



(\*) 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

Summary			Year 2024 (*)			Year 2025 (*)			Year 2026 (*)		
Region	Territory	Joined the Pillar Two Statement	IIR	UTPR	(Q)DMTT	IIR	UTPR	(Q)DMTT	IIR	UTPR	(Q)DMTT
Europe	Albania	Yes	No	No	No	No	No	No	No	No	No
Africa	Angola	Yes	No	No	No	No	No	No	No	No	No
Americas	Antigua and Barbuda	Yes	No	No	No	No	No	No	No	No	No
Americas	Argentina	Yes	No	No	No	No	No	No	No	No	No
Eurasia	Armenia	Yes	No	No	No	No	No	No	No	No	No
Asia Pacific	Australia	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Austria	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Eurasia	Azerbaijan	Yes	No	No	No	No	No	No	No	No	No
Americas	Bahamas	Yes	No	No	Yes	No	No	Yes	No	No	Yes
Middle East	Bahrain	Yes	No	No	No	No	No	Yes	No	No	Yes
Americas	Barbados	Yes	No	No	Yes	No	No	Yes	No	No	Yes
Europe	Belgium	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	Bermuda	Yes	No	No	No	No	No	No	No	No	No
Americas	Bolivia	No	No	No	No	No	No	No	No	No	No
Europe	Bosnia and Herzegovina	Yes	No	No	No	No	No	No	No	No	No
Americas	Brazil	Yes	No	No	No	No	No	Yes	No	No	Yes
Americas	British Virgin Islands	Yes	No	No	No	No	No	No	No	No	No
Europe	Bulgaria	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Africa	Cameroon	Yes	No	No	No	No	No	No	No	No	No
Americas	Canada	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Africa	Cape Verde	Yes	No	No	No	No	No	No	No	No	No
Americas	Cayman Islands	Yes	No	No	No	No	No	No	No	No	No
Americas	Chile	Yes	No	No	No	No	No	No	No	No	No
Asia Pacific	China	Yes	No	No	No	No	No	No	No	No	No
Americas	Colombia	Yes	No	No	No	No	No	No	No	No	No
Americas	Costa Rica	Yes	No	No	No	No	No	No	No	No	No
Europe	Croatia	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	Curaçao	Yes	No	No	No	Yes	No	Yes	Yes	No	Yes
Europe	Cyprus	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Czech Republic	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Africa	DR Congo	Yes	No	No	No	No	No	No	No	No	No
Europe	Denmark	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	Dominica	Yes	No	No	No	No	No	No	No	No	No
Americas	Dominican Republic	Yes	No	No	No	No	No	No	No	No	No
Americas	Ecuador	No	No	No	No	No	No	No	No	No	No
Middle East	Egypt	Yes	No	No	No	No	No	No	No	No	No
Europe	Estonia	Yes	No	No	No	No	No	No	No	No	No
Africa	Eswatini	Yes	No	No	No	No	No	No	No	No	No
Europe	Finland	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	France	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Eurasia	Georgia	Yes	No	No	No	No	No	No	No	No	No
Europe	Germany	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Gibraltar	Yes	No	No	Yes	Yes	No	Yes	Yes	No	Yes
Europe	Greece	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Greenland	Yes	No	No	No	No	No	No	No	No	No
Europe	Guernsey	Yes	No	No	No	Yes	No	Yes	Yes	No	Yes
Americas	Honduras	Yes	No	No	No	No	No	No	No	No	No
Asia Pacific	Hong Kong SAR, China	Yes	No	No	No	Yes	No	Yes	Yes	No	Yes
Europe	Hungary	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Iceland	Yes	No	No	No	Yes	No	Yes	Yes	No	Yes
Asia Pacific	India	Yes	No	No	No	No	No	No	No	No	No
Asia Pacific	Indonesia	Yes	No	No	No	Yes	No	Yes	Yes	Yes	Yes
Europe	Ireland	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Isle of Man	Yes	No	No	No	Yes	No	Yes	Yes	No	Yes

