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PwC's Pillar Two Country Tracker

(*) Information based on laws, bills or official announcements at the date of this document. "No" also includes cases where the year of entering into force is uncertain

				into force is uncertain								
Summary					Year 2024 (*)		,	Year 2025 (*)		Year 2026 (*)		
Region	Territory	Joined the Pillar Two Statement	Status of implementation	IIR	UTPR	(Q)DMTT	IIR	UTPR	(Q)DMTT	IIR	UTPR	(Q)DMTT
urope	Albania	Yes	No public announcement	No	No	No	No	No	No	No	No	No
frica	Angola	Yes	No public announcement	No	No	No	No	No	No	No	No	No
mericas	Antigua and Barbuda	Yes	No public announcement	No	No	No	No	No	No	No	No	No
mericas	Argentina	Yes	No public announcement	No	No	No	No	No	No	No	No	No
urasia	Armenia	Yes Yes	No public announcement	No Yes	No No	No Yes	No Yes	No Yes	No Yes	No Yes	No Yes	No Yes
sia Pacific	Australia		In force									<u> </u>
urope	Austria	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
urasia mericas	Azerbaijan Bahamas	Yes Yes	No public announcement In force	No No	No No	No Yes	No No	No No	No Yes	No No	No No	No Yes
iddle East	Bahrain	Yes	In force	No No	No	No	No	No	Yes	No	No	Yes
mericas	Barbados	Yes	In force	No	No	Yes	No	No	Yes	No	No	Yes
urope	Belgium	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
mericas	Bermuda	Yes	In progress	No	No	No	No	No	No	No	No	No
mericas	Bolivia	No	No public announcement	No	No	No	No	No	No	No	No	No
urope	Bosnia and	Yes	No public announcement	No	No	No	No	No	No	No	No	No
	Herzegovina Brazil	Yes	<u> </u>	No	No	No	No	No	Yes	No	No	Yes
mericas	British Virgin		In force					Ī				<u> </u>
mericas	Islands	Yes	No public announcement	No	No	No	No	No	No	No	No	No
urope	Bulgaria	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
frica	Cameroon	Yes	No public announcement	No	No	No	No	No	No	No	No	No
mericas	Canada	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
frica	Cape Verde	Yes	No public announcement	No No	No No	No No	No No	No No	No No	No No	No No	No No
mericas mericas	Cayman Islands Chile	Yes Yes	No public announcement No public announcement	No	No	No	No	No	No	No	No	No
sia Pacific	China	Yes	No public announcement	No	No	No	No	No	No	No	No	No
nericas	Colombia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
mericas	Costa Rica	Yes	No public announcement	No	No	No	No	No	No	No	No	No
urope	Croatia	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
urope	Cyprus	No	In force	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes
urope	Czech Republic	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
frica	DR Congo	Yes	No public announcement	No Yes	No No	No Voc	No Yes	No	No Yes	No Yes	No	No Yes
urope mericas	Denmark Dominica	Yes Yes	In force No public announcement	No	No No	Yes No	No	Yes No	No	No	Yes No	No
mericas	Dominican Republic	Yes	No public announcement	No	No	No	No	No	No	No	No	No
mericas	Ecuador	No	No public announcement	No	No	No	No	No	No	No	No	No
mericas	El Salvador	No	No public announcement	No	No	No	No	No	No	No	No	No
liddle East	Egypt	Yes	No public announcement	No	No	No	No	No	No	No	No	No
urope	Estonia	Yes	In progress (six-year extension)	No	No	No	No	No	No	No	No	No
frica	Eswatini	Yes	No public announcement	No	No	No	No	No	No	No	No	No
urope	Finland	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
urope	France	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
urasia	Georgia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
urope urope	Germany Gibraltar	Yes Yes	In force In force	Yes No	No No	Yes Yes	Yes Yes	Yes No	Yes Yes	Yes Yes	Yes No	Yes Yes
urope	Greece	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
urope	Greenland	Yes	No public announcement	No	No	No	No	No	No	No	No	No
mericas	Guatemala	No	No public announcement	No	No	No	No	No	No	No	No	No
urope	Guernsey	Yes	In force	No	No	No	Yes	No	Yes	Yes	No	Yes
mericas	Honduras Hong Kong SAR,	Yes	No public announcement	No	No	No	No	No	No	No	No	No
sia Pacific	China	Yes	In progress	No	No	No	Yes	No	Yes	Yes	No	Yes
urope urope	Hungary Iceland	Yes Yes	In force	Yes No	No No	Yes	Yes Ves	Yes No	Yes Ves	Yes Vec	Yes	Yes
urope sia Pacific	†	Yes	In progress No public announcement	No No	No No	No No	Yes No	No No	Yes No	Yes No	No No	Yes No
	Indonesia	Yes	In force	No	No	No	Yes	No	Yes	Yes	Yes	Yes
ırope	Ireland	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
urope iddle East	Isle of Man	Yes Yes	In force	No No	No No	No No	Yes No	No No	Yes No	Yes No	No No	Yes Yes
	<u> </u>	.1	In progress					<u> </u>				
urope mericas	Italy Jamaica	Yes Yes	In force In progress	Yes No	No No	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
sia Pacific	Japan	Yes	In force	Yes	No	No	Yes	No	No	Yes	Yes	Yes
urope	Jersey	Yes	In force	No No	No No	No No	Yes	No No	Yes	Yes	No No	Yes
liddle East urasia	Jordan Kazakhstan	Yes Yes	No public announcement No public announcement	No No	No No	No No	No No	No No	No No	No No	No No	No No
uı aəid	Nazaniiətdii	100	ino public announcement	INU	INU	INU	INU	140	INU	INU	INU	INU

