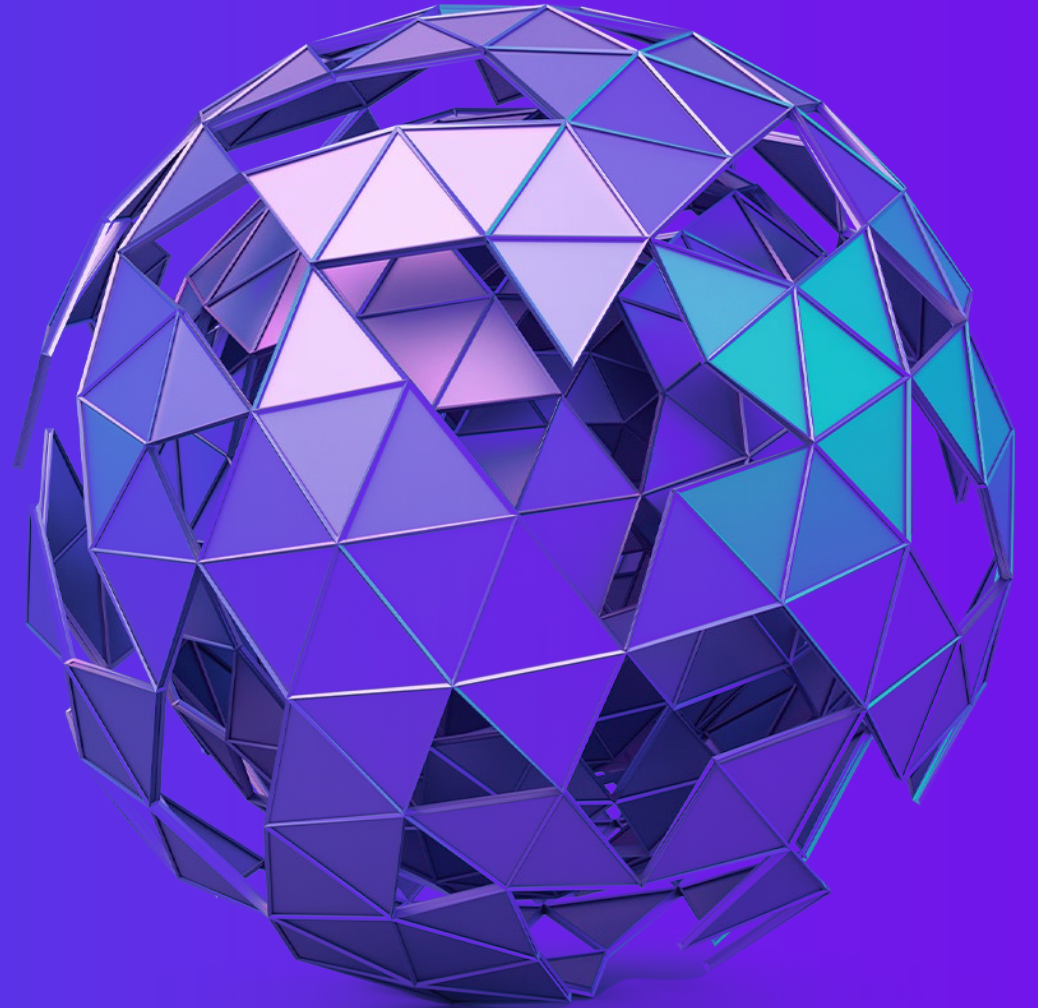




# Pillar Two compliance— Navigating the complexity



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:



## Determining where to file

Multinational companies need to assess their tax obligations in different jurisdictions and ensure compliance with local regulations.



## Reviewing transfer pricing policies

It is crucial to review and align transfer pricing policies with Pillar Two requirements to avoid potential tax risks.



## Compliance and reporting maintenance

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.



## Country-by-country reporting

MNEs must comply with country-by-country reporting obligations to provide transparency and ensure compliance with Pillar Two regulations.

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# KPMG approach to Pillar Two compliance



## 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

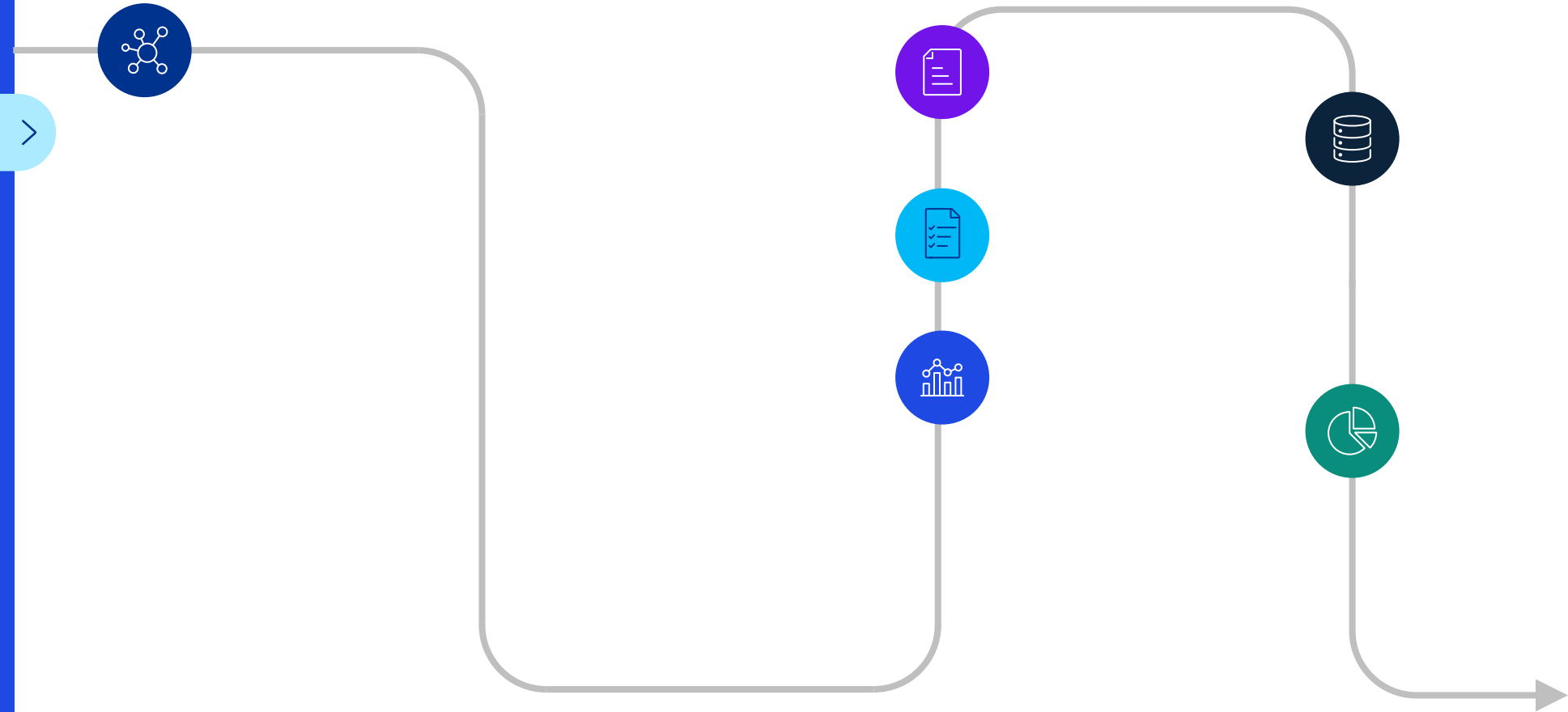
KPMG offers a managed service solution that assists multinational companies in meeting their Pillar Two compliance requirements efficiently and effectively.



