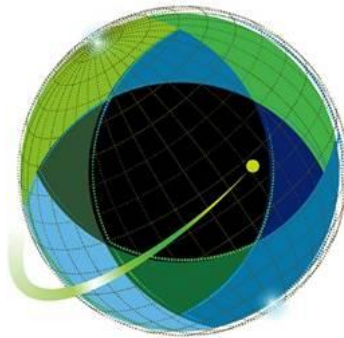


Global International Tax | September 2025



Pillar Two Global Legislative Tracker

September 2025 newsletter

Recent Pillar Two legislative updates

The Pillar Two legislative landscape is complex and rapidly changing as jurisdictions continue to implement and update Pillar Two rules and introduce local compliance requirements.

This newsletter sets out upcoming Pillar Two compliance requirements as well as other relevant legislative changes to be aware of. For more information see:

- Deloitte's [Global Pillar Two Legislative Tracker](#) which tracks the status of Pillar Two legislation around the world. It currently covers 85 jurisdictions and will continue to expand in scope as more countries look to implement Pillar Two rules.
- Local commentaries on Pillar Two developments on Deloitte's news and information platform [Deloitte | tax@hand](#).

Please also note that a new download functionality has been introduced to Deloitte's [Global Pillar Two Legislative Tracker](#) in the Location Comparison tab. By using the "view more locations" button,

users can select all locations of interest and download the data in a single pdf. The data is set out on a question-by-question basis, to allow easy comparison of different jurisdictions.

Upcoming requirements for calendar year ends

Registration and notification requirements

- **[Kuwait](#) Notification of entities in scope due by 30 September 2025**
Registration due 9 months from the date the local Pillar Two rules apply.
- **[Vietnam](#) Registration due by 31 December 2025**
One off registration generally due within 90 days from the fiscal year end. However, this is extended for groups whose first financial year in scope ends on or before 30 June 2025. The extended deadline is the earlier of 13 January 2026 (90 days from the Decree's effective date of 15 October) or the relevant QDMTT filing deadline (12 months following the year end).
- **[Guernsey](#) Notification of entities in scope due by 31 December 2025**
Registration due the later of 12 months from the start of the first fiscal period beginning on or after 1 January 2025 or six months from the date the entity becomes a member of a Qualifying MNE Group.
- **[Ireland](#) Notification of entities in scope due by 31 December 2025**
Registration due 12 months after the end of the first period in scope.
- **[Liechtenstein](#) Notification of entities in scope due by 31 December 2025**
Registration due 12 months after the end of the first fiscal year in scope.
- **[Portugal](#) Notification of entities in scope due by 31 December 2025**
Pre-filing notification due on last day of the 9th month after the end of each fiscal year, or 12th month for the first year in scope.
- **[South Africa](#) Notification of entities in scope due by 31 December 2025**
Registration and nomination of filing entity due 6 months prior to due date of GloBE return, which means 9 months after the end of the relevant fiscal year, or 12 months for the first year in scope.

Please visit the [Timeline on the Legislative Tracker](#) for a summary of the other registration and notification requirements up to 30 June 2026.

QDMTT filing requirements

- **[Belgium](#) QDMTT return due 30 November 2025**

The deadline for the Belgium QDMTT return is 11 months following the end of the fiscal year.

- **[Turkey](#) and [Vietnam](#) QDMTT return due 31 December 2025**

The deadline for the QDMTT returns in Turkey and Vietnam is 12 months following the end of the fiscal year.

Legislation news

- **[Czech Republic](#)** As of 3 September, the law has been amended so that the deadline for the QDMTT Information Return is now 15 months from the end of the fiscal year (18 months for the first period) and the deadline for the QDMTT return is now 22 months. For calendar year end groups, the deadlines are therefore 30 June 2026 and 2 November 2026, respectively.
- **[Korea](#)** has released draft QDMTT legislation as part of the 2025 Tax Reform Proposal. This will apply to financial years ending beginning from 1 January 2026.
- **[Mauritius](#)** has introduced QDMTT legislation applying to the year of assessment commencing 1 July 2025.
- **[Vietnam](#)** has extended its one-off registration deadline for groups whose first financial year in scope ends on or before 30 June 2025 as referenced above. Please note that the deadline for the notification of the filing constituent entity has not been extended.

Further information

Please contact your engagement team, the local Pillar Two contacts for each jurisdiction listed in the [Global Pillar Two Legislative Tracker](#) or the [Global Pillar Two Legislative Tracker Team](#) for further information.

Get in touch



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