

State of Tax, Legal & People

## Pillar 2

# Praktische richtlijnen

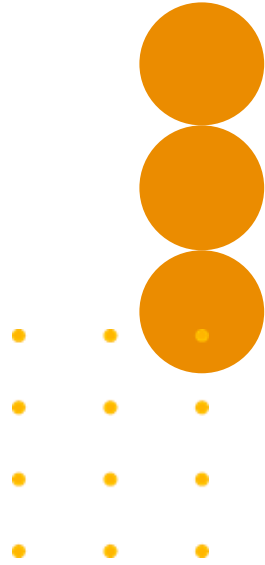
19 maart 2024



# Welkom



- Wordt dit webinar live bekeken, dan komt u in aanmerking voor 1 PE-punt
- Met de knop '[Stel een vraag]' kunt u direct uw vragen stellen
- Voor overige vragen kunt u terecht bij uw PwC-adviseur of vul het formulier in op [pwc.nl](https://www.pwc.nl)
- De webcast en presentatie worden achteraf beschikbaar gesteld
- Alsmede een evaluatieformulier



# Agenda

1. Latest update with respect to Pillar 2
2. Where are most companies?
3. Administrative Guidance (Dec '23)
4. What elections to opt for?
5. Next steps and key takeaways



01

# Latest update with respect to Pillar 2



# Short and medium term requirements

Where we are today and what's the future timeline? (filing dates below based on 31 December year-end)

PwC's [Pillar Two Country Tracker](#) provides the status of Pillar Two implementation in different countries and regions

Ongoing releases on administrative guidance  
Ongoing changes to implemented legislation

Compliance and reporting commences.  
Note that local QDMTT filings can differ from GloBE information filing, e.g. use of local GAAP and local responsibility

**End of 2023**

Additional OECD admin guidance released December 2023. Further guidance expected.

Legislation enacted in many countries - see PwC Pillar 2 tracker

Disclosure financial statements

**1 January 2024**

Pillar 2 went live

**31 March 2024**

First quarter end filers - to be based on enacted legislation.

**30 June 2024**

Second quarter filers & first half year filers - to be based on enacted legislation.

**31 December 2024**

First year end for full Pillar 2 calculations (safe harbour calcs or full calcs) for filers.

**30 June 2026**

GloBE information return due to be filed  
Local QDMTT returns to be filed (check if local timing exceptions)

**31 August 2026**

IIR return due to be filed  
Dutch QDMTT return to be filed (if top-up tax is due)

02

Where are most companies?



# Reporting requirements

New reporting requirements are different per reporting standard

## IFRS

Amendments to IAS 12 – 23 May 2023:

- **Temporary mandatory exception for deferred tax accounting:** deferred tax assets and liabilities for the estimated future effects of Pillar 2 taxes should not be recognized and disclosed in the financial statements;
- **New disclosure requirements** for FY23 and FY24 (and onwards) financial statements.

## Dutch GAAP

Richtlijn RJ 272 – 7 February 2024:

- **Temporary mandatory exception for deferred tax accounting:** deferred tax assets and liabilities for the estimated future effects of Pillar 2 taxes should not be recognized and disclosed in the financial statements;
- **New disclosure requirements** for FY23 and FY24 (and onwards) financial statements.

## US GAAP

FASB Board Meeting dated 1 February 2023.

Based on the FASB staffs conclusion that the GloBE minimum tax is an **alternative minimum tax**: deferred tax assets and liabilities for the estimated future effects of Pillar 2 taxes should **not be recognized**.

The Pillar 2 taxes would be accounted for as a current tax (period) cost impacting the effective tax rate in the year the GloBE minimum tax obligation arises.

### (New) disclosure requirements

An entity shall disclose that it has applied the temporary mandatory exception for deferred tax accounting related to Pillar 2 income taxes, and:

An entity shall disclose separately its current tax expense (income) related to Pillar 2 income taxes, or:

In periods in which Pillar 2 legislation is enacted or substantively enacted but not yet in effect, an entity shall disclose known or reasonably estimable (qualitative and quantitative) information that helps users of financial statements understand the entity's exposure to Pillar 2.

### (New) disclosure requirements

An entity shall disclose that it has applied the temporary mandatory exception for deferred tax accounting related to Pillar 2 income taxes, and:

An entity shall disclose separately its current tax expense (income) related to Pillar 2 income taxes as well as its method of intercompany settlement if applicable, or:

In periods in which Pillar 2 legislation is enacted or substantively enacted but not yet in effect, an entity shall disclose known or reasonably estimable (qualitative and quantitative) information that helps users of financial statements understand the entity's exposure to Pillar 2.