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# Proposed approach: Pillar Two compliance

click on the icons for more info.



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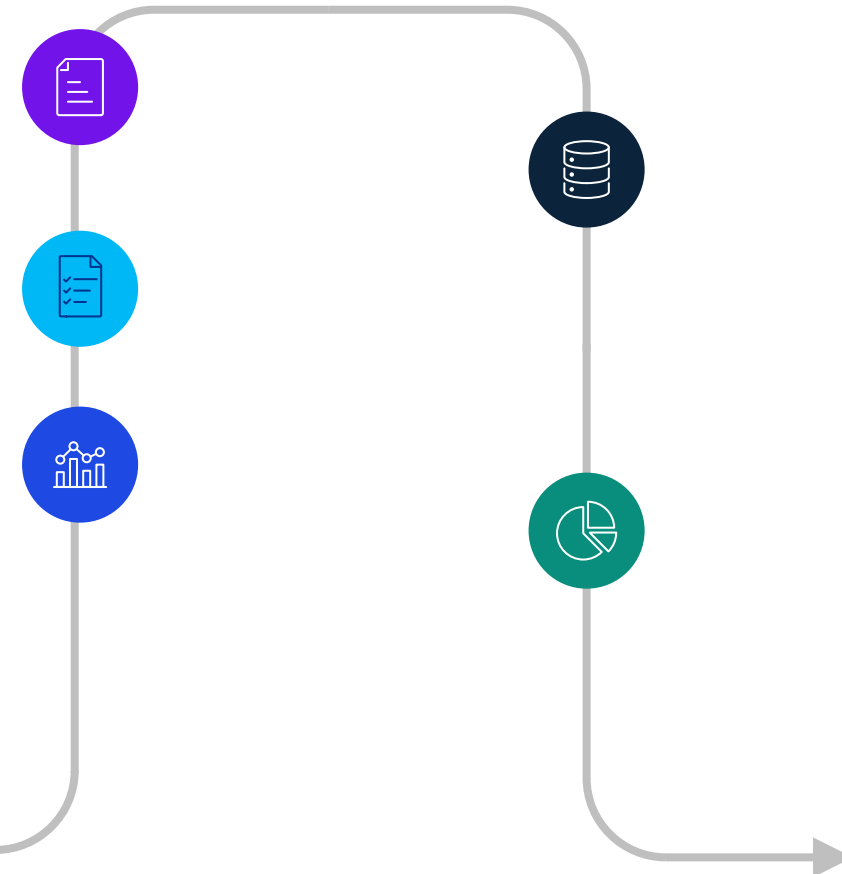
# Proposed approach: Pillar Two compliance

click on the icons for more info.



## 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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## Filing of registration and notification forms

KPMG will prepare the Pillar Two registration and notification forms.



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## Tax reporting data

KPMG will provide the data relevant for tax reporting on time, as required and in a predefined format for efficient use by the company.



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## Calculation

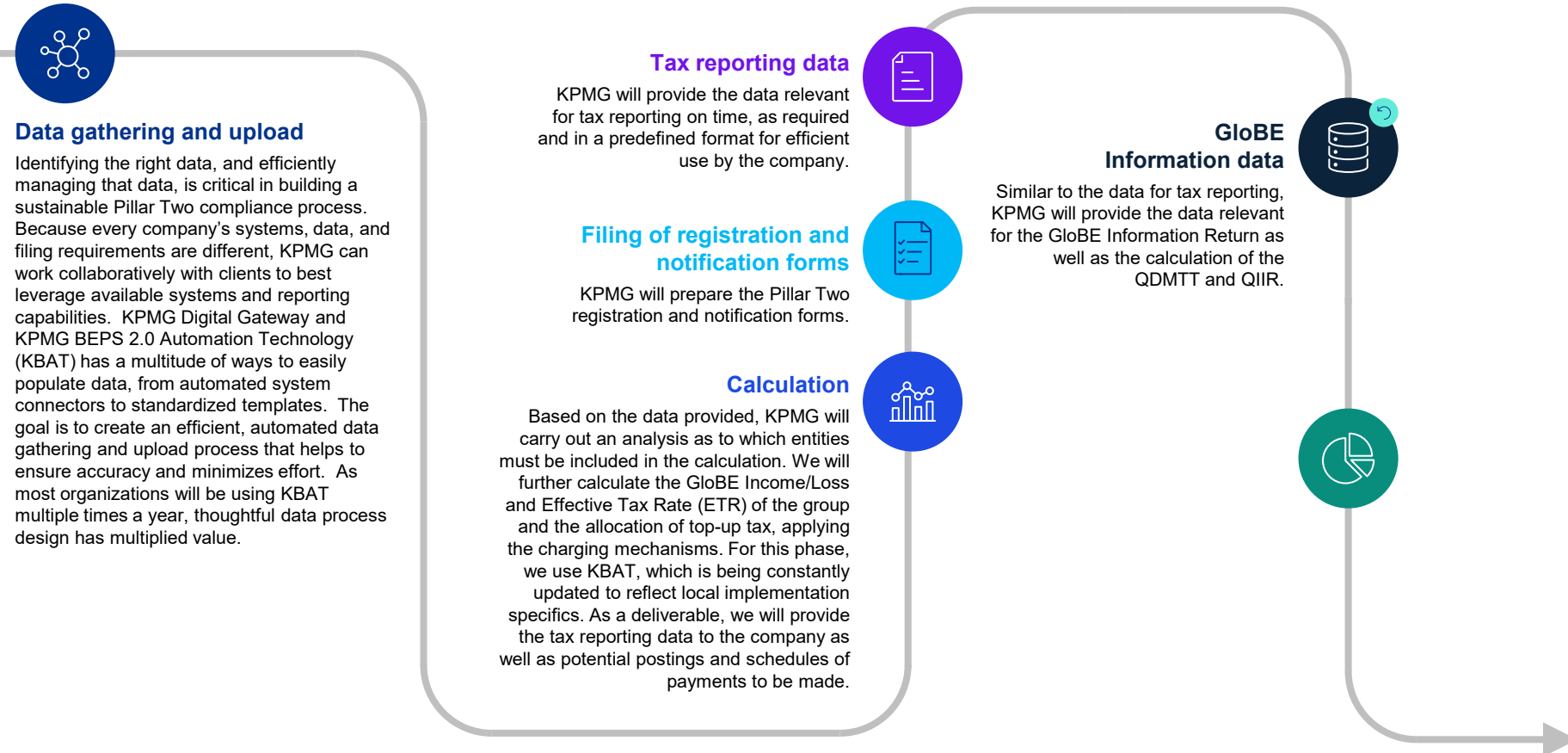
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## GloBE Information data

