



JUN 2026 · GLOBAL MINIMUM TAX JOURNEY

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THE PILLAR TWO REPORT

Proven at scale.

The first major global Pillar Two filing season moved multinational tax teams from preparation into execution.

[Visit the interactive version of this feature](#)

1,700+

FILINGS

350+

M2M TRANSMISSIONS

34

JURISDICTIONS

THE SEASON · JUN 2026

From preparation into execution.

More than 1,700 Pillar Two filings were prepared or submitted across 34 identified jurisdictions. Pillar Two is no longer only a technical challenge, it is a recurring global compliance process.

GloBE Information Returns

GIR notifications

QDMTT returns

IIR top-up tax returns

Registrations

Self-assessment returns

BEYOND A SINGLE GLOBAL RETURN

Compliance extended far beyond the GIR.

60%+

of recorded filing activity was GIR notifications and self-assessment returns, not the GIR itself.

“It evolved into a complex network of registrations, notifications, top-up tax returns and local GIRs, with practices varying significantly across jurisdictions.”

Jacob Fulton, Head of Quantitative Tax Practice, Orbitax

THE 30 JUNE COMPRESSION

Nearly a third of filings landed in the final week.



GIR notifications and self-assessment returns represented almost two-thirds of the filing types created in that week. More than a third of activity landed in the final week in:

Netherlands

Sweden

Austria

Switzerland

Canada

Germany

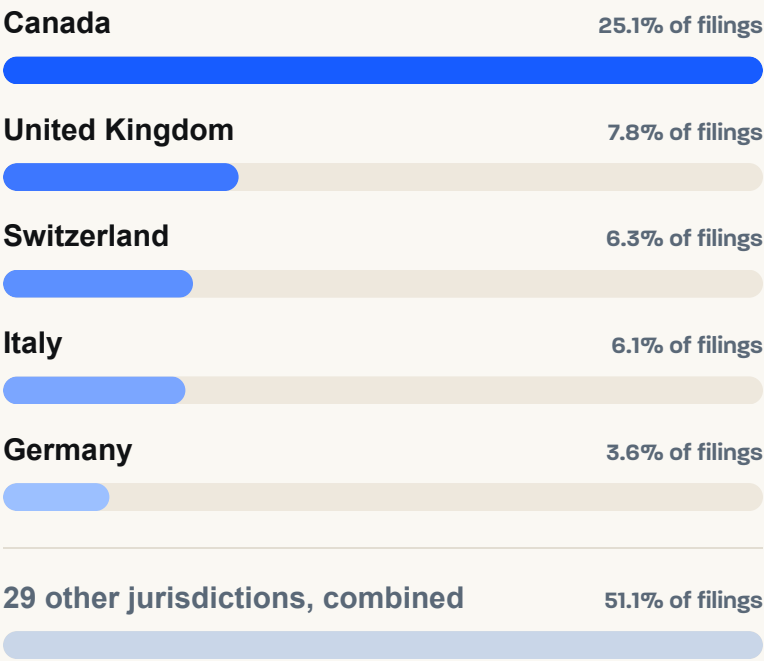
United Kingdom

Select a jurisdiction to see how its final week broke down.

Activity across 34 jurisdictions.

Canada alone accounted for a quarter of the season’s filings. The five leading jurisdictions together made up just under half of everything filed, while the remaining 29 shared the rest between them.

TOP FILING JURISDICTIONS



■ Top five jurisdictions ■ All other jurisdictions, combined

Bars are scaled to Canada, the season’s largest jurisdiction; the figure beside each name is its actual share of total filings.

