Czech Republic

President Signs Law Implementing Minimum Taxation Directive, Pillar Two Rules

18 December 2023

Report from Filip Krajcuska, Associate, IBFD

The President has signed the law implementing the Minimum Taxation Directive (2022/2523). For previous reporting and details, see Parliament Approves Law Implementing Minimum Taxation Directive (1 December 2023).

The law signed on 14 December 2023 must be published in the Official Gazette to become effective.

The status of the law and its full text can be found here (in Czech only).

Further developments will be reported in due course.

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