

# Belgium Introduces Service for Questions on Law Implementing Minimum Taxation Directive

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Belgium has designed an Operational Expertise and Support Service (EOS)(*Service Expertise Opérationnelle et Support* (EOS)/*dienst Operationele Expertise en Ondersteuning* (OEO)) for questions regarding the application of the law implementing the [Minimum Taxation Directive \(2022/2523\)](#) (the Directive). Questions can be sent to the email address [pillar2@minfin.fed.be](mailto:pillar2@minfin.fed.be).

For the full text of the announcing Decree of 19 January 2024, which was published in Official Gazette No. 2024000669 of 24 January 2024, see [here](#) (in Dutch) and [here](#) (in French).

Belgium enacted the law implementing the Directive, to ensure minimum global 15% taxation for multinational groups and large domestic groups in the EU, on 28 December 2023. The law came into effect on 31 December 2023 (see [Belgium Enacts Law Implementing Minimum Taxation Directive \(28 December 2023\)](#)).

*Note:* The Directive, adopted on 15 December by the Council of the European Union (see [Council Formally Adopts Minimum Taxation Directive \(16 December 2022\)](#)), aims to implement the Pillar Two Global anti-Base Erosion (GloBE) rules of the two-pillar approach to address the tax challenges of the digital economy, agreed by the members of the Organisation for Economic Co-operation and Development (OECD)/G20 Inclusive Framework in October 2021 (see [Vast Majority of Inclusive Framework Members Sign Up To Landmark Global Tax Reform \(11 October 2021\)](#)).