

Government Submits Draft Bill on Implementing Pillar Two Rules to Parliament

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The government has sent a draft bill on implementing the Minimum Taxation Directive (2022/2523) (Directive) to the chamber of representatives (*chambre de députés*) to ensure minimum global taxation for multinational groups and large domestic groups in the EU. The EU Member States adopted the Directive on 15 December 2022 (see [Council Formally Adopts Minimum Taxation Directive \(16 December 2022\)](#)).

The draft bill relies on the EU Directive and the OECD Model GloBE Rules (see [Newly Released OECD Model Rules Bring Implementation of GloBE Proposal Into Play \(20 December 2021\)](#)).

For previous reporting, see [Council of Ministers Adopts Draft Bill to Implement Pillar Two Rules \(31 July 2023\)](#).

Once adopted by the parliament, the Grand Duke will promulgate the draft bill. [Bill 8292 and the accompanying explanatory memorandum](#) were published on the parliament's website on 4 August 2023 (as a PDF and in French only).