### Disclosure requirements

Disclosure considerations under SEC Regulation S-K, item 303(a) if Pillar 2 is expected to have a material future financial effect on the company.

# Transitional CbCR Safe Harbour - general

The respective test is met for a fiscal year, if for such fiscal year:

Top Up Tax = 0  
if one of the  
following tests  
is met.

## De Minimis Test

1. The total **CbCR Revenue\*** of the Constituent Entities located in that jurisdiction is **less than EUR 10 000 000**; and
2. the total **CbCR Profit (Loss) before Income Tax\*\*** of that jurisdiction is **less than EUR 1 000 000**.

## Simplified ETR Test

The total **Income Tax Expense\*\*\*** divided by the total **CbCR Profit (Loss) before Income Tax\*** gives a jurisdictional ETR higher than the **Transition Rate** (15% in 2023 and 2024, 16% in 2025 and 17% in 2026).

## Routine Profit Tests

The total **Substance Based Income Exclusion** is higher than the total **CbCR Profit (loss) before Income Tax\*** of that jurisdiction.

This test will be always met if the tested jurisdiction has a loss or zero profits.

\*Taken from Qualified CbC Report

\*\*Taken from Qualified CbC Report, after eliminating Net Unrealised Fair Value Losses if those losses exceed EUR 50M in a jurisdiction

\*\*\*Taken from Qualified Financial Statements, after eliminating non-Covered Taxes and Uncertain Tax Positions



# PwC's observations – temporary Safe Harbour

- Consideration of Joint Ventures, Stateless entities, PE's
- Not meeting CbCR Safe Harbour due to:
  - Unrecognised losses
  - Prior year adjustments
  - Capital gains (difference in CbCR guidance between countries (!))
- 'Mix and match' data used
- WHT on dividend income
- Incorrect CbC-reports



# PwC's observations – Detailed calculation/data analysis

- Data from PEs
- Top side adjustments and PPA adjustments
- RTP process for Group GAAP
- Transfer pricing adjustments
- Information on prior year acquisitions – transitional rules
- Unclear on local requirements – QDMTT GAAP
- Master data
- Elections

