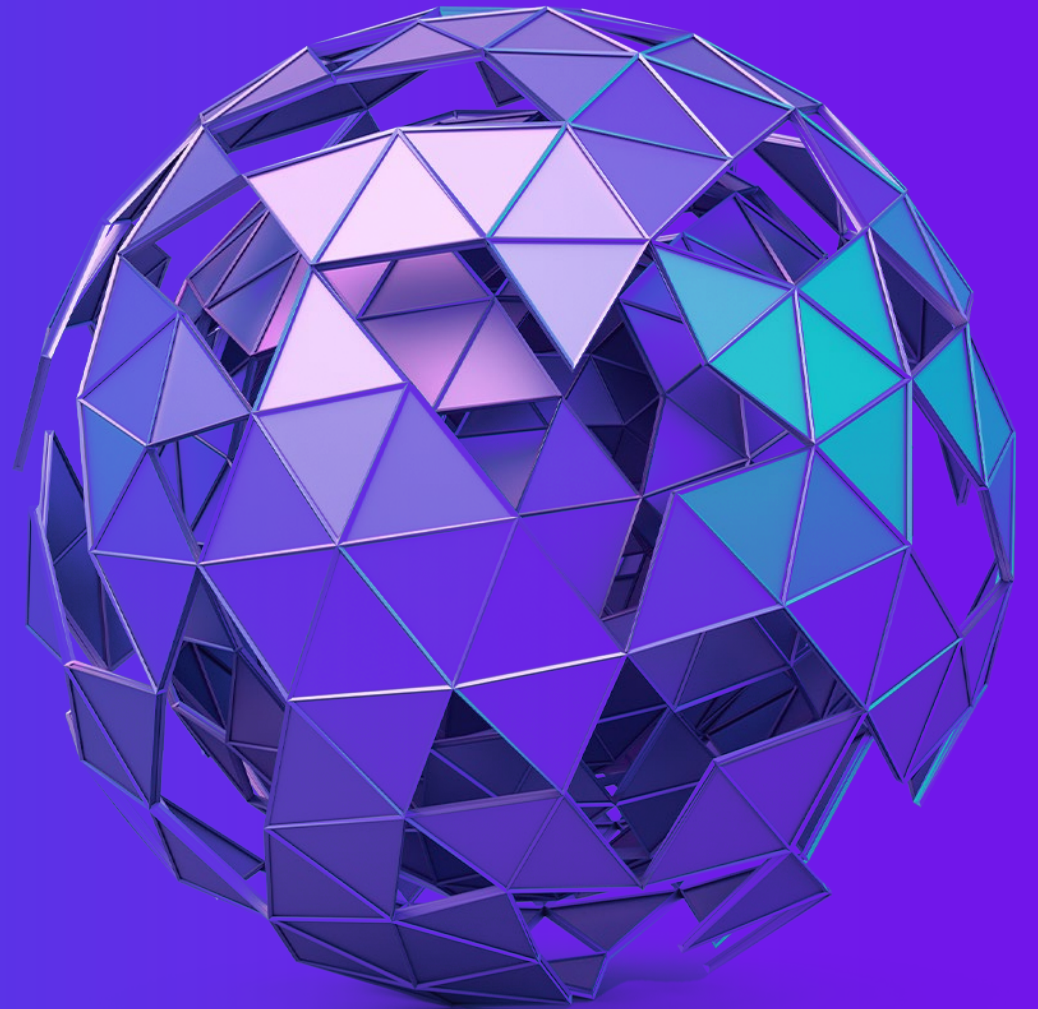




# Pillar Two compliance— Navigating the complexity



2024



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# Introduction

Many jurisdictions around the world are moving forward with enacting legislation that implements the Pillar Two global anti-base erosion rules proposed by the Organisation for Economic Co-operation and Development (OECD). The key objective of the Pillar Two rules is to impose a global minimum tax of 15 percent that helps prevent multinational companies from escaping taxation by shifting profits to low-tax jurisdictions.

Under the new Pillar Two minimum tax regime, companies now face new complex tax reporting requirements. Many multinational enterprises (MNEs) impacted by Pillar Two have already started preparing for these new reporting requirements. Summarized below are additional details regarding the frequency, complexity, and due dates for various forms and returns related to Pillar Two compliance. KPMG is well-positioned to help companies meet these complex filing requirements. The KPMG delivery model for Pillar Two compliance consists of various technology solutions and a global network of Tax professionals who are up to speed on leading practices and approaches for evolving Pillar Two compliance requirements.

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# Pillar Two compliance overview

Pillar Two compliance involves various forms and filings, with different frequencies and due dates. Understanding the specific requirements for each jurisdiction is crucial for compliance.





| Form/Return  | Frequency                                      | Number of filings   | Due date   | Complexity  |
|--|--|---|--|---|
| <b>Registration Form</b>   | One time (unless there is a structural change) | Once per jurisdiction that has implemented Pillar Two   | Varies by jurisdiction   | Medium/Low  |
| <b>Global Anti-Base Erosion (GloBE) Information Return</b>   | Annual   | One per jurisdiction (elective central filing may be available)   | 18 months after close of first fiscal year and 15 months after close of each fiscal year thereafter      | Complex, but simplified if eligible for Transitional Safe Harbor          |
| <b>Local tax forms concerning the Qualified Domestic Minimum Top-up Tax (QDMTT), Qualifying Income Inclusion Rule (QIIR), and Undertaxed Profit Rule</b> | Annual   | To be determined, but expected to have some filing in each jurisdiction with Pillar Two                                       | To be determined, but likely between local filing deadlines and when the GloBE Information Return is due | To be determined, likely similar to GloBE Information Return requirements |
| <b>Notification of Filing</b>  | Annual   | Filed annually per jurisdiction in lieu of GloBE Information Return if part of a central filing jurisdiction's treaty network | To be determined, but likely with local GloBE filing requirements  | Simple (but may not be uniform given local nuances)                       |



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# Pillar Two compliance focus areas

Navigating Pillar Two compliance requires a thorough approach that encompasses various key considerations. Key compliance and reporting considerations include:

|  |   |
|--|---|
|  <p><b>Determining where to file</b></p> <p>Multinational companies need to assess their tax obligations in different jurisdictions and ensure compliance with local regulations.</p>   |  <p><b>Reviewing transfer pricing policies</b></p> <p>It is crucial to review and align transfer pricing policies with Pillar Two requirements to avoid potential tax risks.</p>             |
|  <p><b>Compliance and reporting maintenance</b></p> <p>The Pillar Two framework, in conjunction with local country enactment, significantly increases the compliance burden on multinational companies. A centralized process supported by local/regional resources will need to be established to ensure the timely filing of all returns and notices.</p> |  <p><b>Country-by-country reporting</b></p> <p>MNEs must comply with country-by-country reporting obligations to provide transparency and ensure compliance with Pillar Two regulations.</p> |

# KPMG approach to Pillar Two compliance

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## Balanced delivery model

KPMG leverages a balanced delivery model that combines global reach with local knowledge to provide tailored solutions for Pillar Two compliance.



## Three-tier delivery model

The KPMG three-tier delivery model helps ensure coordination between global, regional, and local teams, enabling streamlined compliance processes.



