

Parliament Approves Bill Implementing Pillar Two Rules

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On 14 December 2023, the parliament (*Nationalrat*) approved 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. For details of the draft bill, see [Austria Proposes Implementing Pillar Two Rules, Launches Public Consultation \(4 October 2023\)](#).

The bill is still subject to approval by the Federal Council (*Bundesrat*).