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.



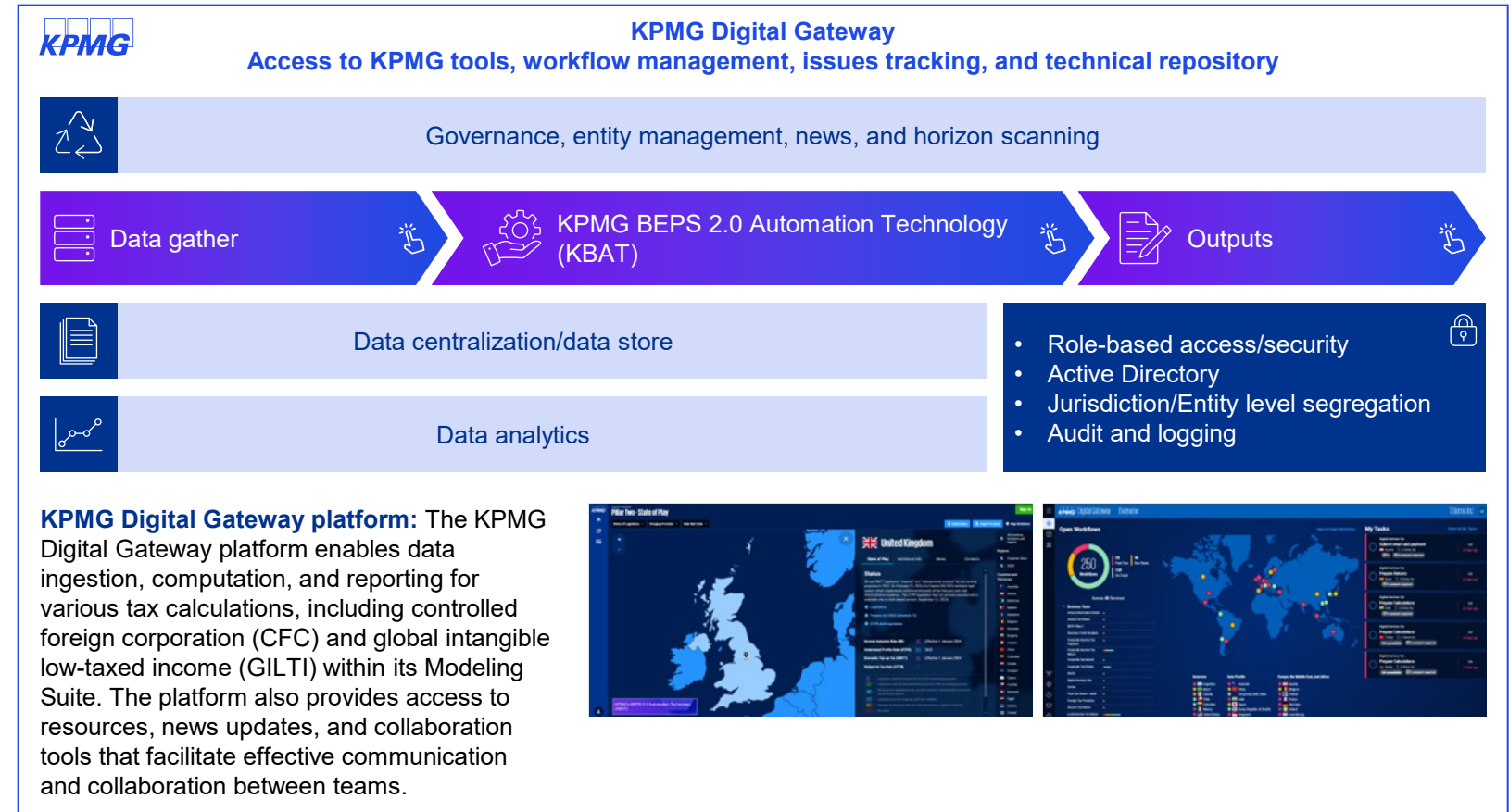
## Filing of GloBE Information Return/local returns