## Managed service solution

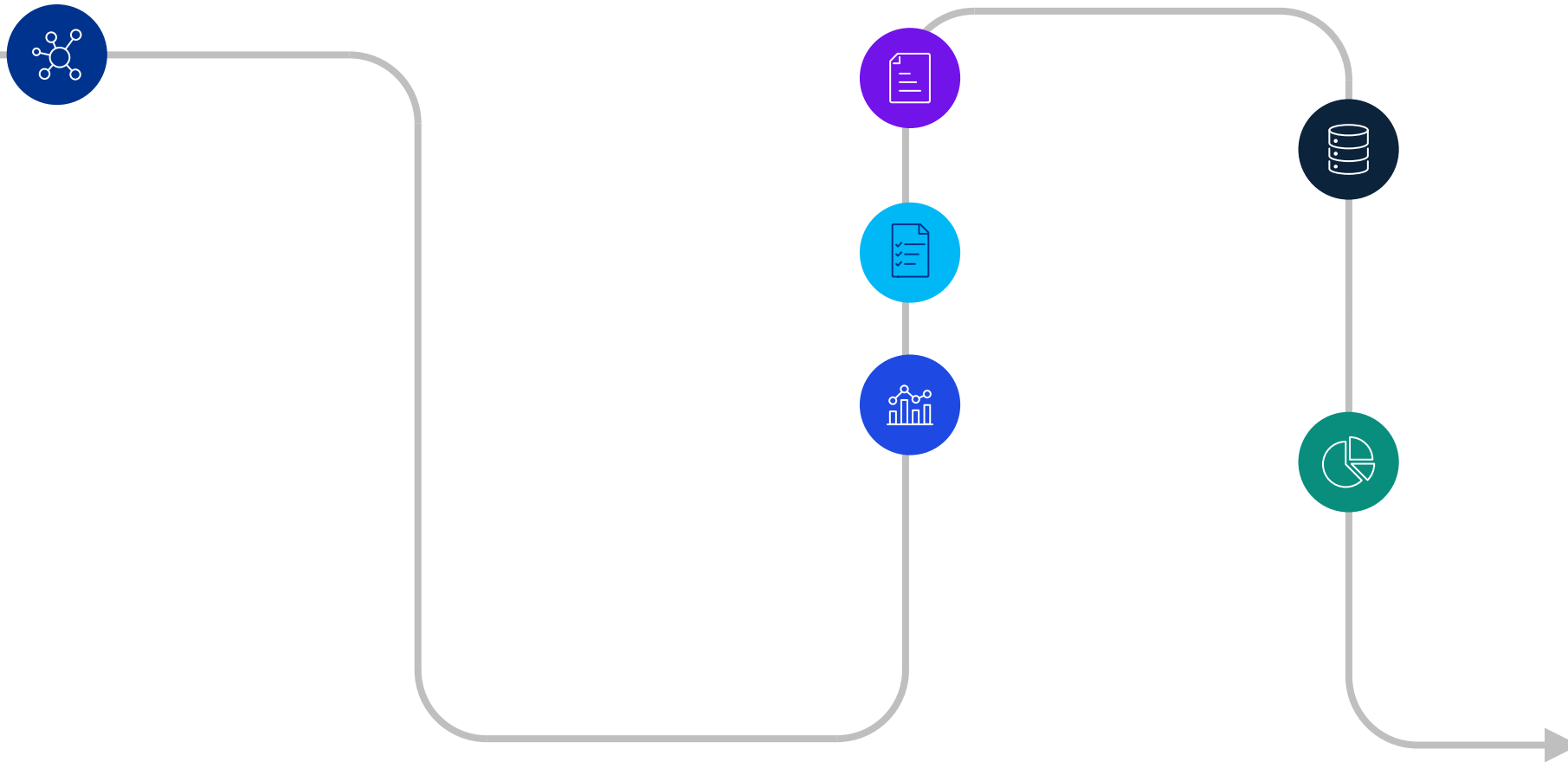
KPMG offers a managed service solution that assists multinational companies in meeting their Pillar Two compliance requirements efficiently and effectively.



# Proposed approach: Pillar Two compliance

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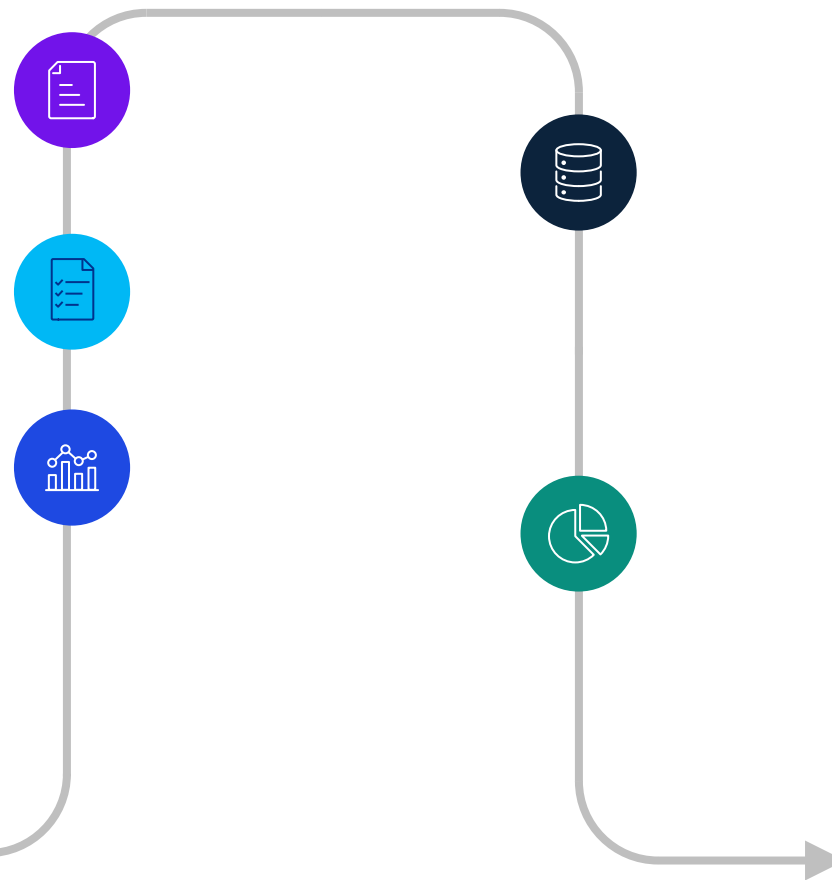
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## Data gathering and upload

Identifying the right data, and efficiently managing that data, is critical in building a sustainable Pillar Two compliance process. Because every company's systems, data, and filing requirements are different, KPMG can work collaboratively with clients to best leverage available systems and reporting capabilities. KPMG Digital Gateway and KPMG BEPS 2.0 Automation Technology (KBAT) has a multitude of ways to easily populate data, from automated system connectors to standardized templates. The goal is to create an efficient, automated data gathering and upload process that helps to ensure accuracy and minimizes effort. As most organizations will be using KBAT multiple times a year, thoughtful data process design has multiplied value.



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### Calculation

Based on the data provided, KPMG will carry out an analysis as to which entities must be included in the calculation. We will further calculate the GloBE Income/Loss and Effective Tax Rate (ETR) of the group and the allocation of top-up tax, applying the charging mechanisms. For this phase, we use KBAT, which is being constantly updated to reflect local implementation specifics. As a deliverable, we will provide the tax reporting data to the company as well as potential postings and schedules of payments to be made.





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## GloBE Information data

Similar to the data for tax reporting, KPMG will provide the data relevant for the GloBE Information Return as well as the calculation of the QDMTT and QIIR.



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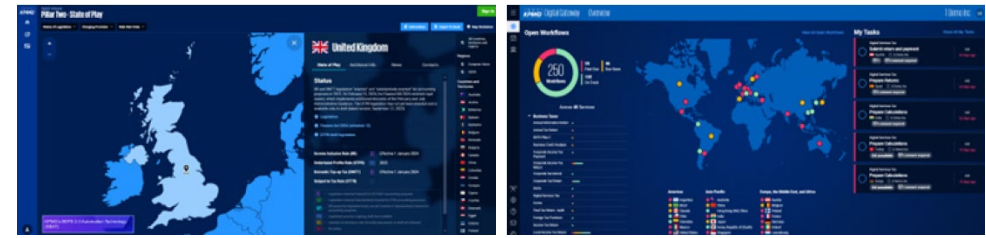
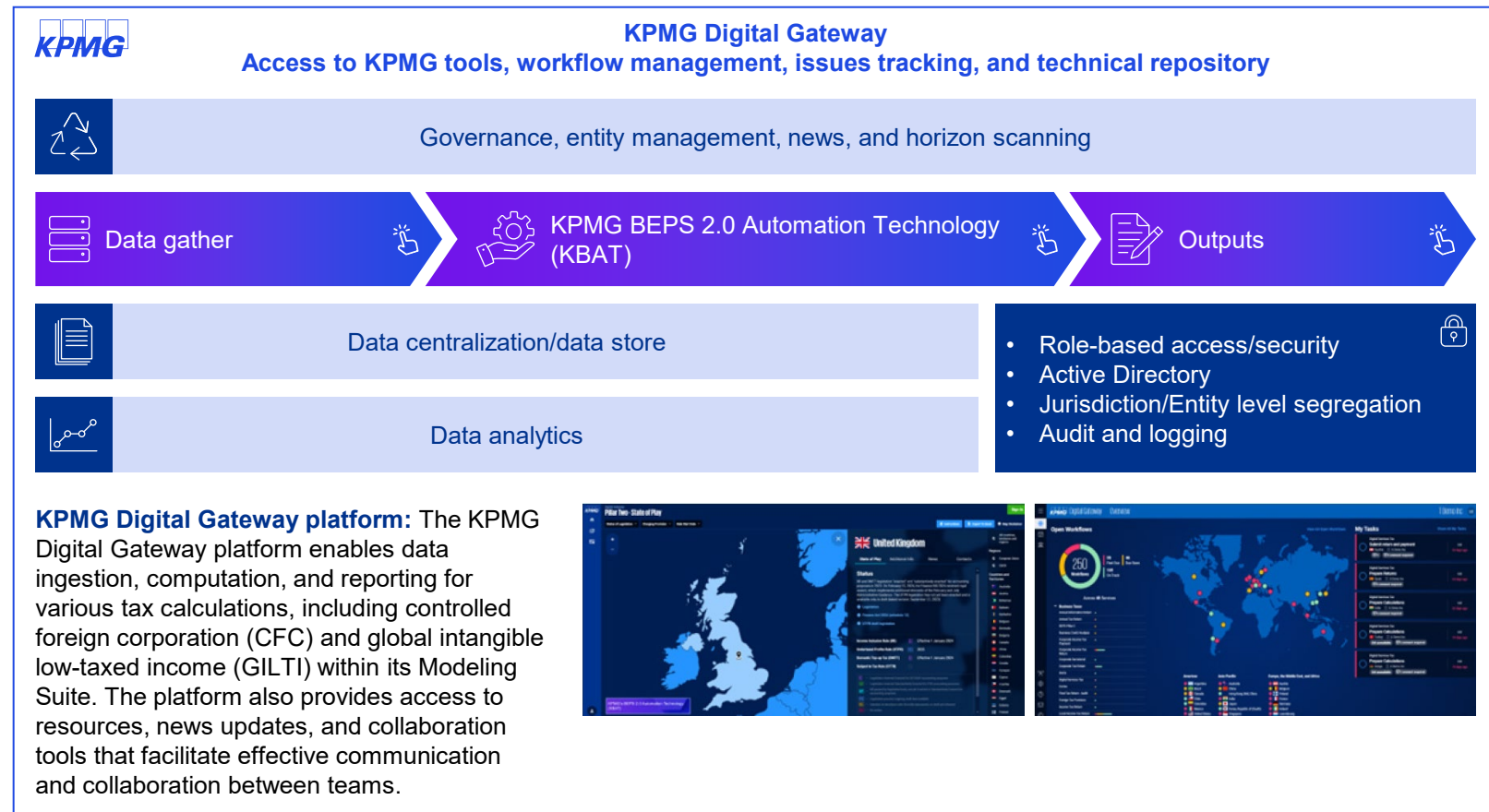
## Filing of GloBE Information Return/local returns