03

# Administrative Guidance

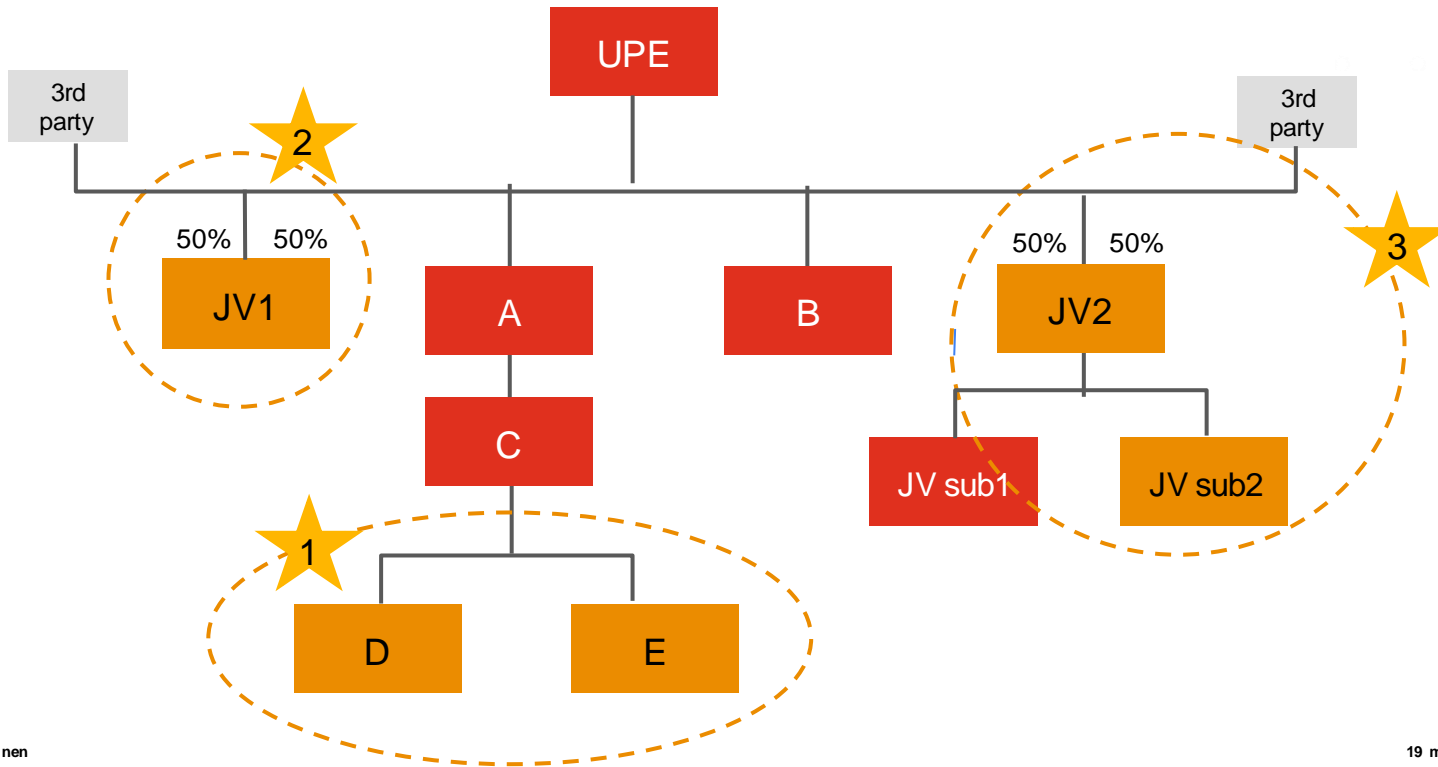


# PPA

- Purchase Price Accounting impacts **might be reflected** in:
  - 1) the MNE Group's consolidation accounts,
  - 2) directly reflected in the reporting package used for consolidation, or
  - 3) in the separate financial statements of a CE
- Application under GloBE Rules: Where the Transitional CbCR Safe Harbour does not apply, Article 3.1.2 and the related Commentary requires a CE to **remove the effect of PPA adjustments from the computation of Financial Accounting Net Income or Loss** for all transactions unless the MNE Group lacks sufficient records to determine the amount of the adjustments in respect of a transaction that occurred before 1 December 2021.
- Application under Transitional CbCR Safe Harbour:
  - If an MNE Group has not submitted a CbC Report for a fiscal year beginning after 31 December 2022 that was based on the CE's reporting package or separate financial statements without the PPA adjustments, **it can continue to do keep PPA effects included** and meet the "Qualified Financial Statements" definition.
  - BUT, any reduction to the CE's income attributable to an **impairment of goodwill** related to transactions entered into after 30 November 2021 must be added back to the PBT under the routine profits test and for the ETR test (for the latter if no deferred taxes are accounted for)

# CbCR Safe Harbour – Clarifications

- How to deal with **Joint Ventures**?



# CbCR Safe Harbour – Clarifications

- The use of **different sources of Qualified Financial Statements** for:
  - The same entity/PE
  - For different entities within the same Tested Jurisdiction.
  - Different Tested Jurisdictions.

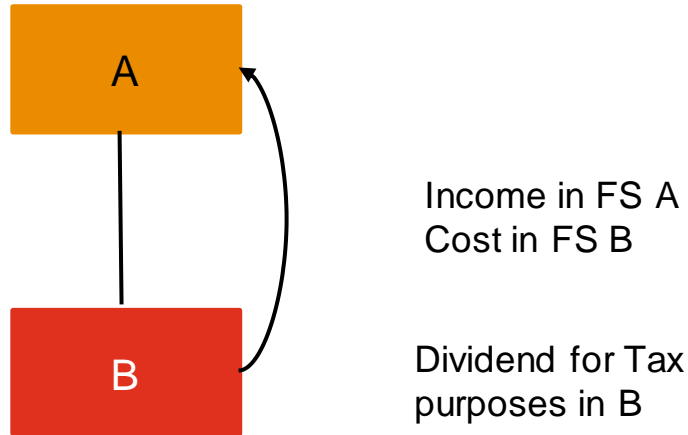


# CbCR Safe Harbour – Clarifications

- What happens if a CbC-report is **not qualifying** due to one Jurisdiction?
- Do separate financial statements need to be prepared for **local statutory reporting purposes** to be considered **Qualified Financial Statements**?
- What constitutes a **Qualified Financial Statement for a PE**?
- What if the MNE Group is **not required to file a CbCR**?
- Can an MNE Group make adjustments to the underlying Qualified Financial Statement for the purpose of the simplified computations under the Transitional CbCR Safe Harbour if the adjustments are consistent with the GloBE Rules, e.g. for post-year end transfer pricing adjustments?

# CbCR Safe Harbour – Clarifications

- How to deal with an intra-group payment that is treated as income and expense in the qualified FS of both recipient and payer, but treated as a dividend in payer's jurisdiction for tax purposes?

