This document is intended to provide a high-level overview of administrative and legislative developments in jurisdictions around the world related to the implementation of Pillar Two of the OECD’s BEPS 2.0 project. It does not represent, and should not be viewed as representing an exhaustive listing of the relevant news and developments with respect to the implementation of BEPS 2.0 — Pillar Two.

This document should not be viewed as tax advice or an opinion or as accounting advice or an opinion, and it should not be relied upon for penalty protection or for any other purpose except achieving general familiarity with the subject matter thereof.
The BEPS 2.0: state of play tracker has now been moved to our Digital Gateway platform. This new tool allows for easier navigation, more detailed status navigation, local contacts, information on local implementation and more. It also provides an excel export functionality, which allows users to export all data from the tool. As a result, this pdf tracker has been decommissioned and will no longer be updated. Please reach out to your local tax representative to learn more about the Digital Gateway platform and how it can support your organization.
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