Based on the calculation in the previous phase, KPMG will prepare the GloBE Information Return required at Ultimate Parent Entity (UPE) level. We would also prepare the supporting information/data for QDMTT filings at each country and provide it to our local teams for processing and filing.

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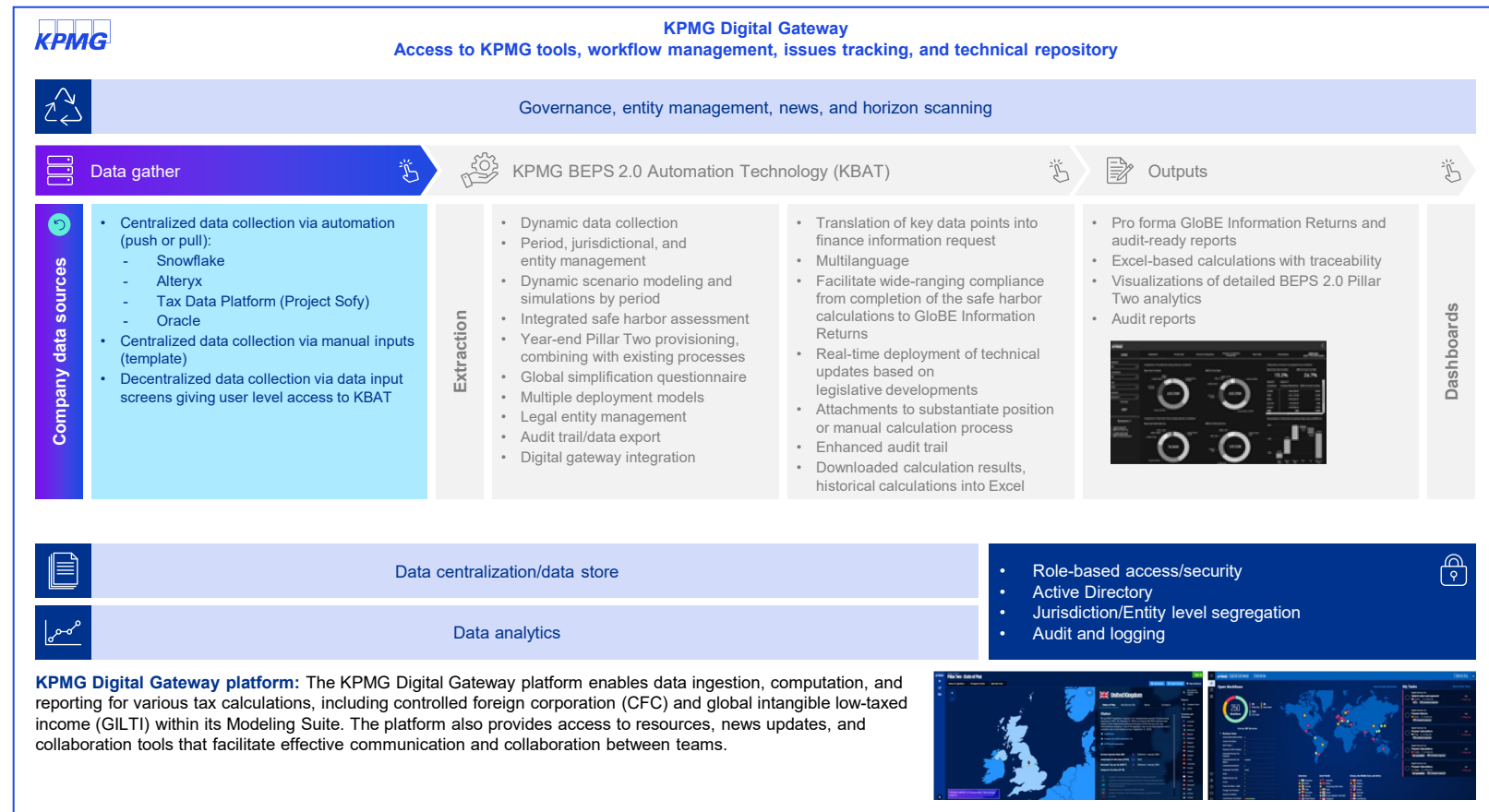
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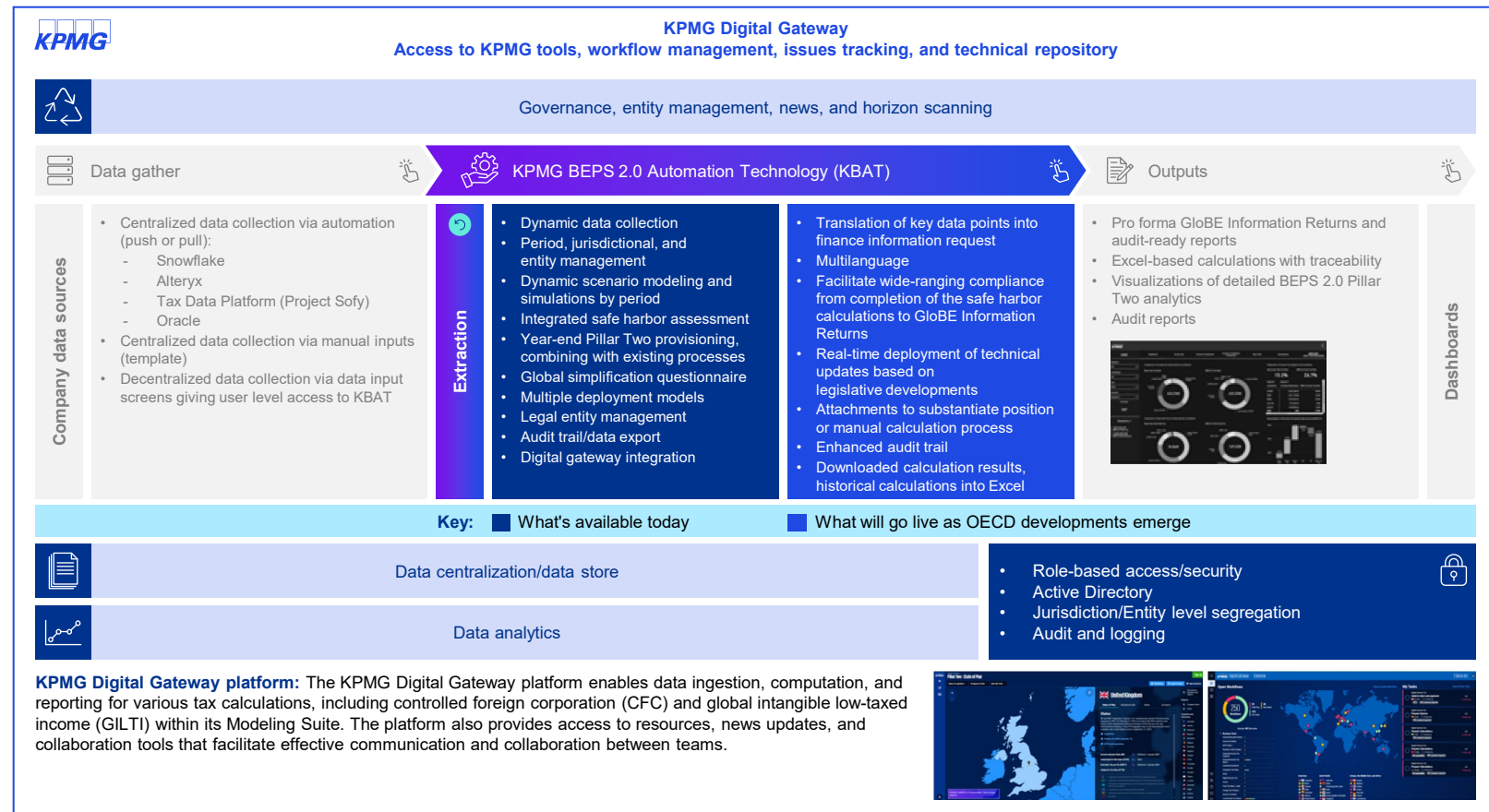
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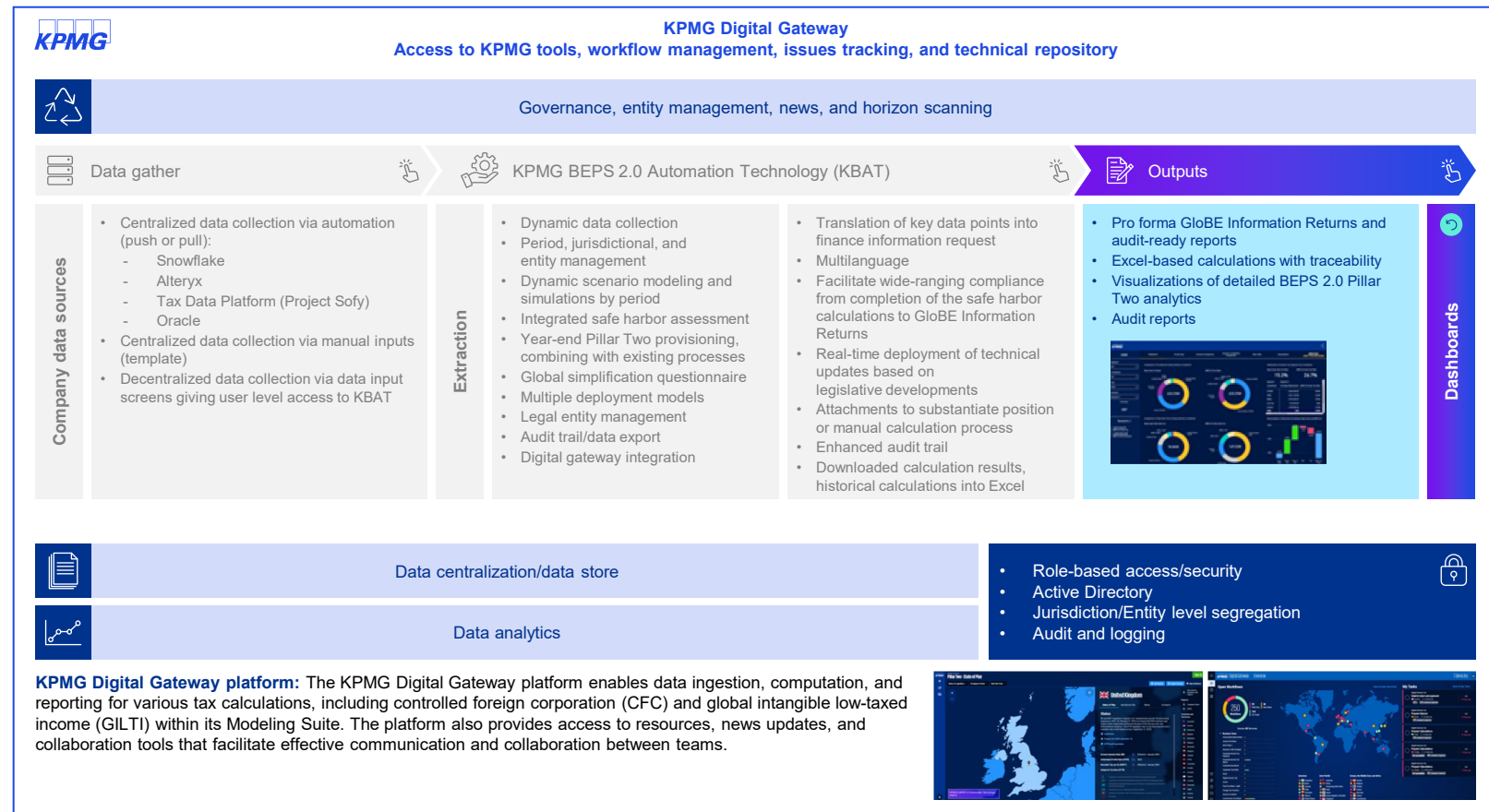
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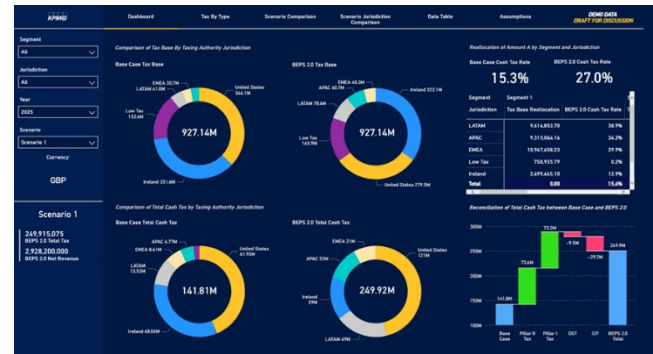