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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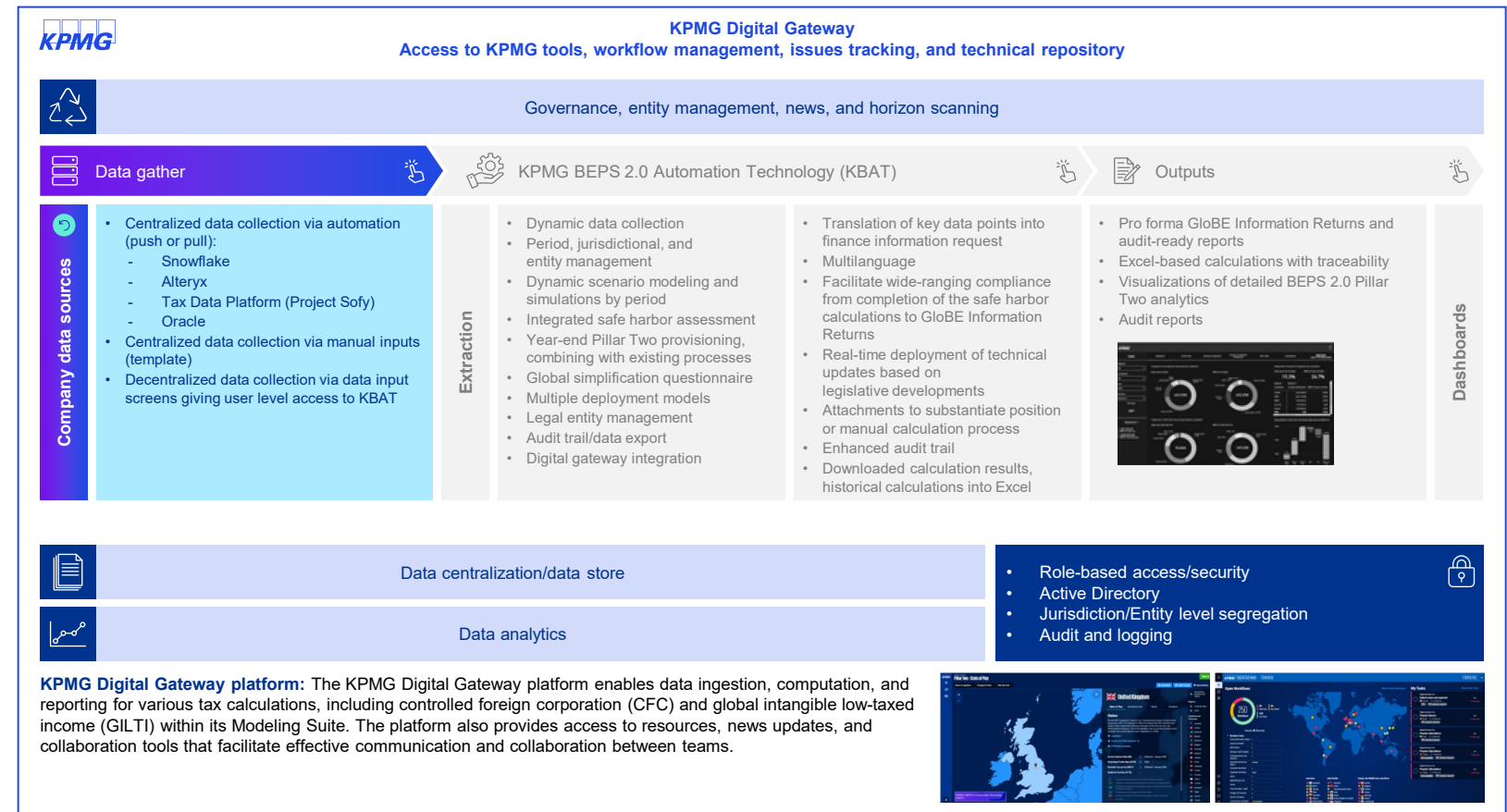
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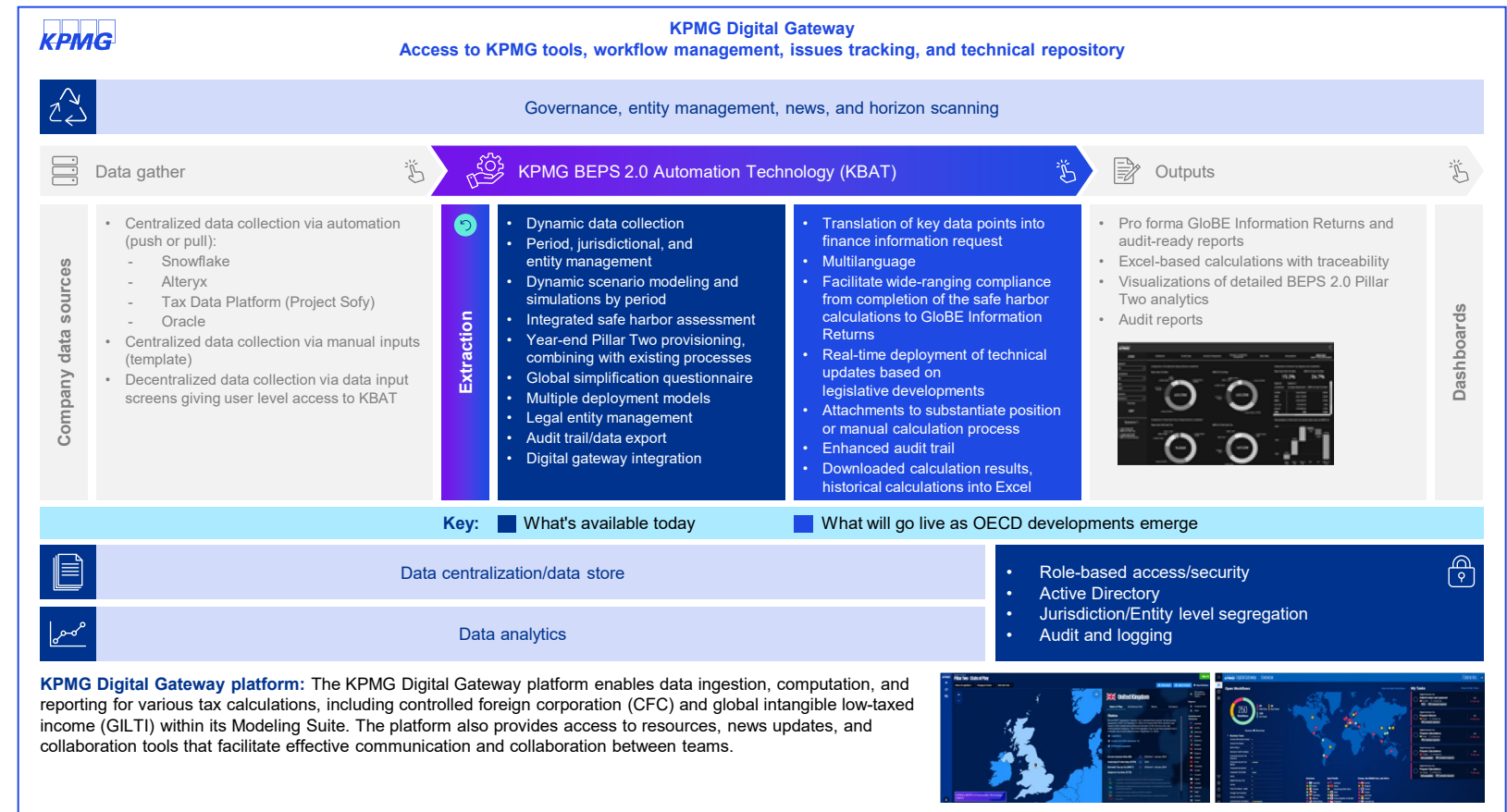




