



Pillar Two compliance— Navigating the complexity



2024



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.

- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

1 Pillar Two compliance overview >

2 Pillar Two compliance focus areas >

3 KPMG approach to Pillar Two compliance >

4 Proposed approach: Pillar Two compliance >

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6 KPMG BEPS 2.0 Automation Technology >

7 Deeper insights and transparency through KPMG Digital Gateway >

8 Technology-enabled governance and collaboration >

9 The KPMG experience and global organization of Tax specialists >

10 Why KPMG >

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
Registration Form	One time (unless there is a structural change)	Once per jurisdiction that has implemented Pillar Two	Varies by jurisdiction	Medium/Low
Global Anti-Base Erosion (GloBE) Information Return	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
Local tax forms concerning the Qualified Domestic Minimum Top-up Tax (QDMTT), Qualifying Income Inclusion Rule (QIIR), and Undertaxed Profit Rule	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
Notification of Filing	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)

- 1** Pillar Two compliance overview >
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- 5** KPMG technology approach for Pillar Two compliance >
- 6** KPMG BEPS 2.0 Automation Technology >
- 7** Deeper insights and transparency through KPMG Digital Gateway >
- 8** Technology-enabled governance and collaboration >
- 9** The KPMG experience and global organization of Tax specialists >
- 10** Why KPMG >

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.

KPMG approach to Pillar Two compliance

- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance > **Current Step**
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >



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.