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# Modeling for the continuously evolving global tax landscape related to Pillar Two reforms

KPMG BEPS 2.0 Automation Technology is a scalable and transparent solution that integrates with the KPMG Digital Gateway platform and modeling suite to produce relevant Pillar Two GloBE Information Returns and local reporting packages. Quickly assess the likely impact of Pillar Two and the degree of focus you need to respond effectively to the challenges BEPS may bring.

This proprietary tool allows for both high-level and detailed modeling of BEPS 2.0 Pillar Two provisions, including safe harbor calculations. Maintained by KPMG with input by a global team of professionals from the KPMG global organization of independent firms, the tool provides your team with the ability to model the latest tax technical updates, legislative changes, and regulatory guidance to support planning, provision, and compliance requirements.



**Computation of GloBE Income or Loss (Chapter 3) - basic**

**Financial Accounts (Art.3.1) - basic**  
 Financial Accounting Net Income or Loss by Constituent Entity (Earnings after Tax)  
 Specific adjustments to align entity-based financial accounts with GFS rules of UPE (please use the sheet "Accounting Adj Sources")

**Adjustments to determine GloBE Income or Loss (Art.3.2) - basic**  
 Net Taxes Expense (Covered Taxes, QDMTT and other GloBE Taxes, DTA, Disqualified Refundable Imputation Tax)  
 Excluded Dividends (not those on Short-term Portfolio Shareholding or Ownership in Investment Entity, no patronage dividends Art. 7.2.4)  
 Excluded Equity Gain or Loss (on any Ownership Interest excluding Portfolio Shareholding)  
 Included Revaluation Method Gain or Loss (relating to property, plant, equipment)  
 Asymmetric Foreign Currency Gain or Loss (resulting from different account/functional currency of one entity)  
 Policy Disallowed Expenses (illegal payments, fines/penalties 50,000 or greater)  
 Prior Period Errors and Changes in Accounting Principles (if not already included in Net Income/Loss and if no recalculation of ETR under Art 4.6.1 is necessary)  
 Accrued Pension Expense (difference between expense and actual contribution to Pension Fund)  
 Arm's Length Principle Adjustments (Art 3.2.3, if leading to double taxation or double non-taxation)  
 Refundable Tax Credits (Art 3.2.9) and Marketable Transferable Tax Credits, including those flowing through Tax Transparent Entities  
 Expenses not recognized by domestic net taxable income (Art 3.2.7 - hybrid (mismatch) financing situations)  
 Banking/insurance sector: Additional Tier One Capital or Restricted Tier One Capital adjustments (Art 3.2.10 - relating to prudential regulatory requirements)  
 Insurance companies: Exclude Taxes charged to Policy Holders (Art 3.2.9)  
 Insurance companies: Exclude expenses relating to Excluded Dividends and Excluded Equity Gain or Loss (e.g., unit linked insurance)

**Elections (Art.3.2) - basic**  
 Election: Adjustment for income of Constituent Entity from qualifying debt release (depending on conditions met)  
 Election: Stock-based compensation adjustment (Art 3.2.2)  
 Election: Realisation method for gains and losses (Art 3.2.5 - relevant for CEs for which fair value accounting applies)  
 Election: Adjustment for Aggregate Asset Gain from disposition of tangible property (Art 3.2.6 - spreading of Aggregate Asset Gain over five year look back period)  
 Election: UPE consolidation rules (Art 3.2.6 - adjustment relating to transactions betw. CEs in the same country and in a tax group)

