

Taxation (Multinational—Global and Domestic Minimum Tax) (Qualified GloBE Taxes) Determination 2025

I, Andrew Leigh, Assistant Minister for Productivity, Competition, Charities and Treasury, make the following determination.

Dated 20 August 2025

Dr Andrew Leigh

Assistant Minister for Productivity, Competition, Charities and Treasury
Parliamentary Secretary to the Treasurer

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Part 1—Preliminary

1 Name

 This instrument is the *Taxation (Multinational—Global and Domestic Minimum Tax) (Qualified GloBE Taxes) Determination 2025*.

2 Commencement

 (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information |
| --- |
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. The whole of this instrument | The day after this instrument is registered. |  |

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

 (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 Authority

 This instrument is made under the *Taxation (Multinational—Global and Domestic Minimum Tax) Rules 2024*.

4 Definitions

Note: Expressions have the same meaning in this instrument as in the *Taxation (Multinational—Global and Domestic Minimum Tax) Rules 2024* as in force from time to time—see paragraph 13(1)(b) of the *Legislation Act 2003*.

In this instrument:

***Domestic Minimum Top-Up Tax*** means a tax that is consistent with paragraphs (a) and (b) of the meaning of Qualified Domestic Minimum Top-up Tax in Article 10.1 of the GloBE Rules.

***the Rules*** means the *Taxation (Multinational—Global and Domestic Minimum Tax) Rules 2024*.

Part 2—Qualified GloBE taxes

5 Qualified IIRs

 For the purposes of paragraph 10-15(a) of the Rules, a tax that is imposed under an IIR of a jurisdiction mentioned in Column 1 of an item in the following table, is specified as a Qualified IIR, for the Fiscal Year starting on or after the date specified in Column 2 of that item and each later Fiscal Year.

|  | Column 1 | Column 2 |
| --- | --- | --- |
| Item | Jurisdiction | Fiscal Years starting on or after |
| 10 | Australia | 1 January 2024 |
| 15 | Austria | 31 December 2023 |
| 20 | Belgium | 31 December 2023 |
| 25 | Bulgaria | 31 December 2023 |
| 30 | Canada | 31 December 2023 |
| 35 | Croatia | 31 December 2023 |
| 40 | Czechia | 31 December 2023 |
| 45 | Denmark | 31 December 2023 |
| 50 | Finland | 31 December 2023 |
| 55 | France | 31 December 2023 |
| 60 | Germany | 31 December 2023 |
| 65 | Greece | 31 December 2023 |
| 70 | Guernsey | 1 January 2025 |
| 75 | Hungary | 31 December 2023 |
| 80 | Ireland | 31 December 2023 |
| 85 | Italy | 31 December 2023 |
| 90 | Japan | 1 April 2024 |
| 95 | Korea | 1 January 2024 |
| 100 | Liechtenstein | 1 January 2024 |
| 105 | Luxembourg | 31 December 2023 |
| 110 | Netherlands | 31 December 2023 |
| 115 | Norway | 1 January 2024 |
| 120 | Romania | 31 December 2023 |
| 125 | Slovenia | 31 December 2023 |
| 130 | Spain | 31 December 2023 |
| 135 | Sweden | 31 December 2023 |
| 140 | Türkiye | 1 January 2024 |
| 145 | United Kingdom | 31 December 2023 |
| 150 | Viet Nam | 1 January 2024 |

6 Qualified Domestic Minimum Top-up Tax

 For the purposes of paragraph 10-15(b) of the Rules, a tax that is a Domestic Minimum Top-up Tax, and is imposed under a law of a jurisdiction mentioned in Column 1 of an item in the following table, is specified as a Qualified Domestic Minimum Top-up Tax, for the Fiscal Year starting on or after the date specified in Column 2 of that item and each later Fiscal Year.

|  | Column 1 | Column 2 |
| --- | --- | --- |
| Item | Jurisdiction | Fiscal Years starting on or after |
| 10 | Australia | 1 January 2024 |
| 15 | Austria | 31 December 2023 |
| 20 | Barbados | 1 January 2024 |
| 25 | Belgium | 31 December 2023 |
| 30 | Bulgaria | 31 December 2023 |
| 35 | Canada | 31 December 2023 |
| 40 | Croatia | 31 December 2023 |
| 45 | Czechia | 31 December 2023 |
| 50 | Denmark | 31 December 2023 |
| 55 | Finland | 31 December 2023 |
| 60 | France | 31 December 2023 |
| 65 | Germany | 31 December 2023 |
| 70 | Greece | 31 December 2023 |
| 75 | Guernsey | 1 January 2025 |
| 80 | Hungary | 31 December 2023 |
| 85 | Ireland | 31 December 2023 |
| 90 | Italy | 31 December 2023 |
| 95 | Liechtenstein | 1 January 2024 |
| 100 | Luxembourg | 31 December 2023 |
| 105 | Netherlands | 31 December 2023 |
| 110 | Norway | 1 January 2024 |
| 115 | Romania | 31 December 2023 |
| 120 | Slovak Republic | 31 December 2023 |
| 125 | Slovenia | 31 December 2023 |
| 130 | Spain | 31 December 2023 |
| 135 | Sweden | 31 December 2023 |
| 140 | Switzerland | 1 January 2024 |
| 145 | Türkiye | 1 January 2024 |
| 150 | United Kingdom | 31 December 2023 |
| 155 | Viet Nam | 1 January 2024 |

7 QDMTT Safe Harbour status

 For the purposes of subsection 8-200(2) of the Rules, the Qualified Domestic Minimum Top-up Tax of a jurisdiction specified in Column 1 of an item of the following table has QDMTT Safe Harbour status for the Fiscal Year starting on or after the date specified in Column 2 of that item and each later Fiscal Year.

|  | Column 1 | Column 2 |
| --- | --- | --- |
| Item | Jurisdiction | Fiscal Year starting on or after |
| 10 | Australia | 1 January 2024 |
| 15 | Austria | 31 December 2023 |
| 20 | Barbados | 1 January 2024 |
| 25 | Belgium | 31 December 2023 |
| 30 | Bulgaria | 31 December 2023 |
| 35 | Canada | 31 December 2023 |
| 40 | Croatia | 31 December 2023 |
| 45 | Czechia | 31 December 2023 |
| 50 | Denmark | 31 December 2023 |
| 55 | Finland | 31 December 2023 |
| 60 | France | 31 December 2023 |
| 65 | Germany | 31 December 2023 |
| 70 | Greece | 31 December 2023 |
| 75 | Guernsey | 1 January 2025 |
| 80 | Hungary | 31 December 2023 |
| 85 | Ireland | 31 December 2023 |
| 90 | Italy | 31 December 2023 |
| 95 | Liechtenstein | 1 January 2024 |
| 100 | Luxembourg | 31 December 2023 |
| 105 | Netherlands | 31 December 2023 |
| 110 | Norway | 1 January 2024 |
| 115 | Romania | 31 December 2023 |
| 120 | Slovak Republic | 31 December 2023 |
| 125 | Slovenia | 31 December 2023 |
| 130 | Spain | 31 December 2023 |
| 135 | Sweden | 31 December 2023 |
| 140 | Switzerland | 1 January 2024 |
| 145 | Türkiye | 1 January 2024 |
| 150 | United Kingdom | 31 December 2023 |
| 155 | Viet Nam | 1 January 2024 |