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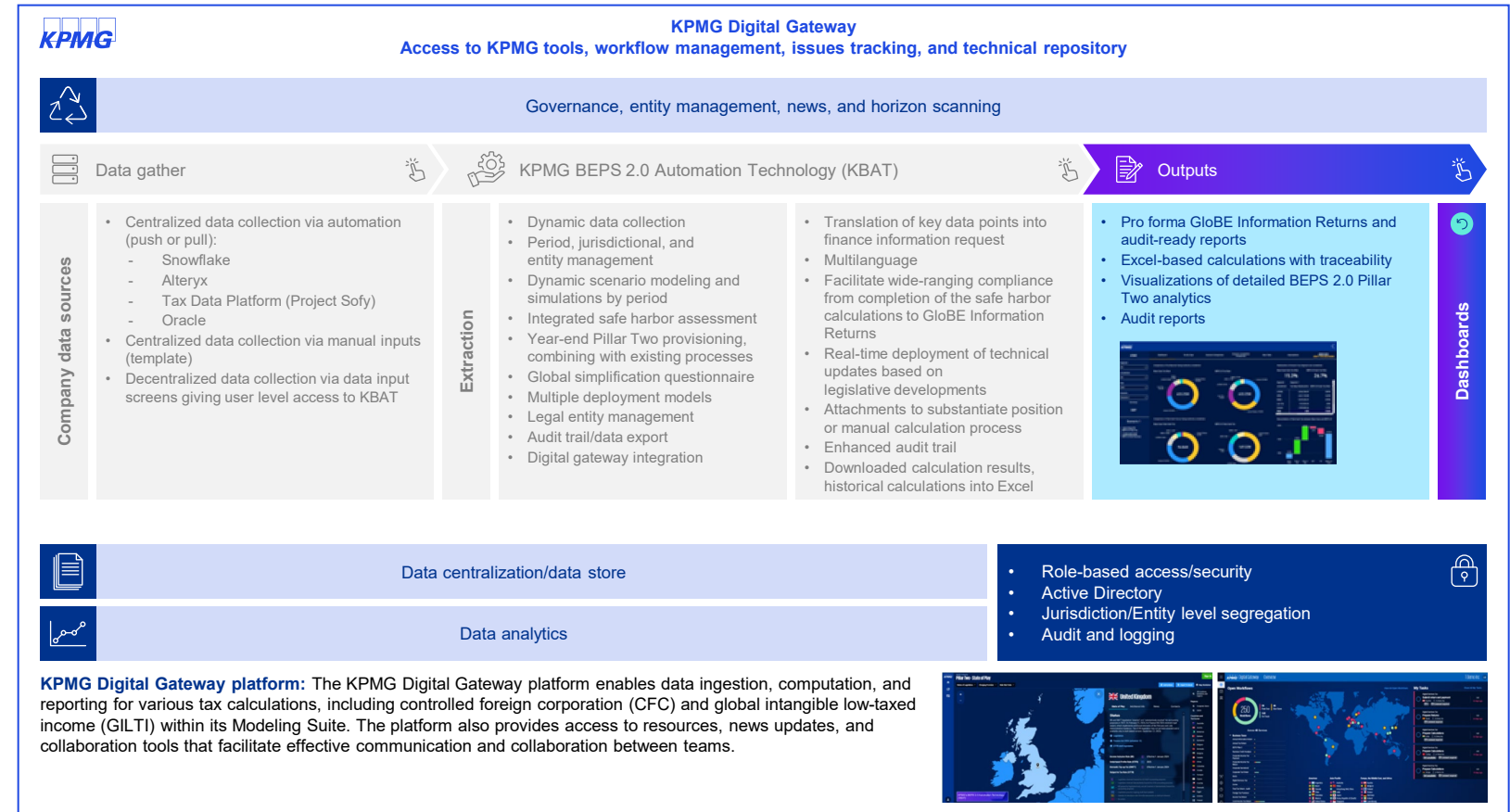




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# Modeling for the continuously evolving global tax landscape related to Pillar Two reforms

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.

