Government Opens Public Consultation on the Draft Proposal to Transpose Minimum Taxation Directive (Pillar Two)

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The Ministry of Finance has opened a public consultation on the draft proposal for a law that will transpose the Minimum Taxation Directive (2022/2523) into Spanish legislation.

For previous reporting on the proposal, see Government Proposes Draft Law to Transpose Minimum Taxation Directive (Pillar Two) (21 December 2023).

Stakeholders can submit their comments on the draft proposal (available here as a pdf and in Spanish only) until 19 January 2024. Further details will be reported in due time.

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