



Year 2024 (*)			Year 2025 (*)			Year 2026 (*)		
IIR	UTPR	(Q)DMTT	IIR	UTPR	(Q)DMTT	IIR	UTPR	(Q)DMTT

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
Europe	Albania	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Africa	Angola	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Antigua and Barbuda	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Argentina	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Eurasia	Armenia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Asia Pacific	Australia	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Austria	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Eurasia	Azerbaijan	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Bahamas	Yes	In force	No	No	Yes	No	No	Yes	No	No	Yes
Middle East	Bahrain	Yes	In force	No	No	No	No	No	Yes	No	No	Yes
Americas	Barbados	Yes	In force	No	No	Yes	No	No	Yes	No	No	Yes
Europe	Belgium	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	Bermuda	Yes	In progress	No	No	No	No	No	No	No	No	No
Americas	Bolivia	No	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Bosnia and Herzegovina	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Brazil	Yes	In force	No	No	No	No	No	Yes	No	No	Yes
Americas	British Virgin Islands	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Bulgaria	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Africa	Cameroon	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Canada	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Africa	Cape Verde	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Cayman Islands	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Chile	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Asia Pacific	China	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Colombia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Costa Rica	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Croatia	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Cyprus	No	In force	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Czech Republic	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Africa	DR Congo	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Denmark	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	Dominica	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Dominican Republic	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Ecuador	No	No public announcement	No	No	No	No	No	No	No	No	No
Americas	El Salvador	No	No public announcement	No	No	No	No	No	No	No	No	No
Middle East	Egypt	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Estonia	Yes	In progress (six-year extension)	No	No	No	No	No	No	No	No	No
Africa	Eswatini	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Finland	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	France	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Eurasia	Georgia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Germany	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Gibraltar	Yes	In force	No	No	Yes	Yes	No	Yes	Yes	No	Yes
Europe	Greece	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Greenland	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Guatemala	No	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Guernsey	Yes	In force	No	No	No	Yes	No	Yes	Yes	No	Yes
Americas	Honduras	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Asia Pacific	Hong Kong SAR, China (*)	Yes	In force	No	No	No	Yes	No	Yes	Yes	No	Yes
Europe	Hungary	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Iceland	Yes	In progress	No	No	No	Yes	No	Yes	Yes	No	Yes
Asia Pacific	India	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Asia Pacific	Indonesia	Yes	In force	No	No	No	Yes	No	Yes	Yes	Yes	Yes
Europe	Ireland	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Isle of Man	Yes	In force	No	No	No	Yes	No	Yes	Yes	No	Yes
Middle East	Israel	Yes	In progress	No	No	No	No	No	No	No	No	Yes
Europe	Italy	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	Jamaica	Yes	In progress	No	No	No	No	No	No	No	No	No
Asia Pacific	Japan	Yes	In force	Yes	No	No	Yes	No	No	Yes	Yes	Yes
Europe	Jersey	Yes	In force	No	No	No	Yes	No	Yes	Yes	No	Yes
Middle East	Jordan	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Eurasia	Kazakhstan	Yes	No public announcement	No	No	No	No	No	No	No	No	No
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
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
Europe	Lithuania	Yes	In progress (six-year extension)	No	No	No	No	No	No	No	No	No
Europe	Luxembourg	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Asia Pacific	Malaysia	Yes	In force	No	No	No	Yes	No	Yes	Yes	No	Yes
Europe	Malta	Yes	In progress (six-year extension)	No	No	No	No	No	No	No	No	No
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	Yes	In force	No	No	Yes	No	No	Yes	No	No	Yes
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
Asia Pacific	Pakistan	No	No public announcement	No	No	No	No	No	No	No	No	No
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
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
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
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 Nevis	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Saint Lucia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Saint Vincent and the Grenadines	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Middle East	Saudi Arabia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
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
Asia Pacific	Singapore	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	Yes	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	Yes	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
Europe	Switzerland	Yes	In force	No	No	Yes	Yes	No	Yes	Yes	No	Yes
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
Americas	Trinidad and Tobago	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Africa	Tunisia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Europe	Turkey	Yes	In force	Yes	No	Yes	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 Emirates	Yes	In force	No	No	No	No	No	Yes	No	No	Yes
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	In progress	No	No	No	No	No	No	No	No	Yes
Eurasia	Uzbekistan	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Asia Pacific	Vietnam	Yes	In force	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes
Africa	Zambia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Africa	Zimbabwe	No	In force	No	No	Yes	No	No	Yes	No	No	Yes
<b>Total</b>				<b>31</b>	<b>0</b>	<b>35</b>	<b>46</b>	<b>30</b>	<b>53</b>	<b>46</b>	<b>32</b>	<b>57</b>

(\*) Law pending to be gazetted

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

Total territories with laws in force	55
In progress (incl. six-year extension)	12
Total territories with no public announcement	64

Last update: 12 June 2025

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## PwC's 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	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	<a href="#">Highlights of the Tax Laws Amendment Act</a>
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	<a href="#">National Budget 2025 - 2026</a>
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	<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	
Uganda	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	
Total territories with laws in force						3	
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						14	

