

Parliament Adopts Bill Implementing Minimum Taxation Directive, Pillar Two Rules

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On 20 December 2023, the Chamber of Deputies (*chambre des députés*) adopted, in the first reading, the draft bill implementing the [Minimum Taxation Directive \(2022/2523\)](#). For previous reporting, see [Government Details Amendments to Global Minimum Taxation Bill Sent to Parliament \(22 November 2023\)](#), [Government Submits Draft Bill on Implementing Pillar Two Rules to Parliament \(7 August 2023\)](#) and [Council of Ministers Adopts Draft Bill to Implement Pillar Two Rules \(31 July 2023\)](#).

The full text of the adopted bill is available [here](#) (in French only).

The announcement of the voting is available [here](#) (as a PDF and in French only).