A full	K	Table.	In face	NI-	NI-	NI-	NI-	MI-	V	NI-	NI-	V
Africa	Kenya	No	In force	No	No	No	No	No	Yes	No	No	Yes
Europe	Kosovo	No	No public announcement	No	No	No	No	No	No	No	No	No
Middle East	Kuwait	No	In force	No	No	No	No	No	Yes	No	No	Yes
Wildule East	rtuwaii	INO	III lorce	INO	NO	NO	NO	NO	165	NO	INU	1
Europe	Latvia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Africa	Liberia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Liechtenstein	Yes	In force	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes
Larope	Licontonatoni	100	In progress (six-year	103	140	103	103	140	103	103	140	103
Europe	Lithuania	Yes	extension)	No	No	No	No	No	No	No	No	No
F	Luxembourg	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Luxellibourg	165	III lorce	163	INU	163	163	165	165	165	165	163
Asia Pacific	Malaysia	Yes	In force	No	No	No	Yes	No	Yes	Yes	No	Yes
			l (-:							 		
Europe	Malta	Yes	In progress (six-year	No	No	No	No	No	No	No	No	No
			extension)	ļ				ļ				
Africa	Mauritius	Yes	In progress	No	No	No	No	No	No	No	No	No
Americas	Mexico	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Moldova	No	No public announcement	No	No	No	No	No	No	No	No	No
Eurasia	Mongolia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Montenegro	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Africa	Mozambique	No	No public announcement	No	No	No	No	No	No	No	No	No
Africa	Namibia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Netherlands	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Asia Pacific	New Zealand	Yes	In force	No	No	No	Yes	Yes	No	Yes	Yes	Yes
Americas	Nicaragua	No	No public announcement	No	No	No	No	No	No	No	No	No
Africa	Nigeria	No	In progress	No	No	No	No	No	No	No	No	No
Europe	North Macedonia		In force	No	No	Yes	No	No	Yes	No	No	Yes
	·	į										
Europe	Norway	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Middle East	Oman	Yes	In force	No	No	No	Yes	No	No	Yes	No	No
			<u> </u>							 		
Asia Pacific	Pakistan	No	No public announcement	No	No	No	No	No	No	No	No	No
								<u> </u>		<u> </u>		
Americas	Panama	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Asia Pacific	Papua New Guinea	Yes	No public announcement	No	No	No	No	No	No	No	No	No
								<u>:</u>		<u></u>		ii
Americas	Paraguay	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Peru	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Asia Pacific	Philippines	No	No public announcement	No	No	No	No	No	No	No	No	No
			<u> </u>							<u>.</u>		
Europe	Poland	Yes	In force	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Portugal	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	Puerto Rico	No	In progress	No	No	No	No	No	No	No	No	No
Middle East	Qatar	Yes	In force	No	No	No	No	No	Yes	No	No	Yes
		ļ	<u> </u>	å				<u></u>		<u> </u>		
Africa	Republic of Congo	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Romania	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	Saint Kitts and	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Nevis	100	no public difficultierierie							<u> </u>		
Americas	Saint Lucia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Saint Vincent and	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	the Grenadines	163	No public armouncement	140	140	140	140	140	140	140	140	140
Middle Fast	Saudi Arabia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
	<u> </u>	<u> </u>	<u> </u>							<u> </u>		
Africa	Senegal	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Serbia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Africa	Sierra Leone	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Ania Donifia	Cinannaua	V	I 6	Nie	Na	Na	Vaa	Nia	V	Vaa	Nia	Vaa
Asia Pacific	<u> </u>	Yes	In force	No	No	No	Yes	No	Yes	Yes	No	Yes
Asia Pacific	Seychelles	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Slovakia		In force	No	No	Yes	No	No	Yes	No	No	Yes
Europe	Slovenia	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Africa	South Africa		In force	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes
		:										
Asia Pacific	South Korea	Yes	In force	Yes	No	No	Yes	Yes	No	Yes	Yes	No
Europe	Spain	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Sweden	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Switzerland		In force	No	No	Yes	Yes	No	Yes	Yes	No	Yes
Europe	• · · · · · · · · · · · · · · · · · · ·	Yes	III IUIUE					:		:		
Asia Pacific	Taiwan	No	No public announcement	No	No	No	No	No	No	No	No	No
Asia Pacific	Thailand	Yes	In force	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
	Trinidad and											
Americas	Tobago	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Africa		Vaa	Ne sublic asserts	No	No	No	No	No	No	No	No	No
Africa	Tunisia Turkov	Yes	No public announcement		No No	No Voc	No Voc		Yes		No Voc	
Europe	Turkey		In force	Yes	No No	Yes	Yes	Yes		Yes	Yes	Yes
Europe	Ukraine	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Africa	Uganda	No	No public announcement	No	No	No	No	No	No	No	No	No
Middle East	United Arab	Yes	In force	No	No	No	No	No	Yes	No	No	Yes
	Emirates			<u> </u>			<u>:</u>	<u>:</u>		<u> </u>	.	<u> </u>
Europe	United Kingdom	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	United States	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Uruguay	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Eurasia	Uzbekistan	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Asia Pacific	Viotnam	Yes	In force	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes
	<u> </u>	<u> </u>		<u>:</u>			<u> </u>	<u> </u>		<u> </u>		
Africa	Zambia		No public announcement	No	No	No	No	No	No	No	No	No
Africa	Zimbabwe		In force	No	No	Yes	No	No	Yes	No	No	Yes
Total				31	0	35	46	30	53	46	32	56
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Please check PwC's Pillar Two Country Tracker for further details

