



(*) 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	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 Antigua and	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	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 Americas	Azerbaijan Bahamas	Yes Yes	No public announcement In force	No No	No No	No Yes	No No	No No	No Yes	No No	No No	No Yes
			"						Yes	No		Yes
Middle East		Yes	In force	No	No	No	No	No			No	
Americas Europe	Barbados Belgium	Yes Yes	In force	No Yes	No No	Yes Yes	No Yes	No Yes	Yes Yes	No Yes	No 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	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Herzegovina 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 Americas	Cameroon Canada	Yes Yes	No public announcement In force	No Yes	No No	No Yes	No Yes	No Yes	No Yes	No Yes	No Yes	No 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 Americas	China Colombia	Yes Yes	No public announcement No public announcement	No No	No No	No No	No No	No 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
Americas -	Curaçao	Yes	In progress	No	No	No	Yes	No	Yes	Yes	No	Yes
Europe Europe	Cyprus Czech Republic	No Yes	In force	Yes Yes	No No	No Yes	Yes Yes	Yes Yes	Yes 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 Americas	Dominica Dominican Republic	Yes Yes	No public announcement No public announcement	No No	No No	No No	No No	No 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 Europe	Eswatini Finland	Yes Yes	No public announcement In force	No Yes	No No	No Yes	No Yes	No Yes	No Yes	No Yes	No	No Yes
Europe Europe	France	Yes	In force	Yes	No	Yes	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 Europe	Gibraltar Greece	Yes Yes	In force	No Yes	No No	Yes Yes	Yes Yes	No Yes	Yes Yes	Yes Yes	No 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 Americas	Guernsey Honduras	Yes Yes	In force No public appouncement	No No	No No	No No	Yes No	No No	Yes No	Yes No	No No	Yes No
Asia Pacific	Hong Kong SAR, China	Yes	In progress	No	No	No	Yes	No	Yes	Yes	No	Yes
Europe	Hungary	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Europe Asia Pacific	iceland India	Yes Yes	In progress No public announcement	No No	No No	No No	Yes No	No No	Yes No	Yes No	No No	Yes No
Asia Pacific		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 Europe	Israel Italy	Yes Yes	In progress In force	No Yes	No No	No Yes	No Yes	No Yes	No Yes	No Yes	No 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		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	Vanua	No	In force	NIa	Nia	Nie	No	Ma	Vaa	Na	NIa	Vee
Europe	Kenya	No No	No public announcement	No No	No No	No No	No	No No	Yes No	No No	No No	Yes No
	Kosovo											
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	No	No	No	No	No	No	No	No	No
-			extension)									
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
			In progress (six year									
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
	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
	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		Yes	In force	No	No	No	Yes	No	No	Yes	No	No
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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
	Peru	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Asia Pacific												
Asia Pacilic	Prinippines	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
	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	Yes	No public announcement	No	No	No	No	No	No	No	No	No
	Nevis											
Americas	Saint Lucia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Americas	Saint Vincent and	Yes	No public announcement	No	No	No	No	No	No	No	No	No
	the Grenadines											
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	÷ .	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 Africa	Slovenia South Africa	Yes Yes	In force	Yes Yes	No No	Yes Yes	Yes Yes	Yes No	Yes Yes	Yes Yes	Yes No	Yes 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
Asia Pacific	Sri I anka	No	No public announcement	No	No	No	No	No	No	No	No	No
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
	<u> </u>						v	.,	.,		.,	.,
Asia Pacific	Thailand	Yes	In force	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes
	Trinidad and	Yes	No public announcement	No	No	No	No	No	No	No	No	No
	Tobago											
	Tunisia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
	Turkey	Yes	In force	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Ukraine	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Africa	Uganda United Arab	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
	United States	Yes	No public announcement	No	No	No	No	No	No	No	No	No
	Uruguay	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Eurasia		Yes	No public announcement	No	No	No	No	No	No	No	No	No
	Uzbekistan											
Asia Pacific		Yes	In force	Yes	No	Yes	Yes	No.	Yes	Yes	No	Yes
Asia Pacific	Vietnam	Yes	In force	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes
Africa	Vietnam Zambia	Yes	No public announcement	No	No	No	No	No	No	No	No	No
Africa	Vietnam Zambia											