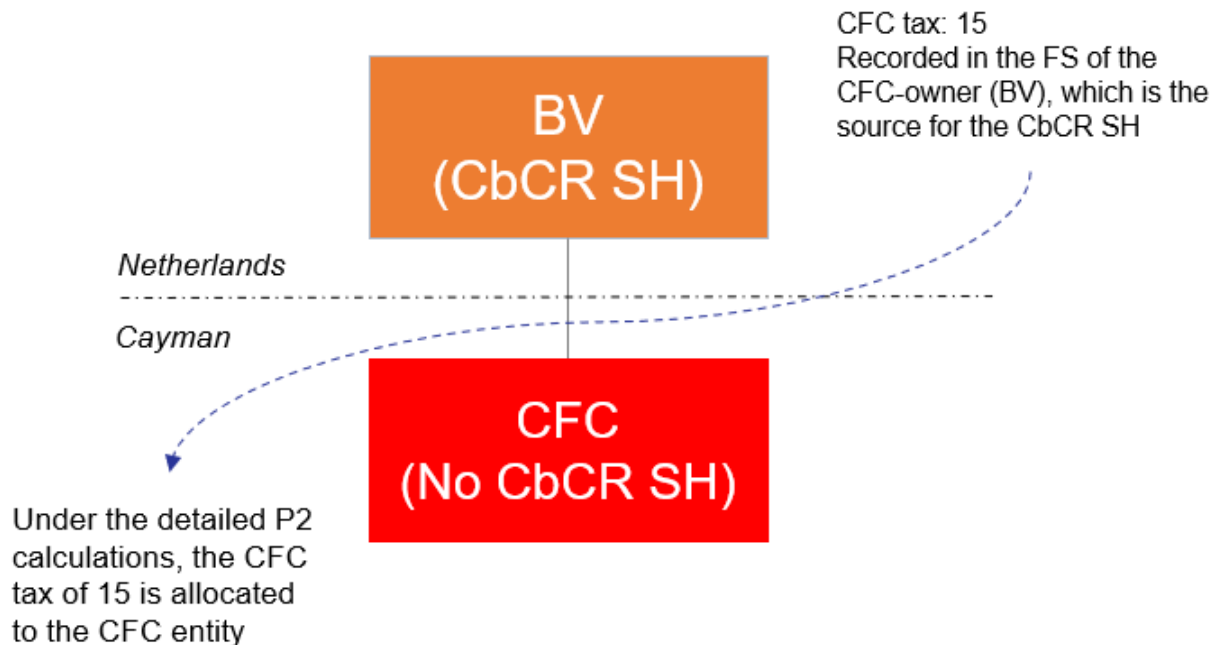




# CbCR Safe Harbour – Clarifications

- **Routine Profits test.** For the CbCR SH it is possible to use the transitional rates
  - Use same SBIE %'s for routine profits safe harbour as you would for full calculation
- **Clarifying definition Simplified Covered Taxes:**
  - **Prior year tax adjustments**
  - **Covered taxes** on income of **PE's, CFC's and hybrid entities**

# CbCR Safe Harbour – Clarifications



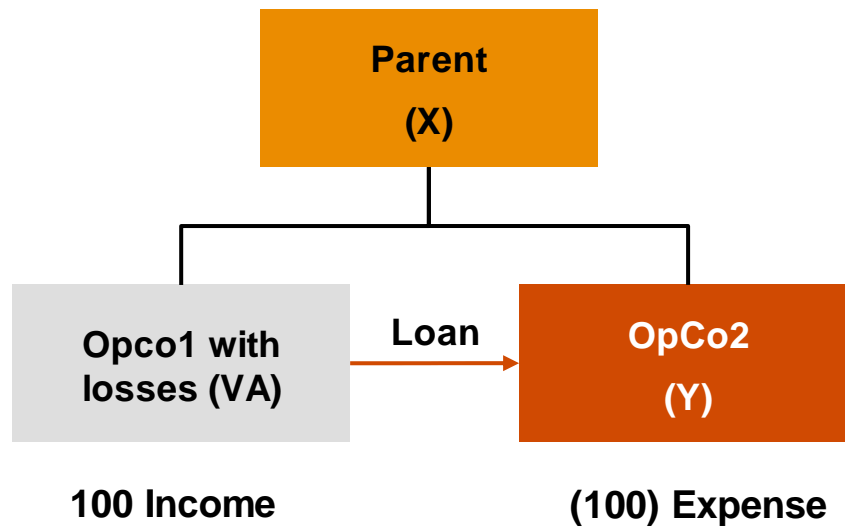
# CbCR Safe Harbour – Clarifications

- Treatment of “**Hybrid Arbitrage Arrangements**” that arise from differences in the source of financial information or differences between tax and financial accounting treatment.
  - Hybrid Arbitrage Arrangement:
    - (i) a deduction / non-inclusion arrangement;
    - (ii) a duplicate loss arrangement; or
    - (iii) a duplicate tax recognition arrangement
  - CbCR SH results must be adjusted for MNE Groups that have entered into a Hybrid Arbitrage Arrangement after 15 December 2022

