

Upcoming Pillar Two registration and notification deadlines

January 24, 2025

In brief

What happened?

For Pillar Two global minimum tax purposes, the OECD allows local filing requirements and local compliance dates, i.e., to be agreed by each country. Several Pillar Two registration and notification requirement deadlines for the 2024 fiscal year already have passed, with other deadlines in Q1 2025.

Why is it relevant?

In order to complete Pillar Two registrations and notifications, companies must compile and provide a significant amount of information, including financial data. Taxpayers also should be aware of any penalties for late registration or for providing incorrect or incomplete information.

Actions to consider

Taxpayers should begin preparing the necessary documentation for relevant countries to ensure they are ready for varying registration and notification deadlines. For missed deadlines, companies should consider remediation options.

In detail

The following chart depicts upcoming registration and notification deadlines for calendar-year taxpayers subject to Pillar Two in fiscal year 2024.

Country	Registration or Notification Deadline
Austria	December 31, 2024 (the end of the calendar year in which fiscal year ends) (PwC Tax Insight)
Bahrain (*)	January 30, 2025 (30 days from effective date of the DMTT Law) (PwC Tax Insight)
Barbados	December 31, 2025 (12 months from fiscal year end)
Belgium	July 15, 2024 (if carried out advance payments in 2024) September 16, 2024 (if advance payments not carried out in 2024) (PwC Tax Insight)
Canada	June 30, 2026 (18 months from fiscal year end)
Cyprus	June 30, 2026 (18 months from fiscal year end) (PwC Tax Insight)
Czech Republic	June 30, 2026 (18 months from fiscal year end)
Denmark	June 30, 2025 (6 months from fiscal year end)
Finland	June 30, 2026 (18 months from fiscal year end)
France	May 15, 2025 (provide notification on the income return)
Germany	February 28, 2025 (for calendar-year taxpayers, notification must be made within 2 months from fiscal year end) February 28, 2026 (for tax periods that deviate from calendar year) (PwC Tax Insight)
Gibraltar	September 30, 2026 (within 3 months from GIR deadline)
Guernsey (*)	December 31, 2025 (12 months from start of first fiscal year) (PwC Tax Insight)
Greece	June 30, 2026 (18 months from fiscal year end)
Hong Kong (*)	June 30, 2026 (6 months from fiscal year end) (PwC Tax Insight)
Hungary	December 31, 2024 (12 months start of fiscal year) (PwC Tax Insight)
Ireland	December 31, 2025 (12 months from fiscal year end)
Isle of Man (*)	December 31, 2025 (12 months from start of first fiscal year)
Japan	June 30, 2027 for calendar-year taxpayers (18 months from fiscal year end)

Kuwait (*)	September 30, 2025 (9 months from effective date of the law)
Liechtenstein	June 30, 2025 (6 months from fiscal year end) (PwC Tax Insight)
Luxembourg	June 30, 2026 (18 months from fiscal year end)
New Zealand (*)	June 30, 2026 (6 months from fiscal year end)
Norway	June 30, 2026 (18 months from fiscal year end)
Portugal	December 31, 2025 (12 months from fiscal year end)
Singapore (*)	June 30, 2026 (6 months from first fiscal year end)
Slovenia	June 30, 2026 (18 months from fiscal year end)
South Africa	December 31, 2025 (6 months prior to GIR deadline)
South Korea	June 30, 2026 (18 months from fiscal year end)
Sweden	March 31, 2026 (15 months from fiscal year end)
Switzerland	June 30, 2026 (18 months from fiscal year end)
Thailand (*)	June 30, 2027 (18 months from fiscal year end)
United Kingdom	June 30, 2025 (6 months from fiscal year end)
Vietnam	January 30, 2025 (30 days from fiscal year end) (a Decree currently in draft can change this deadline) (PwC Tax Insight)

(*) Territories with Pillar Two rules entering into force in 2025

FY24 upcoming deadlines in Q1

Germany

MNE groups with fiscal years ending December 31, 2024, that are in scope of Germany's Pillar Two rules are required to provide notification to the German Federal Central Tax Office by February 28, 2025. Those MNE groups with tax periods that deviate from the calendar year must provide notification by February 28, 2026.

