



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Note: This table relates only to the provisions of this instrument as originally made.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*.

Section 4

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

Section 6

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

Section 7

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