Middle East	Israel	Yes	No	No	No	No	No	No	No	No	Yes
Europe	Italy	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	Jamaica	Yes	No	No	No	No	No	No	No	No	No
Asia Pacific	Japan	Yes	Yes	No	No	Yes	No	No	Yes	Yes	Yes
Europe	Jersey	Yes	No	No	No	Yes	No	Yes	Yes	No	Yes
Middle East	Jordan	Yes	No	No	No	No	No	No	No	No	No
Eurasia	Kazakhstan	Yes	No	No	No	No	No	No	No	No	No
Africa	Kenya	No	No	No	No	No	No	Yes	No	No	Yes
Europe	Kosovo	No	No	No	No	No	No	No	No	No	No
Middle East	Kuwait	No	No	No	No	No	No	Yes	No	No	Yes
Europe	Latvia	Yes	No	No	No	No	No	No	No	No	No
Africa	Liberia	Yes	No	No	No	No	No	No	No	No	No
Europe	Liechtenstein	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes
Europe	Lithuania	Yes	No	No	No	No	No	No	No	No	No
Europe	Luxembourg	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Asia Pacific	Malaysia	Yes	No	No	No	Yes	No	Yes	Yes	No	Yes
Europe	Malta	Yes	No	No	No	No	No	No	No	No	No
Africa	Mauritius	Yes	No	No	No	No	No	No	No	No	No
Americas	Mexico	Yes	No	No	No	No	No	No	No	No	No
Europe	Moldova	No	No	No	No	No	No	No	No	No	No
Eurasia	Mongolia	Yes	No	No	No	No	No	No	No	No	No
Europe	Montenegro	Yes	No	No	No	No	No	No	No	No	No
Africa	Mozambique	No	No	No	No	No	No	No	No	No	No
Africa	Namibia	Yes	No	No	No	No	No	No	No	No	No
Europe	Netherlands	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Asia Pacific	New Zealand	Yes	No	No	No	Yes	Yes	No	Yes	Yes	Yes
Africa	Nigeria	No	No	No	No	No	No	No	No	No	No
Europe	North Macedonia	Yes	No	No	Yes	No	No	Yes	No	No	Yes
Europe	Norway	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Middle East	Oman	Yes	No	No	No	Yes	No	No	Yes	No	No
Asia Pacific	Pakistan	No	No	No	No	No	No	No	No	No	No
Americas	Panama	Yes	No	No	No	No	No	No	No	No	No
Asia Pacific	Papua New Guinea	Yes	No	No	No	No	No	No	No	No	No
Americas	Paraguay	Yes	No	No	No	No	No	No	No	No	No
Americas	Peru	Yes	No	No	No	No	No	No	No	No	No
Asia Pacific	Philippines	No	No	No	No	No	No	No	No	No	No
Europe	Poland	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Portugal	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	Puerto Rico	No	No	No	No	No	No	No	No	No	No
Middle East	Qatar	Yes	No	No	No	No	No	Yes	No	No	Yes
Africa	Republic of Congo	Yes	No	No	No	No	No	No	No	No	No
Europe	Romania	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Middle East	Saudi Arabia	Yes	No	No	No	No	No	No	No	No	No
Africa	Senegal	Yes	No	No	No	No	No	No	No	No	No
Europe	Serbia	Yes	No	No	No	No	No	No	No	No	No
Africa	Sierra Leone	Yes	No	No	No	No	No	No	No	No	No
Asia Pacific	Singapore	Yes	No	No	No	Yes	No	Yes	Yes	No	Yes
Europe	Slovakia	Yes	No	No	Yes	No	No	Yes	No	No	Yes
Europe	Slovenia	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Africa	South Africa	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes
Asia Pacific	South Korea	Yes	Yes	No	No	Yes	Yes	No	Yes	Yes	No
Europe	Spain	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Asia Pacific	Sri Lanka	No	No	No	No	No	No	No	No	No	No
Americas	Saint Kitts and Nevis	Yes	No	No	No	No	No	No	No	No	No
Americas	Saint Lucia	Yes	No	No	No	No	No	No	No	No	No
Americas	Saint Vincent and the Grenadines	Yes	No	No	No	No	No	No	No	No	No
Europe	Sweden	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Switzerland	Yes	No	No	Yes	Yes	No	Yes	Yes	No	Yes
Asia Pacific	Taiwan	No	No	No	No	No	No	No	No	No	No
Asia Pacific	Thailand	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
Americas	Trinidad and Tobago	Yes	No	No	No	No	No	No	No	No	No
Africa	Tunisia	Yes	No	No	No	No	No	No	No	No	No
Europe	Turkey	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Europe	Ukraine	Yes	No	No	No	No	No	No	No	No	No
Africa	Uganda	No	No	No	No	No	No	No	No	No	No
Middle East	United Arab Emirates	Yes	No	No	No	No	No	Yes	No	No	Yes
Europe	United Kingdom	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Americas	United States	Yes	No	No	No	No	No	No	No	No	No
Americas	Uruguay	Yes	No	No	No	No	No	No	No	No	No
Eurasia	Uzbekistan	Yes	No	No	No	No	No	No	No	No	No
Asia Pacific	Vietnam	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes
Africa	Zambia	Yes	No	No	No	No	No	No	No	No	No
Africa	Zimbabwe	No	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>56</b>