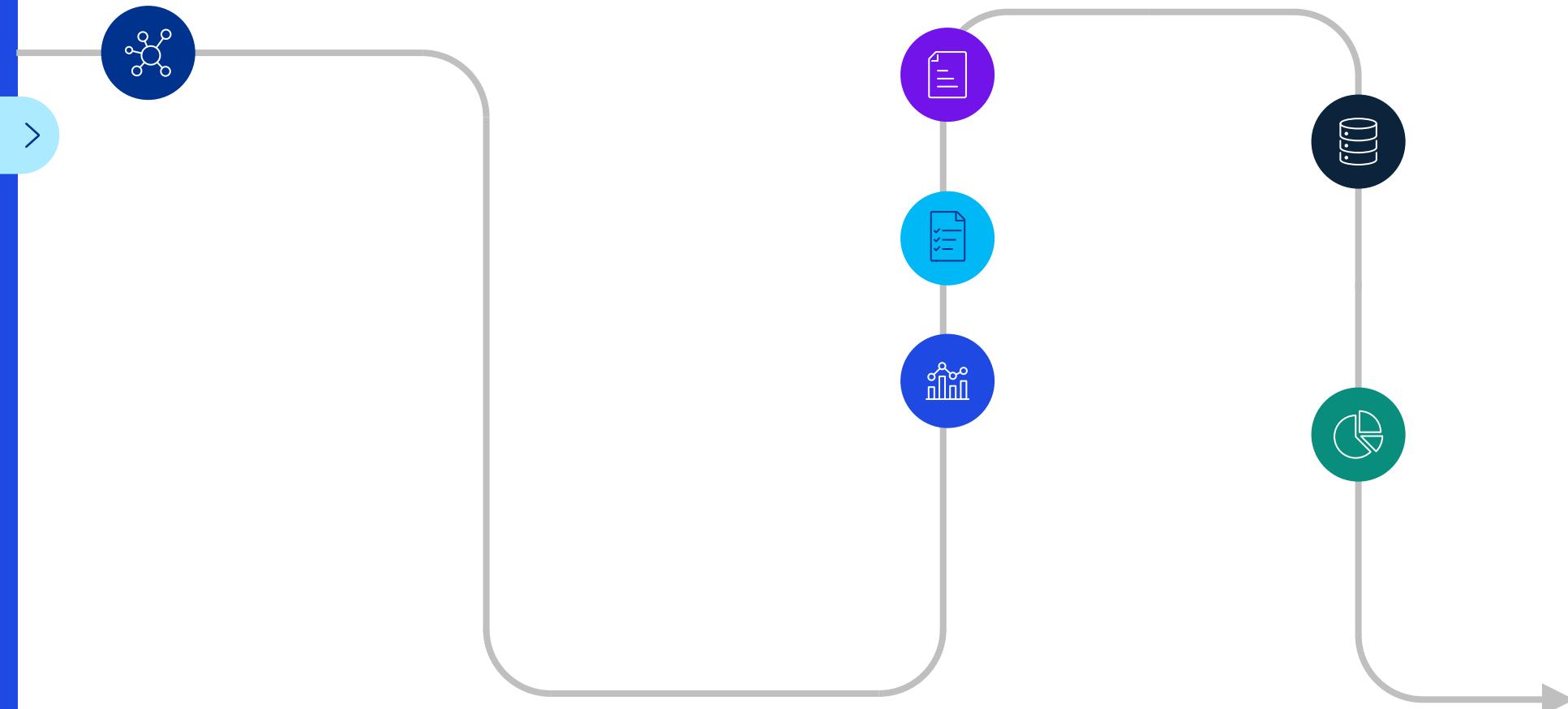
Managed service solution

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

 click on the icons for more info.



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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.



- 1 Pillar Two compliance overview >
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- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
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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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- 9 The KPMG experience and global organization of Tax specialists >
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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

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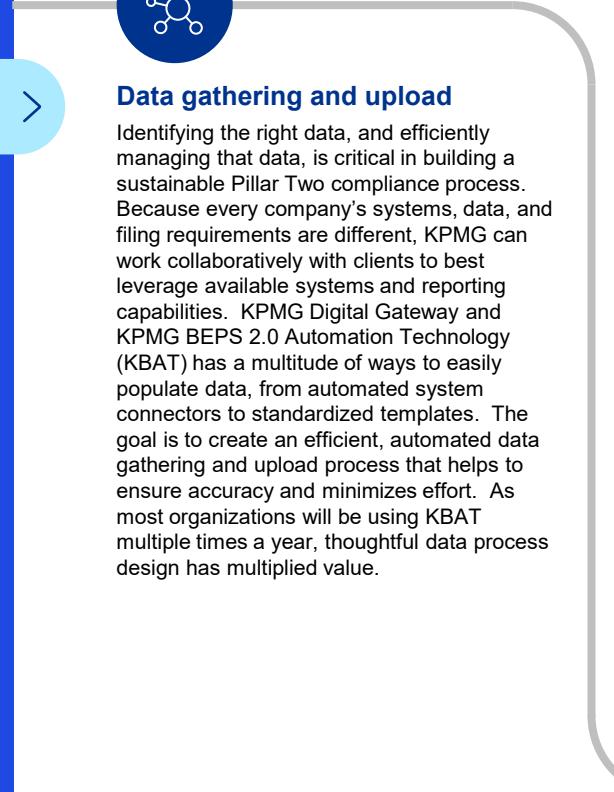
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GloBE Information data

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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- 2 Pillar Two compliance focus areas >
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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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- 4 Proposed approach: Pillar Two compliance >
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- 8 Technology-enabled governance and collaboration >
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- 10 Why KPMG >

KPMG technology approach for Pillar Two compliance

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KPMG Digital Gateway
Access to KPMG tools, workflow management, issues tracking, and technical repository

Governance, entity management, news, and horizon scanning

Data gather → KPMG BEPS 2.0 Automation Technology (KBAT) → Outputs

Data centralization/data store

Data analytics

- Role-based access/security
- Active Directory
- Jurisdiction/Entity level segregation
- Audit and logging

KPMG Digital Gateway platform: The KPMG Digital Gateway platform enables data ingestion, computation, and reporting for various tax calculations, including controlled foreign corporation (CFC) and global intangible low-taxed income (GILTI) within its Modeling Suite. The platform also provides access to resources, news updates, and collaboration tools that facilitate effective communication and collaboration between teams.

KPMG technology approach for Pillar Two compliance

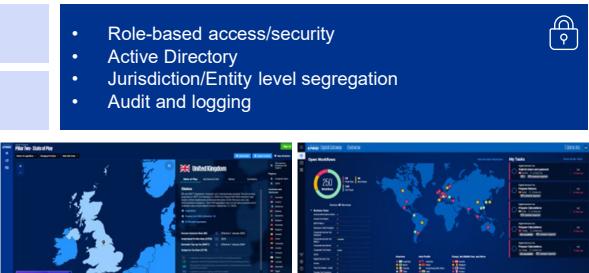
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- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

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- 4 Proposed approach: Pillar Two compliance >
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- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
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- 10 Why KPMG >

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Governance, entity management, news, and horizon scanning

