



Pillar Two Global Legislative Tracker January 2026 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

- **[Isle of Man Registration due by 31 December 2025](#)**
The Isle of Man tax authorities have announced that for in-scope groups with a 31 December year end, a registration will not be considered late if the process of formally registering all Isle of Man located group entities is completed by the end of January 2026 and Form P1 (Domestic Filing Entity Registration) has been submitted by 5 January 2026.
- **[Guernsey Registration 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.
- **[Ireland Registration due by 28 February 2026](#)**
Registration due within 12 months after the end of the fiscal year. An extension of the deadline to 28 February 2026 has been granted for groups with a year end of 31 December 2024. Non-calendar year ends retain their original deadline.
- **[Hungary Annual registration due by 2 March 2026](#)**
Annual registration due by the end of the second month following the end of the fiscal period. This is extended from 28 February to 2 March in this case as the original deadline falls on a Saturday. Please note that for some groups, this will be their second registration in Hungary as it is an annual requirement.
- **[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.
- **[Portugal Registration due by 31 March 2026](#)**
Registration due within 12 months following the end of the fiscal period. This is extended to 31 March 2026 for all fiscal years ended between 31 December 2024 and 31 March 2025.
- **[Gibraltar Notification of GIR filing entity due by 31 March 2026](#)**

Due 12 months after the end of the relevant fiscal year, or 15 months for the first year in scope.

- **[Sweden Registration due by 31 March 2026](#)**
Due 15 months from the first financial year in scope.
- **[South Africa Registration and Nomination of GIR filing entity](#)**
Due 6 months prior to due date of GIR, which means 9 months after the end of the relevant fiscal year, or 12 months for the first year in scope.
Note: All Pillar Two notifications originally due before 30 April 2026 (including those due by 31 December 2025) have had the deadline for submission extended to 30 April 2026.

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

- **[Turkey QDMTT return due 28 January 2026](#)**
The deadline for the QDMTT returns in Turkey is 12 months following the end of the fiscal year, but a further 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 a further extension to its QDMTT filing and payment deadlines, from 31 December 2025 to 28 January 2026 for periods ended 31 December 2024.
- [Guernsey](#), [Ireland](#), and [Portugal](#) have granted extensions to their registration deadlines and [Isle of Man](#) has granted an effective extension. Please see details above.
- The OECD recently released its “side-by-side package” which includes agreed administrative guidance on a permanent simplified effective tax rate (ETR) safe harbor, an extension of the transitional country-by-country (CbC) reporting safe harbor, a substance-based tax incentive (SBTI) safe harbor, and a side-

by-side system. See [Deloitte | tax@hand](#) for further details of the release.

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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