Greece

Ministry of Finance Submits Pillar Two Draft Bill to Parliament

8 March 2024

Report from our correspondent Dr Vassilis Dafnomilis

Following a public consultation period, the Greek government has submitted a draft bill implementing the European Union Minimum Taxation Directive (2022/2523) (2022) to the parliament on 7 March 2024. For previous coverage, see Greece Submits Pillar Two Legislation for Public Consultation, Opts for Three Safe Harbour Rules (23 February 2024).

As per the Impact Assessment of the draft bill, the Pillar Two legislation of Belgium, Germany, Ireland, France, Italy, the Netherlands, and Austria was taken into account when drafting the Pillar Two legislation in Greece.

The draft legislation is available here (as a PDF and in Greek only).

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