Data gather
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Outputs

Company data sources

- Centralized data collection via automation (push or pull):
 - Snowflake
 - Alteryx
 - Tax Data Platform (Project Sofy)
 - Oracle
- Centralized data collection via manual inputs (template)
- Decentralized data collection via data input screens giving user level access to KBAT

Extraction

- Dynamic data collection
- Period, jurisdictional, and entity management
- Dynamic scenario modeling and simulations by period
- Integrated safe harbor assessment
- Year-end Pillar Two provisioning, combining with existing processes
- Global simplification questionnaire
- Multiple deployment models
- Legal entity management
- Audit trail/data export
- Digital gateway integration

Translation of key data points into finance information request

- Multilanguage
- Facilitate wide-ranging compliance from completion of the safe harbor calculations to GloBE Information Returns
- Real-time deployment of technical updates based on legislative developments
- Attachments to substantiate position or manual calculation process
- Enhanced audit trail
- Downloaded calculation results, historical calculations into Excel

Key:
■ What's available today
■ What will go live as OECD developments emerge

 Data centralization/data store

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- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
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- 6 KPMG BEPS 2.0 Automation Technology >
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- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

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KPMG Digital Gateway
Access to KPMG tools, workflow management, issues tracking, and technical repository



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KPMG BEPS 2.0 Automation Technology (KBAT)

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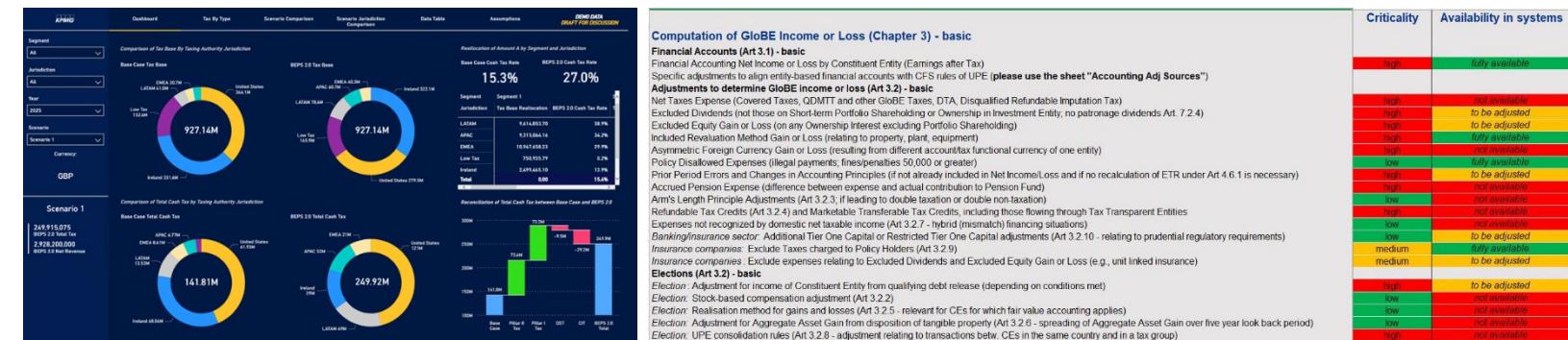
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Modeling for the continuously evolving global tax landscape related to Pillar Two reforms

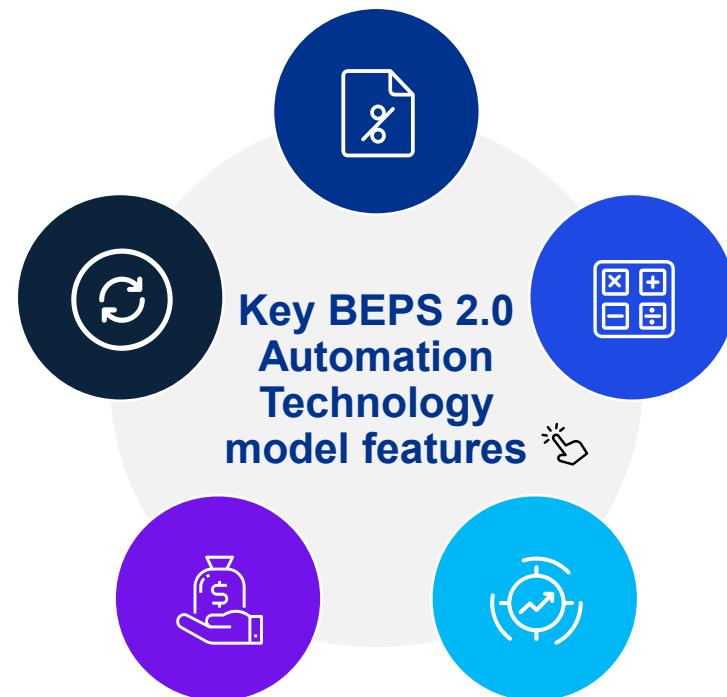
KPMG BEPS 2.0 Automation Technology is a scalable and transparent solution that integrates with the KPMG Digital Gateway platform and modeling suite to produce relevant Pillar Two GloBE Information Returns and local reporting packages. Quickly assess the likely impact of Pillar Two and the degree of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



