

Parliament Adopts Global Minimum Tax Implementation Bill

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Report from Dr René Offermanns, Principal Associate, IBFD

On 14 December 2023, the Chamber of Representatives (*Kamer van volksvertegenwoordigers/Chambre de Représentants*) adopted the draft Bill for the implementation of the [Minimum Taxation Directive \(2022/2523\)](#) (the Directive) to ensure minimum global taxation for multinational groups and large domestic groups in the EU.

The EU Member States agreed on Directive 2022/2523 to ensure a global minimum level of taxation for multinational enterprise groups and large domestic groups within the EU on 15 December 2022 (see [Council Formally Adopts Minimum Taxation Directive \(16 December 2022\)](#)).

The Bill is largely based on the EU Directive, 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 [Government Submits Draft Bill to Implement Minimum Global Taxation for Parliamentary Approval \(14 November 2023\)](#) and [Council of Ministers Adopts Draft Bill to Implement Pillar Two Rules \(31 July 2023\)](#).

The next step in the legislative process is the promulgation of the Bill by the King.

The text of the adopted Bill is available [here](#) (as a PDF in Dutch and French).

The announcement of the Bill's adoption can be found [here](#) (as a PDF in Dutch and French).