

Pillar Two

Country-by-Country Implementation Status

November 2025

Pillar Two - Status of implementation

Last update: 07/11/2025

Country	Implementation Status	Income Inclusion Rule (IIR)	Undertaxed Profits Rule (UTPR)	Domestic Top-up Tax (QDMTT)
Argentina	No announcement yet	Undefined	Undefined	Undefined
Australia	Legislation adopted	2024	2025	2024
Austria	Legislation adopted	2024	2025	2024
Barbados	Legislation adopted	Undefined	Undefined	2024
Belgium	Legislation adopted	2024	2025	2024
Bolivia	No announcement yet	Undefined	Undefined	Undefined
Botswana	No announcement yet	Undefined	Undefined	Undefined
Brazil	Legislation adopted	Undefined	Undefined	2025
Bulgaria	Legislation adopted	2024	2025	2024
Canada	Legislation adopted	2024	2025	2024
Chile	No announcement yet	Undefined	Undefined	Undefined
China	No announcement yet	Undefined	Undefined	Undefined
Colombia	No announcement yet	Undefined	Undefined	Undefined
Costa Rica	No announcement yet	Undefined	Undefined	Undefined
Croatia	Legislation adopted	2024	2025	2024
Cyprus	Legislation adopted	2024	2025	2025
Czech Republic	Legislation adopted	2024	2025	2024
Denmark	Legislation adopted	2024	2025	2024
Ecuador	No announcement yet	Undefined	Undefined	Undefined
Egypt	No announcement yet	Undefined	Undefined	Undefined
Estonia	Legislation adopted	Deferred (2030)	Deferred (2030)	Undefined
Finland	Legislation adopted	2024	2025	2024
France	Legislation adopted	2024	2025	2024
Germany	Legislation adopted	2024	2025	2024

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Country	Implementation Status	Income Inclusion Rule (IIR)	Undertaxed Profits Rule (UTPR)	Domestic Top-up Tax (QDMTT)
Gibraltar	Legislation adopted	2025	Undefined	2024
Ghana	No announcement yet	Undefined	Undefined	Undefined
Greece	Legislation adopted	2024	2025	2024
Guernsey	Legislation adopted	2025	Undefined	2025
Hong Kong	Legislation adopted	2025	To be confirmed	2025
Hungary	Legislation adopted	2024	2025	2024
Iceland	Draft legislation	2026	Undefined	2026
India	No announcement yet	Undefined	Undefined	Undefined
Indonesia	Legislation adopted	2025	2026	2025
Ireland	Legislation adopted	2024	2025	2024
Isle of Man	Legislation adopted	2025	Undefined	2025
Israel	Announced	Undefined	Undefined	2026
Italy	Legislation adopted	2024	2025	2024
Japan	Legislation adopted	1 April 2024	1 April 2026	1 April 2026
Jersey	Legislation adopted	2025	To be confirmed	2025
Kazakhstan	No announcement yet	Undefined	Undefined	Undefined
Kenya	Legislation adopted	Undefined	Undefined	2025
Kuwait	Legislation adopted	Undefined	Undefined	2025
Latvia	Legislation adopted	Deferred (2030)	Deferred (2030)	Undefined
Lithuania	Draft Legislation	Deferred (not expected earlier than 1 January 2026)	Deferred (not expected earlier than 1 January 2026)	Deferred (not expected earlier than 1 January 2026)
Luxembourg	Legislation adopted	2024	2025	2024
Malaysia	Legislation adopted	2025	Undefined	2025
Malta	Legislation adopted	Deferred (2030)	Deferred (2030)	Undefined
Mauritius	Legislation adopted	Undefined	Undefined	2025