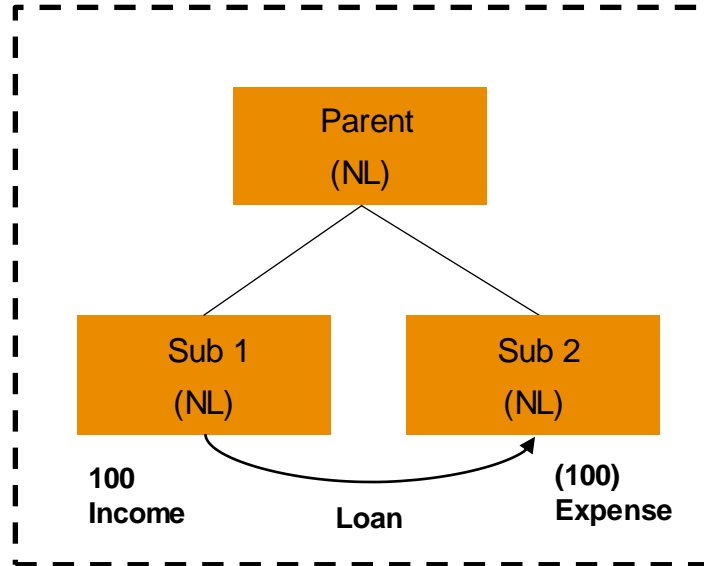
# CbCR Safe Harbour – Clarifications

- A deduction / non-inclusion arrangement:
  - One CE directly or indirectly provides credit or otherwise makes an investment in another CE that results in an expense or loss in the financial statements of a CE to the extent:
    - There is no commensurate increase in the revenue or gain in the financial statements of the CE counterparty, or
    - The CE counterparty is not reasonably expected over the life of the arrangement to have a commensurate increase in its taxable income (incl. where income is offset by a tax attribute with respect to which a VA has been made or would have been made without the agreement or a tax deduction results at a CE in the same jurisdiction without being included as an expense or loss in determining PBT for that jurisdiction)

# CbCR Safe Harbour – Clarifications



# CbCR Safe Harbour – Clarifications



04

What elections to opt for?



# Elections

- Excluded Entity Election (5Y/CE)
- Stock-Based Compensation Election (5Y/Jur)
- Tax Transparency Election (5Y/CE)
- Taxable Distribution Election (5Y/CE)
- Distribution Tax Regime Election (Y/Jur)
- De minimis Election (Y/Jur)
- Substance-Based Income Exclusion Election (Y/Jur)
- Prior Year Adjustment Election (Y/Jur)
- Transitional Safe Harbour Election (Y/Jur)
- QDMTT Safe Harbour Election
- Election to exclude foreign exchange gains or losses w.r.t. Net Investment Hedges (5Y/Jur)
- Election to exclude income from debt releases (Y/CE)



# Elections – Consolidation Election

- An Ultimate Parent Entity ("UPE") may elect (5Y/Jur) to apply its consolidated accounting treatment to eliminate income, expense, gains, and losses from transactions between CEs that are located, and included in a tax consolidation group, in the same jurisdiction for purposes of computing each such CE's Net GloBE Income or Loss.



# Elections – Unclaimed Accrual

## Variant 1 – Claim the DTL and accept DTL recapture over 5 five years

- **Year 1:** by claiming the DTL in Year 1, the P2 deferred tax expense amount equals 15. Given a GloBE Income of 100, the P2 ETR will be 15%. Hence, no P2 issue;
- **Year 6:** in this year, two calculations have to be performed:
  - (i) for the Current Year 6 (and also claiming the DTL); and
  - (ii) the recalculation of Year 1 (excluding the DTL) due to the DTL recapture rule
- **Conclusion:** the Current Year Top-up Tax for Year 6 is nil. However, due to the recalculation of Year 1, this Company has to pay **Additional Top-up Tax** of 15 in Year 6.

