



Managing Pillar Two: Fundamentals of the GloBe Rules

Amsterdam/ 14 – 16 April 2026

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Overview and Learning Objectives

- Explain the core structure and policy rationale of the OECD/G20 Pillar Two framework, including how the GloBE rules aim to address base erosion and profit shifting.
- Identify which multinational enterprise groups fall within the scope of the GloBE rules, including excluded entities and the role of transitional and permanent safe harbours.
- Describe the mechanics of the jurisdictional Effective Tax Rate (ETR) calculation, including the determination of GloBE Income and Adjusted Covered Taxes.
- Understand how top-up tax is computed and distinguish between the application of the QDMTT, Income Inclusion Rule (IIR), and Undertaxed Profits Rule (UTPR).
- Apply foundational concepts to practical examples, including simple structures involving, for example, permanent establishments.
- Assess the relevance and impact of safe harbours, including the transitional CbCR safe harbour and permanent ETR safe harbours, in reducing compliance obligations.
- Explain the significance of QDMTT and its interaction with domestic tax incentives
- Explain the relevance of the Side-by-Side Arrangement.
- Navigate the basic compliance framework of the GMT, including filing, notification, registration, and the GloBE Information Return (GIR).
- Recognise key administrative challenges tax authorities and MNEs may face during early implementation, including data requirements and coordination across jurisdictions.
- Monitor and interpret ongoing international developments, such as new Administrative Guidance or peer review outcomes, and understand how these may influence the evolving application of the rules.

Field of Study

Taxes

Who Should Attend?

The course is suitable for government officials, tax advisers, lawyers, accountants, in-house tax directors, controllers, finance staff, and corporate tax professionals.

Course Level and Prerequisites

This is a foundation/intermediate-level course. Participation in the course does not require prior experience or knowledge of Pillar One and Two.

No advance preparation is necessary. All required study material is provided within the online training.

After completing this course, participants will be able to:

- Calculate the top-up tax under Pillar Two
- Identify which charging mechanism will apply
- Calculate the top-up tax under the QDMTT
- Determine the GloBE Income or Loss
- Determine the adjusted covered taxes

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Day 1 – Introduction to Global Minimum Tax (GMT) and Overview of GloBE Rules (Model Rules, Commentary and Administrative Guidance)

09.00 - 12.45 **OECD/G20 Pillar Two - GMT – Introduction**

- Global Minimum Tax
- OECD Model Rules, Commentary and Administrative Guidance
- Jurisdictional Effective Tax Rate (ETR) and Top-up Tax
- Different types of top-up taxes: IIR, UTPR and QDMTT
- GMT Ordering Rules: Ultimate Parent Entity (UPE) vs Intermediate Parent Entity (IPE) vs Partially-Owned Parent Entity (POPE)
- GMT latest developments:
 - IF Peer Review Process
 - US position and Side-by-Side Arrangement
 - Development of Administrative Guidance – e.g. permanent safe harbours
 - Substance-based tax incentives
- Practical examples
- Q&A

12.45 – 14.00 **Lunch**

14.00 – 17.00 **Scope of the GloBE Model Rules**

- In-Scope MNEs vs out-of-scope MNEs
- Excluded entities
- De Minimis Exclusion
- Application of Permanent and Transitional Safe Harbours
 - Transitional CbCR Safe Harbours
 - Permanent ETR Safe Harbours
 - Application of other Safe Harbours
- Practical examples
- Q&A

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Day 2 – GMT – Main Features

09.00 - 12.45 Calculation of ETR and Top-up Tax

- Jurisdictional ETR
 - Constitute Entity (CE) and CE Location
- Calculation of GloBE Income
 - Adjustments to FANIL
 - Calculation of Adjusted Covered Taxes
 - Deferred Tax Accounting
 - Allocation of GloBE Income and Adjusted Covered Taxes
 - Permanent establishments
 - Tax transparent entities, flow-through entities, hybrid entities, reverse hybrid entities
- Calculation of Top-up Tax
 - Determination of the Excess Profits: Calculation of SBIE
 - Additional Current Top-up Tax
 - QDMTT Payable
- Q&A

12.45 – 14.00 Lunch

14.00 – 17.00 Charging Rules for Levying the Top-up Tax

- GMT Ordering Rules
 - UPE
 - IPE and
 - POPE
- Application of the Offset Mechanism
- Application to Special Entities
 - Minority Owned Constituent Entities (MOCEs), Joint Ventures (JV Groups and JV Subsidiaries), Investment Entities and Insurance Investment Entities
- Practical examples
- Q&A

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Day 3 – QDMTT – Main Features & Compliance and Administration of GMT

09.00 - 12.45

QDMTT – Main Features vs GloBE Rules

- QDMTT under the side-by-side arrangement
- Importance of qualified status: DMTT vs QDMTT vs QDMTT Safe Harbour
- GloBE Rules vs QDMTT: Mandatory and Optional Variations
- Implementation of QDMTT: Minimum requirements
- Features of QDMTT vs GloBE Rules
 - In-Scope MNEs vs out-of-scope MNEs
 - Excluded entities
 - Constitute Entity (CE) and CE Location
 - Allocation of GloBE Income and Adjusted Covered Taxes for special entities
 - Permanent Establishments
 - Tax transparent entities, flow-through entities, hybrid entities, reverse hybrid entities
 - MOCEs, JVs and JV Groups and Investment Entities
 - MNE groups in the initial phase of their international activity
 - Overview ETR calculation and Top-up Tax
 - Financial accounting standards and currency
- QDMTT and domestic tax incentives
- Q&A

12.45 – 14.00

Lunch

14.00 – 17.00

GMT – Administration and Compliance

- Compliance timeline under the GloBE Rules
- GloBE Information Return (GIR) and dissemination under the Inclusive Framework approach
- Notification, registration and filing requirements under domestic law
- Filing obligations and deadlines under domestic law
- Payment - CE liable under domestic law
- Application of De Minimis Exclusion, transitional CbCR safe harbour and permanent safe harbour
- Elections – annual elections and 5-year elections
- Q&A