25.1%

Canada alone — the season’s largest jurisdiction

48.9%

Top five jurisdictions, combined

51.1%

Spread across 29 other jurisdictions

FILING SEASON · TOTALS

1,700+

Filings prepared across the season

34

Jurisdictions with at least one filing

30.5%

Created in the final week of the season

6

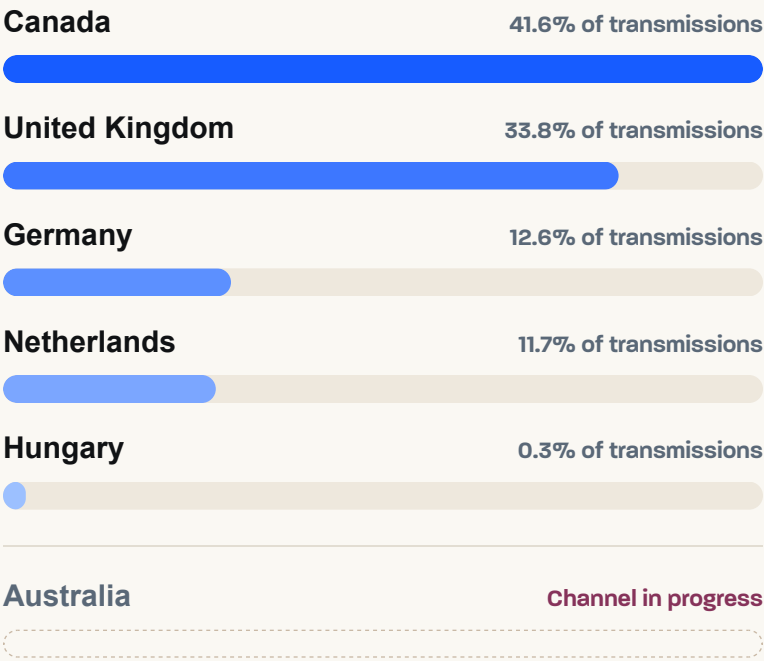
Form types filed through the platform

The mix ran from GIR notifications and the GloBE Information Return itself to registrations, self-assessment returns, and QDMTT and IIR top-up-tax returns.

350+ returns sent machine-to-machine.

Where an authority opened a direct channel, returns went straight from the platform into its systems — no portal, no manual upload. Five jurisdictions accepted returns machine-to-machine this season, and three quarters of every transmission was bound for Canada or the United Kingdom.

M2M TRANSMISSION SHARE BY COUNTRY



■ Live transmission channel □ Channel in progress

Bars are scaled to Canada, the largest channel; the figure beside each country is its share of all machine-to-machine transmissions.

350+

Returns transmitted
direct to tax authorities

21%

Of all season filings sent
machine-to-machine

75.4%

Went to Canada and the
United Kingdom

TRANSMISSION CHANNELS · SEASON

5

Jurisdictions with a live M2M channel

1

Further channel in progress — Australia

Switzerland and Italy filed at volume with no direct transmission channel this season, so their returns moved through local channels instead.

THE TEAMS BEHIND THE NUMBERS

Pillar Two in Practice

Volume is one way to read the season. The other is to look at individual groups. Select a company to read its season.

27

EPAM Systems

countries filed in one season

10

Columbia Sportswear

days from calculations to an accepted GIR

1st

NXP Semiconductors

machine-to-machine GIR in the Netherlands

30

MJ Associates

Weeks to a first-ever GIR filing

TECHNOLOGY · NYSE LISTED · CLIENTS IN 50+ COUNTRIES

A scope problem before a filing problem.

Two months from the deadline, EPAM's tax team did not yet have a full picture of how many jurisdictions it needed to report in, or which filing types applied where. Hungary, its designated GIR filing location, released API protocols and its filing gateway only weeks before the deadline.

The team used XatBot to build an initial view of its global obligations, then worked the season from a single jurisdiction-by-jurisdiction forms library. Nearly all FY2024 filings across 27 countries were complete by the time of interview.

“Without that structured view across all the countries, I would have felt lost in the updates and the details. Twenty-seven countries is not something I could have tracked on my own.”

Laszlo Icsu

Senior Director, Head of Tax Europe, APAC & CEE, EPAM Systems

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APPAREL AND FOOTWEAR · PORTLAND, OREGON

The calculations were done. The filing was not.

Columbia Sportswear's original Pillar Two software supported the calculation but offered no way to prepare, validate and submit the GloBE Information Return. Filing would have meant a manual process or a local advisor, with a permanent gap between the numbers and the return.

The team moved the work into Orbitax, completed the Canadian registration and account requirements, and prepared, validated and transmitted its FY2024 GIR to the Canada Revenue Agency. It was accepted approximately ten days after the calculations were finished.

"We were comfortable with the calculations. The difficult part was getting from the numbers to a return the tax authority would actually accept."

Scott Rice

Senior Director, International Tax, Columbia Sportswear

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SEMICONDUCTORS · WITH ADVANCE TAX COMPLIANCE

Filing first, with no playbook to follow.

NXP chose to complete its Pillar Two filings in-house rather than outsource them, on the reasoning that the team already owned the rules, the forecasting and the tax provision. What it needed was a way to push structured data into XML and PDF returns, with validation before submission.

Working alongside Advance Tax Compliance and the Dutch Tax Administration, the project produced the first successful machine-to-machine GloBE Information Return submission in the Netherlands, and practical insight that fed back into the wider Dutch Pillar Two ecosystem.

"It was a pleasure and unique experience to work together with them to overcome the electronic filing challenges and successfully validating our compliance strategy after such a long journey since 2022."

Cees Boomhouwer
Head of Tax Accounting, NXP Semiconductors

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TAX ADVISORY · WITH THOMSON REUTERS

One client obligation could have gone to the Big Four.

A Swiss subsidiary put one of MJ Associates' clients in scope for its first GloBE Information Return. With roughly five weeks to the deadline, the boutique firm wanted to keep the engagement in-house rather than refer it out.

Already using Thomson Reuters GoSystem, MJ Associates adopted Global Minimum Tax through Thomson Reuters supporting the filing.

“We cannot quantify the number of hours saved. All we can say is that at the end of the day, we got it filed in far, far less time than it would have taken had we tried to do it ourselves.”