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Country	Implementation Status	Income Inclusion Rule (IIR)	Undertaxed Profits Rule (UTPR)	Domestic Top-up Tax (QDMTT)
Mexico	No announcement yet	Undefined	Undefined	Undefined
Morocco	No announcement yet	Undefined	Undefined	Undefined
Netherlands	Legislation adopted	2024	2025	2024
New Zealand	Legislation adopted	2025	2025	2026 (DIIR)
Nigeria	Announced	Undefined	Undefined	2026 (own top-up tax based on Pillar Two rules)
North Macedonia	Legislation adopted	2024	2025	2024
Norway	Legislation adopted	2024	2025 (Draft legislation)	2024
Oman	Legislation adopted	2025	Undefined	2025
Pakistan	No announcement yet	Undefined	Undefined	Undefined
Panama	No announcement yet	Undefined	Undefined	Undefined
Paraguay	No announcement yet	Undefined	Undefined	Undefined
Peru	No announcement yet	Undefined	Undefined	Undefined
Philippines	No announcement yet	Undefined	Undefined	Undefined
Poland	Legislation adopted	2025	2025	2025
Portugal	Legislation adopted	2024	2025	2024
Qatar	Legislation adopted	2024	Undefined	2024
Romania	Legislation adopted	2025	2025	2025
Saudi Arabia	No announcement yet	Undefined	Undefined	Undefined
Senegal	No announcement yet	Undefined	Undefined	Undefined
Serbia	No announcement yet	Undefined	Undefined	Undefined
Singapore	Legislation adopted	2025	Deferred until further notice	2025
Slovakia	Legislation adopted	Deferred (2030)	Deferred (2030)	2024
Slovenia	Legislation adopted	2024	2025	2024
South Africa	Legislation adopted	2024	Undefined	2024

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Country	Implementation Status	Income Inclusion Rule (IIR)	Undertaxed Profits Rule (UTPR)	Domestic Top-up Tax (QDMTT)
South Korea	Legislation adopted	2024	2025	2026 (proposed, Draft legislation)
Spain	Legislation adopted	2024	2025	2024
Sri Lanka	No announcement yet	Undefined	Undefined	Undefined
Sweden	Legislation adopted	2024	2025	2024
Switzerland	Legislation adopted	2025	Undefined	2024
Taiwan	No announcement yet	Undefined	Undefined	Undefined
Tanzania	No announcement yet	Undefined	Undefined	Undefined
Thailand	Legislation adopted	2025	2025	2025
Türkiye	Legislation adopted	2024	2025	2024
Ukraine	No announcement yet	Undefined	Undefined	Undefined
UAE	Legislation adopted	Undefined	Undefined	2025
UK	Legislation adopted	2024	2025	2024
United States	No implementation planned	Undefined	Undefined	Undefined
Uruguay	Announced	Undefined	Undefined	Undefined
Venezuela	No announcement yet	Undefined	Undefined	Undefined
Viet Nam	Legislation adopted	2024	Undefined	2024
Zimbabwe	Legislation adopted	Undefined	Undefined	2024

Legend:

- 'Announced' means there is an official announcement confirming the jurisdiction's intent to implement Pillar Two rules.
- 'No announcement yet' means the jurisdiction has not made any public statements regarding its plans for the implementation of Pillar Two rules.
- 'Draft legislation' means a preliminary version of a proposed law that is still under consideration and development.
- 'Deferred' means that the jurisdiction has deferred the introduction of the measure, as afforded by the EU Minimum Taxation Directive.
- 'Legislation adopted' means an officially approved law.
- 'Undefined' means that the jurisdiction has not publicly commented on the introduction of the measure yet.
- 'To be confirmed' means the jurisdiction has announced that it will consider the measure in more detail at a later date.

