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# Navigating Implementation of Global Minimum Tax Rules: Impact Assessment, Planning and Compliance

Amsterdam / 25-27 November 2026

## Overview and Learning Objectives

The introduction of the OECD/G20 BEPS Pillar Two Global Minimum Tax (GMT) marks one of the most significant changes to the international corporate tax framework in decades. With a 15% minimum effective tax rate now being implemented across jurisdictions for large multinational enterprise (MNE) groups with revenues of at least EUR 750 million, and the implementation of the side-by-side agreement, both businesses and tax administrations are navigating a rapidly evolving and highly complex environment.

This three-day Masterclass is designed to equip participants with the practical knowledge and confidence needed to understand, apply and manage the implications of GMT requirements in real-world situations. It goes beyond theory to focus on how the Global Anti-Base Erosion (GloBE) Rules operate in practice — and what they mean for multinational groups, advisors, tax officials and policymakers on a day-to-day basis.

Through interactive sessions, examples, case studies and group discussions, participants gain hands-on insight into the mechanics and impact of the Income Inclusion Rule (IIR), Undertaxed Payments Rule (UTPR) and Qualified Domestic Minimum Top-up Taxes (QDMTT). The course clarifies how these rules interact, the order in which they apply, and how different countries are implementing them — often with important local variations. Participants also explore how GMT rules apply to special entities and structures, and how transitional and permanent safe harbours, including the side-by-side safe harbour, UPE safe harbour, substance-based tax incentive safe harbour and the simplified effective tax rate safe harbour can be used to manage compliance and reduce administrative burdens.

A central focus of the Masterclass is on practical compliance and operational readiness. Participants learn how to prepare for and manage GloBE information returns, data collection, reporting and documentation, and how to design internal processes that support consistent and efficient global compliance. The course also examines how Pillar Two affects common international tax planning structures such as holding companies, financing arrangements, intellectual property structures and global supply chains — and what strategic adjustments may be required in response.

The programme also places GMT rules in a broader strategic context. Participants discuss how global minimum taxation is reshaping tax competition, the design of tax incentives and qualified refundable tax credits (QRTCs), and the way countries and businesses are responding to these shifts. The implications for mergers and acquisitions are explored in detail, including how Pillar Two affects valuation, tax due diligence, deal structuring and post-acquisition integration. The course also highlights emerging areas of tax risk, potential disputes and available dispute resolution mechanisms.

This is an intermediate-level course and is intended for professionals who already have a basic understanding of the GloBE framework and are looking to deepen their expertise and apply it in practice. It is particularly relevant for in-house tax teams, tax advisors, policymakers and tax officials involved in implementing, administering or applying GMT rules.

By the end of the Masterclass, participants will be able to confidently assess the impact of GMT rules on multinational groups, apply the GloBE rules to concrete scenarios, develop effective compliance strategies, navigate the post-GMT tax landscape, and anticipate risks and opportunities arising from this fundamental shift in global taxation.

 

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**Field of Study**
Taxes

**Who Should Attend?**
**The course is suitable for government staff, tax advisers, lawyers, accountants, in-house tax directors, controllers and finance staff.**

**Course Level and Prerequisites**
**This is an intermediate**-level course. Participants taking this course will be expected to have a good understanding of the basic concepts of the GloBE rules. Those who do not meet this requirement are recommended to follow IBFD's online Fundamentals on GloBE Rules – Pillar Two.

After this masterclass, the participants will be able to:

- Apply the complex GloBE rules to specific examples, cases and real-life examples
- Assess the impact of various elements in the application of GloBE minimum taxes e.g. IIR, UTPR and QDMTT, the order of their application and their application to common international tax planning structures – e.g. holding, financing, IP and supply chain structures
- Develop strategies to comply with GMT obligations around the globe
- Identify the impact of QDMTT and navigate changes and strategies for dealing with tax competition and incentive regimes in the post-GMT era
- Develop strategies for dealing with tax competition and tax incentives in the post-GMT world
- Evaluate the impact of Pillar Two on M&A transactions and changes that need to be made in M&A due diligence
- Identify potential areas of disputes and dispute management options

 

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## Day 1

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| 08.30 - 09.00 | **Registration** |
| 09.00 - 09.20 | **Welcome and IBFD Overview** |
| 09.20 - 11.00 | **Impact of Global Minimum Tax Rules - Post Side-by-Side Package** |

