

Germany

Bill Implementing Public Country-By-Country Reporting Directive Enters Into Force

22 June 2023

Report from Andreas Perdelwitz, Principal Associate, IBFD

Germany has enacted the bill implementing the EU Directive (2021/2101) requiring qualifying multinational enterprises (MNEs) doing business in the European Union to publicly disclose certain income tax information. The law was published in the Official Gazette on 21 June 2023 (BGBl. I 154/2023). The Federal Council (*Bundesrat*) had approved the bill on 16 June 2023. For details of the bill, see [Parliament Approves Bill Implementing Public Country-By-Country Reporting Directive \(12 May 2023\)](#).

Germany - Bill Implementing Public Country-By-Country Reporting Directive Enters Into Force (22 June 2023), News IBFD.

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