



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

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	
Democratic 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	
Kenya	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
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	To be confirmed	No public announcement yet	No public announcement yet	Pillar Two plans announced	
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	Draft/proposed law published	<a href="#">Tax Alert Budget 2024 — For Our Humanity</a>
Tunisia	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	Pillar Two plans announced	

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Europe							
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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	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	
Belgium	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">Belgian draft law amending the law introducing a minimum tax for multinational companies</a>
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	<a href="#">15% global minimum tax adopted in Bulgaria as of 1 January 2024</a>
Croatia	1 January 2024	1 January 2025	1 January 2024	Yes	No public announcement yet	Final law in force	
Cyprus	1 January 2024	1 January 2025	1 January 2025	Yes	No public announcement yet	Public consultation	<a href="#">Cyprus consents to Pillar Two Transitional CoCR Safe Harbour Rules</a>
Czech Republic	1 January 2024	1 January 2025	1 January 2024	Yes	No public announcement yet	Final law in force	<a href="#">Draft law to transpose the EU global minimum tax Directive (in Czech)</a>
Denmark	1 January 2024	1 January 2025	1 January 2024	Yes	No	Final law in force	
Estonia	Six year extension	Six year extension	Six year extension	No public announcement yet	No public announcement yet	Draft/proposed law published	
Finland	1 January 2024	1 January 2025	1 January 2024	Yes	No public announcement yet	Final law in force	<a href="#">Finnish implementation of the Pillar Two Rules (in Finnish, August 2023)</a>
France	1 January 2024	1 January 2025	1 January 2024	Yes	No public announcement yet	Final law in force	<a href="#">French transposition of the EU global minimum tax Directive (in French)</a>
Germany	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">Government bill for a law to implement the global minimum taxation adopted</a>
Gibraltar	No public announcement yet	No public announcement yet	1 January 2024	No public announcement yet	No public announcement yet	Pillar Two plans announced	
Greece	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">Tax Flash: Adoption of Pillar Two rules in the Greek tax legislation</a>
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	Pillar Two plans announced	
Hungary	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">Hungary releases draft bill implementing Pillar Two (Nov 2023)</a>
Iceland	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Ireland	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">Pillar Two: preparing for change</a>
Isle of Man	1 January 2025	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Pillar Two plans announced	
Italy	1 January 2024	1 January 2025	1 January 2024	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	Pillar Two plans announced	
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	Draft/proposed law published	
Liechtenstein	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">GloBE Tax Law approved by Liechtenstein parliament</a>
Lithuania	Six year extension	Six year extension	Six year extension	No public announcement yet	No public announcement yet	Draft/proposed law published	
Luxembourg	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">New Pillar Two rules - Impact on the financial statements as from 2023</a>
Malta	Six year extension	Six year extension	Six year extension	No public announcement yet	No public announcement yet	Pillar Two plans announced	<a href="#">Malta Budget 2024</a>
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	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">Pillar Two in the Netherlands (in Dutch)</a>
North Macedonia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Norway	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">The Norwegian Ministry of Finance presented a new law related to IIR and QDMTT (in Norwegian)</a>



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Territory	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)	Transitional Safe Harbour	Permanent Safe Harbour	Status of enactment	PwC Thought Leadership (last publication)
Poland	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	<a href="#">The Act implementing the global minimum tax on the list of legislative work</a>
Portugal	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	
Romania	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">Rules for the effective minimum taxation of 15% were transposed in Romania through Law no. 431/2023</a>
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	1 January 2024	1 January 2025	No public announcement yet	No public announcement yet	No public announcement yet	Public consultation	
Sweden	1 January 2024	1 January 2025	1 January 2024	Yes	No public announcement yet	Final law in force	<a href="#">The government has submitted the legislative proposal to the Parliament (in Swedish)</a>
Switzerland	To be confirmed	To be confirmed	1 January 2024	Yes	No public announcement yet	Final law in force	<a href="#">Swiss Pillar Two implementation</a>
Turkey	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Ukraine	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 Kingdom	1 January 2024	No public announcement yet	1 January 2024	Yes	No public announcement yet	Final law in force	<a href="#">No turning back now: UK Pillar Two Legislation enacted</a>