Shelly Garcia
Partner, MJ Associates

FROM TECHNICAL KNOWLEDGE TO FILING INFRASTRUCTURE

A knowledge problem ends when the answer is correct. An infrastructure problem then begins.

More than 1,700 successful filings required more than correct calculations. In some jurisdictions, filings transmitted directly to the authority; in others, the platform generated authority-ready output for a government portal. The method differed by country, the need for a structured way to manage obligations did not.

The filing requirement starts with data you already filed.

Orbitax reads the CbCR XML, or the US Form 1120 XML for a US-parented group, and automatically identifies the entities in scope, determines which jurisdictions qualify for the CbCR Safe Harbour, and then performs only the calculations that remain.

1

Upload the XML

2

Entities in scope

3

Safe Harbour test

4

GIR and local forms

Collect data only where required

For jurisdictions that do not qualify, Orbitax generates GloBE income, covered tax, and additional information templates. Once completed, the data automatically populates the QDMTT and IIR calculations, followed by the GIR and all required local Pillar Two returns.

One source of truth

CbC, Australian Public CbC, EU Public CbC, and Pillar Two all use the same underlying data, ensuring consistent numbers across every filing. [Read the announcement](#)

Fewer calculations, not fewer checks

Qualifying for the CbCR Safe Harbour eliminates unnecessary calculations, while the Safe Harbour assessment and supporting data remain fully documented.

Every Filing Makes the Platform Smarter

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Every support question, validation error and successful submission made the platform smarter. The goal was not simply to answer questions, but to ensure that every lesson learned became guidance available to every customer through XatBot.



Bianca Kuijper
Chief Operating Officer, Orbitax

A GROWING BODY OF OPERATIONAL KNOWLEDGE

A season of lessons, built in.

The first filing season created more than completed returns. It created practical knowledge. Orbitax captures those lessons and embeds them into workflows, validations, filing guidance and XatBot AI, allowing every customer to benefit from the collective experience.

Jurisdiction-specific workflows

—

The first filing season revealed that filing requirements extend beyond tax rules. Authority portals, submission methods, and local procedures are continuously embedded into jurisdiction-specific workflows as they evolve.

Validation logic

+

Global Filing Visibility

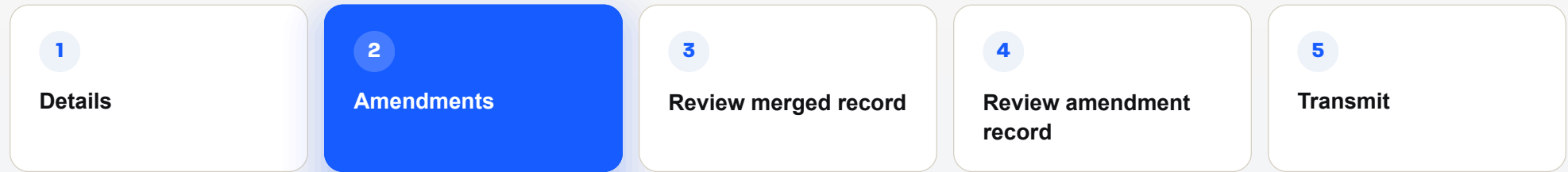
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XatBot AI

+

Need to file an amendment?

An accepted GIR filing can now be amended in the Orbitax Filing Manager, corrections, deletions and inclusions of new records, through a guided Export & Transmit wizard.



Amendments

Flag corrections, deletions and new records against the accepted GIR. Orbitax tracks each change against the OECD amendment schema.

The OECD split rule

One amended submission carries either new records or corrections and deletions, never both. An amendment that does both is split in two and submitted in sequence.

Two records, on demand

Download the Merged Record, the full filing the authority will hold, or the Amendment Record, just the changed sections.

THE PILLAR TWO BENCHMARK · INTERACTIVE

Where does your team stand?

Four questions, measured against the 1,700+ returns filed across 34 jurisdictions this season.

CONSOLIDATED GROUP REVENUE

Under EUR 750M

EUR 750M – 5B

EUR 5B – 20B

Over EUR 20B

JURISDICTIONS IN SCOPE

1 – 5

6 – 15

16 – 30

30+

WHERE YOUR TEAM IS NOW

Still modeling outcomes

Preparing data

Filing underway

Filed, managing amendments

YOUR CbCR DATA

Filed CbCR XML in hand

US Form 1120 XML

Data in a CbC Scenario

Neither assembled yet



Choose your jurisdictions and current stage to see your position against the season.

OPERATIONALIZING INTERNATIONAL TAX

Filed is not final

The first filing season was about getting returns filed. The next is about making the process repeatable. As Pillar Two expands, tax teams will increasingly focus on standardized workflows, shared data, and operational consistency across jurisdictions.

Stronger validations

Jurisdiction-specific rules, hardened by the season's questions.

Direct transmission

Extended where authorities provide the necessary interfaces.

[Book a Demo](#)