



PwC's Pillar Two Country Tracker



Information based on laws, bills or official announcements at the date of this document. "No" also includes cases where the year of entering into force is uncertain

Region	Territory	Joined the Pillar Two Statement	Year 2024			Year 2025			Year 2026		
			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	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	No	No	No	No	No	No	No
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
Europe	Bosnia and Herzegovina	Yes	No	No	No	No	No	No	No	No	No
Americas	Brazil	Yes	No	No	No	No	No	No	No	No	No
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
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	Dominican Republic	Yes	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	No	No	Yes	No	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	Yes	Yes	Yes	Yes	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	No	No	No	No	No	No
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



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Region	Territory	Joined the Pillar Two Statement	Year 2024			Year 2025			Year 2026		
			IIR	UTPR	(Q)DMTT	IIR	UTPR	(Q)DMTT	IIR	UTPR	(Q)DMTT
Asia Pacific	Japan	Yes	Yes	No	No	Yes	No	No	Yes	No	No
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	No	No	No	No
Europe	Kosovo	No	No	No	No	No	No	No	No	No	No
Middle East	Kuwait	No	No	No	No	No	No	No	No	No	No
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	Yes	Yes	Yes	Yes	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	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	No	No	No	No	No	No	No
Europe	Norway	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Middle East	Oman	Yes	No	No	No	No	No	No	No	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	No	No	No	No
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
	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
Europe	Sweden	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe	Switzerland	Yes	No	No	Yes	Yes	No	Yes	Yes	Yes	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



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			IIR	UTPR	(Q)DMTT	IIR	UTPR	(Q)DMTT	IIR	UTPR	(Q)DMTT
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
Middle East	United Arab Emirates	Yes	No	No	No	No	No	No	No	No	No
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
Total			31	0	33	42	32	44	42	33	46

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Africa

(*) 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	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	
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	
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	Draft/proposed law published	Tax Alert Budget 2024 — For Our Humanity
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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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	Pillar Two Advance Tax Payments are live!
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	15% global minimum tax adopted in Bulgaria as of 1 January 2024
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	Cyprus consents to Pillar Two Transitional CbCR Safe Harbour Rules
Czech Republic	1 January 2024	1 January 2025	1 January 2024	Yes	No public announcement yet	Final law in force	Draft law to transpose the EU global minimum tax Directive (in Czech)
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	Draft/proposed law published	
Finland	1 January 2024	1 January 2025	1 January 2024	Yes	No public announcement yet	Final law in force	Finnish implementation of the Pillar Two Rules (in Finnish, August 2023)
France	1 January 2024	1 January 2025	1 January 2024	Yes	No public announcement yet	Final law in force	French transposition of the EU global minimum tax Directive (in French)
Germany	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	Government bill for a law to implement the global minimum taxation adopted
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	Tax Flash: Adoption of Pillar Two rules in the Greek tax legislation
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	Hungary releases draft bill implementing Pillar Two (Nov 2023)
Iceland	1 January 2025	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Public consultation	
Ireland	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	Pillar Two in Ireland: It takes a village (podcast)
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	GloBE Tax Law approved by Liechtenstein parliament
Lithuania	Six year extension	Six year extension	Six year extension	No public announcement yet	No public announcement yet	Final law in force	
Luxembourg	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	Luxembourg releases draft law to amend the Pillar Two Law
Malta	Six year extension	Six year extension	Six year extension	No public announcement yet	No public announcement yet	Pillar Two plans announced	Malta Budget 2024
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	Pillar Two in the Netherlands (in Dutch)
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	The Norwegian Ministry of Finance presented a new law related to IIR and QDMTT (in Norwegian)



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)
Poland	1 January 2025	1 January 2025	1 January 2025	Yes	Yes	Draft/proposed law published	Changes in the Polish Pillar Two draft law (in Polish)
Portugal	1 January 2024	1 January 2025	1 January 2024	No public announcement yet	No public announcement yet	Draft/proposed law published	
Romania	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	Rules for the effective minimum taxation of 15% were transposed in Romania through Law no. 431/2023
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	Pillar Two - Proposal to the Council on Legislation
Switzerland	1 January 2025	To be confirmed	1 January 2024	Yes	No public announcement yet	Final law in force	Swiss Pillar Two implementation
Turkey	1 January 2024	1 January 2025	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	Turkey publishes draft legislation on implementation of Pillar Two rules effective from 2024
Ukraine	No public announcement yet	No public announcement yet	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	No turning back now: UK Pillar Two Legislation enacted

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Territory	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)	Transitional Safe Harbour	Permanent Safe Harbour	Status of enactment	PwC Thought Leadership (last publication)
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	No public announcement yet	No public announcement yet	No public announcement yet	Public consultation	Corporate Income Tax for The Bahamas
Barbados	No public announcement yet	No public announcement yet	1 January 2024	Yes	No public announcement yet	Draft/proposed law published	2024/25 Budget review Barbados
Bermuda	N/A	N/A	N/A	No public announcement yet	No public announcement yet	Pillar Two plans announced	Bermuda enacts a corporate income tax, requiring businesses to begin preparing for compliance
Brazil	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced	Brazil Tax Reforms (podcast)
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	Canada's Pillar Two, DSTs, with G(AA)Ravy on top (podcast)
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	1 January 2023	No public announcement yet	No public announcement yet	No public announcement yet	Colombia passes major tax reform
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	
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	
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	No public announcement yet	
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	Current tax priorities in Mexico
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	
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	In depth: Accounting for Pillar Two: Frequently asked questions
Uruguay	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	Exposure draft legislation released for Pillar Two in Australia
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	2024/25 Budget Highlights
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	Indonesia implementing rules of Income Tax
Japan	1 April 2024	No public announcement yet	No public announcement yet	Yes	No public announcement yet	Final law in force	Pillar Two early movers: South Korea and Japan
Malaysia	1 January 2025	No public announcement yet	1 January 2025	Yes	Yes	Final law in force	PwC Statement - Malaysian Budget 2024
New Zealand	1 January 2025	1 January 2025	1 January 2026	Yes	Yes	Final law published (not yet in force)	Global minimum effective tax rate: New Zealand draft legislation released
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	Public consultation	Singapore Budget 2024
South Korea	1 January 2024	1 January 2025	No public announcement yet	No public announcement yet	No public announcement yet	Final law in force	Pillar Two early movers: South Korea and Japan
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	Public consultation	Thailand to sign on the STTR
Vietnam	1 January 2024	No public announcement yet	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	Investment in Vietnam in a Pillar Two world

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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)
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	

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Middle East

(*) 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)
Bahrain	No public announcement yet	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Draft/proposed law published	Bahrain Domestic Minimum Top-up Tax for Multinational Enterprises
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	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	Qatar's commitment to introduce Global Minimum Tax
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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