Please check the following pages or PwC's Pillar Two Country Tracker for further details

	Africa	Europe	Americas	Asia Pacific	Eurasia	Middle East	
<b>Total territories with laws in force</b>	3	31	5	9	0	3	<b>51</b>
<b>Total territories with law in draft / public</b>	0	3	0	1	1	2	<b>7</b>
<b>Total territories with announcements but no draft</b>	2	0	3	2	0	1	<b>8</b>
<b>Total territories with no public announcement</b>	14	8	24	5	5	3	<b>59</b>

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PwC's Pillar Two Country Tracker



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

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-Jan-25	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	To be confirmed	No public announcement yet	No public announcement yet	Pillar Two plans announced	
Mozambique	No public announcement yet	No public announcement yet	To be confirmed	No public announcement yet	No public announcement yet	No public announcement yet	
Namibia	No public announcement yet	No public announcement yet	To be confirmed	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							
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	<a href="#">(Potential) reporting obligation by December 31, 2024 upon appointment of Austrian Pillar Two Taxpayer</a>
Belgium	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">Draft Belgian Qualified Domestic Minimum Top-up Tax Return published</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	Yes	Final law in force	
Cyprus	1 January 2024	1 January 2025	1 January 2025	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	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	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	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	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="#">German Pillar Two Tax Amendment Act published</a>
Gibraltar	1 January 2025	No public announcement yet	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	
Greece	1 January 2024	1 January 2025	1 January 2024	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	Draft/proposed law published	<a href="#">Guernsey enacts Pillar Two rules</a>
Hungary	1 January 2024	1 January 2025	1 January 2024	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	1 January 2024	1 January 2025	1 January 2024	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	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	Draft/proposed law published	<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	Six year extension	
Luxembourg	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">Vote of the law amending Pillar Two minimum taxation rules in Luxembourg</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	
Netherlands	1 January 2024	1 January 2025	1 January 2024	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	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	1 January 2024	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	
United Kingdom	1 January 2024	No public announcement yet	1 January 2024	Yes	No public announcement yet	Final law in force	<a href="#">Pillar Two: UK update (podcast)</a>
Total territories with laws in force						31	
Total territories with law in draft / public consultation						3	
Total territories with announcements but not draft law yet						0	
Total territories with no public announcement						8	
Six year extension						4	

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Territory	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)	Transitional Safe Harbour	Permanent Safe Harbour	Status of enactment	PwC Thought Leadership (last publication)
Antigua and Barbuda	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Argentina	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Bahamas	No public announcement yet	No public announcement yet	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	<a href="#">Corporate Income Tax for The Bahamas</a>
Barbados	No public announcement yet	No public announcement yet	1 January 2024	Yes	Yes	Final law in force	<a href="#">2024/25 Budget review Barbados</a>
Bermuda	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>
Bolivia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Brazil	No public announcement yet	No public announcement yet	1 January 2025	Yes	Yes	Final law in force	<a href="#">Pillar Two law publication (in Portuguese)</a>
British Virgin Islands	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Canada	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	<a href="#">Canada's Pillar Two DSTs, with G(AA)Ravy on top (podcast)</a>
Cayman Islands	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Chile	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Colombia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	<a href="#">Colombia passes major tax reform</a>
Costa Rica	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Curacao	1 January 2025	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	
Dominica	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Dominican Republic	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Ecuador	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
El Salvador	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Guatemala	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Honduras	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Jamaica	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	
Mexico	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	<a href="#">Current tax priorities in Mexico</a>
Nicaragua	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Panama	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Paraguay	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Peru	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Puerto Rico	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	
Saint Kitts and Nevis	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Saint Lucia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Saint Vincent & the Grenadines	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
Trinidad and Tobago	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	
United States	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	<a href="#">US President Trump signals day one changes in global tax and trade policy</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	3	
Total territories with no public announcement	24	

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PwC's Pillar Two Country Tracker



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Asia / Asia Pacific

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

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	No public announcement yet	No public announcement yet	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	No public announcement yet	No public announcement yet	Draft/proposed law published	<a href="#">Bill on implementation of global minimum tax and Hong Kong minimum top-up tax gazetted</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	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	
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>
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	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						9	
Total territories with law in draft / public consultation						1	
Total territories with announcements but not draft law yet						2	
Total territories with no public announcement						5	

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 (\*\*) 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)
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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Middle East

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 (\*\*) 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)
Bahrain	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="#">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	No public announcement yet	No public announcement yet	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	Draft/proposed law published	<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	Draft/proposed law published	
Total territories with laws in force						3	
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						3	

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