



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

|              |                                  |     |                                  |     |    |     |     |     |     |     |     |     |
|--------------|----------------------------------|-----|----------------------------------|-----|----|-----|-----|-----|-----|-----|-----|-----|
| Africa       | Kenya                            | No  | In force                         | No  | No | No  | No  | No  | Yes | No  | No  | Yes |
| Europe       | Kosovo                           | No  | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Middle East  | Kuwait                           | No  | In force                         | No  | No | No  | No  | No  | Yes | No  | No  | Yes |
| Europe       | Latvia                           | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Africa       | Liberia                          | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Europe       | Liechtenstein                    | Yes | In force                         | Yes | No | Yes | Yes | No  | Yes | Yes | No  | Yes |
| Europe       | Lithuania                        | Yes | In progress (six-year extension) | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Europe       | Luxembourg                       | Yes | In force                         | Yes | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Asia Pacific | Malaysia                         | Yes | In force                         | No  | No | No  | Yes | No  | Yes | Yes | No  | Yes |
| Europe       | Malta                            | Yes | In progress (six-year extension) | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Africa       | Mauritius                        | Yes | In progress                      | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Americas     | Mexico                           | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Europe       | Moldova                          | No  | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Eurasia      | Mongolia                         | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Europe       | Montenegro                       | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Africa       | Mozambique                       | No  | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Africa       | Namibia                          | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Europe       | Netherlands                      | Yes | In force                         | Yes | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Asia Pacific | New Zealand                      | Yes | In force                         | No  | No | No  | Yes | Yes | No  | Yes | Yes | Yes |
| Americas     | Nicaragua                        | No  | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Africa       | Nigeria                          | No  | In progress                      | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Europe       | North Macedonia                  | Yes | In force                         | No  | No | Yes | No  | No  | Yes | No  | No  | Yes |
| Europe       | Norway                           | Yes | In force                         | Yes | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Middle East  | Oman                             | Yes | In force                         | No  | No | No  | Yes | No  | No  | Yes | No  | No  |
| Asia Pacific | Pakistan                         | No  | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Americas     | Panama                           | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Asia Pacific | Papua New Guinea                 | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Americas     | Paraguay                         | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Americas     | Peru                             | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Asia Pacific | Philippines                      | No  | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Europe       | Poland                           | Yes | In force                         | No  | No | No  | Yes | Yes | Yes | Yes | Yes | Yes |
| Europe       | Portugal                         | Yes | In force                         | Yes | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Americas     | Puerto Rico                      | No  | In progress                      | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Middle East  | Qatar                            | Yes | In force                         | No  | No | No  | No  | No  | Yes | No  | No  | Yes |
| Africa       | Republic of Congo                | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Europe       | Romania                          | Yes | In force                         | Yes | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Americas     | Saint Kitts and Nevis            | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Americas     | Saint Lucia                      | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Americas     | Saint Vincent and the Grenadines | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Middle East  | Saudi Arabia                     | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Africa       | Senegal                          | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Europe       | Serbia                           | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Africa       | Sierra Leone                     | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Asia Pacific | Singapore                        | Yes | In force                         | No  | No | No  | Yes | No  | Yes | Yes | No  | Yes |
| Asia Pacific | Seychelles                       | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Europe       | Slovakia                         | Yes | In force                         | No  | No | Yes | No  | No  | Yes | No  | No  | Yes |
| Europe       | Slovenia                         | Yes | In force                         | Yes | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Africa       | South Africa                     | Yes | In force                         | Yes | No | Yes | Yes | No  | Yes | Yes | No  | Yes |
| Asia Pacific | South Korea                      | Yes | In force                         | Yes | No | No  | Yes | Yes | No  | Yes | Yes | No  |
| Europe       | Spain                            | Yes | In force                         | Yes | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Asia Pacific | Sri Lanka                        | 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  |
| Asia Pacific | Thailand                         | Yes | In force                         | No  | No | No  | Yes | Yes | Yes | Yes | Yes | Yes |
| Americas     | Trinidad and Tobago              | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Africa       | Tunisia                          | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Europe       | Turkey                           | Yes | In force                         | Yes | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Europe       | Ukraine                          | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Africa       | Uganda                           | No  | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Middle East  | United Arab Emirates             | Yes | In force                         | No  | No | No  | No  | No  | Yes | No  | No  | Yes |
| Europe       | United Kingdom                   | Yes | In force                         | Yes | No | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| Americas     | United States                    | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Americas     | Uruguay                          | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Eurasia      | Uzbekistan                       | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Asia Pacific | Vietnam                          | Yes | In force                         | Yes | No | Yes | Yes | No  | Yes | Yes | No  | Yes |
| Africa       | Zambia                           | Yes | No public announcement           | No  | No | No  | No  | No  | No  | No  | No  | No  |
| Africa       | Zimbabwe                         | No  | In force                         | No  | No | Yes | No  | No  | Yes | No  | No  | Yes |
| Total        |                                  |     |                                  | 31  | 0  | 35  | 46  | 30  | 53  | 46  | 32  | 56  |