Sample Pillar Two data gap assessment

Key BEPS 2.0 Automation Technology model features

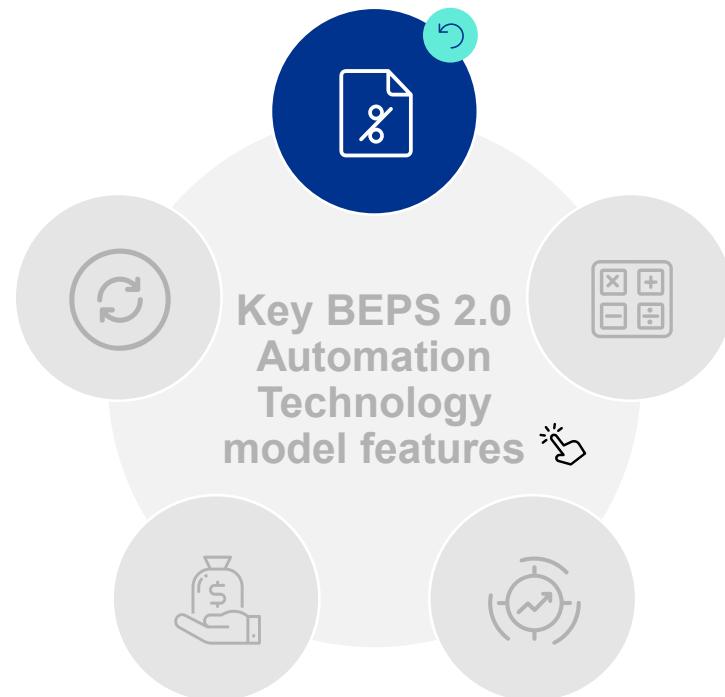


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- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
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- 10 Why KPMG >

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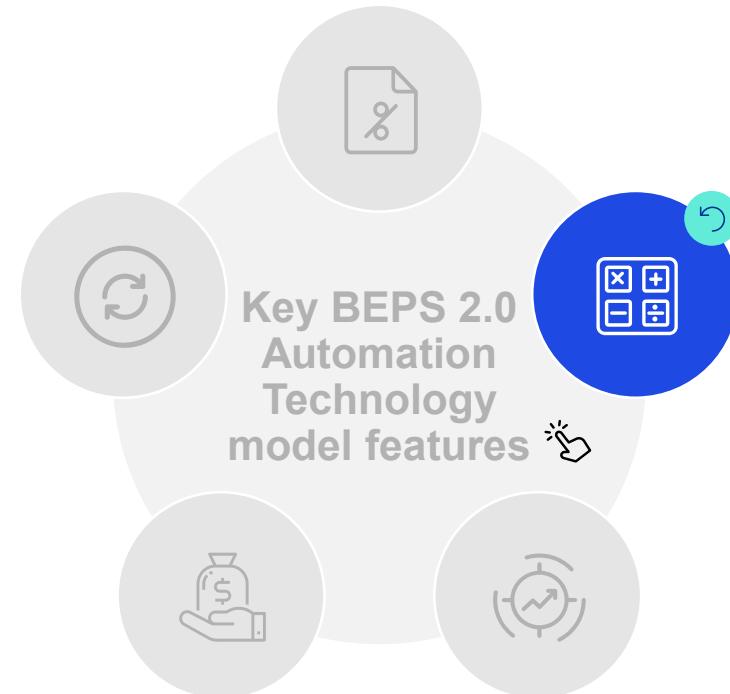
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Powerful modeling capabilities handle tax provision, tax compliance, and tax planning



