

Finland

Finland Gazettes Pillar Two Legislation

8 January 2024

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The Law on Minimum Tax for Large Groups (*Laki suurten konsernien vähimmäisverosta*, in Finnish), which implements the Pillar Two Directive ([Minimum Taxation Directive \(2022/2523\)](#)) into Finnish legislation has appeared in the Official Gazette (for details and previous reporting, see [Finland Launches Public Consultation on Pillar Two Implementation \(17 August 2023\)](#)).

The Law (1308/2023) entered into force on 1 January 2024, and is effective for the fiscal years commencing on or after 31 December 2023.

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