Pillar Two Registration/notification and GIR Filing Deadlines

Last update: 07/11/2025

Country	Pillar Two registration / notification deadline	GloBE Information Return due date	Further information or official guidelines
Argentina	No information available.	No information available.	
Australia	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Austria	<p>› December 31, 2024</p> <p>UPE is allowed to designate a local group member as the "nominated taxpayer" to file the local tax return and pay the top-up tax for all minimum tax group members. This appointment must be documented and submitted to the Austrian tax office by 31 December 2024 (unless the fiscal year differs from the calendar year).</p> <p>If no group member is designated, the obligation defaults to the top domestic parent or the economically most significant local group member.</p> <p>For FY that deviate from the calendar year the notification deadline is 31 December 2025.</p>	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	RIS Dokument
Bahamas	No information available.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Bahrain	<p>› January 30, 2025 (where the 750 Million Euro threshold is met for at least two of the four fiscal years immediately preceding January 1, 2025, a Filing Constituent Entity must register no later than 30 days from January 1, 2025).</p> <p>› Within 120 days from the first day of the Transition Year: applicable if the MNE Group first falls within the scope of the DMTT during the Transition Year.</p> <p>The Tax Authority may also require any Excluded Entity to register for QDMTT purposes.</p>	The Filing CE must submit a tax return within 15 months of the fiscal year's end, including financial details and supporting documents.	Article 62 of National Bureau For Revenue - DMTT Executive Regulations
Barbados	<p>› December 31, 2025</p> <p>A qualifying entity shall give notice that it is such an entity, not later than 12 months after the last day of the first fiscal year that it is a qualifying entity, immediately following a fiscal year for which it was not a qualifying entity.</p>	No information available.	Section 45(1) of the Law
Belgium	<p>› July 15, 2024 (if advance payments carried out in 2024)</p> <p>› September 16, 2024 (if advance payments not carried out in 2024)</p> <p>In general: entities subject to the Belgian IIR, UTPR or QDMTT to obtain a government issue KBO number. Notification must be made no later than 30 days after the beginning of the tax year for which the group of MNEs or the large national group falls within the scope of the Belgian GloBE rules.</p>	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	https://finanzen.belgium.be/de/unternehmen/international/pillar-2#q2
Bolivia	No information available.	No information available.	

Pillar Two Registration/notification and GIR Filing Deadlines

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Country	Pillar Two registration / notification deadline	GloBE Information Return due date	Further information or official guidelines
Brazil	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes. However, Article 2(8) of the Normative Instruction provides that entities located in Brazil are required to verify whether they are part of a Multinational Group of Companies and whether they are subject to the QDMTT rules.	There will be a GloBE tax return. Details are still to be provided by further regulation.	Article 2(8) of the Normative Instruction
Bulgaria	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Canada	<p>› June 30, 2026</p> <p>A member of a qualifying MNE group located in Canada needs to register for a global minimum tax program account before filing if one or both conditions are met: (1) It must file one or more of the prescribed returns or notification, (2) It has a tax liability under the Act.</p>	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	nwmm-amvm-0424-n-3-eng.pdf
China	No information available.	No information available.	
Colombia	No information available.	No information available.	
Costa Rica	No information available.	No information available.	
Croatia	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Curacao	No information available.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Cyprus	<p>› All Cyprus constituent and joint venture entities of in-scope groups have an obligation to notify the Cyprus tax authorities (CTA) no later than 15 months after the last day of the relevant fiscal year, or 18 months in case of the transition year (i.e. first year of being in scope), e.g. for 2024 by 30 June 2026.</p> <p>The notification is made once and is valid for each financial year following the first financial year for which the notification was made.</p>	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	5019 18 12 2024 PARARTHMA 1o MEROS I.pdf
Czech Republic	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Denmark	<p>› June 30, 2025 (All local constituent entities must register within 6 months after the end of the fiscal year).</p> <p>The registration is part of the digital filing of the Danish Corporate Income Tax return, where the Danish Constituent Entity shall select whether they are part of a MNE group and are considered a constituent entity according to Danish Pillar Two law.</p>	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	https://info.skat.dk/data.aspx?oid=69325&chk=219529

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Country	Pillar Two registration / notification deadline	GloBE Information Return due date	Further information or official guidelines
Egypt	No information available.	No information available.	
Estonia	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes. Article 54-11(10) of the Law provides that the UPE located in Estonia shall designate the entity filing the minimum tax return in another Member State or, if the group does not have an entity in another Member State, in a third country that has an eligible competent authority agreement for the reporting financial year with the minimum-tax jurisdictions in which other group entities are located.	No information available.	Maksualase teabevahetuse seaduse, maksukorralduse seaduse ja tulumaksuseaduse täiendamise seadus-Riigi Teataja
Finland	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	https://www.vero.fi/en/businesses-and-corporations/business-operations/taxation-of-large-companies/minimum-tax-rate-for-large-scale-groups-oecd-pillar-two/filing/
France	Each constituent entity located in France belonging to a group subject to the GloBE rules has the primary obligation to indicate in its CIT return, that it belongs to such a group (and also provide the identity of the UPE, the filing entity if applicable, and their respective jurisdictions). The new form for Pillar Two reporting, released by the French tax authorities on January 24, 2025, must be filed with the corporate income tax (CIT) return, adhering to the same deadline, for calendar tax payers: <ul style="list-style-type: none"> › 4.5 months after the end of the fiscal year or › By May 20, 2025, for fiscal years ending on December 31, 2024, if filed electronically. The form also serves as a notification form for Country-by-Country (CbC) reporting, previously included in Form 2065-SD.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	New form 2065-int-sd_5027.pdf
Germany	<ul style="list-style-type: none"> › February 28, 2025 (for calendar-year taxpayers, within 2 months from fiscal year end) › February 28, 2026 (for tax periods that deviate from calendar year) The head of any 'German minimum tax groups' must file this notification form with the German Federal Central Tax Office.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	BZSt - Globale Mindestbesteuerung - Pillar 2

