

# Slovak Republic Proposes to Amend Law Implementing Minimum Taxation Directive

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According to a preliminary statement, the Slovak Republic will prepare a draft bill which would amend the Law for the implementation of the Directive on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union.

This results from the statement of the Council for Economic and Financial Affairs of the EU from November 2023 and the aim is to add to the law the necessary adjustments resulting from the administrative guidelines approved by the OECD/G20 Inclusive Framework.

In the course of 2023, the OECD/G20 Inclusive Framework published various administrative guidelines on the Global Anti-Base Erosion Model Rules (Pillar Two). The administrative guidelines are not part of a [Minimum Taxation Directive \(2022/2523\)](#). In its [statement](#), the Council for Economic and Financial Affairs of the EU supported the agreement reached by the OECD/G20 Inclusive Framework and confirmed that when applying a Minimum Effective Taxation Directive by Member States, it is necessary to ensure compliance with the administrative guidelines in order to avoid inconsistency or applicability of different standards (see [Council, Commission Reaffirm Support for Two-Pillar Solution \(10 November 2023\)](#)).

The public can participate in the preparation of a draft bill by sending suggestions or proposals in terms of substantive focus by 30 January 2024. The full text of preliminary statement No. MF/006082/2024-724, published by the Ministry of Finance on 11 January 2024, is available [here](#) (in Slovak only).