Total territories with laws in force	54
In progress (incl. six-year extension)	12
Total territories with no public announcement	65

Last update: 27 May 2025

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(*) This chart reflects dates of entry into force (**) To be confirmed whether the proposed minimum tax qualifies as QDMTT (#) Transitional Qualified Status

	J		J				
Territory	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)	Transitional Safe Harbour	Permanent Safe Harbour	Status of enactment	PwC Thought Leadership (last publication)
Angola	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Cameroon	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Cape Verde	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
DR Congo	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Eswatini	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Kenya	No public announcement yet	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	Highlights of the Tax Laws Amendment Act
Liberia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Mauritius	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	
Mozambique	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Namibia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Nigeria	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	
Republic of Congo	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Senegal	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Sierra Leone	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
South Africa	1 January 2024	No public announcement yet	1 January 2024	Yes	No public announcement yet	Final law in force	Tax Alert Budget 2024 — Fo Our Humanity
Γunisia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Jganda	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Zambia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Zimbabwe	No public announcement yet	No public announcement yet	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	
			rritories with laws in force	3			
					draft / public consultation	0	
			Total	territories with announcer	ments but not draft law yet	2	
				Total territories wit	h no public announcement	14	

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(*) This chart reflects dates of entry into force

(**) To be confirmed whether the proposed minimum tax qualifies as QDMTT

(#) Transitional Qualified Status

	(#) Transitional Qualified Status	s					
Territory	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)	Transitional Safe Harbour	Permanent Safe Harbour	Status of enactment	PwC Thought Leadership (last publication)
Albania	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Austria (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	(Potential) reporting obligation by December 31, 2024 upon appointment of Austrian Pillar Two Taxpayer
Belgium (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	New version of the draft Belgian QDMTT return released
Bosnia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Bulgaria (#)	1 January 2024	1 January 2025	1 January 2024	Yes	No public announcement yet	Final law in force	15% global minimum tax adopted in Bulgaria as of 1 January 2024
Croatia (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	
Cyprus	31 December 2023	31 December 2024	31 December 2024	Yes	Yes	Final law in force	Cyprus votes the Global Minimum Tax of MNE Groups and Large- Scale Domestic Groups Law
Czech Republic (#)	31 December 2023	31 December 2024	31 December 2023	Yes	No public announcement yet	Final law in force	Draft law to transpose the EU global minimum tax Directive (in Czech)
Denmark (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	
Estonia	Six year extension	Six year extension	Six year extension	No public announcement yet	No public announcement yet	Six year extension	
Finland (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Pillar Two considerations of the announced reduction in Finnish corporate income tax rate French transposition of the EU
France (#)	31 December 2023	31 December 2024	31 December 2023	Yes	No public announcement yet	Final law in force	global minimum tax Directive (In french)
Germany (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	German Tax Update: Freshly served (podcast)
Gibraltar	31 December 2024	No public announcement yet	31 December 2023	No public announcement yet	No public announcement yet	Final law in force	
Greece (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Adoption of Pillar Two rules in the Greek tax legislation
Greenland	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Guernsey (#)	1 January 2025	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	Guernsey enacts Pillar Two rules
Hungary (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Upcoming deadline for the notification obligation of MNE groups subject to the global minimum tax
Iceland	1 January 2025	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Draft/proposed law published	
Ireland (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Irish Finance Bill 2024
Isle of Man	1 January 2025	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	
Italy (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	
Jersey	1 January 2025	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	Jersey releases its draft Pillar Two legislation and Guernsey update
Kosovo	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Latvia	Six year extension	Six year extension	Six year extension	No public announcement yet	No public announcement yet	Six year extension	
Liechtenstein (#)	1 January 2024	To be confirmed	1 January 2024	Yes	Yes	Final law in force	BEPS 2.0: Liechtenstein GloBE Law
Lithuania	Six year extension	Six year extension	Six year extension	No public announcement yet	No public announcement yet	Draft/proposed law published	
Luxembourg (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Pillar Two rules and Q&A CNC 25/035 – Impact on financial statements
Malta	Six year extension	Six year extension	Six year extension	No public announcement yet	No public announcement yet	Six year extension	Malta Budget 2024
Moldova	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Montenegro	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Netherlands (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Netherlands Minimum Tax Executive Decree 2024 published

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North Macedonia	No public announcement yet	No public announcement yet	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	Introduction of minimum global tax and its effects in North Macedonia - Pillar Two
Norway (#)	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	The Norwegian Ministry of Finance presented a new law related to IIR and QDMTT (in Norwegian)
Poland	1 January 2025	1 January 2025	1 January 2025	Yes	Yes	Final law in force	Introduction of regulations implementing the global minimum tax in Poland
Portugal	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	Portugal adopts the Global Minimum Tax
Romania (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Rules for the effective minimum taxation of 15% were transposed in Romania through Law no. 431/2023
Serbia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Slovakia (#)	Six year extension	Six year extension	1 January 2024	Yes	Yes	Final law in force	
Slovenia (#)	1 January 2024	1 January 2025	1 January 2024	Yes	No public announcement yet	Final law in force	
Spain (#)	31 December 2023	31 December 2024	31 December 2023	No public announcement yet	No public announcement yet	Final law in force	
Sweden (#)	1 January 2024	1 January 2025	1 January 2024	Yes	No public announcement yet	Final law in force	The bill with supplementary provisions is decided (in Swedish)
Switzerland (#)	1 January 2025	To be confirmed	1 January 2024	Yes	No public announcement yet	Final law in force	Flight forwards recommended
Turkey (#)	1 January 2024	1 January 2025	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	Turkey publishes draft legislation on implementation of Pillar Two rules effective from 2024
Ukraine	No public announcement yet	No public announcement yet					
United Kingdom (#)	31 December 2023	31 December 2024	31 December 2023	Yes	No public announcement yet	Final law in force	Pillar Two: UK update (podcast)
				Total ter	rritories with laws in force	33	
				Total territories with	no public announcement	8	
					Six year extension	3	

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PwC's Pillar Two Country Tracker



Americas

(*) This chart reflects dates of entry into force (**) To be confirmed whether the proposed minimum tax qualifies as QDMTT (#) Transitional Qualified Status

