

Sweden

Swedish Tax Agency Publishes Guidance on Pillar Two Rules

27 December 2023

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The Swedish Tax Agency has published guidance on the rules for the implementation of the [Minimum Taxation Directive \(2022/2523\)](#).

The rules, which enter into force on 1 January 2024, ensure a global minimum tax level for large multinational and national groups. Companies within the group generating a revenue of EUR 750 million or more would face a 15% effective tax rate due to a Top-Up tax. This measure diminishes the advantages of transferring profits from high-tax jurisdictions to low-tax ones.

The full text of the guidance, published on 20 December 2023, can be found [here](#) (in Swedish only).

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