

# ATOZ ALERT

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## Pillar Two: Luxembourg releases list of jurisdictions enabling GIR filing exemption

27 May 2026

On 26 May 2026, Luxembourg published a [Grand-Ducal Regulation](#) (the “**Regulation**”) establishing the list of jurisdictions that have concluded an eligible competent authority agreement with Luxembourg for the automatic exchange of GloBE Information Returns (“**GIR**”). The Regulation, adopted pursuant to the [law of 22 December 2023](#)<sup>1</sup> (the “**Pillar Two Law**”), took effect on 1 January 2026.

Within this legal framework, Luxembourg constituent entities (“**CEs**”) forming part of in-scope groups are subject to specific compliance obligations set out in the Pillar Two Law. The Regulation supplements the Pillar Two framework by specifying the GIR filing requirements.

For in-scope groups whose financial year ends on 31 December, the initial Luxembourg GIR and the corresponding Top-up Tax returns must be filed **by 30 June 2026**.

Luxembourg CEs are, however, exempt from the obligation to file a GIR locally where such return is submitted by the Ultimate Parent Entity (“**UPE**”), or by another designated filing entity, in a jurisdiction that has in force an eligible competent authority agreement with Luxembourg.

Pursuant to the Regulation, 34 jurisdictions are recognised as having such eligible agreements in place with Luxembourg for reportable fiscal years commencing on or after 31 December 2023. These jurisdictions include all Member States of the European Union, as well as the United Kingdom, Canada, Australia, South Korea, Norway and South Africa. Japan is included for reportable fiscal years beginning on or after 1 April 2024, while Hong Kong is included for reportable fiscal years beginning on or after 1 January 2025.

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<sup>1</sup>which implements into Luxembourg law [Directive \(EU\) 2022/2523 of 15 December 2022](#) on ensuring a global minimum level of taxation for multinational enterprise (“**MNE**”) groups and large-scale domestic groups (“**LSDGs**”) within the European Union (the “**Pillar Two Directive**”).

Luxembourg's Pillar Two compliance procedures are accessible via dedicated online services available on MyGuichet.lu. These services enable taxpayers to (i) register Luxembourg constituent entities (“**CEs**”), (ii) submit the GIR where Luxembourg is the filing jurisdiction, and (iii) file the local Top-up Tax returns.

For more information about Luxembourg Pillar Two compliance obligations, please read our Insights article: [Pillar Two compliance: Essential guidance for Luxembourg entities](#)

## Questions?



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