- Overview of Global Minimum Tax (GMT) Rules
- Side-by-side package and its implications on the implementation of GMT
- Scope of application of GMT
  - In-scope MNE Groups
  - Application of GMT to different types of group structures
  - Excluded Entities
- Which country will impose top-up taxes under GMT?
  - IIR, UTPR and QDMTT
  - Order of application – LTCE, UPE, IPE, POPEs
  - Practical example on the application of the ordering rules
  - Application of UTPR
- Determination of top-up taxes under GMT
  - From FANIL to GloBE Income or Loss
  - Covered Taxes and various adjustments
  - Jurisdictional top-up tax calculations
- Dealing with special entities:
  - Permanent establishments, Joint ventures, minority-owned constituent entities, investment entities, multi-parented MNE groups
  - Flow-through entities, hybrid entities, stateless entities
- Practical examples and case studies
- Q&A

11.00 - 11.20 Break – Refreshments

11.20 - 12.45 **Impact of Global Minimum Tax Rules - Post Side-by-Side Package** *(continued)*

12.45 - 14.00 Lunch

14.00 - 15.30 **Implementation of QDMTT**

- Policy choices regarding implementation of QDMTT
  - QDMTT vs. DMTT
  - QDMTT as a safe harbour
  - Mandatory and optional variations
- Key features of a QDMTT and examples of the GMT legislation of selected countries
  - In-scope multinational groups
  - Application of safe harbours and selected transitional provisions
  - Determination of top-up taxes
  - Compliance and administration aspects
- Practical examples and case studies
- Q&A

15.30 - 15.50 Break – Refreshments

15.50 - 17.00 **Implementation of QDMTT** *(continued)*

17:30 - 19:00 **Library Tour & Networking Drinks with IBFD Colleagues at IBFD Headquarters**

## Day 2

9.00 - 10.40 **GMT Compliance**

Examples of IIR implementation in UPE/IPE jurisdictions

- An overview of GMT compliance obligations
- Compliance step plan
- Survival tips
- Practical examples and case studies
- Q&A

10.40 - 11.00 Break – Refreshments

11.00 - 12.45 **GMT Compliance** – Workshop *(continued)*

- Application of Transitional Safe Harbours and Permanent Safe Harbours
- SBIE calculations
- GloBE Information Return
- Important Elections
- Data & system considerations
- Practical compliance case study
- Q&A

12.45 - 14.00 Lunch

14.00 - 15.30 **Application of GMT to International Tax Planning Structures**

- Application of GMT to holding structures
- Financing structures under GMT
- IP structures under GMT
- Supply chain structures under GMT
- Substance and top-up taxes
- Practical examples and case studies
- Q&A

15.30 - 15.50 Break – Refreshments

15.50 - 17.00 **Application of GMT to International Tax Planning Structures** *(continued)*

17.00 - 17.15 TRP Presentation

19:00 - 21:30 **Networking Dinner at Restaurant De Waag (Nieuwmarkt 4, 1012 CR Amsterdam)**

 

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**Day 3**

09.00 - 10.30 **Post-GMT International Tax Landscape**

- Post- GMT tax competition
  - Impact of SBIE and QRTCs on post-Pillar Two effective tax rates
- "Pillar Two Proof" tax incentives
  - Impact of GloBE Rules on different types of tax incentives
  - Design of tax incentives in the post-Pillar Two era
  - The 'non-benefit' requirement
  - Qualifying Refundable Tax Credits
- Practical examples and case studies
- Q&A

10.30 - 10.50 Break – Refreshments

10.50 - 12.45 **GMT Considerations in M&A Transactions**

- Post-GMT mergers and acquisitions
  - Impact of jurisdictional blending
- GMT transitional rules and intra-group transfers of assets
  - Onshoring of intangibles
- Practical examples and case studies
- Q&A

12.45 - 14.00 Lunch

14.00 - 15.20 **Post-GMT Disputes and Dispute Management**

- Areas of potential disputes under GMT
- Tensions between UTPR and EU principles, bilateral tax treaties and principles of public international law
- QDMTT and bilateral investment treaties and stabilization clauses
- Dispute prevention mechanism
  - Reliance on the Model Rules, Commentary and Administrative Guidance
  - Common risk assessment and coordinated compliance
  - Binding certainty mechanisms
- Practical examples and case studies
- Q&A

15.20 - 15.40 Break – Refreshments

15.40 - 17.00 **Post-GMT Disputes and Dispute Management** *(continued)*

 