Torritory	IIP (*)	LITER (*)	ODMTT / DMTT (*) (**)	Transitional Safe	Permanent Safe	Status of enactment	PwC Thought Leadership
Territory	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)	Harbour	Harbour	Status of enactment	(last publication)
Antigua and Barbuda	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Argentina	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Bahamas	No public announcement yet	No public announcement yet	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	Corporate Income Tax for The Bahamas
Barbados (#)	No public announcement yet	No public announcement yet	1 January 2024	Yes	Yes	Final law in force	2024/25 Budget review Barbados
Bermuda	N/A	N/A	N/A	No public announcement yet	No public announcement yet	Pillar Two plans announced	Bermuda enacts a corporate income tax, requiring businesses to begin preparing for compliance
Bolivia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Brazil	No public announcement yet	No public announcement yet	1 January 2025	Yes	Yes	Final law in force	Brazil tax update: full inclusion to full immersion (podcast)
British Virgin Islands	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	podeuty
Canada (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Canada's Pillar Two, DSTs, with G(AA)Ravy on top (podcast)
Cayman Islands	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Chile	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Colombia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Colombia passes major tax reform
Costa Rica	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Dominica	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Dominican Republic	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Ecuador	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
El Salvador	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Guatemala	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Honduras	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Jamaica	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	
Mexico	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Current tax priorities in Mexico
Nicaragua	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Panama	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Paraguay	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Peru	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Puerto Rico	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	
Saint Kitts and Nevis	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Saint Lucia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Saint Vincent & the Grenadines	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Trinidad and Tobago	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
United States	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Overview of House-passed H.R. 1, the "One Big Beautiful Bill Act"
Uruguay	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	

Total territories with laws in force 4 Total territories with law in draft / public consultation 0 Total territories with announcements but not draft law yet 3 Total territories with no public announcement 24		
Total territories with announcements but not draft law yet 3	Total territories with laws in force	4
Ç	Total territories with law in draft / public consultation	0
Total territories with no public announcement 24	Total territories with announcements but not draft law ye	3
	Total territories with no public announcemen	24

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Asia / Asia Pacific

(*) This chart reflects dates of entry into force
(**) To be confirmed whether the proposed minimum tax qualifies as QDMTT
(#) Transitional Qualified Status

Australia (#) 1 January 2024 1 January 2025 1 January 2025 No public announcement yet yes Final law in force Sudgest 2025 New Zealand 1 January 2025 New Zealand 1 January 2025 1 January 2025 1 January 2025 1 January 2025 Yes Yes Yes Final law in force 3 January 2025 No public announcement yet a		(#) Transitional Qualified Status	3					