The notification form must be filed electronically. Any changes to the head of the German minimum tax group also must be electronically reported by both the former and the new head of the minimum tax group. In addition, the new head must inform all other German minimum tax group members of its function as head of the minimum tax group. (See our [PwC Tax Insight](#) for more information).

Bahrain

MNE groups in scope of Bahrain's Pillar Two rules are required to register with the National Bureau for Revenue (NBR) within 30 days following the effective date of the Domestic Minimum Top-Up Tax (DMTT) Law (i.e., January 30, 2025). In other cases, the Filing Constituent Entity (CE) must register with the NBR within 120 days of the first day of the Transition Year, i.e., the first year in which the MNE Group falls within the scope of DMTT.

Registrations are required even where the MNE Group meets or is expected to meet any relevant safe harbour or de minimis exclusion. Joint Venture entities must register and file separately from the MNE Group, and excluded entities cannot be designated as the Filing Constituent Entity.

The DMTT registration form must be completed by the authorized MNE Group representative and signed by a person with the authority to sign on behalf of the entity. The authorized person must notify the NBR of any changes to the registration details or DMTT eligibility. The DMTT registration form requires the UPE's name and country of residence, fiscal year of the MNE group, information about the CEs in Bahrain, and if applicable, information about the partially-owned parent entities or intermediate parent entities. The MNE Group has to select the Filing CE who will be responsible for filing the DMTT return and paying the DMTT due, if any.

The MNE Group must also attach proof of affiliation, proof of consent, audited financial statements for the year preceding the first financial year subject to DMTT, and other key requirements. In addition to the above information, the MNE Group should provide certain financial information such as the MNE Group's consolidated revenue, bank account details, as well as the contact details of the designated contact person. (See our [PwC Tax Alert](#) for more information).

Vietnam

As per a draft decree published on November 15, 2024, MNE groups in scope of Vietnam's QDMTT are required to provide notification within 30 days of the financial year end (i.e., January 30, 2025, for fiscal-year taxpayers).

In addition, the nominated CE must submit an application for a tax I.D. within 90 days of the financial year end and provide the General Department of Taxation with a list of CEs subject to the QDMTT within nine months of the financial year end. These dates may vary in the final decree, currently under discussion. (See our [PwC Tax Alert](#) for more information)

FY24 past deadlines

Several FY24 Pillar Two registration deadlines have already passed including:

- **Austria:** MNE groups with a balance sheet date of December 31, 2024, that are in scope of Austria's Pillar Two rules were required to provide notification via the Austrian FinanzOnline platform by December 31, 2024. For fiscal years that deviate from the calendar year, the notification is due December 31, 2025. (See our [PwC Tax Insight](#) for more information).
- **Hungary:** MNE groups in scope of Hungary's Pillar Two rules were required to provide notification within 12 months from the start date of the tax year beginning in 2024. For calendar-year companies, the required notification date was December 31, 2024. (See our [PwC Tax Insight](#) for more information).
- **Belgium:** MNE groups in scope of Belgium's Pillar Two rules that carried out advance payments in 2024 were required to provide notification to the Crossroads Bank for Enterprises (CBE) by July 15, 2024. MNE groups in scope of Belgium's Pillar Two rules that did not carry out advance payments in 2024 were required to provide notification to the CBE by September 16, 2024. (See our [PwC Tax Insight](#) for more information).

See also

- Monitor Pillar Two updates and compliance and registration deadlines in more than 115 territories with our [Pillar Two Country Tracker](#).

- [International Tax News](#) - our monthly update on global developments.

Let's talk

For a deeper discussion of how the new Pillar Two registration and notification requirements might affect your business, please contact:

International Tax Services

Doug McHoney

(314) 749-7824

doug.mchoney@pwc.com

Steve Kohart

+1 203-517-6174

steven.p.kohart@pwc.com

Phil Ramstetter

+1 513-254-6201

philip.s.ramstetter@pwc.com

Tax Policy Services

Stewart Brant

+1 415-328-7455

stewart.brant@pwc.com

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