

Slovak Republic

Slovak Republic Gazettes Bill Implementing Minimum Taxation Directive

28 December 2023

Report from our correspondent Katarína Balogová, Certified Tax Adviser

The Slovak Republic has gazetted the bill transposing the [Minimum Taxation Directive \(2022/2523\)](#) into Slovak legislation with effect from 31 December 2023.

The Slovak President signed the bill on 21 December 2023.

For previous reporting and details, see [Parliament Approves Draft Bill Implementing Minimum Taxation Directive \(11 December 2023\)](#).

The bill was published in the Collection of Laws on 23 December 2023 under number 507/2023 Coll. The full text of the published act can be found [here](#) (in Slovak only).

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