	Year 6	
	Year 1	Year 6
<b>Profit before tax / GloBE Income (a)</b>	100	100
Tax deductible goodwill IP	-100	-100
<b>Taxable Income (b)</b>	0	0
IFRS Current tax expense		
IFRS Deferred tax expense		
<b>IFRS Total tax expense (c)</b>		
DTL recapture rule (article 4.4.4)		
Re-cast deferred tax to 15%		
<b>Adjusted covered taxes (d)</b>		
<b>IFRS ETR (-c/a)</b>		
<b>Pillar 2 ETR (-d/a)</b>		
<b>Top-up Tax % (e)</b>		
<b>Top-up Tax due (e*a)</b>		

# Elections – Unclaimed Accrual

## Variant 2 – Do not claim the DTL to avoid DTL recapture over 5 five years

- Year 1:** by not claiming the DTL in year 1 (Unclaimed Accrual), a Top-up Tax of 15 will be due in Year 1. However, the Company does not have to track the DTL reversal and apply the DTL recapture rule in Year 6 (less compliance burden);
- Year 6:** idem

	Year 6		
	Year 1	Year 6	
<b>Profit before tax / GloBE Income (a)</b>	100	100	
Tax deductible goodwill IP	-100	-100	
<b>Taxable Income (b)</b>	0	0	
IFRS Current tax expense			
IFRS Deferred tax expense			
<b>IFRS Total tax expense (c)</b>			
Unclaimed Accrual/ DTL recapture rule			
Re-cast deferred tax to 15%			
<b>Adjusted covered taxes (d)</b>			
<b>IFRS ETR (-c/a)</b>			
<b>Pillar 2 ETR (-d/a)</b>			
<b>Top-up Tax % (e)</b>			
<b>Top-up Tax due (e*a)</b>			

# Elections – Realization Method

- This is an **election to use the realization method** (5Y/Jur) for assets and liabilities that are accounted for using the fair value method or the impairment accounting method (in the Constituent Entities financial accounts).



# Elections – Spread Capital gains

- **The election to spread capital Gains** (Y/Jur): an MNE Group is allowed to spread net asset gains and net asset losses on sales of local immovable, tangible assets over the current year and the previous four years and to match net asset gains with net asset losses.

## **When to apply?**

- Generally this is beneficial in case there are no or limited covered taxes attributable to the Net asset gain or loss on local tangible assets

# Elections – GloBE loss

- **The GloBE loss election** (Y?/Jur): a GloBE Loss Deferred Tax Asset ("DTA") is established in each Fiscal Year in which there is a Net GloBE Loss for the jurisdiction. The GloBE Loss DTA is equal to the Net GloBE Loss in a Fiscal Year for the jurisdiction multiplied by the Minimum Rate.
- **When to elect?** If a jurisdiction does not levy a corporate income tax or if CE's in a jurisdiction have perpetual losses or in a loss position for a very long period of time.



# Elections – Equity Investment Inclusion

- In paragraph 2.9 of the Administrative Guidance (hereinafter: “AG”) issued in February 2023, the OECD provides for a possibility to include in the GloBE Income the gains/losses that are disregarded under the Excluded Equity Gains or Losses provision pursuant to article 3.2.1.c P2 Model Rules (i.e., the Equity Investment Inclusion Election (5Y/Jur)).
- The rationale of this provision is **to achieve symmetry** between the Pillar 2 tax (i.e., Adjusted Covered Taxes) and base (i.e., GloBE Income). Under several circumstances, it could be that a loss is included in the taxable base (i.e., tax deductible), whereas the loss is excluded from the Pillar 2 base/GloBE Income pursuant to article 3.2.1(c) Model Rules. In absence of any corrective adjustments, the said loss could potentially depress the Pillar 2 ETR and may produce a Top-up tax liability in an otherwise high-tax jurisdiction.

# Case study – liquidation loss

## Facts and circumstances

- Company [X] is considering to liquidate a subsidiary [Y];
- The potential liquidation loss is material. When claiming the loss, the Dutch taxable income will be a loss, no matter in which year the liquidation loss is claimed;
- In view of Pillar 2, Company [X] is considering to claim the liquidation loss after 1 January 2024;
- In Q2 2021, Company [X] already recorded a DTA for this potential liquidation loss in the commercial books.

## Pillar 2 considerations

- If the liquidation loss is claimed after 1 January 2024 the taxable loss would be disqualified under Pillar 2;
- However, Company [X] will have the option to apply the Equity Investment Inclusion Election in order to re-qualify the loss under Pillar 2;



# Excluded Equity Gains or Losses

## Excluded Equity Gains or Losses

This definition encompasses:

- gains and losses arising from changes in the fair value of an ownership interest, except for a portfolio shareholding (i.e., shareholding <10%);
- profits or losses in respect of an ownership interest that is included under the equity method of accounting; and
- gains and losses from the disposal of an ownership interest, except for the disposal of a portfolio shareholding (i.e., shareholding <10%);

<b>Gains and losses arising from the disposition of</b>	Portfolio Shareholding (i.e. carrying rights to less than 10% of the profits, capital, reserves or voting rights of the distributing entity)	Non-Portfolio Shareholding (i.e. carrying rights to at least 10% of the profits, capital, reserves and voting rights of the distributing entity)
Short-term shareholding (i.e. economically held for less than one year)	<b>Included gain/loss</b>	Excluded gain/loss
Non- Short-term shareholding (i.e. economically held for at least one year)	<b>Included gain/loss</b>	Excluded gain/loss

Unlike the Excluded Dividend provision, the period during which the Portfolio Shareholding is held is not relevant.

