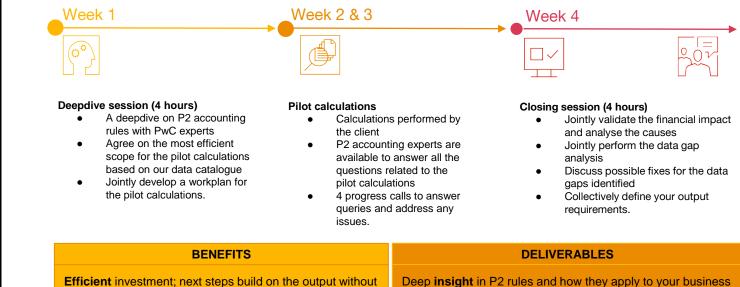
Pillar 2 - Pilot phase

Pillar 2 (P2) establishes a minimum tax system with a minimum effective tax rate (ETR) of 15% at the jurisdictional level.

For many companies the financial impact may be limited. However, for all companies P2 will result in a major compliance and reporting effort which is more complex than DAC 6 and CbRC together.

Furthermore, there is a very short timeframe. This means that you have limited time to understand the impact of the new rules on your company, teams, processes and systems in order to be ready to deal with the reporting and compliance.



study.

dashboard.

on a representative sample .

Financial impact assessment based on efficient scope pilot

Preliminary assessment of Data-Gap and complexity based

Internal **business case** based on stakeholder presentation

including use of P2 tool, visualisation and data-gap

Efficient investment; next steps build on the output without any duplication of effort.

Relevant for tax engine (inhouse or otherwise), which is based on the data catalogue.

Realistic initial assessment of financial and compliance impact.

Fact based output for internal stakeholder communication 4 weeks timeframe, but can be extended.

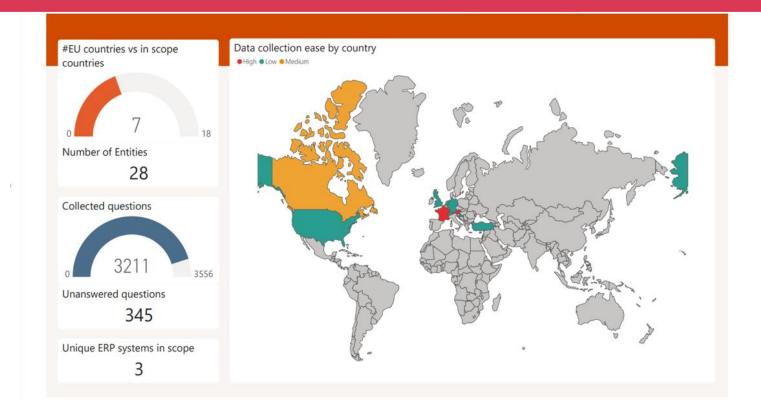
Financial Impact - overview



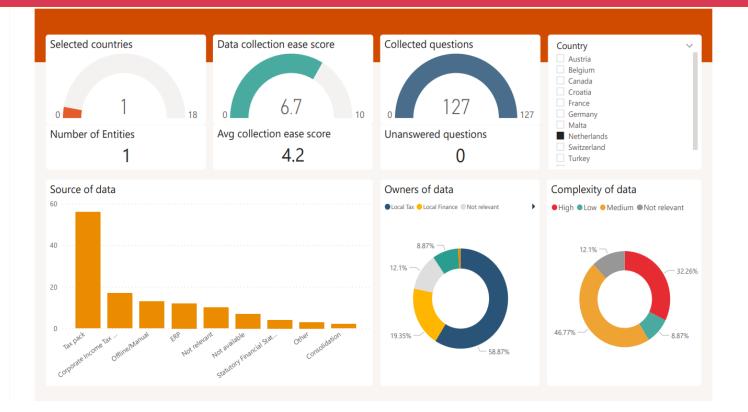




Data gap dash board



Data gap maturity



Contact



Reinout van Gelder Partner Tax International Tax Services T: +31 (0)6 1483 95 98 E: reinout.van.gelder@pwc.com



Liesbeth de Groot - Meijer Senior Manager Tax International Tax Services T: +31 (0)6 5105 17 41 E: liesbeth.de.groot-meijer@pwc.com



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