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Country	Pillar Two registration / notification deadline	GloBE Information Return due date	Further information or official guidelines
Gibraltar	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year. If the GIR is filed in another jurisdiction with a Qualifying Competent Authority Agreement, a notification must be filed 3 months before the GIR deadline (e.g. September 30, 2026)	Global Minimum Tax Act 2024
Greece	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Guernsey	The registration is due before the end of whichever of the following periods is the last to end <ul style="list-style-type: none"> › 12 months from the start of the first Fiscal Year commencing on or after the 1st January 2025 of the MNE Group of which the Entity is a member (e.g. by December 31, 2025) › 6 months from the date that the Entity becomes a member of the MNE Group, or before the Entity enters liquidation, dissolution, any other form of winding up or administration, or ceases to be located in Guernsey. Every Domestic Constituent Entity of a Qualifying MNE Group, Domestic Joint Venture and Domestic Joint Venture Subsidiary to register with the Tax Authority. A Qualifying MNE Group is required to ensure that one Domestic Constituent Entity is appointed as the Domestic Filing Entity (which must be notified to the Tax Authority).	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	Section 20 of the Regulations
Hong Kong	Each Hong Kong constituent entity of an in-scope MNE group must file an annual top-up tax notification to inform the Tax Authority that the group is subject to the global minimum tax and Hong Kong Minimum Top-up Tax (HKMTT) within 6 months after the end of the fiscal year (e.g., in-scope MNE group with accounting period ended 31 December will need to file the notification by 30 June of the following year). A designated local entity can be appointed to file the notification on behalf of other Hong Kong constituent entities, relieving them from individual filing obligations.	Both the GIR and associated notifications must be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	Schedule 62(5) of the draft law

Pillar Two Registration/notification and GIR Filing Deadlines

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Country	Pillar Two registration / notification deadline	GloBE Information Return due date	Further information or official guidelines
Hungary	<ul style="list-style-type: none"> › December 31, 2024 <p>A Hungarian entity within the scope of the GloBE rules is required to notify the tax authority within 12 months from the beginning of the tax year concerned.</p> <ul style="list-style-type: none"> › February 28, 2026 (For the tax years ending after 20 June 2025) <p>On June 19, 2025, Hungary published the 2025 Spring Tax Package in the Official Gazette. Section 26 of the amendment law in the 2025 Spring Tax Package amends the registration deadline to the last day of the second month following the last day of the tax year. The amendments do not have a retrospective effect. As such, for calendar year taxpayers in-scope for fiscal year 2024, the deadline remains on December 31, 2024. For groups with a June 30, 2025 year-end, the deadline for registration is now August 31, 2025.</p>	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	Section 44(1) of the Law
Iceland	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	Draft Minimum Tax Bill
India	No information available.	No information available.	
Indonesia	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	Both the GIR and associated notifications must be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year	Section 65(5) of the Regulation
Ireland	<ul style="list-style-type: none"> › Irish entity subject to top-up tax (either under the IIR, UTPR or DMT) is required to notify the tax authority within 12 months from the last day of the first fiscal year during which it is a relevant parent entity, immediately following a fiscal year for which it was not a relevant parent entity. › The registration date is December 31, 2025, where the registration date is earlier than 31 December 2025. › Registration for UTPR top-up tax in 2025 by 31 December 2026 	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	Section 111AAH of the Law
Isle of Man	<p>Every constituent entity, domestic joint venture, or domestic joint venture subsidiary must register within the later of:</p> <ul style="list-style-type: none"> › 12 months from the start of the group's UPE first accounting period under the Isle of Man's legislation (e.g., by December 31, 2025), or › 6 months from the date the entity becomes part of the MNE Group. <p>The Domestic Filing Entity of the MNE Group is responsible for registering all other constituent entity, domestic joint venture, or domestic joint venture subsidiary of that Group.</p>	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	Section 28 of the Law

