

**C2 A1**

# Motion

Y-FED 2024

**Proposer:** Committee - Budget

**Title:** **C2 A1: Government's proposal for Regulation  
2024/XX laying down the Federal Budget**

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**Insert in line 74:**

1. The Minimum Corporate Tax Rate shall be set by an evaluation by the Ministry of Finance. The evaluation will take into account the Balance Sheet Total (BST) of each corporation. The Miminum Corporate Tax Rate shall be set:
  - For companies with a BST ? 10.000.000 will be taxed at a rate of 5%.
  - For companies with a BST ? 42.000.000 will be taxed at a rate of 15%.
  - For companies that hang in the middle range will be taxed progressively at the rate set by the tax determination law.