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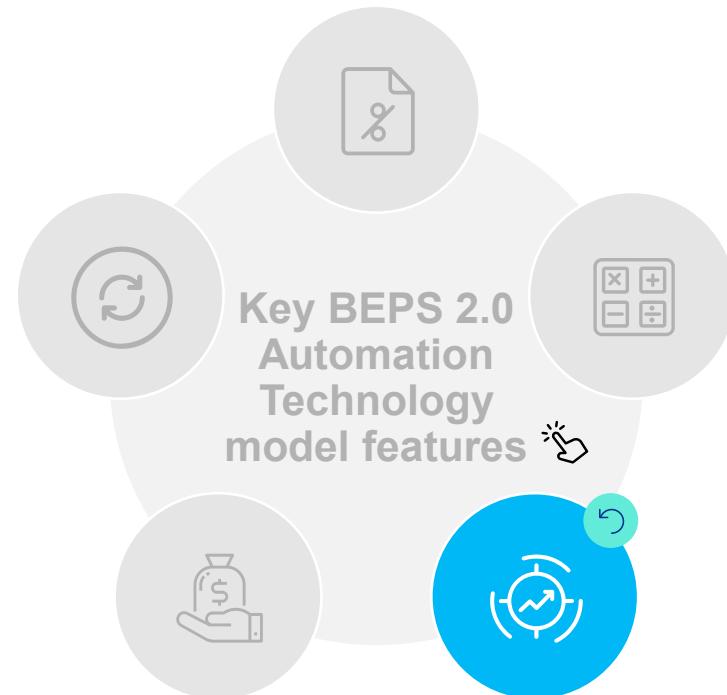


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Scalability can accommodate both “back-of-the-envelope” and in-depth calculations

- 1 Pillar Two compliance overview >
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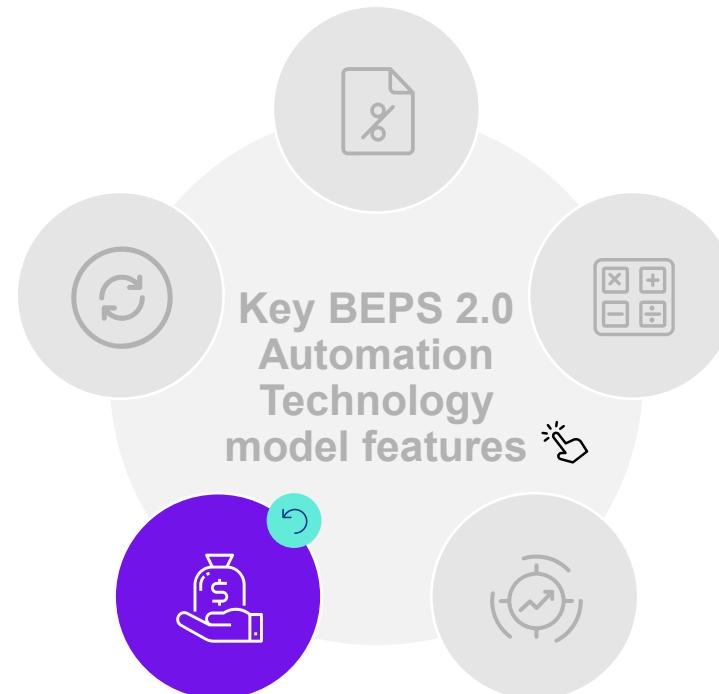


