



Pillar Two Global Legislative Tracker December 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

- **[Ireland](#) Notification of entities in scope due by 31 December 2025**

Registration due 12 months after the end of the first period in scope.

- **[Isle of Man](#) Registration and appointment of domestic filing entity due by 31 December 2025**

Registration due 12 months from the start of the first period in scope.

- **[Jersey](#) Notification of entities in scope due by 31 December 2025**

The Multinational Corporate Income Tax was introduced for fiscal years starting on or after January 1, 2025. This is not considered to be a QDMTT but registration is due by the end of the relevant fiscal period. IIR notification is due 15 months after the end of the relevant fiscal year, or 18 months for the first year 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.

- **[Lithuania](#) Notification of entities in scope due by 31 December 2025**

Registration due 12 months after the end of the financial year.

- **[Portugal](#) Notification of entities in scope due by 31 December 2025**

Registration Form 62 is due within 12 months after the first year in scope. A new Form 62 must be submitted within 9 months following the last day of the reporting fiscal year if there are changes to the group.

- **[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).

- **[Hong Kong](#) Information request letters**
The Hong Kong tax authority has issued some information requests that are akin to a notification requirement and should be completed within 2 months of the date of the letter. Groups that have not received a letter can download Form IR1485 from the tax authority website to pre-emptively register.
- **[Guernsey](#) Notification of entities in scope due by 28 February 2026**
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. An extension of the deadline to 28 February 2026 has been granted for groups with a year end of 31 December 2025. Non-calendar year ends retain their original deadline.

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

- **[Vietnam](#) QDMTT return due 31 December 2025**
The deadline for the QDMTT returns in Vietnam is 12 months following the end of the fiscal year.
- **[Turkey](#) QDMTT return due 15 January 2026**
The deadline for the QDMTT returns in Turkey is 12 months following the end of the fiscal year, but an extension has been granted for periods ended 31 December 2024.

Legislation news

- **[Belgium](#)** has granted an extension to its QDMTT filing deadline. The deadline for submitting QDMTT declarations for fiscal years starting on or after 31 December 2023 and ending between 1 January 2024 and 30 June 2025 is **extended until 30 June 2026 inclusive**.
- **[Turkey](#)** has granted an extension to its QDMTT filing and payment deadlines, from 31 December 2025 to 15 January 2026 for periods ended 31 December 2024.

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



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte provides leading professional services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets and enable clients to transform and thrive. Building on its 180-year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 460,000 people worldwide make an impact that matters at www.deloitte.com.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2025. For information, contact Deloitte Global.