



# Pillar Two lodgments now available in Australia

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

**Last updated** 5 May 2026

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 using the [Pillar Two deferral 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](https://ato.gov.au/Pillar2).

## Keep up to date

We have tailored communication channels for medium, large and multinational businesses, to keep you up to date with updates and changes you need to know.

Read more articles in our online [Business bulletins newsroom](#).

Subscribe to our free:

- fortnightly [Business bulletins email newsletter](#) 
- [email notifications](#) about new and updated information on our website – you can choose to receive updates relevant to your situation. Choose the 'Business and organisations' category to ensure your subscription includes notifications for more *Business bulletins newsroom* articles like this one.
- Tax professionals newsletter

QC 107254

## Our commitment to you

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.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

## **Copyright notice**

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).