



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

Africa	Liberia	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Europe	Liechtenstein	Yes	In force	Yes	No	Yes	Yes	No	Yes	Yes	No	No	Yes
Europe	Lithuania	Yes	In progress (six-year extension)	No	No	No	No	No	No	No	No	No	No
Europe	Luxembourg	Yes	In force	Yes	No	Yes	Yes						
Asia Pacific	Malaysia	Yes	In force	No	No	No	Yes	No	Yes	Yes	No	No	Yes
Europe	Malta	Yes	In progress (six-year extension)	No	No	No	No	No	No	No	No	No	No
Africa	Mauritius (*)	Yes	In force	No	No	No	No	No	Yes	No	No	No	Yes
Americas	Mexico	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Europe	Moldova	No	In no public announcement	No	No	No	No	No	No	No	No	No	No
Eurasia	Mongolia	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Europe	Montenegro	Yes	In draft / consultation	No	No	No	No	No	No	No	No	No	Yes
Africa	Mozambique	No	In no public announcement	No	No	No	No	No	No	No	No	No	No
Africa	Namibia	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Europe	Netherlands	Yes	In force	Yes	No	Yes	Yes						
Asia Pacific	New Zealand	Yes	In force	No	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
Americas	Nicaragua	No	In no public announcement	No	No	No	No	No	No	No	No	No	No
Africa	Nigeria (**)	No	In force	No	No	No	No	No	No	No	No	No	Yes
Europe	North Macedonia	Yes	In force	Yes	No	Yes	Yes						
Europe	Norway	Yes	In force	Yes	No	Yes	Yes						
Middle East	Oman	Yes	In force	No	No	No	Yes	No	No	Yes	No	No	No
Asia Pacific	Pakistan	No	In no public announcement	No	No	No	No	No	No	No	No	No	No
Americas	Panama	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Asia Pacific	Papua New Guinea	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Americas	Paraguay	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Americas	Peru	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Asia Pacific	Philippines	No	In no public announcement	No	No	No	No	No	No	No	No	No	No
Europe	Poland	Yes	In force	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Portugal	Yes	In force	Yes	No	Yes	Yes						
Americas	Puerto Rico	No	In progress	No	No	No	No	No	No	No	No	No	No
Middle East	Qatar	Yes	In force	No	No	No	No	No	Yes	No	No	No	Yes
Africa	Republic of Congo	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Europe	Romania	Yes	In force	Yes	No	Yes	Yes						
Americas	Saint Kitts and Nevis	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Americas	Saint Lucia	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Americas	Saint Vincent and the Grenadines	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Middle East	Saudi Arabia	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Africa	Senegal	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Europe	Serbia	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Africa	Sierra Leone	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Asia Pacific	Singapore	Yes	In force	No	No	No	Yes	No	Yes	Yes	Yes	No	Yes
Asia Pacific	Seychelles	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Europe	Slovakia	Yes	In force	No	No	Yes	No	No	Yes	No	No	No	Yes
Europe	Slovenia	Yes	In force	Yes	No	Yes	Yes						
Africa	South Africa	Yes	In force	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes
Asia Pacific	South Korea	Yes	In force	Yes	No	Yes	Yes	No	Yes	No	Yes	Yes	Yes
Europe	Spain	Yes	In force	Yes	No	Yes	Yes						
Asia Pacific	Sri Lanka	No	In no public announcement	No	No	No	No	No	No	No	No	No	No
Europe	Sweden	Yes	In force	Yes	No	Yes	Yes						
Europe	Switzerland	Yes	In force	No	No	Yes	Yes	Yes	No	Yes	Yes	No	Yes
Asia Pacific	Taiwan	No	In no public announcement	No	No	No	No	No	No	No	No	No	No
Asia Pacific	Thailand	Yes	In force	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	Trinidad and Tobago	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Africa	Tunisia	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Europe	Turkey	Yes	In force	Yes	No	Yes	Yes						
Europe	Ukraine	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Africa	Uganda	No	In no public announcement	No	No	No	No	No	No	No	No	No	No
Middle East	United Arab Emirates	Yes	In force	No	No	No	No	No	Yes	No	No	No	Yes
Europe	United Kingdom	Yes	In force	Yes	No	Yes	Yes						
Americas	United States	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Americas	Uruguay	Yes	In force	No	No	No	No	No	No	No	No	No	Yes
Eurasia	Uzbekistan	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Asia Pacific	Vietnam	Yes	In force	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes
Africa	Zambia	Yes	In no public announcement	No	No	No	No	No	No	No	No	No	No
Africa	Zimbabwe (**)	No	In force	No	No	Yes	No	No	Yes	No	No	No	Yes
Total				32	0	35	46	31	53	47	33	62	

(*) Mauritius QDMTT in force for accounting period ending after 31Dec2024 (i.e with YE 1Jan2025 onwards)

(**) To be confirmed if a QDMTT or a standard minimum tax

Please check PwC's Pillar Two Country Tracker for further details

Total territories with laws in force	59
In progress (incl. six-year extension)	8
Total territories with no public announcement	62

