

Parliament Approves Draft Bill Implementing Minimum Taxation Directive

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The parliament has passed a draft bill transposing the [Minimum Taxation Directive \(2022/2523\)](#) into Slovak legislation.

To become law, the draft bill (approved by the parliament on 8 December 2023) must also be signed by the President and published in the Official Gazette.

In line with article 1(2) of the Directive, Slovak Republic elects to apply a qualified domestic top-up tax under article 11 of the Directive.

For previous reporting and details, see [Slovak Republic Publishes Text of Draft Law Implementing Minimum Taxation Directive \(4 August 2023\)](#).

The full text of the approved bill can be found [here](#) (in Slovak only).

Further developments will be reported in due course.