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

Total territories with laws in force	54
In progress (incl. six-year extension)	12
Total territories with no public announcement	65

ast update: 29 April 2025

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(*) 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					
Cameroon	No public announcement yet	No public announcement yet					
Cape Verde	No public announcement yet	No public announcement yet					
DR Congo	No public announcement yet	No public announcement yet					
Eswatini	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	Highlights of the Tax Laws Amendment Act
Liberia	No public announcement yet	No public announcement yet					
Mauritius	No public announcement yet	Pillar Two plans announced					
Mozambique	No public announcement yet	No public announcement yet					
Namibia	No public announcement yet	No public announcement yet					
Nigeria	No public announcement yet	Pillar Two plans announced					
Republic of Congo	No public announcement yet	No public announcement yet					
Senegal	No public announcement yet	No public announcement yet					
Sierra Leone	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	Tax Alert Budget 2024 — For Our Humanity
Tunisia	No public announcement yet	No public announcement yet					
Uganda	No public announcement yet	No public announcement yet					
Zambia	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 te	erritories with laws in force	3	
			T	otal territories with law ir	n draft / public consultation	0	
			Total	territories with announce	ments but not draft law yet	2	
				Total territories wit	th no public announcement	14	

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Europe

(*) This chart reflects dates of entry into force (*') To be confirmed whether the proposed minimum tax qualifies as QDMTT (#) Transitional Qualified Status

	(#) Transitional Qualified Status	s							
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	(Potential) reporting obligation by December 31, 2024 upon appointment of Austrian Pillar Two Taxpayer		
Belgium (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	New version of the draft Belgian QDMTT return released		
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 (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force			
Cyprus	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Cyprus votes the Global Minimum Tax of MNE Groups and Large- Scale Domestic Groups Law		
Czech Republic (#)	31 December 2023	31 December 2024	31 December 2023	Yes	No public announcement yet	Final law in force	Draft law to transpose the EU global minimum tax Directive (in Czech)		
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	Pillar Two considerations of the announced reduction in Finnish corporate income tax rate		
France (#)	31 December 2023	31 December 2024	31 December 2023	Yes	No public announcement yet	Final law in force	French transposition of the EU global minimum tax Directive (In french)		
Germany (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	German Tax Update: Freshly served (podcast)		
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	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	Final law in force	Guernsey enacts Pillar Two rules		
Hungary (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Upcoming deadline for the notification obligation of MNE groups subject to the global minimum tax		
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	Irish Finance Bill 2024		
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	Jersey releases its draft Pillar Two legislation and Guernsey update		
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	BEPS 2.0: Liechtenstein GloBE Law		
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	Pillar Two rules and Q&A CNC 25/035 – Impact on financial statements		
Malta	Six year extension	Six year extension	Six year extension	No public announcement yet	No public announcement yet	Six year extension	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 (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Netherlands Minimum Tax		

Switzerland (#)	1 January 2025	To be confirmed	1 January 2024	Yes	announcement yet	Final law in force	Flight forwards recommended
Switzerland (#)	1 January 2025	To be confirmed	1 January 2024	Yes	No public	Final law in force	Flight forwards recommended
Sweden (#)	1 January 2024	1 January 2025	1 January 2024	Yes	No public	Final law in force	The bill with supplementary provisions is decided (in Swedish)
Spain (#)	31 December 2023	31 December 2024	31 December 2023	No public announcement yet	No public announcement yet	Final law in force	
Slovenia (#)	1 January 2024	1 January 2025	1 January 2024	Yes	No public announcement yet	Final law in force	
Slovakia (#)	Six year extension	Six year extension	1 January 2024	Yes	Yes	Final law in force	
Serbia	No public announcement yet	No public announcement yet					
Romania (#)	31 December 2023	31 December 2024	31 December 2023	Yes	Yes	Final law in force	Rules for the effective minimum taxation of 15% were transposed in Romania through Law no. 431/2023
Portugal	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	Portugal adopts the Global Minimum Tax
Poland	1 January 2025	1 January 2025	1 January 2025	Yes	Yes	Final law in force	Introduction of regulations implementing the global minimum tax in Poland
Norway (#)	1 January 2024	1 January 2025	1 January 2024	Yes	Yes	Final law in force	Finance presented a new law related to IIR and QDMTT (in Norwegian).
lorth Macedonia	No public announcement yet	No public announcement yet	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	Introduction of minimum global ta and its effects in North Macedonia - Pillar Two The Norwegian Ministry of

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Americas

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

	(#) Transitional Qualified Status	s					
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	Corporate Income Tax for The Bahamas
Barbados (#)	No public announcement yet	No public announcement yet	1 January 2024	Yes	Yes	Final law in force	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
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	Brazil tax update: full inclusion to full immersion (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	(poucasi)
Canada (#)	31 December 2023	31 December 2024	31 December 2023	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	(pouces)
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	Colombia passes major tax reform
Costa Rica	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	Draft/proposed law published	
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				
Ecuador	No public	No public	No public	No public	No public	No public announcement yet	
El Salvador	announcement yet No public	announcement yet No public	No public	No public	announcement yet No public	No public announcement yet	
Guatemala	announcement yet No public announcement yet	announcement yet No public announcement yet	announcement yet No public announcement yet	announcement yet No public announcement yet	announcement yet No public announcement yet	No public announcement yet	
Honduras	No public	No public	No public	No public	No public	No public announcement yet	
Jamaica	announcement yet No public	announcement yet No public	announcement yet No public	announcement yet No public	announcement yet No public	Pillar Two plans announced	
	announcement yet No public	announcement yet No public		Current tax priorities in			
Mexico	announcement yet No public	announcement yet No public	No public announcement yet	Mexico_			
Nicaragua	announcement yet	announcement yet	announcement yet	announcement yet	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	US President Trump signals day one changes in global tax and trade policy