Australia (9) 1 January 2024 1 January 2025 1 January 2025 No public announcement yet Pinal law in force Missian Japan (# IRP) 1 January 2025 1 January 2025 Yes Yes Final law in force Budget 2025 New Zealand 1 January 2025 1 January 2025 1 January 2026 Yes Yes Final law in force Budget 2025 New Zealand 1 January 2025 1 January 2025 1 January 2026 Yes Yes Final law in force Budget 2025 New Zealand 2 Japan 2025 1 January 2025 1 January 2026 Yes Yes Final law in force Budget 2025 New Zealand 2 Japan 2025 1 January 2025 1 January 2026 Yes Yes Yes Final law in force Budget 2025 No public announcement yet announ	Territory	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)			Status of enactment	PwC Thought Leadership (last publication)
Annual announcement yet	Australia (#)	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	Domestic Minimum Tax
India No public announcement yet announc	China						No public announcement yet	Perspectives on the tax policy landscape in China
Indonesia announcement yet announcement		1 January 2025	To be confirmed	1 January 2025	Yes	Yes	Draft/proposed law published	
Indonesia 1 January 2025 1 January 2026 1 January 2025 2 Pes Pes Pinal law in force displacement per announcement yet Pillar Two plans announced Presidential Decreas of Tlaws Tallama 1 January 2025 1 January 2025 1 January 2025 2 No public announcement yet announcement yet announcement yet announcement yet announcement yet Pillar Two plans announced plans of the public announcement yet announcement yet announc	ndia						No public announcement yet	
Malaysia 1 January 2025	Indonesia	1 January 2025	1 January 2026	1 January 2025			Final law in force	Indonesia officially implemented the Pillar Two GloBE Rules implementation
New Zealand 1 January 2025 1 January 2025 1 January 2026 2 No public announcement yet announcement	Japan (# IIR)	1 April 2024	1 April 2026	1 April 2026	Yes		Final law in force	Compliance requirements for MNEs in Japan
New Zealand 1 January 2025 1 January 2026 2 January 2026 3 January 2026 4 January 2027 5 January 2026 5	Malaysia	1 January 2025		1 January 2025	Yes	Yes	Final law in force	Budget 2025
Paus New Guinea announcement yet Final law in force Legislation enacted Vietnam (#) 1 January 2024 No public announcement yet announcement ye	New Zealand	1 January 2025	1 January 2025	1 January 2026	Yes	Yes	Final law in force	
Philippines announcement yet announcement yet No public announcement yet a	Pakistan						No public announcement yet	
Seychelles No public announcement yet Final law in force Singapore Budget 2024 South Korea (#) 1 January 2024 1 January 2025 No public announcement yet Final law in force announcement yet	Papua New Guinea						Pillar Two plans announced	
Singapore 1 January 2025 No public announcement yet 2 Announcement yet 3 Announcement yet	Philippines						No public announcement yet	
South Korea (#) 1 January 2024 1 January 2025 No public announcement yet Final law in force Vietnam (#) 1 January 2025 No public announcement yet announcement yet announcement yet announcement yet announcement yet announcement yet Final law in force International Internationa	Seychelles						No public announcement yet	
South Korea (#) 1 January 2024 1 January 2025 2 Infailar Taiwan 2 No public announcement yet Final law in force Vietnam (#) 1 January 2025 1 January 2025 1 January 2024 No public announcement yet No public announcement yet a	Singapore	1 January 2025		1 January 2025			Final law in force	Singapore Budget 2024
Thailand 1 January 2025 1 January 2025 1 January 2025 No public announcement yet announceme	South Korea (#)	1 January 2024	1 January 2025		Yes		Final law in force	Government's Bill to Amend Presidential Decrees of Tax Laws
Vietnam (#) 1 January 2025 2 Legislation enacted 2 Leg	Taiwan						Pillar Two plans announced	
Vietnam (#) 1 January 2024 No public announcement yet 1 January 2024 1 January 2024 No public announcement yet Total territories with law in draft / public consultation 1 Total territories with announcements but not draft law yet Total territories with announcements but not draft law yet 2	Thailand	1 January 2025	1 January 2025	1 January 2025			Final law in force	
Total territories with law in draft / public consultation Total territories with announcements but not draft law yet 2	Vietnam (#)	1 January 2024		1 January 2024			Final law in force	
Total territories with announcements but not draft law yet 2					Total te	rritories with laws in force	9	
Total territories with no public appouncement				Total				
Total territories with no public announcement 5			h no public announcement	5				

