

# Italy Launches Consultation on Legislative Decree Implementing Global Minimum Taxation Directive

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The Finance Department of the Ministry of Economy and Finance has launched a public consultation on the draft Legislative Decree implementing the [Minimum Taxation Directive \(2022/2523\)](#) into national law.

The [Minimum Taxation Directive \(2022/2523\)](#) seeks to ensure a global minimum level of taxation (at a rate of 15%) for multinational and large domestic groups with a consolidated turnover of at least EUR 750 million in the European Union during 2 of the last 4 years. It also transposes the Global Anti-Base Erosion (GloBE) Model Rules developed by the Inclusive Framework (IF) into European law. The EU Member States approved the Directive on 15 December 2022 (see [Council Formally Adopts Minimum Taxation Directive \(16 December 2022\)](#)). The deadline for its transposition into national law is 31 December 2023.

Comments should be submitted by 1 October 2023 through the [website](#) (in Italian only) of the Ministry of Economy and Finance.

Further developments will be reported as they occur.