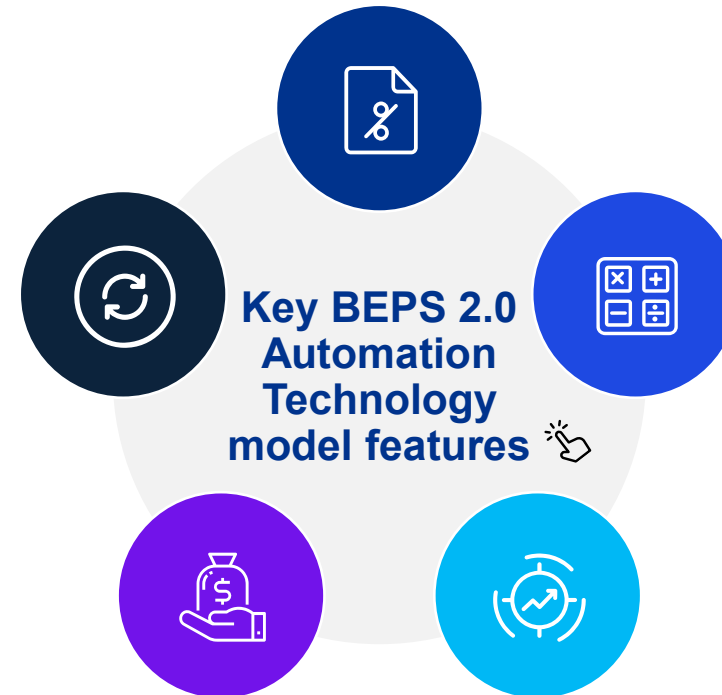


Computation of GloBE Income or Loss (Chapter 3) - basic		Criticality	Availability in systems
<b>Financial Accounts (Art 3.1) - basic</b>		High	Fully available
Financial Accounting Net Income or Loss by Constituent Entity (Earnings after Tax)		High	Fully available
Specific adjustments to align entity-based financial accounts with CFS rules of UPE (please use the sheet "Accounting Adj Sources")		High	Fully available
<b>Adjustments to determine GloBE Income or Loss (Art 3.2) - basic</b>		High	Fully available
Net Taxes Expense (Covered Taxes, QDMTT and other GloBE Taxes, DTA, Disqualified Refundable Imputation Tax)		High	Fully available
Excluded Dividends (not those on Short-term Portfolio Shareholding or Ownership in Investment Entity, no patronage dividends Art. 7.2.4)		High	Fully available
Excluded Equity Gain or Loss (on any Ownership Interest excluding Portfolio Shareholding)		High	Fully available
Included Revaluation Method Gain or Loss (relating to property, plant, equipment)		High	Fully available
Asymmetric Foreign Currency Gain or Loss (resulting from different account functional currency of one entity)		High	Fully available
Policy Disallowed Expenses (illegal payments, fines/penalties 50,000 or greater)		High	Fully available
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)		High	Fully available
Accrued Pension Expense (difference between expense and actual contribution to Pension Fund)		High	Fully available
Arm's Length Principle Adjustments (Art 3.2.3, if leading to double taxation or double non-taxation)		High	Fully available
Refundable Tax Credits (Art 3.2.4) and Marketable Transferable Tax Credits, including those flowing through Tax Transparent Entities		High	Fully available
Expenses not recognized by domestic net taxable income (Art 3.2.7 - hybrid (mismatch) financing situations)		High	Fully available
Banking/Insurance sector: Additional Tier One Capital or Restricted Tier One Capital adjustments (Art 3.2.10 - relating to prudential regulatory requirements)		High	Fully available
Insurance companies: Exclude Taxes charged to Policy Holders (Art 3.2.9)		High	Fully available
Insurance companies: Exclude expenses relating to Excluded Dividends and Excluded Equity Gain or Loss (e.g., unit linked insurance)		High	Fully available
<b>Elections (Art 3.2) - basic</b>		High	Fully available
Election: Adjustment for income of Constituent Entity from qualifying debt release (depending on conditions met)		High	Fully available
Election: Stock-based compensation adjustment (Art 3.2.2)		High	Fully available
Election: Realisation method for gains and losses (Art 3.2.5 - relevant for CEs for which fair value accounting applies)		High	Fully available
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)		High	Fully available
Election: UPE consolidation rules (Art 3.2.8 - adjustment relating to transactions betw. CEs in the same country and in a tax group)		High	Fully available

Sample Pillar Two data gap assessment

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# Key BEPS 2.0 Automation Technology model features

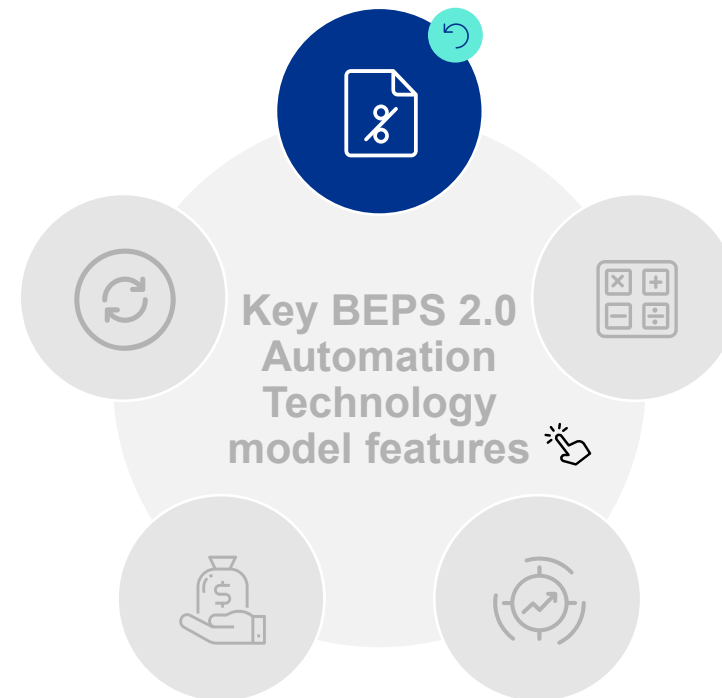


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Five horizontal bars of different colors: dark blue, medium blue, light blue, purple, and dark navy.

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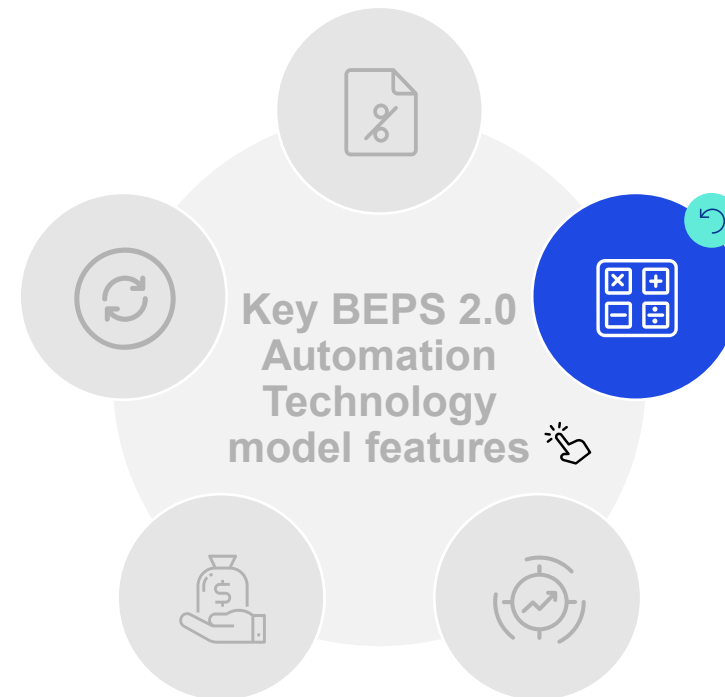
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Powerful modeling capabilities handle tax provision, tax compliance, and tax planning

Four empty rectangular boxes for additional content or notes.

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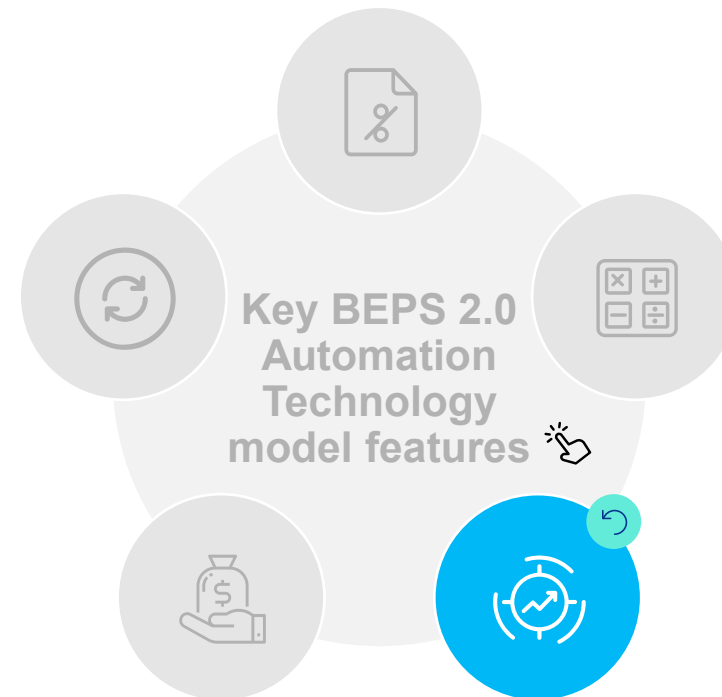