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Country	Pillar Two registration / notification deadline	GloBE Information Return due date	Further information or official guidelines
Italy	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	Both the GIR and associated notifications must be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	Article 51 of Italian Legislative Decree n. 209 of 2023 Italian Ministerial Decree of 25.02.2025
Japan	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Jersey	Under Article 23 of the MCIT law, an MCIT reporting entity for an in-scope MNE group must register each Jersey constituent entity with the Comptroller: <ul style="list-style-type: none"> › Before the end of the first fiscal year for which the MCIT applies to the in-scope MNE group, or › If an entity later becomes a Jersey constituent entity of the in-scope MNE group, it must register within 6 months from the date it becomes a Jersey constituent entity. Under Articles 13/14 of the IIR law, a 'qualifying entity' in relation to an in-scope MNE group must give written notice to the Comptroller stating whether the reporting entity is the qualifying entity in relation to the MNE group (and is accordingly required to file the GloBE information return). The notification must be filed no later than 15 months after the end of the fiscal year (with an 18-month deadline for the Transition Year).	Both the GIR and associated notifications must be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	Under Article 23 of the MCIT Law
Kazakhstan	No information available.	No information available.	
Kenya	According to the Draftlaw, a person to whom these Regulations apply, shall notify the Commissioner in the prescribed form <ul style="list-style-type: none"> › Within sixty days from the date of publication of these Regulations, or › Within six months from the first day of the year of income for any subsequent years. 	No information available.	

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Country	Pillar Two registration / notification deadline	GloBE Information Return due date	Further information or official guidelines
Kuwait	<ul style="list-style-type: none"> For 2025, in-scope Constituent Entities (CEs) and Joint Ventures must register by 30 September 2025. In general, CEs and Joint Ventures that come within the scope of the law at a later date must register within 120 days of becoming subject to the law. The 120-day deadline also applies in cases where the taxpayer wishes to amend their registration, or the taxpayer ceases to fall within the scope of the DMTT and wishes to de-register. 	No information available.	Article 3 of the introductory provisions to the Law
Latvia	Constituent entities located in Latvia shall provide the information that is necessary for tax declaration to the designated entity unit no later than 12 months after the last day of the accounting year.	No information available.	Article 4(1), (3) of the Law
Liechtenstein	<ul style="list-style-type: none"> Local constituent entities and local excluded entities are required to register within 6 months after the end of the fiscal year during which the group falls within the scope of the GloBE rules, i.e. by 30 June 2025. However, on 19 June 2025, the registration deadline has been extended to 12 months after the fiscal year ends, hence the new deadline is now 31 December, 2025. 	<p>GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.</p> <p>Legislative amendments published in March 2025 propose to introduce an additional registration requirement for Liechtenstein-based CEs that will submit the GIR. The deadline would be 15 months after the end of the fiscal year, i.e. by 31 March 2026.</p>	
Lithuania	<p>Designated Data Reporting Entity Notification (applicable to the main parent entity in Lithuania to notify the State Tax Inspectorate (STI) about the designated reporting entity):</p> <ul style="list-style-type: none"> Must be submitted within 12 months from the last day of the reporting financial year. <p>Further notification deadlines to be observed.</p>	The GIR need to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year) (draft legislation).	https://e-seimas.lrs.lt/portal/legalAct/lt/TAD/65763be2a77e11efaae6a4c601761171?jfwid=hnfgdkr6y
Luxembourg	<ul style="list-style-type: none"> All Luxembourg constituent entities must register with the Luxembourg direct tax authorities within 15 months of the end of the relevant fiscal year or 18 months for the transition year (e.g., by June 30, 2026, for FY 2024). 	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	Section 49 of the Law

