclusive Framework members.

[All comments are available for public review.](#)

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