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Pillar Two Country Tracker



Africa

(*) 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)
Angola	No public announcement yet						
Cameroon	No public announcement yet						
Cape Verde	No public announcement yet	No public announcement yet	1 January 2026	No public announcement yet	No public announcement yet	Pillar Two plans announced	
DR Congo	No public announcement yet						
Eswatini	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						
Mauritius	No public announcement yet	No public announcement yet	2 January 2024	No public announcement yet	No public announcement yet	Final law in force	QDMTT notification deadline extended to 30 November 2025
Mozambique	No public announcement yet						
Namibia	No public announcement yet						
Nigeria (#)	No public announcement yet	Final law in force	The Nigerian Tax Reform Acts				
Republic of Congo	No public announcement yet						
Senegal	No public announcement yet						
Sierra Leone	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 — For Our Humanity
Tunisia	No public announcement yet						
Uganda	No public announcement yet						
Zambia	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	
Total territories with laws in force						5	
Total territories with law in draft / public consultation						0	
Total territories with announcements but not draft law yet						1	
Total territories with no public announcement						13	

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Pillar Two Country Tracker

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Europe	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)	Transitional Safe Harbour	Permanent Safe Harbour	Status of enactment	PwC Thought Leadership (last publication)
Albania	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	Filed your tax return? Time for the Return-to-Provision!
Bosnia	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
France (#)	31 December 2023	31 December 2024	31 December 2023	Yes	No public announcement yet	Final law in force	French transposition of the EU 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						
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	QDMTT Advance Return – Deadline: 20 November 2025
Iceland	31 December 2025	No public announcement yet	31 December 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	What does Finance Bill 2025 mean for you and your business?
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 (#IIR)	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						
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	Luxembourg opens Pillar 2 registration for in-scope entities
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						
Montenegro	No public announcement yet	No public announcement yet	1 January 2026	No public announcement yet	No public announcement yet	Pillar Two plans announced	

Netherlands (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Amendments to the Dutch Minimum Tax Executive Decree 2024	
North Macedonia (#)	1 January 2024	1 January 2025	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	Romania: Pillar Two Optional Designation Notification (Form N408) Now Available	
Serbia	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	Pillar Two: New bill with additions to the Additional Tax Act (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	Yes	Yes	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 realities	
Total territories with laws in force						33		
Total territories with law in draft / public consultation						2		
Total territories with announcements but not draft law yet						1		
Total territories with no public announcement						7		
Six year extension						3		

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United States	No public announcement yet	One Big Beautiful Podcast, Part 4: Inbound Edition (podcast)						
Uruguay	No public announcement yet	No public announcement yet	16-Dec-25	No public announcement yet	No public announcement yet	Final law in force	National Budget 2025-2029	

Total territories with laws in force	5	
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	23	

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Asia / Asia Pacific

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Territory	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)	Transitional Safe Harbour	Permanent Safe Harbour	Status of enactment	PwC Thought Leadership (last publication)
Australia (#)	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	ATO draft guidance on Pillar Two lodgment obligations, penalties and rulings
China	No public announcement yet	China Tax Update (podcast)					
Hong Kong SAR, China	1 January 2025	To be confirmed	1 January 2025	Yes	Yes	Final law in force	Global minimum tax and Hong Kong minimum top-up tax bill passed
India	No public announcement yet						
Indonesia (#)	1 January 2025	1 January 2026	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	Indonesia officially implemented the Pillar Two, GloBE Rules implementation
Japan (#)	1 April 2024	1 April 2026	1 April 2026	Yes	No public announcement yet	Final law in force	Compliance requirements for MNEs in Japan
Malaysia (#)	1 January 2025	No public announcement yet	1 January 2025	Yes	Yes	Final law in force	Budget 2025
New Zealand (#IIR)	1 January 2025	1 January 2025	1 January 2026	Yes	Yes	Final law in force	Global minimum effective tax rate: New Zealand draft legislation released
Pakistan	No public announcement yet						
Papua New Guinea	No public announcement yet	Pillar Two plans announced					
Philippines	No public announcement yet						
Seychelles	No public announcement yet						
Singapore (#)	1 January 2025	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	Proposed amendments to the MNE (Minimum Tax) Act
South Korea (#)	1 January 2024	1 January 2025	1 January 2026	Yes	No public announcement yet	Final law in force	Government's Bill to Amend Presidential Decrees of Tax Laws
Taiwan	No public announcement yet	Pillar Two plans announced					
Thailand (#)	1 January 2025	1 January 2025	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	Two new regulations issued on SBIE and UTPR allocation criteria
Vietnam (#)	1 January 2024	No public announcement yet	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	Vietnam issued administrative procedures to implement global minimum tax regulations
Total territories with laws in force						10	
Total territories with law in draft / public consultation						0	
Total territories with announcements but not draft law yet						2	
Total territories with no public announcement						5	

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Eurasia

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Territory	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)	Transitional Safe Harbour	Permanent Safe Harbour	Status of enactment	PwC Thought Leadership (last publication)
Armenia	No public announcement yet						
Azerbaijan	No public announcement yet						
Georgia	No public announcement yet						
Kazakhstan	No public announcement yet	Public consultation					
Mongolia	No public announcement yet						
Uzbekistan	No public announcement yet						
Total territories with laws in force				0			
Total territories with law in draft / public consultation				1			
Total territories with announcements but not draft law yet				0			
Total territories with no public announcement				5			

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Middle East

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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	Recent Pillar Two developments in Bahrain
Egypt	No public announcement yet						
Israel	No public announcement yet	No public announcement yet	1 January 2026	No public announcement yet	No public announcement yet	Final law in force	
Jordan	No public announcement yet						
Kuwait	No public announcement yet	No public announcement yet	1 January 2025	Yes	Yes	Final law in force	Recent Pillar Two developments in Kuwait
Oman	1 January 2025	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						
United Arab Emirates	No public announcement yet	Final law in force	UAE implements Pillar Two				
Total territories with laws in force						6	
Total territories with law in draft / public consultation						0	
Total territories with announcements but not draft law yet						0	
Total territories with no public announcement						3	

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