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(*) This chart reflects dates of entry into force (**) To be confirmed whether the proposed minimum tax qualifies as QDMTT (#) Transitional Qualified Status

	(ii) Transitional Qualified State	•		l.			
Territory	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)	Transitional Safe Harbour	Permanent Safe Harbour	Status of enactment	PwC Thought Leadership (last publication)
Armenia	No public announcement vet	No public announcement vet	No public announcement vet	No public announcement vet	No public announcement vet	No public announcement yet	
Azerbaijan	No public announcement yet	No public announcement vet	No public announcement vet	No public announcement yet	No public announcement vet	No public announcement yet	
Georgia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Kazakhstan	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Public consultation	
Mongolia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Uzbekistan	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
		ritories with laws in force	0				
		draft / public consultation	1				
		0					

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PwC's Pillar Two Country Tracker



(*) This chart reflects dates of entry into force
(*) To be confirmed whether the proposed minimum tax qualifies as QDMTT
(#) Transitional Qualified Status

	. ,							
Territory	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)	Transitional Safe Harbour	Permanent Safe Harbour	Status of enactment	PwC Thought Leadership (last publication)	
Bahrain	No public announcement yet	No public announcement yet	1 January 2025	Yes	Yes	Final law in force	Bahrain DMTT Regulations Released	
Egypt	No public announcement yet	No public announcement yet	No public announcement yet					
Israel	No public announcement yet	No public announcement yet	1 January 2026	No public announcement yet	No public announcement yet	Pillar Two plans announced		
Jordan	No public announcement yet	No public announcement yet	No public announcement yet					
Kuwait	No public announcement yet	No public announcement yet	1 January 2025	Yes	Yes	Final law in force	Kuwait implements Pillar Two from 1 January 2025	
Oman	1 January 2025	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Final law in force	Oman implements Pillar Two	
Qatar	No public announcement yet	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	Qatar's commitment to introduce Global Minimum Tax	
Saudi Arabia	No public announcement yet	No public announcement yet	No public announcement yet					
United Arab Emirates	No public announcement yet	No public announcement yet	Final law in force	UAE implements Pillar Two				
				Total te	rritories with laws in force	5		
			T	otal territories with law in	draft / public consultation	0		
			Total	territories with announcer	ments but not draft law yet	1		
				Total territories wit	h no public announcement	3		

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