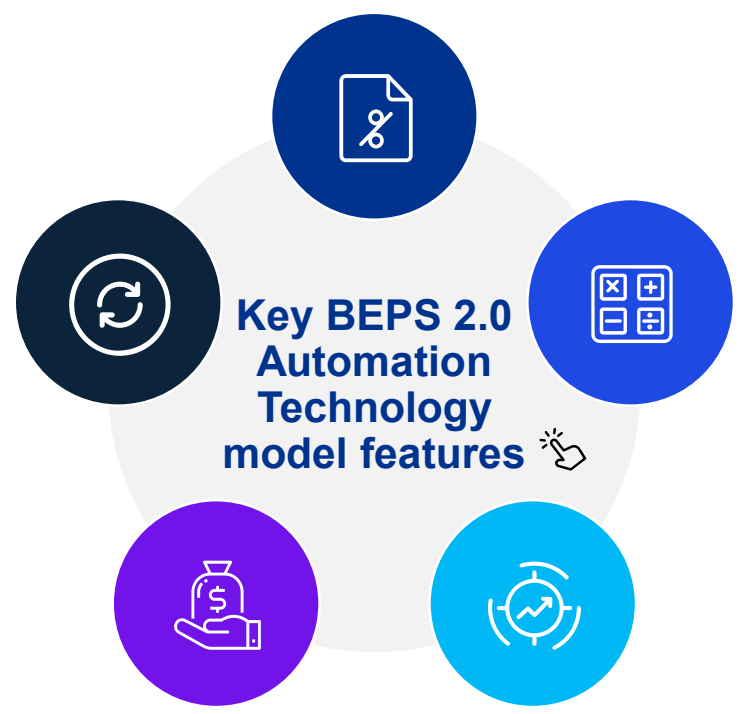
| Criticality | Availability in systems |
|-------------|-------------------------|
| high        | fully available         |
| high        | not available           |
| high        | to be adjusted          |
| high        | to be adjusted          |
| high        | fully available         |
| high        | not available           |
| low         | fully available         |
| high        | to be adjusted          |
| high        | not available           |
| low         | not available           |
| low         | not available           |
| low         | to be adjusted          |
| medium      | fully available         |
| medium      | to be adjusted          |
| high        | to be adjusted          |
| low         | not available           |
| low         | not available           |
| low         | not available           |
| high        | not available           |

Sample Pillar Two data gap assessment



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# Key BEPS 2.0 Automation Technology model features

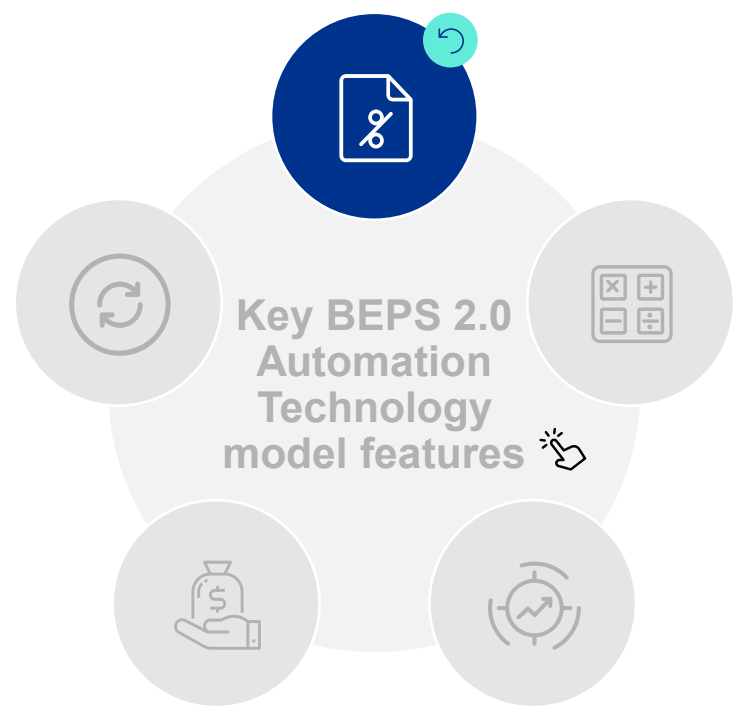


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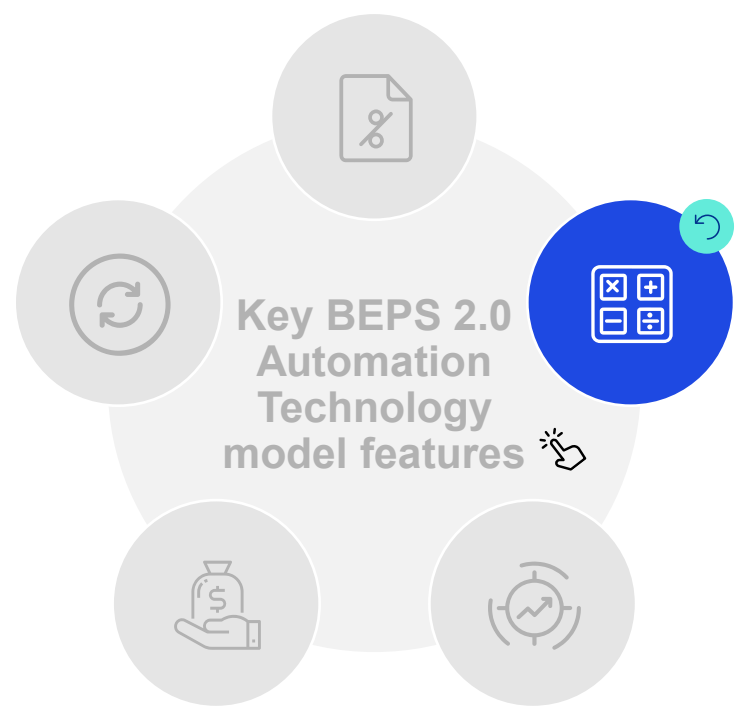
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Powerful modeling capabilities handle tax provision, tax compliance, and tax planning

Placeholder content area consisting of several horizontal grey bars.

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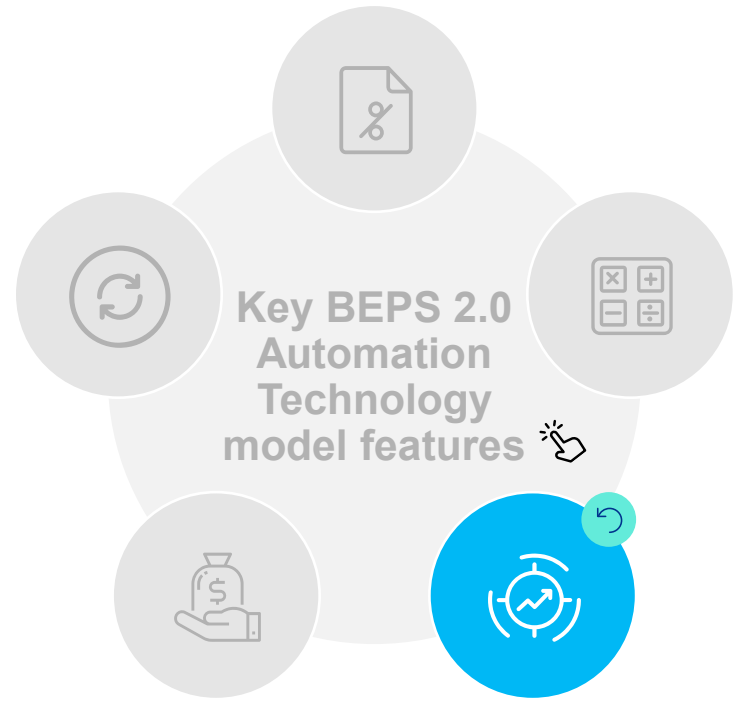


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Scalability can accommodate both “back-of-the-envelope” and in-depth calculations

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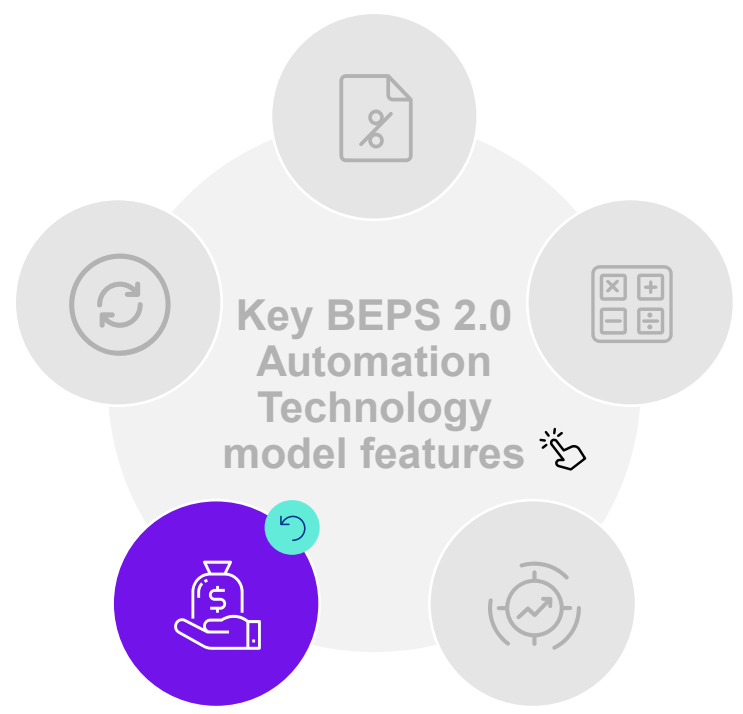