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Scalability can accommodate both “back-of-the-envelope” and in-depth calculations

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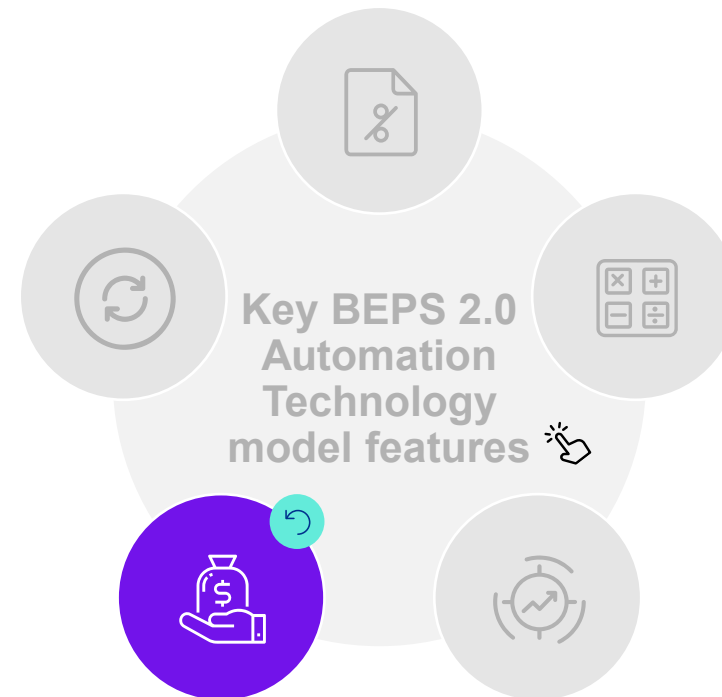


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Extensive scenario planning ability facilitates alignment of tax planning with business goals and objectives

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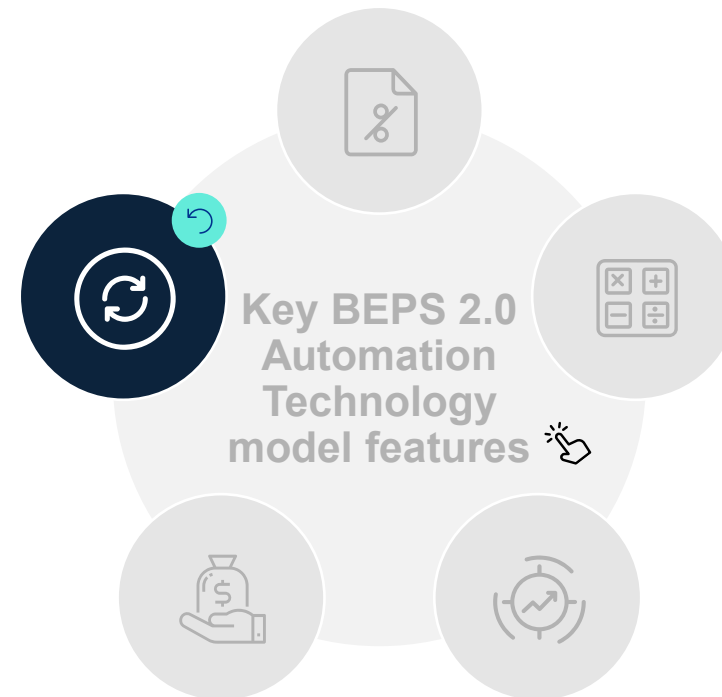
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High-impact visualizations enable easy comparison of planning opportunities and cost-benefit analyses for discussion with stakeholders



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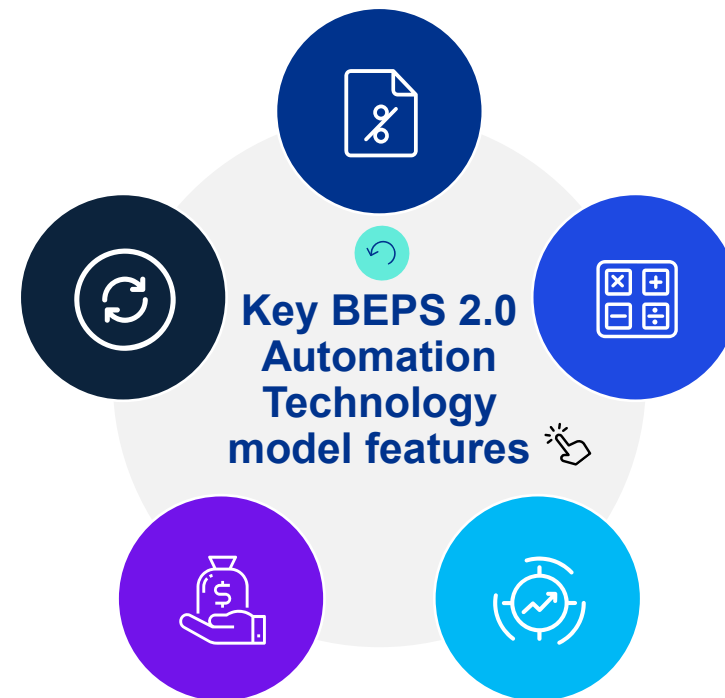
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Regular updates factor in new OECD guidance and legislative change from tax authorities implementing Pillar Two across the globe

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# Key BEPS 2.0 Automation Technology model features



\*click on the icons for more info.


- Powerful modeling capabilities handle tax provision, tax compliance, and tax planning
- Scalability can accommodate both “back-of-the-envelope” and in-depth calculations
- Extensive scenario planning ability facilitates alignment of tax planning with business goals and objectives
- High-impact visualizations enable easy comparison of planning opportunities and cost-benefit analyses for discussion with stakeholders
- Regular updates factor in new OECD guidance and legislative change from tax authorities implementing Pillar Two across the globe

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KPMG BEPS 2.0 Automation Technology is part of the KPMG global tax modeling suite. This suite of models integrates the tax technical aspects of US corporate and international taxation—from the Tax Cuts and Jobs Act and Inflation Reduction Act to BEPS 2.0 guidance and legislated implementation—to provide your company with the planning flexibility and scalability that can handle your unique tax challenges.