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Country	Pillar Two registration / notification deadline	GloBE Information Return due date	Further information or official guidelines
Macau SAR, China	No information available.	No information available.	
Malaysia	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Malta	An UPE of an MNE group located in Malta must nominate a designated filing entity in any other Member State other than Malta (and which Member State has not elected for a delayed application of the IIR and UTPR under Article 50(1) of Minimum Tax Directive) or, if the group has no constituent entity in another Member State, in a third-country jurisdiction that has, for the reporting fiscal year, a qualifying competent authority agreement in effect with Malta.	No information available.	
Mauritius	In-scope constituent entities are required to notify to the tax authority the designated person resident in Mauritius responsible for filing the QDMTT tax return which must be provided within 6 months from the end of fiscal year. (Extension of deadlineto 30 November 2025 for notifications that are already due).	No information available.	
Mexico	No information available.	No information available.	
Netherlands	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
New Zealand	<ul style="list-style-type: none"> › A constituent entity of an MNE group must apply to the Commissioner for registration within 6 months after the end of any fiscal year in which it is subject to the GloBE rules, starting from fiscal years ending on or after January 1, 2025 (for instance, if the first in-scope fiscal year ends on December 31, 2025, the registration deadline is June 30, 2026.) › If they cease to be in-scope of the rules, they must notify Inland Revenue within 6 months of the end of the fiscal year that the rules do not apply. 	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	A new Section 78H in the Tax Administration Act 1994
Nigeria	No information available.	No information available.	
North Macedonia	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes. However, it should be noted that in case there are two or more Constituent Entities which are part of the same MNE or large-scale domestic groups in North Macedonia, a responsible Constituent Entitiy should be appointed to the local administration which will be liable for the GloBE/DMTT compliance in North Macedonia.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Norway	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Oman	No information available.	No information available.	
Pakistan	No information available.	No information available.	

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Country	Pillar Two registration / notification deadline	GloBE Information Return due date	Further information or official guidelines
Panama	No information available.	No information available.	
Paraguay	No information available.	No information available.	
Philippines	No information available.	No information available.	
Poland	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Portugal	<ul style="list-style-type: none"> › The in-scope group must register with the Portuguese Tax Authority within 9 months after the end of the financial year, regardless of whether the deadline falls on a business day, in the following cases: <ul style="list-style-type: none"> › When the group becomes subject to the Portuguese GloBE rules. › When there are changes to any information in the registration declaration. › For the transition year, the registration deadline is extended to 12 months after the end of the relevant financial year (December 31, 2025) 	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	Article 46 of the Law
Puerto Rico	No information available.	No information available.	
Qatar	Article 23 Bis (6) provides that administrative obligations includes registration for the IIR and DMTT. Further Circulars will be issued which are likely to address the specific deadlines and method of registration.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Romania	Romanian legislation allows groups with multiple Romanian Constituent Entities to designate one entity to file the QDMTT return, pay any Top-up Tax, and submit the information return on behalf of all local entities. Appointment of the top-up tax filing entity must be completed within 6 months after the end of the financial year (e.g. by 30 June 2025 for FY ending 31 December 2024).	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Serbia	No information available.	No information available.	
Singapore	<p>An MNE group subject to the GloBE rules in Singapore must register with the Singaporean tax authority (IRAS).</p> <ul style="list-style-type: none"> › The Ultimate Parent Entity (UPE) is required to register within 6 months after the end of the financial year (e.g. by June 30, 2026, for a fiscal year ending on December 31, 2025). <p>The UPE must file the registration with IRAS and provide the required information. Additionally, the MNE group must designate a Designated Local DTT Filing Entity and a Designated Local GIR Filing Entity.</p>	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Slovakia	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Slovenia	<ul style="list-style-type: none"> › The designated filing entity must register within 15 months after the end of the reporting fiscal year (18 months for the transitional year) (same deadline as for the GIR) 	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	

