



Pillar Two Global Legislative Tracker April 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 87 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 note that it is possible to download information on more than three locations in 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.

Upcoming requirements for calendar year end

Registration and notification requirements

- **Gibraltar Notification of GIR filing entity due by 31 March 2026**
Due 3 months prior to the due date of GIR, which means 12 months after the end of the relevant fiscal year, or 15 months for the first year in scope.
- **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.
- **Sweden Registration due by 31 March 2026**
Due 15 months from the first financial year in scope
- **Bahamas Notification due by 30 April 2026**
Form DMTT-25 serves as a pre-registration notification for MNE groups and their constituent entities located in the Bahamas that fall within the scope of the DMTT Act 2024, specifically for fiscal years commencing in 2025. The deadline for the submission of Form DMTT-25 is 30 April 2026.
Please note that for groups that were already in scope in 2024, this notification is in addition to Form DMTT-24 which was due by 30 March 2026.
- **South Africa Registration and nomination of GIR filing entity due by 30 April 2026**
Due 6 months prior to the 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.

Local filing requirements

The following jurisdictions have local filing requirements due 30 June 2026 for fiscal years ended 31 December 2024.

• Australia	• Hungary
• Austria	• Ireland
• Bahamas	• Italy

• Barbados	• Korea (ROK)
• Belgium	• Liechtenstein
• Bulgaria	• Luxembourg
• Canada	• Portugal
• Croatia	• Romania
• Czechia	• Slovakia
• Finland	• Slovenia
• France	• South Africa
• Germany	• Switzerland
• Gibraltar	• United Kingdom
• Greece (information return)	

- **Kenya** has a local filing requirement due 30 June 2026 for fiscal years ended 31 December 2025 (6 months after the end of the financial year), based on draft legislation. The QDMTT payment deadline per the draft legislation is ahead of the filing deadline and is due on 30 April 2026 (4 months after the end of the financial year).

The following jurisdictions have local filing requirements due 31 July 2026 for fiscal years ended 31 December 2024, with some exceptions noted.

• Cyprus	• Norway
• Croatia (due by 30 July)	• Spain (due by 25 July)
• Greece (payment return)	• Sweden (if top-up tax is due)
• Netherlands (due by 31 August)	

Legislation news

- **Belgium** has extended its first QDMTT and IIR filing deadlines to 30 September 2026, whilst the GIR and GIR notification filing deadline remains unchanged.
For QDMTT returns this applies to all groups with fiscal years ended on or before 30 September 2025, with the deadline for all other periods remaining as 11 months after the year end.
For IIR returns this applies to all groups with fiscal years ending on or before 31 May 2025, with the deadlines for all later periods

remaining as 18 months after the year end for the first year and 15 months for subsequent years.

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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