



Pillar Two lodgments now available in Australia

Multinational enterprise groups can now lodge their Pillar Two returns, with first lodgments due 30 June 2026.

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You can now lodge your GloBE Information Return (GIR) and the combined global and domestic minimum tax return (CGDMTR) via our online systems. First lodgments are due on 30 June 2026.

Australia has implemented the OECD Global Anti-Base Erosion Model Rules (GloBE Rules) by introducing a global and domestic minimum tax, known as Pillar Two. This marks one of the most significant changes to international tax since the OECD's Base Erosion Profit Shifting (BEPS) action plan. The GloBE Rules establish a coordinated global system to ensure MNE groups are subject to a global minimum tax rate of 15% in each of the jurisdictions where they operate.

To support you to meet your obligations, we've published lodgment instructions and made the CGDMTR form available.

You can lodge the CGDMTR and GIR through either:

- **Online services for agents**
- **Online services for business**

For the GIR, you'll need to use the online services file transfer facility.

A 30-day automatic deferral applies for returns due on 30 June 2026. This is to give you additional time to lodge to meet your obligations. No action is needed. Deferrals may be requested for longer periods or future years through the standard deferrals process.

For:


- more information, see [Lodging, paying and other obligations for Pillar Two](#)
- technical support or questions, email us at [Pillar 2 Project](#)
- all the latest updates on Pillar Two, visit ato.gov.au/Pillar2.

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We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year

before making decisions based on that information.

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