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 |

Last 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

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| Europe   |                            |                            |                            |                            |                            |                              |  |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|------------------------------|--|
| (*) This chart reflects dates of entry into force<br>(**) To be confirmed whether the proposed minimum tax qualifies as QDMTT<br>(#) Transitional Qualified Status |                            |                            |                            |                            |                            |                              |  |
| Territory  | IIR (*)                    | UTPR (*)                   | QDMTT / DMTT (*)<br>(**)   | Transitional Safe Harbour  | Permanent Safe Harbour     | Status of enactment          | PwC Thought Leadership (last publication)  |
| Albania  | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet   |  |
| Austria (#)  | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           | <a href="#">(Potential) reporting obligation by December 31, 2024 upon appointment of Austrian Pillar Two Taxpayer</a> |
| Belgium (#)  | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           | <a href="#">New version of the draft Belgian QDMTT return released</a>   |
| Bosnia   | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet   |  |
| Bulgaria (#)   | 1 January 2024             | 1 January 2025             | 1 January 2024             | Yes                        | No public announcement yet | Final law in force           | <a href="#">15% global minimum tax adopted in Bulgaria as of 1 January 2024</a>  |
| Croatia (#)  | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           |  |
| Cyprus   | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           | <a href="#">Cyprus votes the Global Minimum Tax of MNE Groups and Large-Scale Domestic Groups Law</a>                  |
| Czech Republic (#)   | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | No public announcement yet | Final law in force           | <a href="#">Draft law to transpose the EU global minimum tax Directive (in Czech)</a>                                  |
| Denmark (#)  | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           |  |
| Estonia  | Six year extension         | Six year extension         | Six year extension         | No public announcement yet | No public announcement yet | Six year extension           |  |
| Finland (#)  | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           | <a href="#">Pillar Two considerations of the announced reduction in Finnish corporate income tax rate</a>              |
| France (#)   | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | No public announcement yet | Final law in force           | <a href="#">French transposition of the EU global minimum tax Directive (in French)</a>                                |
| Germany (#)  | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           | <a href="#">German Tax Update: Freshly served (podcast)</a>  |
| Gibraltar  | 31 December 2024           | No public announcement yet | 31 December 2023           | No public announcement yet | No public announcement yet | Final law in force           |  |
| Greece (#)   | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           | <a href="#">Adoption of Pillar Two rules in the Greek tax legislation</a>  |
| Greenland  | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet   |  |
| Guernsey (#)   | 1 January 2025             | No public announcement yet | 1 January 2025             | No public announcement yet | No public announcement yet | Final law in force           | <a href="#">Guernsey enacts Pillar Two rules</a>   |
| Hungary (#)  | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           | <a href="#">Upcoming deadline for the notification obligation of MNE groups subject to the global minimum tax</a>      |
| Iceland  | 1 January 2025             | No public announcement yet | 1 January 2025             | No public announcement yet | No public announcement yet | Draft/proposed law published |  |
| Ireland (#)  | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           | <a href="#">Irish Finance Bill 2024</a>  |
| Isle of Man  | 1 January 2025             | No public announcement yet | 1 January 2025             | No public announcement yet | No public announcement yet | Final law in force           |  |
| Italy (#)  | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           |  |
| Jersey   | 1 January 2025             | No public announcement yet | 1 January 2025             | No public announcement yet | No public announcement yet | Final law in force           | <a href="#">Jersey releases its draft Pillar Two legislation and Guernsey update</a>                                   |
| Kosovo   | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet   |  |
| Latvia   | Six year extension         | Six year extension         | Six year extension         | No public announcement yet | No public announcement yet | Six year extension           |  |
| Liechtenstein (#)  | 1 January 2024             | To be confirmed            | 1 January 2024             | Yes                        | Yes                        | Final law in force           | <a href="#">BEPS 2.0: Liechtenstein GloBE Law</a>  |
| Lithuania  | Six year extension         | Six year extension         | Six year extension         | No public announcement yet | No public announcement yet | Draft/proposed law published |  |
| Luxembourg (#)   | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           | <a href="#">Pillar Two rules and Q&amp;A CNC 25/035 – Impact on financial statements</a>                               |
| Malta  | Six year extension         | Six year extension         | Six year extension         | No public announcement yet | No public announcement yet | Six year extension           | <a href="#">Malta Budget 2024</a>  |
| Moldova  | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet   |  |
| Montenegro   | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet   |  |
| Netherlands (#)  | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force           | <a href="#">Netherlands Minimum Tax Executive Decree 2024 published</a>  |



