

Pillar Two Status Quo

as of 10.05.2026

Legend
Pillar Two implemented
Pillar Two not implemented

Country	Pillar Two Registration Deadline	QDMTT Return Filing	GIR Notification	GIR Filing
Angola	-	-	-	-
Argentina	-	-	-	-
Australia	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Austria	December 31, 2024	Within 24 months after the end of the calendar year in which the fiscal year ends.	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Bahamas	March 31, 2026 (DMTT-24) April 30, 2026 (DMTT-25)	No information available	No information available	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Bahrain	January 30, 2025	Within 15 months from the last day of the reporting fiscal year.	No information available	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year.
Bangladesh	-	-	-	-
Belarus	-	-	-	-
Barbados	December 31, 2025	No information available	No information available	No information available
Belgium	July 15, 2024 September 16, 2024	Within 11 months after the end of the reporting fiscal year.	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Belize	No information available	No information available	No information available	No information available
Benin	No information available	No information available	No information available	No information available
Bermuda	-	-	-	-
Bolivia	-	-	-	-

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Bosnia and Herzegovina	-	-	-	-
Botswana	-	-	-	-
Brazil	No information available	NI No. 2,319/2026 clarifies that the Additional CSLL calculated under the GloBE rules must be reported in the DCTFWeb in relation to the sixth month following the end of the relevant fiscal year for the jurisdiction. The DCTFWeb reporting is typically due by the last business day of the month after the month of reference.	No information available	No information available
Bulgaria	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Cambodia	-	-	-	-
Canada	June 30, 2026	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Cape Verde	No information available	No information available	No information available	No information available
Chile	-	-	-	-
China	-	-	-	-
Colombia	-	-	-	-
Costa Rica	-	-	-	-
Croatia	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Cuba	-	-	-	-

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Curacao	No information available	No information available	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 month after the end of the Reporting Fiscal Year (18 month for the transitional year).
Cyprus	June 30, 2026	Within 30 days after the due date for filing the GIR.	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Czech Republic	No information available	Within 22 months after the end of the Reporting Fiscal Year.	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Democratic Republic of the Congo	No information available	No information available	No information available	No information available
Denmark	June 30, 2025	No	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Ecuador	-	-	-	-
Egypt	-	-	-	-
Estonia	No information available	No information available	No information available	No information available
Ethiopia	-	-	-	-
Finland	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
France	May 20, 2025	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	No information available	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
French Guiana	-	-	-	-
Georgia	-	-	-	-

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Germany	February 28, 2025 February 28, 2026	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	No information available	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Gibraltar	No information available	No	The notification is to be made no later than three months prior to the GIR filing due date.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Greece	No information available	Within 16 months after the end of the Reporting Fiscal Year (19 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Guatemala	-	-	-	-
Guernsey	December 31, 2025	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Hong Kong	June 30, 2026	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Hungary	February 28, 2025	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 6 months after filing the GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Iceland	No information available	Within 15 months after the end of the Reporting Fiscal Year.	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
India	-	-	-	-
Indonesia	No information available	Within 16 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Iraq	-	-	-	-

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Ireland	February 28, 2026	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Isle of Man	December 31, 2025	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Israel	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	No information available	No information available
Italy	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Ivory Coast	-	-	-	-
Jamaica	-	-	-	-
Japan	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Jersey	No information available	No information available	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Kazakstan	-	-	-	-
Kenya	No information available	Within 6 months after the end of the Reporting Fiscal Year.	No information available	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Kosovo	-	-	-	-
Kuwait	September 30, 2025	No information available	No information available	No information available

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Laos	-	-	-	-
Latvia	No information available	No information available	No information available	No information available
Liechtenstein	June 30, 2025 or December 31, 2025 [TBC] and March 31, 2026	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Lithuania	December 31, 2027	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Luxembourg	June 30, 2026	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Macau SAR, China	-	-	-	-
Madagaskar	-	-	-	-
Malaysia	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Malta	No information available	No information available	No information available	No information available
Mauritius	June 30, 2026 (for FY 1.1.-31.12.) November 30, 2025 (for FY ending on/or after January 1, 2025)	Within 15 months after the end of the financial year.	No information available	No information available
Mexico	No information available	No information available	No information available	No information available
Moldova	-	-	-	-
Mongolia	-	-	-	-
Montenegro	No information available	No information available	No information available	No information available

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Morocco	-	-	-	-
Mozambique	-	-	-	-
Myanmar	-	-	-	-
Namibia	-	-	-	-
Netherlands	No information available	Within 17 months after the end of the Reporting Fiscal Year (20 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
New Zealand	June 30, 2026	Within 20 months after the end of the fiscal year for the first year that a constituent entity is subject to the GloBE rules and 16 months after the end of the fiscal year otherwise.	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Nigeria	No information available	No information available	No information available	No information available
North Macedonia	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Norway	No information available	Within one month after filing for the GIR.	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Oman	No information available	No information available	No information available	No information available
Pakistan	-	-	-	-
Panama	-	-	-	-
Papua New Guinea	-	-	-	-
Paraguay	-	-	-	-
Peru	-	-	-	-

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Philippines	-	-	-	-
Poland	No information available	Within 18 months (21 for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Portugal	March 31, 2026	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 9 months after the end of the Reporting Fiscal Year (12 months for the transitional year).	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Puerto Rico	No information available	No information available	No information available	No information available
Qatar	No information available	No information available	No information available	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Romania	June 30, 2025	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Russian Federation	-	-	-	-
San Marino	No information available	No information available	No information available	No information available
Saudi Arabia	-	-	-	-
Serbia	-	-	-	-
Singapore	June 30, 2026	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Slovakia	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Slovenia	June 30, 2026	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).

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South Africa	April 30, 2026	No information available	The notification is to be made within 6 months prior to the filing due date of the GIR. Exception: If the GIR is filed by a foreign CE in a jurisdiction that has a Qualifying CAA with SA, a notification must be submitted to the Commissioner identifying the filing entity and its jurisdiction. This notification must be made no later than 6 months before the GIR filing deadline; for FY 2024, the deadline was extended to April 30, 2026	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
South Korea	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Spain	May - June 2026	Within the period of 25 calendar days following the 15th month (following the 18th months in the transitional year) after the end of the tax period.	The notification must generally be submitted within 3 months prior to the 15-month filing deadline. For the first notification, it must be submitted within 2 months before the extended 18-month deadline.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Sri Lanka	-	-	-	-
Sweden	March 31, 2026	Within one month after filing for the GIR.	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Switzerland	June 30, 2026	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Taiwan	-	-	-	-
Thailand	June 30, 2027	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Turkiye	No information available	Within the first day to the last day of the 12th month following the end of the Reporting Fiscal Year.	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Uganda	-	-	-	-

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Ukraine	No information available	No information available	No information available	No information available
United Arab Emirates	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
United Kingdom	June 30, 2025	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
United States	No information available	No information available	No information available	No information available
Uruguay	No information available	Within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).	No information available	No information available
Venezuela	-	-	-	-
Viet Nam	January 30, 2025 and September 30, 2025	Within 12 months from the fiscal year end of the UPE.	The notification is to be made within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year), i.e. same deadline as for GIR.	The GIR needs to be filed within 15 months after the end of the Reporting Fiscal Year (18 months for the transitional year).
Virgin Islands (British)	-	-	-	-
Zambia	-	-	-	-
Zimbabwe	No information available	No information available	No information available	No information available