

Government Approves Draft Law to Transpose Parts of Minimum Tax Directive into Domestic Law

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The government has approved a draft law amending the Income Tax Act to transpose parts of [Minimum Taxation Directive \(2022/2523\)](#) into domestic law. The draft law includes provisions stating that Estonia will not apply the global minimum tax based on the Directive until 2030. For previous reporting, see [Estonia to Transpose Parts of Minimum Tax Directive Into Domestic Law \(13 December 2023\)](#).

The draft law also stipulates that the due date for submission of the minimum tax declaration is 30 June 2026. Therefore, entities located in Estonia will have to fulfil the obligation to provide information for the first time in 2026.

Subsequently the draft law will be sent to the parliament for consideration and adoption as law.

Upon adoption by the parliament, the draft would enter into force in accordance with the general procedure (on the tenth day after its publication in the State Gazette).

The annotated agenda of the government meeting of 8 February 2024 is available [here](#) (in Estonian only).

Further developments will be reported as they occur.