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
					itories with laws in force	
			To	otal territories with law in c	Iraft / public consultation	1
			Total to	erritories with announcem	ents but not draft law yet	3
				Total territories with	no public announcement	24
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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
(#) Transitional Qualified Status

	(#) Transitional Qualified Status	3						
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	Australia's Global and Domestic Minimum Tax passed by Parliament	
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	Perspectives on the tax policy landscape in China	
Hong Kong SAR, China	1 January 2025	To be confirmed	1 January 2025	Yes	Yes	Draft/proposed law published		
ndia	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet		
ndonesia	1 January 2025	1 January 2026	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	Indonesia officially implemented the Pillar Two GloBE Rules implementation	
Japan (# IIR)	1 April 2024	1 April 2026	1 April 2026	Yes	No public announcement yet	Final law in force	Compliance requirements for MNEs in Japan	
Malaysia	1 January 2025	No public announcement yet	1 January 2025	Yes	Yes	Final law in force	Budget 2025	
New Zealand	1 January 2025	1 January 2025	1 January 2026	Yes	Yes	Final law 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		
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	Singapore Budget 2024	
South Korea (#)	1 January 2024	1 January 2025	No public announcement yet	Yes	No public announcement yet	Final law in force	Government's Bill to Amend Presidential Decrees of Tax Laws	
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		
Гаiwan	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Pillar Two plans announced		
Γhailand	1 January 2025	1 January 2025	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	Thailand's Pillar Two Legislation enacted	
/ietnam (#)	1 January 2024	No public announcement yet	1 January 2024	No public announcement yet	No public announcement yet	Final law in force	Draft regulation released on global minimum tax in Vietnam	
				Total te	erritories with laws in force	9		
			draft / public consultation	1				
			Total	territories with announce	ments but not draft law yet	2		
				Total territories wit	th no public announcement	6		

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(#) Transitional Qualified Status Eurasia

	(#) Transitional Qualified Statu	s					
Territory	IIR (*)	UTPR (*)	QDMTT / DMTT (*) (**)	Transitional Safe Harbour	Permanent Safe Harbour	Status of enactment	PwC Thought Leadership (last publication)
Armenia	No public	No public	No public	No public	No public	No public announcement yet	
Aimema	announcement yet	announcement yet	announcement yet	announcement yet	announcement yet	No public armouncement yet	
Azerbaijan	No public	No public	No public	No public	No public	No public announcement yet	
Azerbaijan	announcement yet	announcement yet	announcement yet	announcement yet	announcement yet	No public armouncement yet	
Georgia	No public	No public	No public	No public	No public	No public announcement yet	
Georgia	announcement yet	announcement yet	announcement yet	announcement yet	announcement yet	No public armouncement yet	
Kazakhstan	No public	No public	No public	No public	No public	Public consultation	
Nazakiistaii	announcement yet	announcement yet	announcement yet	announcement yet	announcement yet	Fublic Consultation	
	No public	No public	No public	No public	No public	N=	
Mongolia	announcement yet	announcement yet	announcement yet	announcement yet	announcement yet	No public announcement yet	
Habitatana	No public	No public	No public	No public	No public	No oublic commence to the	i .
Uzbekistan	announcement yet	announcement yet	announcement yet	announcement yet	announcement yet	No public announcement yet	
				Total ter	ritories with laws in force	0	
			To	tal territories with law in	draft / public consultation	1	
			Total to	erritories with announcen	nents but not draft law yet	0	
				Total territories with	no public announcement	5	

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(#) Transitional Qualified Status Middle East

	(#) Transitional Qualified Otalu.	•						
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	Bahrain DMTT Regulations Released	
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	Kuwait implements Pillar Two from 1 January 2025	
Oman	1 January 2025	No public announcement yet	No public announcement yet	No public announcement yet	No public announcement yet	Final law in force	Oman implements Pillar Two	
Qatar	No public announcement yet	No public announcement yet	1 January 2025	No public announcement yet	No public announcement yet	Final law in force	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	Final law in force	UAE implements Pillar Two	
				Total te	erritories with laws in force	5		
			Т	otal territories with law in	draft / public consultation	0		
			Total		ments but not draft law yet	1		
				Total territories wit	th no public announcement	3		

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