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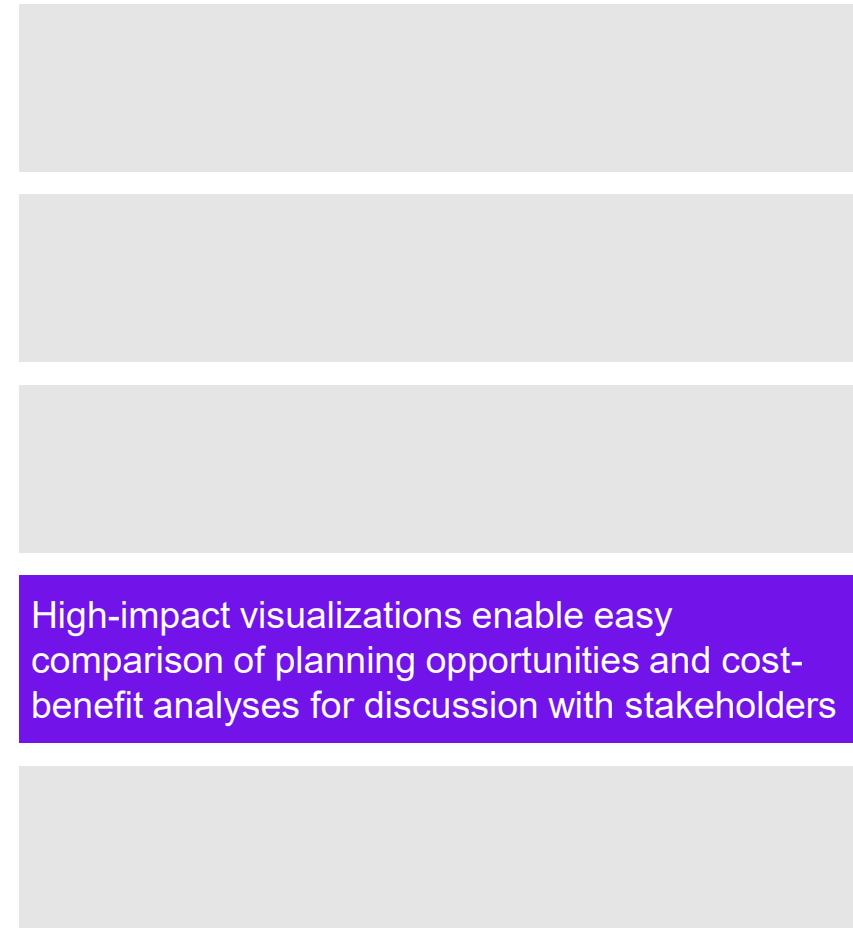
Extensive scenario planning ability facilitates alignment of tax planning with business goals and objectives

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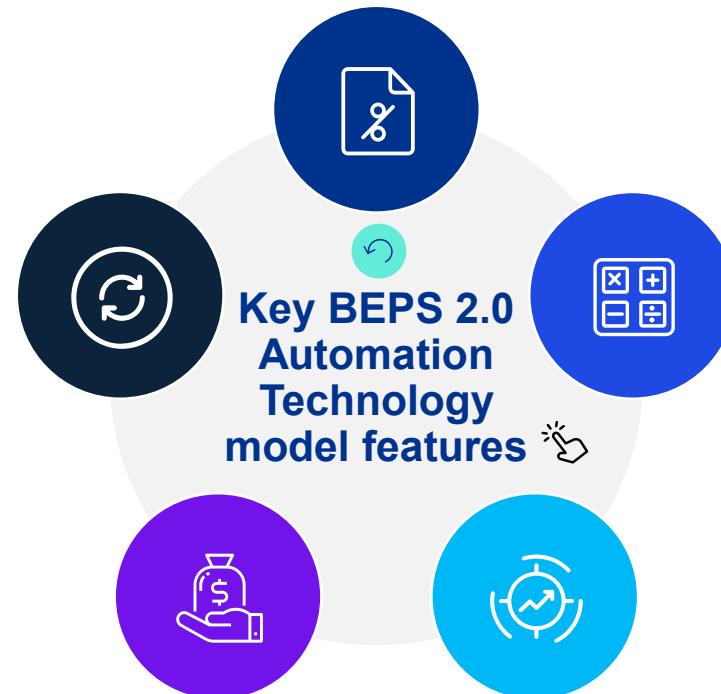


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Regular updates factor in new OECD guidance and legislative change from tax authorities implementing Pillar Two across the globe

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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

- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

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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	

click on the boxes for more info.

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- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

Easy access

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



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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- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

Easy access

Summary reports and visualizations

Evaluate cash tax and effective tax rate

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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- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology > **Current Page**
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

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

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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- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

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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

click on the boxes for more info.

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- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology > >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

Easy access

Evaluate cash tax and effective tax rate

Scalable for both initial assessment and in-depth modeling

Summaries of quantitative results

Summary reports and visualizations

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.

Identify necessary restructuring work

Inform policy advocacy

Critical data and process gap analysis

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- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

Easy access

Summary reports and visualizations

Evaluate cash tax and effective tax rate

Identify necessary restructuring work

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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- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology > >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

Easy access

Summary reports and visualizations

Evaluate cash tax and effective tax rate

Identify necessary restructuring work

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Inform policy advocacy

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

click on the boxes for more info.

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- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology > (highlighted)
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

<p>Easy access</p>	<p>Summary reports and visualizations</p>
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<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 (highlighted)</p> <p>With every data point needed for compliance reporting captured in the model, an accurate assessment of open data and process gaps is possible.</p>

click on the boxes for more info.