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PwC's Pillar Two  
Country Tracker

## Europe

(\*) 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)
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	<a href="#">(Potential) reporting obligation by December 31, 2024 upon appointment of Austrian Pillar Two Taxpayer</a>
Belgium (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	<a href="#">New version of the draft Belgian QDMTT return released</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 (#)	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	<a href="#">Cyprus votes the Global Minimum Tax of MNE Groups and Large-Scale Domestic Groups Law</a>
Czech Republic (#)	31 December 2023	31 December 2024	31 December 2023	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 (#)	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	<a href="#">Pillar Two considerations of the announced reduction in Finnish corporate income tax rate</a>
France (#)	31 December 2023	31 December 2024	31 December 2023	Yes	No public announcement yet	Final law in force	<a href="#">French transposition of the EU global minimum tax Directive (in French)</a>
Germany (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	<a href="#">German Tax Update: Freshly served (podcast)</a>
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	<a href="#">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	Final law in force	<a href="#">Guernsey enacts Pillar Two rules</a>
Hungary (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	<a href="#">Upcoming deadline for the notification obligation of MNE groups subject to the global minimum tax</a>
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	<a href="#">Irish Finance Bill 2024</a>
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	<a href="#">Jersey releases its draft Pillar Two legislation and Guernsey update</a>
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	<a href="#">BEPS 2.0: Liechtenstein GloBE Law</a>
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	<a href="#">Pillar Two rules and Q&amp;A CNC 25/035 – Impact on financial statements</a>
Malta	Six year extension	Six year extension	Six year extension	No public announcement yet	No public announcement yet	Six year extension	<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	No public announcement yet
Netherlands (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	<a href="#">Netherlands Minimum Tax Executive Decree 2024 published</a>
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	<a href="#">Introduction of minimum global tax and its effects in North Macedonia: Pillar Two</a>
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>
Poland	1 January 2025	1 January 2025	1 January 2025	Yes	Yes	Final law in force	<a href="#">Introduction of regulations implementing the global minimum tax in Poland</a>
Portugal	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">Portugal adopts the Global Minimum Tax</a>
Romania (#)	31 December 2023	31 December 2024	31 December 2023	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	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	<a href="#">The bill with supplementary provisions is decided (in Swedish)</a>
Switzerland (#)	1 January 2025	To be confirmed	1 January 2024	Yes	No public announcement yet	Final law in force	<a href="#">Flight forwards recommended</a>
Turkey (#)	1 January 2024	1 January 2025	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	<a href="#">Turkey publishes draft legislation on implementation of Pillar Two rules effective from 2024</a>
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	No public announcement yet
United Kingdom (#)	31 December 2023	31 December 2024	31 December 2023	Yes	No public announcement yet	Final law in force	<a href="#">Pillar Two: UK update (podcast)</a>
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						0	
Total territories with no public announcement						8	
Six year extension						3	

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## Americas

IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)
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## PwC's Pillar Two Country Tracker



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

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	<a href="#">Australia's Global and Domestic Minimum Tax passed by Parliament</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	<a href="#">Perspectives on the tax policy landscape in China</a>
Hong Kong SAR, China	1 January 2025	To be confirmed	1 January 2025	Yes	Yes	Final law in force	<a href="#">Global minimum tax and Hong Kong minimum top-up tax bill passed</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	1 January 2025	1 January 2026	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	<a href="#">Indonesia officially implemented the Pillar Two GloBE Rules implementation</a>
Japan (# IIR)	1 April 2024	1 April 2026	1 April 2026	Yes	No public announcement yet	Final law in force	<a href="#">Compliance requirements for MNEs in Japan</a>
Malaysia	1 January 2025	No public announcement yet	1 January 2025	Yes	Yes	Final law in force	<a href="#">Budget 2025</a>
New Zealand	1 January 2025	1 January 2025	1 January 2026	Yes	Yes	Final law in force	<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	Pillar Two plans announced	
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	
Seychelles	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	Final law in force	<a href="#">Singapore Budget 2024</a>
South Korea (#)	1 January 2024	1 January 2025	No public announcement yet	Yes	No public announcement yet	Final law in force	<a href="#">Government's Bill to Amend Presidential Decrees of Tax Laws</a>
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	1 January 2025	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	<a href="#">Thailand's Pillar Two Legislation enacted</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="#">Draft regulation released on global minimum tax in Vietnam</a>
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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## PwC's Pillar Two Country Tracker



Eurasia

(†) 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)
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	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	
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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## PwC's Pillar Two Country Tracker



### Middle East

(\*) 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	<a href="#">Bahrain DMTT Regulations Released</a>
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	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	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	<a href="#">Kuwait implements Pillar Two from 1 January 2025</a>
Oman	1 January 2025	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Final law in force	<a href="#">Oman implements Pillar Two</a>
Qatar	No public announcement yet	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	<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	Final law in force	<a href="#">UAE implements Pillar Two</a>
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						3	

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