Downloaded from Blogs on 18.11.2026 16:13

By PwC Deutschland | 21 March 2023

Tax Insights from Global Structuring - Germany publishes Pillar Two discussion draft

The Federal Ministry of Finance (MoF) published a draft law on March 20, to implement the 'Pillar Two' Directive ensuring a global minimum taxation for multinational groups and large domestic groups in the European Union (so-called Minimum Tax Directive Implementation Act - MinBestRL-UmsG). The publication of the German draft law follows the formal adoption by the EU Council to adopt Pillar Two on December 15, 2022.

Downloaded from Blogs on 18.11.2026 16:13

20230321_Insight_German Pillar Two

Keywords

EU-Recht, Gesetzgebung, Pillar Two