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Extensive scenario planning ability facilitates alignment of tax planning with business goals and objectives

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# Key BEPS 2.0 Automation Technology model features

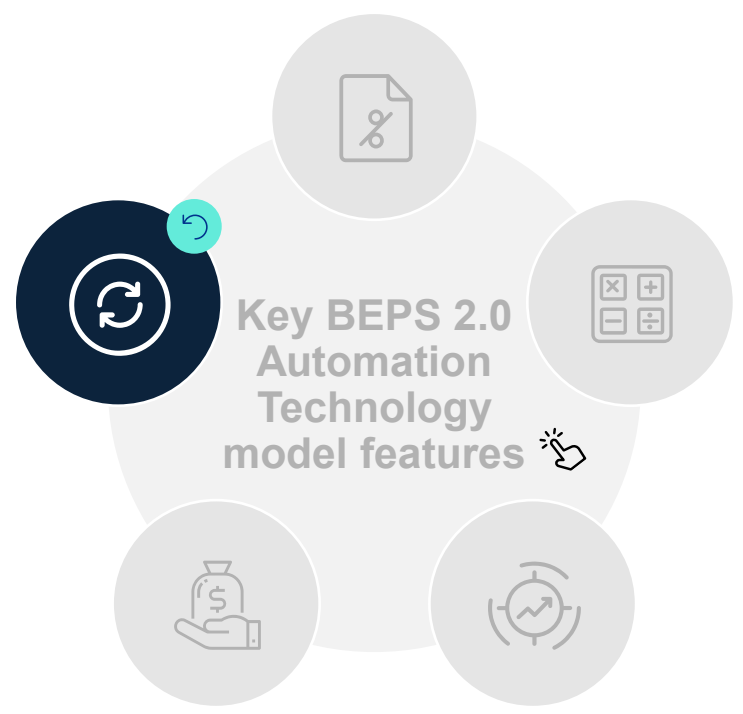


\*click on the icons for more info.

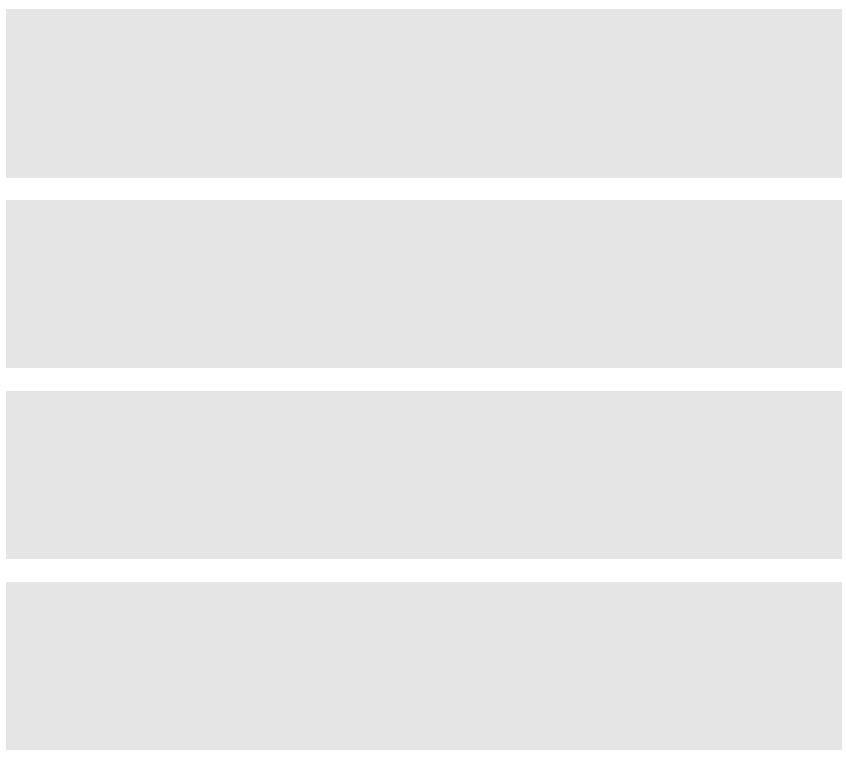
Placeholder for content, including a purple box with text: High-impact visualizations enable easy comparison of planning opportunities and cost-benefit analyses for discussion with stakeholders

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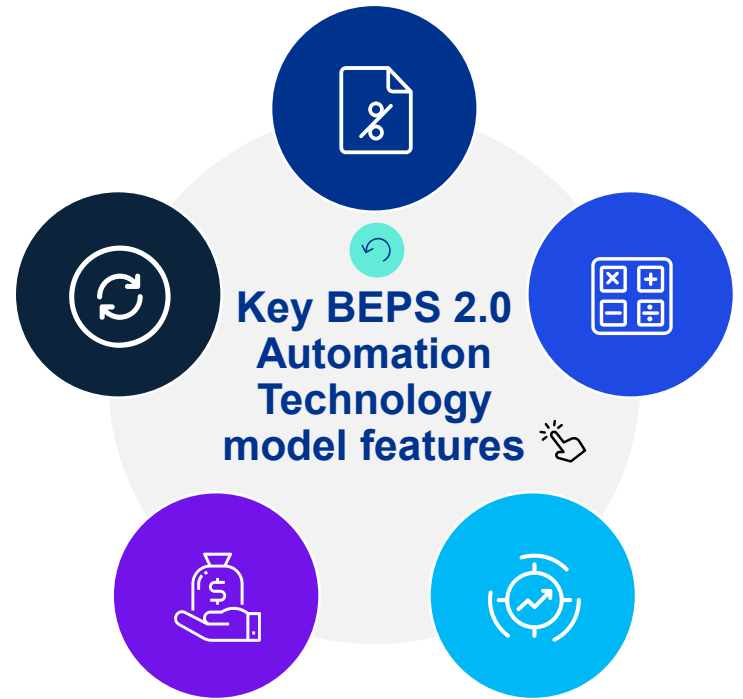
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Regular updates factor in new OECD guidance and legislative change from tax authorities implementing Pillar Two across the globe

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Scalability can accommodate both “back-of-the-envelope” and in-depth calculations

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|  |  |
|--|--|
| Easy access   | Summary reports and visualizations        |
| Evaluate cash tax and effective tax rate                    | Identify necessary restructuring work     |
| Scalable for both initial assessment and in-depth modeling  | Inform policy advocacy                    |
| Summaries of quantitative results                         | Critical data and process gap analysis  |

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**Easy access** ✕

Clients can obtain personal desktop access to their Excel version of KPMG BEPS 2.0 Automation Technology









|  |   |
|--|---|
| <p>Evaluate cash tax and effective tax rate </p>                   | <p>Summary reports and visualizations </p>    |
| <p>Scalable for both initial assessment and in-depth modeling </p> | <p>Identify necessary restructuring work </p> |
| <p>Summaries of quantitative results </p>                          | <p>Inform policy advocacy </p>                |
| <p>Critical data and process gap analysis </p>                     | <p>Summaries of quantitative results </p>     |


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|  |   |
|--|---|
| <p>Easy access </p>   | <p>Summary reports and visualizations </p>       |
| <p><b>Evaluate cash tax and effective tax rate</b> <span style="float: right;">✕</span></p> <p>The model calculates multiyear cash tax and effective tax rate impacts of both pillars, considering various possible combinations of different proposals.</p> <p style="text-align: right;"></p> | <p>Identify necessary restructuring work </p>    |
| <p>Scalable for both initial assessment and in-depth modeling </p>  | <p>Inform policy advocacy </p>                   |
| <p>Summaries of quantitative results </p>   | <p>Critical data and process gap analysis </p> |


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|   |  |
|---|--|
| Easy access    | Summary reports and visualizations        |
| Evaluate cash tax and effective tax rate   | Identify necessary restructuring work     |
| <b>Scalable for both initial assessment and in-depth modeling</b> <br>The model is scalable with available time and data and is able to deliver both high-level and detailed results.  | Inform policy advocacy                    |
| Summaries of quantitative results    | Critical data and process gap analysis  |


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|  |  |
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| Easy access   | Summary reports and visualizations        |
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| Scalable for both initial assessment and in-depth modeling    | Inform policy advocacy                    |
| <b>Summaries of quantitative results</b> <br>Detailed quantitative results assist in understanding the effects of the proposals on business operations at all levels.  | Critical data and process gap analysis  |


