

# Bill Implementing Pillar Two Rules Enters into Force

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Report from Andreas Perdelwitz, Principal Associate, IBFD

The Bill on the implementation of the [Minimum Taxation Directive \(2022/2523\)](#) ensuring minimum global taxation for multinational groups and large domestic groups in the European Union (Minimum Taxation Act (*Bundesgesetz zur Gewährleistung einer globalen Mindestbesteuerung für Unternehmensgruppen* (Mindestbesteuerungsgesetz – MinBestG))) and the OECD Pillar Two Rules appeared in the Official Gazette of 30 December 2023 (BGBl. I 187/2023). The Federal Council (*Bundesrat*) had approved it on 20 December 2023.

The bill entered into force on 31 December 2023.

For details of the bill, see [Austria Proposes Implementing Pillar Two Rules, Launches Public Consultation \(4 October 2023\)](#).