



IBFD WEBINAR

Pillar Two: Strategic and Compliance Approaches Post Side-by-Side Package

Date : 18/08/2026

Time : N/a

Level: ☐ Introductory ☒ Intermediate ☐ Advance

Summary

The Pillar Two rules aim to enforce a global minimum tax rate of 15% for large corporate groups by employing three key rules (the income inclusion rule (IIR), the undertaxed profit rule (UTPR) and the qualified domestic minimum top-up tax (QDMTT)). After years of negotiations within the Inclusive Framework, 2024 is the year in which Pillar Two starts producing effects, with numerous countries already implementing selected measures. This webinar, presenting insights from both in-house tax practitioners and specialized consultants, will delve into the current global implementation status of the Pillar Two rules and guide the audience through practical challenges such as scope analysis, the preparation of financial statements, safe harbours and compliance.

Learning objectives

After watching this webinar, you will be able to:

- Assess the impact of the side-by-side package
- Identify the compliance challenges for in-scope taxpayers
- List the relevant safe harbours that can be leveraged to simplify compliance
- Navigate the opportunities to maintain a competitive effective tax rate within the Pillar Two rules

Field of study

Taxes

Who should participate

The webinar is suitable for in-house tax managers and directors, lawyers, advisers, government officials and academics.

Course level and prerequisites

This is an intermediate-level webinar. Participants in this webinar are expected to have knowledge of the technical design of Pillar Two.

Advance preparation

No advance preparation is needed.

Interactive webinar – “Group Internet Based” (live webinar only)

During live webinars, it is possible to interact with the presenters via a chat message function. Please note that questions are answered based on relevance, order of receipt and available time. Additionally, participants in the live webinar are invited to answer poll questions. Participants will also have access to the on-demand version for a further 12 months from the live date.

Date of live broadcast: N.A.
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On-demand webinar

On-demand webinars are intended for individual self-study only. Unlike live webinars, they are not open to interactive participation nor do they offer the assistance of a real-time instructor. Access to on-demand webinars is granted for a period of 12 months.

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Webinar registration details

If you have any questions regarding following the webinar, technical requirements, or payments and cancellations, please consult our [FAQ](#).

Agenda

Block 1: Global Minimum Tax after the Implementation of the Side-by-Side Package

Block 2: Application of Transitional and Permanent Safe Harbours

Block 3: Post Pillar Two Tax Incentives: QRTCs and Qualified Tax Incentives

Block 4: Navigating Pillar Two Compliance while Maintaining a Competitive Effective Tax Rate Post Pillar Two

Instructors

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