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|  |   |
|--|---|
| <p><b>Easy access</b></p>   | <p><b>Summary reports and visualizations</b> <span style="float: right; color: red;">✕</span></p> <p>The model delivers online visualizations, including the ability to view and compare scenarios for multiple years and jurisdictions, accessible directly by client end users through KPMG Digital Gateway that allows tax teams to glean insights and better communicate with C-suite executives, audit committees, and other stakeholders.</p>  |
| <p><b>Evaluate cash tax and effective tax rate</b></p>                    | <p><b>Identify necessary restructuring work</b></p>    |
| <p><b>Scalable for both initial assessment and in-depth modeling</b></p>  | <p><b>Inform policy advocacy</b></p>   |
| <p><b>Summaries of quantitative results</b></p>                         | <p><b>Critical data and process gap analysis</b></p>   |


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|  |  |
|--|--|
| Easy access   | Summary reports and visualizations    |
| Evaluate cash tax and effective tax rate                    | <b>Identify necessary restructuring work</b> <span style="float: right; color: red;">✕</span><br>The modeling results and analytics help identify potential, proactive responses to tax changes from the proposals' new rules.  |
| Scalable for both initial assessment and in-depth modeling  | Inform policy advocacy    |
| Summaries of quantitative results                         | Critical data and process gap analysis    |


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|  |  |
|--|--|
| Easy access   | Summary reports and visualizations    |
| Evaluate cash tax and effective tax rate                    | Identify necessary restructuring work   |
| Scalable for both initial assessment and in-depth modeling  | <b>Inform policy advocacy</b> <span style="float: right; color: red;">✕</span><br>Scenario comparison capabilities help identify the key components of the proposed rules that may most significantly affect your business and inform an effective approach to respond to policymakers.  |
| Summaries of quantitative results                         | Critical data and process gap analysis    |







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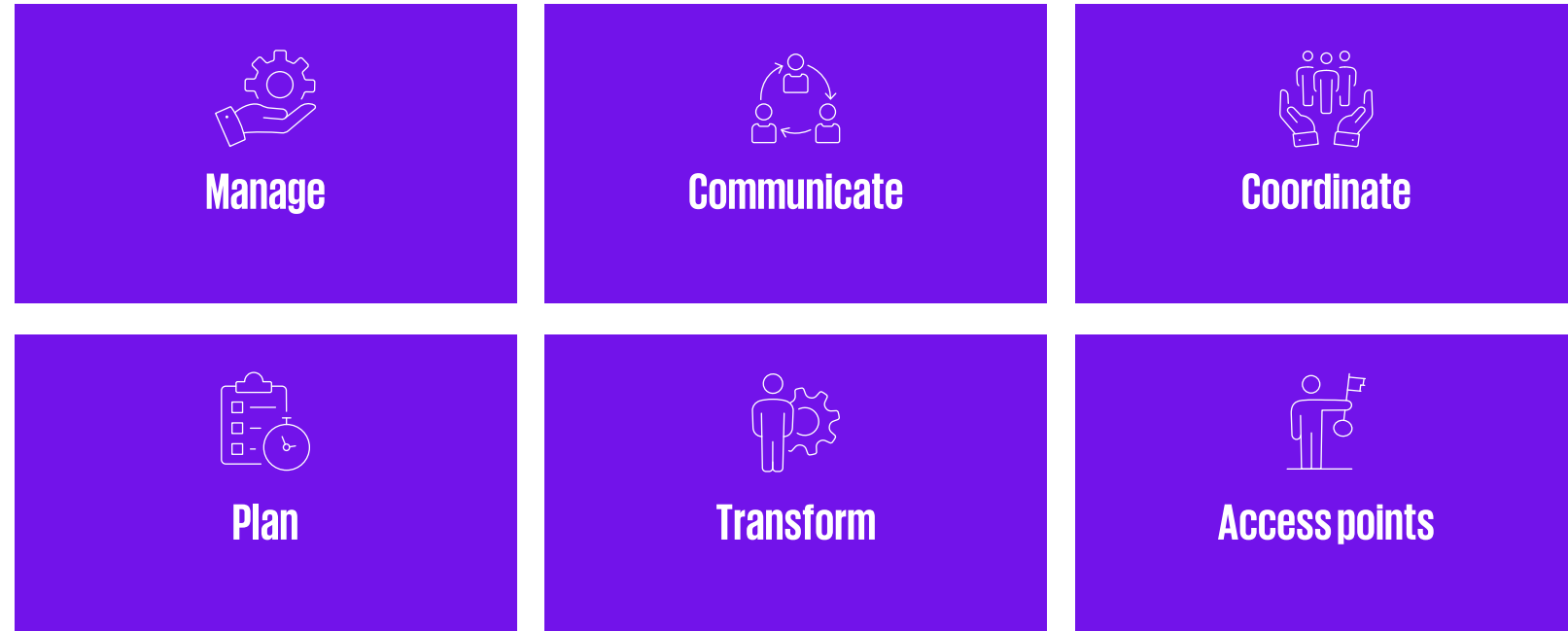
|  |  |
|--|--|
| Easy access   | Summary reports and visualizations    |
| Evaluate cash tax and effective tax rate                    | Identify necessary restructuring work   |
| Scalable for both initial assessment and in-depth modeling  | Inform policy advocacy    |
| Summaries of quantitative results                         | <b>Critical data and process gap analysis</b> <span style="float: right;">✕</span><br>With every data point needed for compliance reporting captured in the model, an accurate assessment of open data and process gaps is possible.  |

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**Manage**


Manage tax-function workflow and documentation across borders, facilitating a cost-effective balance of central and local delivery




**Communicate**



**Coordinate**




**Plan**



**Transform**



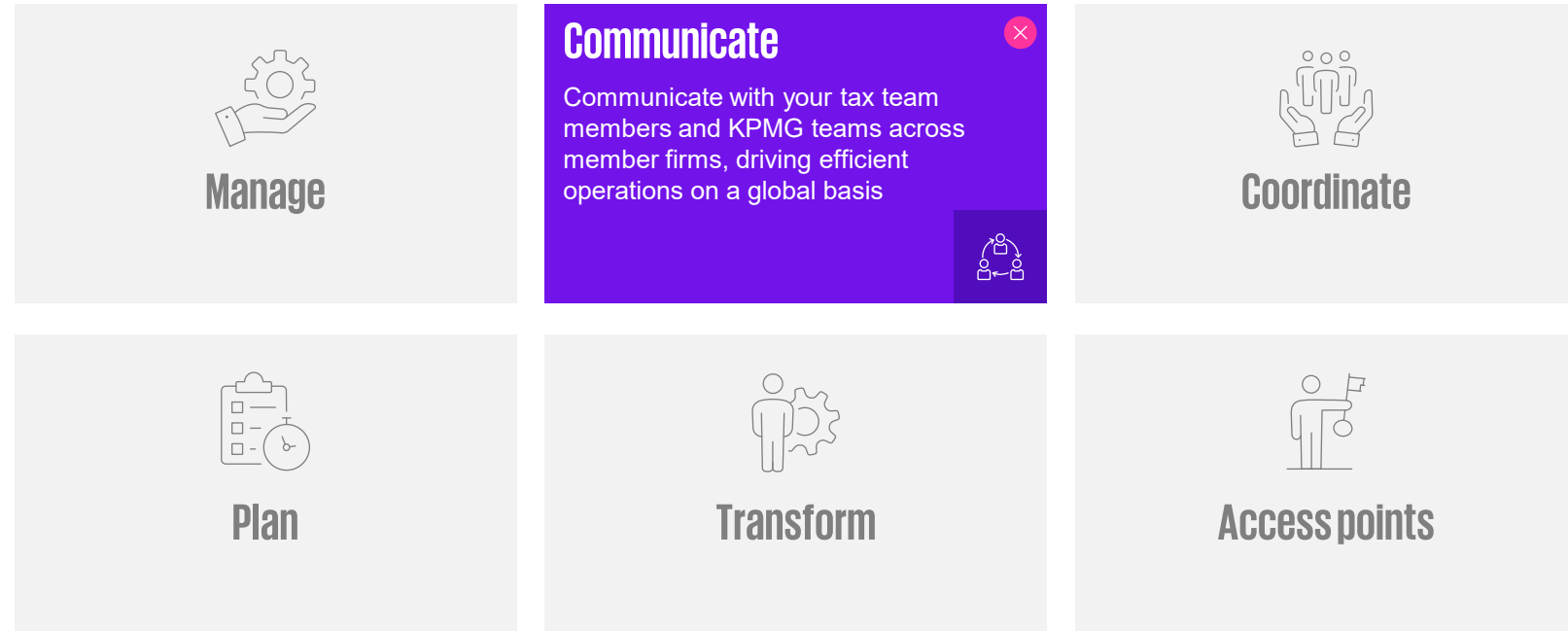
**Access points**


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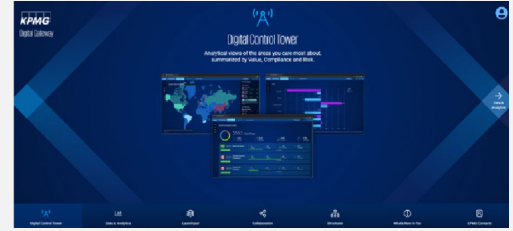