# Claiming the liquidation loss after 1 January 2024

## Facts and circumstances

- The liquidation loss of **120** is disregarded under the Excluded Equity Gains or Loss provision;
- The DTA relates to an item that is disregarded under P2, the reversal of the (historical) DTA of **30** is not subject to the symmetry rule for deferred taxes as described under article 4.4.1.a P2 MR. This has been confirmed in the OECD Administrative Guidance February 2023;
- However, the recognized DTA with respect to the tax loss is disregarded under Pillar 2, as there is no loss from a P2 perspective. Pursuant to article 4.4.1.a P2 MR (the symmetry rule for deferred taxes), the deferred tax benefit of **5** should be disregarded;
- Hence, the utilisation of the tax loss of 20 in future years will not generate any deferred tax expenses for P2 purposes. This will be dilutive on the P2 ETR.
- The outcome of variant 2 is the same as variant 1

	IFRS	Pillar 2
<b>Profit before tax (a)</b>	100	100
Liquidation loss	-120	
<b>Taxable / GloBE Income (b)</b>	-20	
Current tax expense		
Deferred tax expense (reversal DTA liq loss)		
Deferred tax benefit (recognition DTA for tax loss)		
<b>IFRS Total tax expense (c)</b>		
Adj. for 4.4.1a symmetry rule		
Re-cast to 15%		
<b>Adjusted covered taxes (d)</b>		
<b>IFRS ETR (-c/a)</b>		
<b>Pillar 2 ETR (-d/b)</b>		
<b>DTA on tax loss</b>		

# Claiming the liquidation loss after 1 January 2024 (Equity Investment Inclusion Election)

## Facts and circumstances

- Same facts again;
- The liquidation loss of **120** is now respected under Pillar 2 via the Equity Investment Inclusion Election;
- The DTA relates to an item that is disregarded under P2, the reversal of the (historical) DTA of **30** is not subject to the symmetry rule for deferred taxes as described under article 4.4.1.a P2 MR. This has been confirmed in the OECD Administrative Guidance February 2023;
- The recognized DTA with respect to the tax loss is now also respected under Pillar 2 due to the Equity Investment Inclusion Election. Hence, article 4.4.1.a (symmetry rule) does not apply and the deferred tax benefit of **5** is respected under Pillar 2;
- Hence, the utilisation of the tax loss of 20 in future years will generate deferred tax expenses of **3** for P2 purposes. This ensures that the loss utilisation itself will not create a Pillar 2 ETR issue.

	IFRS	Pillar 2
<b>Profit before tax (a)</b>	100	100
Liquidation loss / <b>equity investment inclusion</b>	-120	
<b>Taxable / GloBE Income (b)</b>	-20	
Current tax expense		
Deferred tax expense (reversal DTA liq loss)		
Deferred tax benefit (recognition DTA for tax loss)		
<b>IFRS Total tax expense (c)</b>		
Adj. for 4.4.1a symmetry rule		
Re-cast to 15%		
<b>Adjusted covered taxes (d)</b>		
<b>IFRS ETR (-c/a)</b>		
<b>Pillar 2 ETR (-d/b)</b>		
<b>DTA on tax loss</b>		

# Why is having a “good” DTA important for P2

## Facts and circumstances

Let's build on the previous example, and that 2 years later (i.e., FY2026) the Company is in a profit position.

- IFRS Profit before taxes: 20;
- Assume no other perm/temp differences. Loss utilization applied for an amount of 20;
- **Financial accounting:** the utilization of the tax loss results in a reversal of the recognized DTA for an amount of 5, which generates deferred tax expenses for the same amount;
- **Pillar 2:** the utilization of the tax loss will also result in deferred tax expenses for P2 purposes (albeit re-calculated against 15%), as the DTA on the tax loss of FY2024 is respected under P2.