Pillar Two Registration/notification and GIR Filing Deadlines

Last update: 07/11/2025

Country	Pillar Two registration / notification deadline	GloBE Information Return due date	Further information or official guidelines
South Africa	<ul style="list-style-type: none"> › A designated filing entity must be nominated, and the South African Revenue Authority (SARS) notified at least 6 months before the first submission. › Where that notice is due before 30 April 2026, the date is extended to 30 April 2026. According to SARS, submission will be possible from 16 March 2026. <p>If no entity is nominated, all constituent entities (CEs) are required to submit a GloBE Return individually.</p>	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
South Korea	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year. If the filing date for the GloBE Information Return falls before June 30, 2026, the filing deadline will be extended to June 30, 2026.	
Spain	<p>Article 18(1) of the April 2025 Regulations provides that any constituent entity located in Spain that forms part of a large multinational or domestic group is required to file an information return with the tax authority. It must notify the Tax Authority of the identification, the start and end date of the tax period and the country or territory in which the ultimate parent entity is located, when the latter is required to file the return or, if it is not required to file the return, it must notify the Tax Authority of the identification and the country or territory in which the entity designated to file the return is located.</p> <ul style="list-style-type: none"> › This must be filed at least 3 months before the GIR filing deadline. › For periods before March 31, 2025 the submission deadline is between May and June 2026. 	GIR notification to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Sweden	<ul style="list-style-type: none"> › Each CE located in Sweden is obliged to register with the Swedish Tax Agency within 15 months after the end of the first reporting fiscal year (e.g., by March 31, 2026, for a fiscal year ending on December 31, 2024). › If another group entity should submit the GIR the Swedish Tax Agency should be notified within 18 months after the end of the reporting fiscal year. 	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Switzerland	<ul style="list-style-type: none"> › The designated filing entity must register within 15 months after the end of the reporting fiscal year (18 months for the transitional year, e.g., June 30, 2026 for a fiscal year ending December 31, 2024). This is the same deadline as the GIR filing. 	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	Article 19 of the Pillar Two Ordinance
Taiwan	No information available.	No information available.	
Thailand	<ul style="list-style-type: none"> › The designated filing entity must register within 15 months after the end of the reporting fiscal year (18 months for the transitional year, e.g., June 30, 2027 for a fiscal year ending December 31, 2025). This deadline is the same as for the GIR filing. 	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Turkiye	There is no general separate requirement for local Constituent Entities to register for Pillar Two purposes.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	

Pillar Two Registration/notification and GIR Filing Deadlines

Last update: 07/11/2025

Country	Pillar Two registration / notification deadline	GloBE Information Return due date	Further information or official guidelines
Ukraine	No information available.	No information available.	
United Arab Emirates	Each entity that is subject to Top-up Tax and Domestic Designated Filing entity shall be required to register with Federal Tax Authority (FTA) – Form, manner and timeline to be prescribed by the FTA separately. A tax deregistration is required to be filed where an entity ceases to exist or ceases to be in scope of the DMTT.	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	https://mof.gov.ae/uae-domestic-minimum-top-up-tax/
United Kingdom	<p>› The designated filing entity must register within 6 months after the end of the first qualifying accounting period (e.g., June 30, 2025, for a fiscal year ending December 31, 2024).</p> <p>By default, this is the Ultimate Parent Entity (UPE), but the UPE may nominate another group entity, which does not need to be a UK company or previously registered with HMRC.</p> <p>Registration applies to both UK Domestic Top-up Tax (DTT) and UK Multinational Top-up Tax (MTT), even if no top-up taxes are due.</p>	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	https://www.gov.uk/guidance/report-pillar-2-top-up-taxes
United States	Not applicable.	Not applicable.	
Venezuela	No information available.	No information available.	
Viet Nam	<p>The MNE's single CE in Vietnam is the Filing CE. If the MNE has multiple CEs, it designates (and notifies the tax authority) a Filing CE within 30 days after fiscal year-end (e.g. January 30, 2025 for a fiscal year ending December 31, 2024). The nominated Filing CE must:</p> <p>› Within 90 days of the fiscal year-end: Submit an application to obtain a tax code for top-up tax declaration and payment. The first tax code deadline of 90 days is starting on October 15, 2025 and expires on January 13, 2026.</p> <p>› Within 9 months of the fiscal year-end: Provide the General Department of Taxation with a list of CEs within the MNE Group in Vietnam that are subject to the Qualified Domestic Minimum Top-up Tax (QDMTT) (e.g., September 30, 2025 for a fiscal year ending December 31, 2024).</p>	GIR to be filed within 15 months after the end of the reporting FY or within 18 months for the transitional year.	
Zimbabwe	No information available.	No information available.	

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