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



Evaluate cash tax and effective tax rate



Summary reports and visualizations



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	Summary reports and visualizations
<b>Evaluate cash tax and effective tax rate</b> The model calculates multiyear cash tax and effective tax rate impacts of both pillars, considering various possible combinations of different proposals.	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	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> 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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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 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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Easy access		<b>Summary reports and visualizations</b> 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. 
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	Summary reports and visualizations
Evaluate cash tax and effective tax rate	<b>Identify necessary restructuring work</b> 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

click on the boxes for more info.

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

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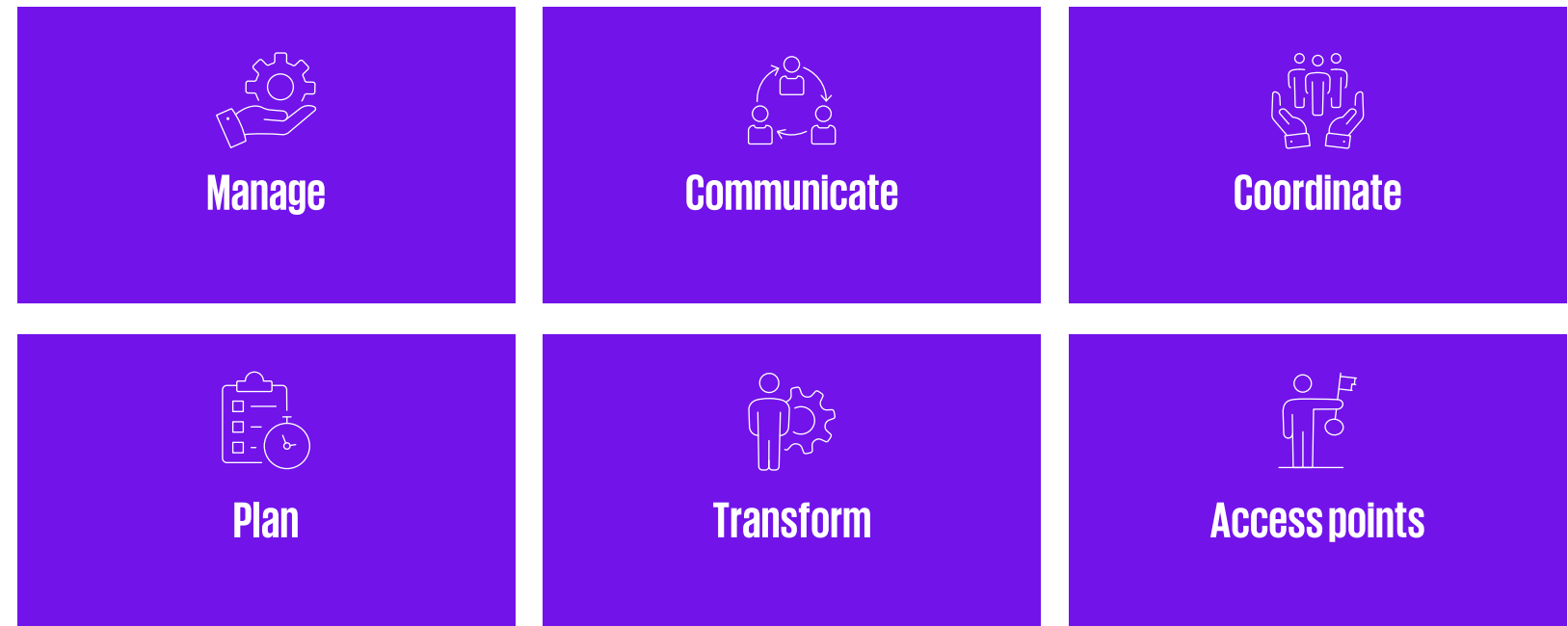
Easy access	Summary reports and visualizations
Evaluate cash tax and effective tax rate	Identify necessary restructuring work
Scalable for both initial assessment and in-depth modeling	Inform policy advocacy
Summaries of quantitative results	<b>Critical data and process gap analysis</b> With every data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


click on the boxes for more info.

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KPMG Digital Gateway is our central platform that will help you securely monitor and manage your tax activities, stay current with industry news, and connect with specialized practitioners across the KPMG global organization. With KPMG Digital Gateway, you can see into your global landscape using advanced analytics and reporting, allowing your global tax team to improve tax-function governance, contain tax risk, and make more informed recommendations to leadership.



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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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Manage

## Communicate

Communicate with your tax team members and KPMG teams across member firms, driving efficient operations on a global basis



Coordinate




Plan



Transform



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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



Access points

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Manage



Communicate



Coordinate

## Plan


Plan proactively for the potential risks and opportunities ahead, thanks to perspective on potential regulatory changes and modeling scenarios using future business considerations



Transform



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Manage



Communicate



Coordinate



Plan

## Transform

Transform your business through use of innovative technology and data-driven business-management techniques that increase efficiency and drive value



Access points

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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

Interactive dashboard	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
Flexible reporting	Exportable reporting of all data
Global workflow management	Consistent control framework to provide visibility of compliance progress and monitor compliance calendar
Centralized document collaboration	Centralized document management and collaboration through online file room structured by region, country, entity, process, period, filing
Tax notice management	Central tax notices recording, management, and reporting
Entity and structure management	Legal and organization charts visually depicting ownership, tax classification, and entity attributes
Remote access from any device	Remote 24/7 access from various technology devices
Tax news and legislative updates	Tax news flashes and legislative updates across the globe
Access to KPMG global organization	Access to KPMG industry and country level resources

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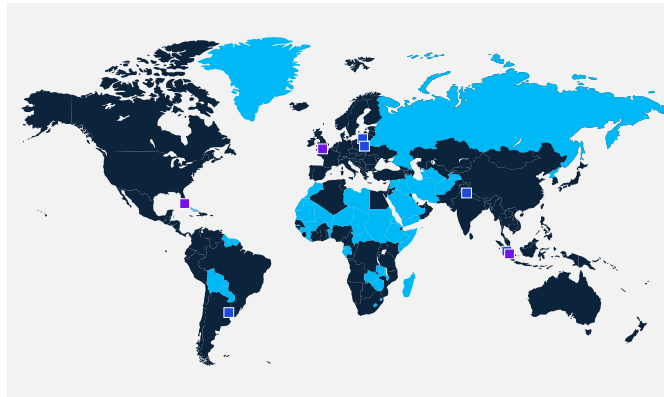
# The KPMG experience and global organization of Tax specialists

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 country 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:

- [Subscribe to the KPMG Pillar Two Insights Center](#)
- [BEPS 2.0 Pillar Two](#)
- [KPMG BEPS 2.0 Automation Technology](#)







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