Deeper insights and transparency through KPMG Digital Gateway

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.



- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway > (Current)
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >



Manage



Communicate



Coordinate



Plan



Transform



Access points



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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



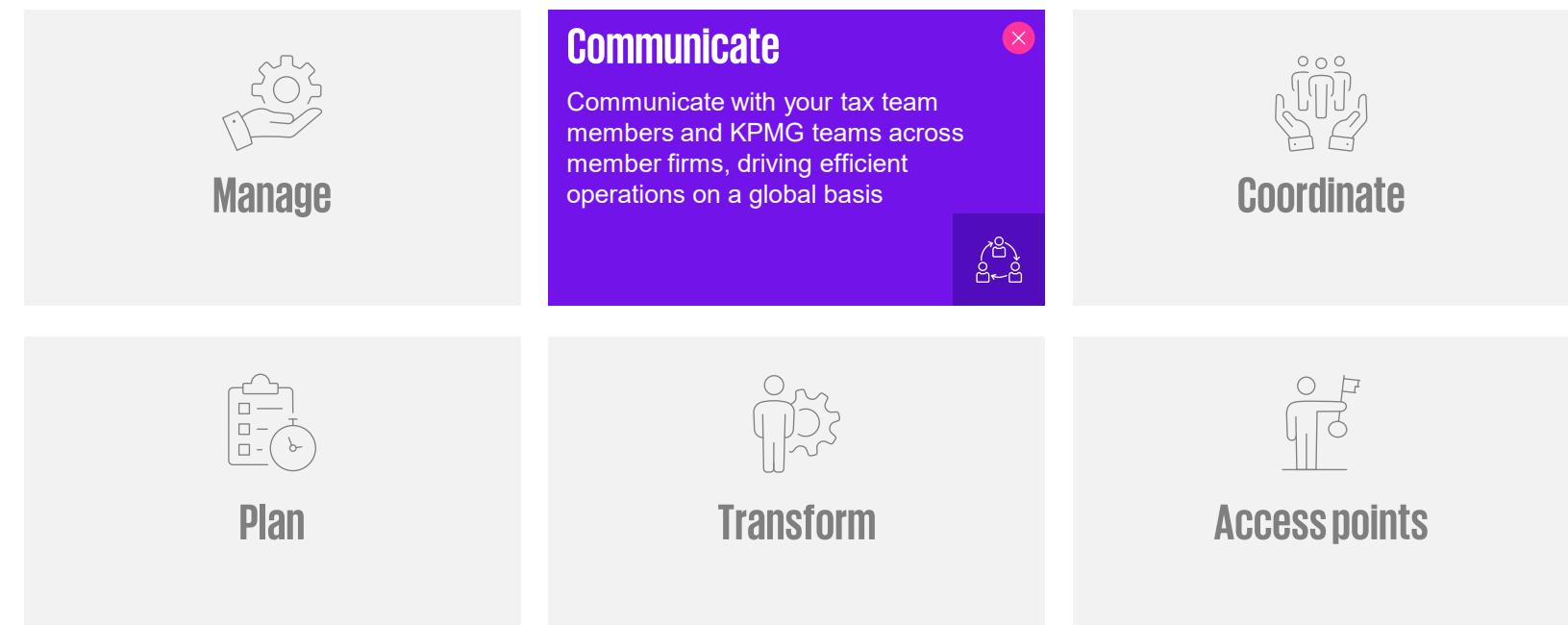
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Manage



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Transform



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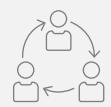
- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

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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



Access points



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- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway > (Current)
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >



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.



click on the boxes for more info.

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

- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

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



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

KPMG delivery network

- Data centralization
- PMO support
- Technology build and maintenance

- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >

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](#)



- 1 Pillar Two compliance overview >
- 2 Pillar Two compliance focus areas >
- 3 KPMG approach to Pillar Two compliance >
- 4 Proposed approach: Pillar Two compliance >
- 5 KPMG technology approach for Pillar Two compliance >
- 6 KPMG BEPS 2.0 Automation Technology >
- 7 Deeper insights and transparency through KPMG Digital Gateway >
- 8 Technology-enabled governance and collaboration >
- 9 The KPMG experience and global organization of Tax specialists >
- 10 Why KPMG >



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