



Tax Bytes

Recent Pillar Two legislative updates

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Greetings from your Tax & Legal team at Deloitte Singapore.

We are pleased to update you on the following:

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, please see:

- Deloitte's [Global Pillar Two Legislative Tracker](#) which tracks the status of Pillar Two legislation around the world. It currently covers 80 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 [tax@hand](#).

Registration and notification 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. For further details of the French requirements, check out this article [here](#).
- **[Denmark](#), [Liechtenstein](#), and [United Kingdom](#): Notification 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. More details on the updated Danish corporate income tax reporting requirements as a result of the Minimum Taxation Act can be found in this article [here](#).

Please refer to this [link](#) to access a summary of published Pillar Two notification and registration requirements for 2024 and 2025 by date and jurisdiction.

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

- [Kenya](#) has finalized its QDMTT legislation. No IIR or UTPR legislation is currently in place.
- [Qatar](#) has finalized its IIR and QDMTT legislation. No UTPR legislation is currently in place.
- [United Arab Emirates](#) has finalized its QDMTT legislation. No IIR or UTPR legislation is currently in place.
- [Kuwait](#) has finalized its QDMTT legislation. No IIR or UTPR legislation is currently in place.
- [United Kingdom](#) has finalized its UTPR legislation.

Contacts

Should you have any comments or questions arising from this newsletter, please contact either the listed contacts below, or any member of the [Singapore Tax & Legal team](#).



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