

Germany

Bill Implementing Minimum Global Taxation Enters Into Force

28 December 2023

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The bill implementing the [European Union Minimum Taxation Directive \(2022/2523\)](#) (Minimum Tax Directive Implementation Act (*Gesetz zur Umsetzung der Richtlinie 2022/2523 zur Gewährleistung einer globalen Mindestbesteuerung für Unternehmensgruppen und weiterer Begleitmaßnahmen*)) appeared in the Official Gazette of 27 December 2023 (BGBl. I 397/2023). The Federal Council (*Bundesrat*) had approved it on 15 December 2023. The bill entered into force on 28 December 2023.

For details of the bill, see [Government Approves Draft Bill to Implement Minimum Global Taxation \(18 August 2023\)](#) and [Parliament Approves Draft Bill to Implement Minimum Global Taxation, Pillar Two Rules \(13 November 2023\)](#).

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