|  |                            |                            |                            |                            |                            |                            |   |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|---|
| North Macedonia  | No public announcement yet | No public announcement yet | 1 January 2024             | No public announcement yet | No public announcement yet | Final law in force         | <a href="#">Introduction of minimum global tax and its effects in North Macedonia - Pillar Two</a>                  |
| Norway (#)   | 1 January 2024             | 1 January 2025             | 1 January 2024             | Yes                        | Yes                        | Final law in force         | <a href="#">The Norwegian Ministry of Finance presented a new law related to IIR and QDMTT (in Norwegian)</a>       |
| Poland   | 1 January 2025             | 1 January 2025             | 1 January 2025             | Yes                        | Yes                        | Final law in force         | <a href="#">Introduction of regulations implementing the global minimum tax in Poland</a>                           |
| Portugal   | 1 January 2024             | 1 January 2025             | 1 January 2024             | Yes                        | Yes                        | Final law in force         | <a href="#">Portugal adopts the Global Minimum Tax</a>  |
| Romania (#)  | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | Yes                        | Final law in force         | <a href="#">Rules for the effective minimum taxation of 15% were transposed in Romania through Law no. 431/2023</a> |
| Serbia   | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet |   |
| Slovakia (#)   | Six year extension         | Six year extension         | 1 January 2024             | Yes                        | Yes                        | Final law in force         |   |
| Slovenia (#)   | 1 January 2024             | 1 January 2025             | 1 January 2024             | Yes                        | No public announcement yet | Final law in force         |   |
| Spain (#)  | 31 December 2023           | 31 December 2024           | 31 December 2023           | No public announcement yet | No public announcement yet | Final law in force         |   |
| Sweden (#)   | 1 January 2024             | 1 January 2025             | 1 January 2024             | Yes                        | No public announcement yet | Final law in force         | <a href="#">The bill with supplementary provisions is decided (in Swedish)</a>                                      |
| Switzerland (#)  | 1 January 2025             | To be confirmed            | 1 January 2024             | Yes                        | No public announcement yet | Final law in force         | <a href="#">Flight forwards recommended</a>   |
| Turkey (#)   | 1 January 2024             | 1 January 2025             | 1 January 2024             | No public announcement yet | No public announcement yet | Final law in force         | <a href="#">Turkey publishes draft legislation on implementation of Pillar Two rules effective from 2024</a>        |
| Ukraine  | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet |   |
| United Kingdom (#)   | 31 December 2023           | 31 December 2024           | 31 December 2023           | Yes                        | No public announcement yet | Final law in force         | <a href="#">Pillar Two: UK update (podcast)</a>   |
| Total territories with laws in force                       |                            |                            |                            |                            |                            | 33                         |   |
| Total territories with law in draft / public consultation  |                            |                            |                            |                            |                            | 2                          |   |
| Total territories with announcements but not draft law yet |                            |                            |                            |                            |                            | 0                          |   |
| Total territories with no public announcement              |                            |                            |                            |                            |                            | 8                          |   |
| Six year extension   |                            |                            |                            |                            |                            | 3                          |   |

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| <div>  <div> PwC's Pillar Two<br/>Country Tracker </div>  </div> |                            |  |                            |                            |                            |                              |   |
|--|----------------------------|--|----------------------------|----------------------------|----------------------------|------------------------------|---|
| Americas   |                            | (*) This chart reflects dates of entry into force<br>(**) To be confirmed whether the proposed minimum tax qualifies as QDMTT<br>(#) Transitional Qualified Status |                            |                            |                            |                              |   |
| 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="#">Brazil tax update: full inclusion to full immersion (podcast)</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 (#)   | 31 December 2023           | 31 December 2024   | 31 December 2023           | 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 | 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 | 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>                     |







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

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Eurasia

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

| Territory  | IIR (*)                    | UTPR (*)                   | QDMTT / DMTT (*)<br>(**)   | Transitional Safe Harbour  | Permanent Safe Harbour     | Status of enactment        | PwC Thought Leadership<br>(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  
 (#) Transitional Qualified Status

| Territory  | IIR (*)                    | UTPR (*)                   | QDMTT / DMTT (*) (**)      | Transitional Safe Harbour  | Permanent Safe Harbour     | Status of enactment        | PwC Thought Leadership (last publication)                          |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--|
| Bahrain  | No public announcement yet | No public announcement yet | 1 January 2025             | Yes                        | Yes                        | Final law in force         | <a href="#">Bahrain DMTT Regulations Released</a>                  |
| Egypt  | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet |  |
| Israel   | No public announcement yet | No public announcement yet | 1 January 2026             | No public announcement yet | No public announcement yet | Pillar Two plans announced |  |
| Jordan   | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet |  |
| Kuwait   | No public announcement yet | No public announcement yet | 1 January 2025             | Yes                        | Yes                        | Final law in force         | <a href="#">Kuwait implements Pillar Two from 1 January 2025</a>   |
| Oman   | 1 January 2025             | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | Final law in force         | <a href="#">Oman implements Pillar Two</a>                         |
| Qatar  | No public announcement yet | No public announcement yet | 1 January 2025             | No public announcement yet | No public announcement yet | Final law in force         | <a href="#">Qatar's commitment to introduce Global Minimum Tax</a> |
| Saudi Arabia   | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet |  |
| United Arab Emirates                                       | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | No public announcement yet | Final law in force         | <a href="#">UAE implements Pillar Two</a>                          |
| Total territories with laws in force                       |                            |                            |                            |                            |                            | 5                          |  |
| Total territories with law in draft / public consultation  |                            |                            |                            |                            |                            | 0                          |  |
| Total territories with announcements but not draft law yet |                            |                            |                            |                            |                            | 1                          |  |
| Total territories with no public announcement              |                            |                            |                            |                            |                            | 3                          |  |

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