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<b>Argentina</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
<b>Bahamas</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Public consultation	<a href="#">Corporate Income Tax for The Bahamas</a>
<b>Barbados</b>	No public announcement yet	No public announcement yet	1 January 2024	Yes	No public announcement yet	Public consultation	<a href="#">Barbados charts a new course... the response to Pillar Two... global minimum tax</a>
<b>Bermuda</b>	N/A	N/A	N/A	No public announcement yet	No public announcement yet	Pillar Two plans announced	<a href="#">Bermuda enacts a corporate income tax... requiring businesses to begin preparing for compliance</a>
<b>Brazil</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	<a href="#">Brazil Tax Reforms (podcast)</a>
<b>British Virgin Islands</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
<b>Canada</b>	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Draft/proposed law published	<a href="#">Canada's Pillar Two... DSTs... with G(AA)Ravy on top (podcast)</a>
<b>Cayman Islands</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
<b>Chile</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
<b>Colombia</b>	No public announcement yet	No public announcement yet	1 January 2023	No public announcement yet	No public announcement yet	No public announcement yet	<a href="#">Colombia passes major tax reform</a>
<b>Costa Rica</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
<b>Dominican Republic</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
<b>Honduras</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
<b>Jamaica</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
<b>Mexico</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	<a href="#">Current tax priorities in Mexico</a>
<b>Panama</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
<b>Paraguay</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
<b>Peru</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
<b>Puerto Rico</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	
<b>Trinidad and Tobago</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
<b>United States</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	<a href="#">In depth: Accounting for Pillar Two: Frequently asked questions</a>
<b>Uruguay</b>	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	

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Asia / Asia Pacific

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Australia	1 January 2024	1 January 2025	1 January 2024	No public announcement yet	No public announcement yet	Draft/proposed law published	<a href="#">Exposure draft legislation released for Pillar Two in Australia</a>
China	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Hong Kong SAR, China	1 January 2025	1 January 2025	1 January 2025	No public announcement yet	No public announcement yet	Public consultation	<a href="#">2024/25 Budget Highlights</a>
India	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Indonesia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	<a href="#">Indonesia implementing rules of Income Tax</a>
Japan	1 April 2024	No public announcement yet	No public announcement yet	Yes	No public announcement yet	Final law in force	<a href="#">Pillar Two early movers: South Korea and Japan</a>
Malaysia	1 January 2025	No public announcement yet	1 January 2025	Yes	Yes	Final law in force	<a href="#">PwC Statement - Malaysian Budget 2024</a>
New Zealand	1 January 2025	1 January 2025	1 January 2026	Yes	Yes	Draft/proposed law published	<a href="#">Global minimum effective tax rate: New Zealand draft legislation released</a>
Pakistan	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Papua New Guinea	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Philippines	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Singapore	1 January 2025	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Pillar Two plans announced	<a href="#">Singapore Budget 2024</a>
South Korea	1 January 2024	1 January 2025	No public announcement yet	No public announcement yet	No public announcement yet	Final law in force	<a href="#">Pillar Two early movers: South Korea and Japan</a>
Sri Lanka	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Taiwan	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	
Thailand	1 January 2025	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Public consultation	<a href="#">Draft law on Pillar Two in Thailand issued for public consultation</a>
Vietnam	1 January 2024	No public announcement yet	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	<a href="#">Investment in Vietnam in a Pillar Two world</a>

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Armenia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Azerbaijan	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	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	No public announcement yet	
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	

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Middle East

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Bahrain	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Egypt	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Israel	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Jordan	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Kuwait	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	
Oman	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Qatar	No public announcement yet	No public announcement yet	To be confirmed	No public announcement yet	No public announcement yet	Pillar Two plans announced	<a href="#">Qatar's commitment to introduce Global Minimum Tax</a>
Saudi Arabia	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 Arab Emirates	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Public consultation	

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