



Pillar Two Global Legislative Tracker May 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 registration and notification 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](#).

Registration and notification requirements

May and June requirements

- [France](#) Notification if in scope due by 20 May 2025 for calendar year ends

Notification of entities in scope of the Pillar Two rules must be made by the deadline for filing the corporate income tax return for each fiscal year in scope. See [Deloitte | tax@hand](#) article for further details of the French requirements.

- [Denmark](#) and [United Kingdom](#) **Notification or registration of entities in scope due by 30 June 2025**

The deadline is 6 months from the end of the fiscal year which is 30 June 2025 for groups with a 31 December 2024 year end.

- [Romania](#) **Notification to appoint designated entity for QDMTT due by 30 June 2025**

The deadline is 6 months from the end of the fiscal year which is 30 June 2025 for groups with a 31 December 2024 year end.

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

Legislation news

- [Kuwait](#) has finalized its QDMTT legislation.
- [Qatar](#) has introduced a registration requirement for IIR and QDMTT purposes, but the deadline has not yet been confirmed.
- [Romania](#) has introduced a notification appointing the designated entity for QDMTT purposes, due within 6 months from the end of the financial year. A local tax return (D100) for reporting top-up tax due in Romania is also due 15 months from the end of the financial year (18 months for the first year).

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.

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