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**Manage**



**Communicate**

**Coordinate**

Coordinate tax and data-gathering activities so your team's time is spent strategizing and applying the insights gleaned from your data, instead of manually


**Plan**



**Transform**



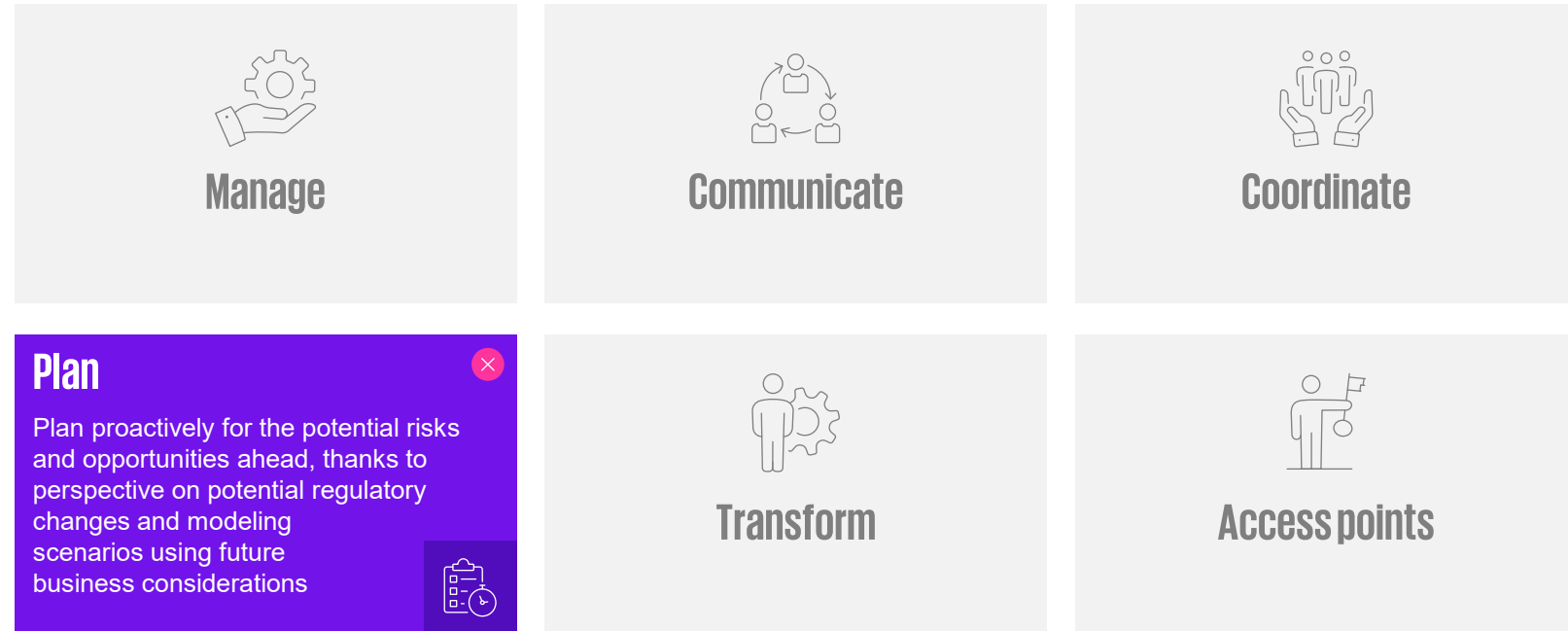
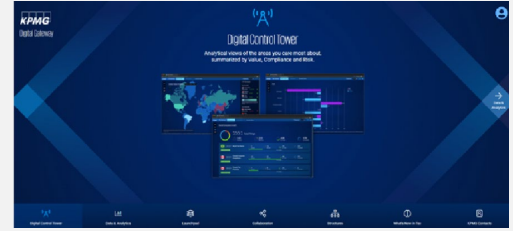
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|   |   |  |
|---|---|--|
| <br><b>Manage</b> | <br><b>Communicate</b>   | <br><b>Coordinate</b>     |
| <br><b>Plan</b>  | <b>Transform</b> <span style="float: right; color: white;">✕</span><br>Transform your business through use of innovative technology and data-driven business-management techniques that increase efficiency and drive value <span style="float: right; color: white;">⚙️</span> | <br><b>Access points</b> |

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**Manage**



**Communicate**



**Coordinate**




**Plan**




**Transform**

**Access points**

Access points to reach underlying applications that support tax processes, such as direct tax, transfer pricing, etc.



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# Technology-enabled governance and collaboration

The global process management and collaboration functionality within KPMG Digital Gateway delivers a 360-degree view of your global compliance landscape, across teams, divisions, and borders. It is the backbone of the governance and oversight structure in place to support global managed services. It provides a company the visibility to maintain the tax calendar, monitor status, track deliverables, and access critical information for each service area in any jurisdiction at any point in time.

Gateway workflow and document management modules will facilitate and provide visibility of the wide-ranging compliance and reporting processes.



| Key functionality includes                |   |
|---|---|
| <b>Interactive dashboard</b>              | Real-time visibility and analytics by region, country, process, year, status, and more, providing insights into potential tax issues/ opportunities and real status tracking of all deliverables offering control and visibility over reporting obligations |
| <b>Flexible reporting</b>                 | Exportable reporting of all data  |
| <b>Global workflow management</b>         | Consistent control framework to provide visibility of compliance progress and monitor compliance calendar   |
| <b>Centralized document collaboration</b> | Centralized document management and collaboration through online file room structured by region, country, entity, process, period, filing   |
| <b>Tax notice management</b>              | Central tax notices recording, management, and reporting  |
| <b>Entity and structure management</b>    | Legal and organization charts visually depicting ownership, tax classification, and entity attributes   |
| <b>Remote access from any device</b>      | Remote 24/7 access from various technology devices  |
| <b>Tax news and legislative updates</b>   | Tax news flashes and legislative updates across the globe   |
| <b>Access to KPMG global organization</b> | Access to KPMG industry and country level resources   |

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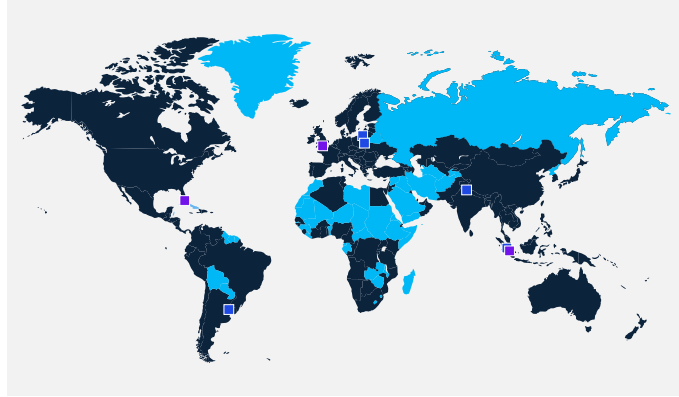
# The KPMG experience and global organization of Tax specialists

The KPMG global organization of Tax specialists brings extensive experience and deep knowledge of Pillar Two compliance requirements, helping to ensure accurate and reliable compliance solutions. Our experience in Pillar Two compliance is supported by our track record of successfully assisting MNEs in meeting their tax obligations and managing tax risks.

## KPMG three-tier delivery model

### Centers of excellence

- Program management
- Transition and transformation knowledge
- Process design (Lean Six Sigma)
- Technology and automation
- Standardized methodology and tool development
- Pillar Two tax reporting
- Regional project management teams



### KPMG delivery network

- Data centralization
- PMO support
- Technology build and maintenance

### Global organization of more than 150 KPMG firms

- Dedicated county compliance network
- Local compliance specialists
- Tax authority relationship management
- Opportunity and risk identification
- Insight on legislative changes

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# Why KPMG

Pillar Two compliance is complex (no doubt about it). KPMG offers a thorough and tailored approach to assist companies with meeting their Pillar Two compliance requirements. Our balanced delivery model, managed service solution, and three-tier delivery model offer efficient and effective compliance processes. KPMG technology solutions, including the KBAT and KPMG Digital Gateway platform, provide centralized data management, real-time visibility, and audit-ready reporting. Our far-reaching KPMG global organization and extensive experience with global tax compliance makes KPMG well-equipped to support multinational companies in navigating the complexities of Pillar Two compliance.

## Learn more

Be sure to check out our related Pillar Two compliance resources:

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