

Parliament Adopts Bill Implementing Public Country-by-Country Reporting Directive

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The Chamber of Representatives (*Kamer van volksvertegenwoordigers/Chambre de Représentants*) has adopted the draft Bill for implementing the European Union directive requiring qualifying multinational enterprises (MNEs) doing business in the European Union to publicly disclose certain income tax information, which was sent to the parliament on 9 November 2023. The bill implements the provisions of [Amending Directive to the Accounting Directive \(2013/34\) as regards the Disclosure of Income Tax Information by Certain Undertakings and Branches \(2021/2101\)](#) (the Public Country-by-Country Reporting (CbCR) Directive).

For previous reporting, see [Council of Ministers Adopts Bill Implementing Public Country-by-Country Reporting Directive \(26 July 2023\)](#).

For the text of the adopted bill, see [here](#) (in PDF).

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

The announcement of the adoption, issued on 21 December 2023, is available [here](#) (as a PDF in Dutch and French).