	IFRS	Pillar 2
Profit before tax (a)	20	20
Loss utilisation	-20	0
Taxable income / GloBE Income (b)	0	20
Current tax expense		
Deferred tax expense (reversal DTA)		
IFRS Total tax expense (c)		
Re-cast to 15%		
Adjusted covered taxes (d)		
IFRS ETR (-c/a)		
Pillar 2 ETR (-d/b)		
Pillar 2 TuT due		

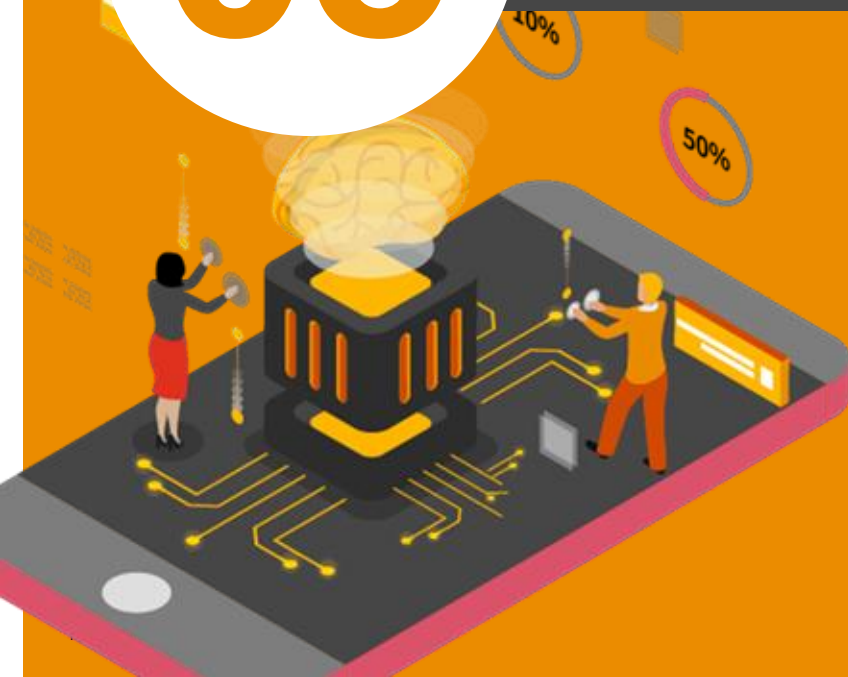
# Elections – Initial phase exclusion

- Article 49 of the directive provides for a so-called **initial phase exclusion**. Also relevant for large domestic groups.
- Initial phase if:
  - it has constituent entities in no more than six jurisdictions; and
  - the sum of the net book value of the tangible assets of all the constituent entities of the MNE group located in all jurisdictions other than the reference jurisdiction does not exceed EUR 50M.



05

# Next steps



# Considerations for next steps



How to fold **new Pillar 2 reporting** into your **processes**?



Does **Pillar 2** pose a **organizational challenge** - centralised vs decentralized finance and tax model



How do existing **compliance processes** need to be **adapted for Pillar 2**?



What **new data** is needed for Pillar 2 and what compliance data can you **'share' across filings**?



What **systems and tools** are available to support Pillar 2 compliance & reporting?



Getting **insights and outputs** from your compliance that allow you to do more



Do you have the **right resources** across all territories to manage Pillar 2 compliance?



How will you ensure that compliance processes and technologies can be **updated timely for rule changes**?

# Key takeaways



Make sure you have a proper CbCR Safe Harbour process in place.



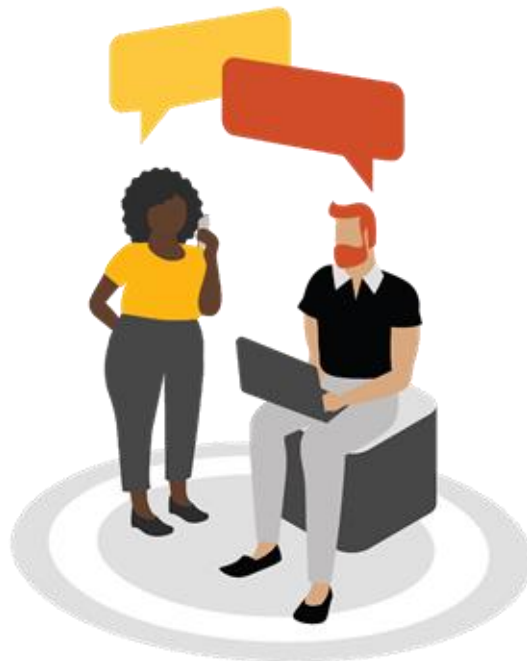
Be aware of the various elections



Even if all jurisdictions meet de CbCR Safe Harbour, start with data analyses for detailed calculation.



# Vragen?



- **Vragen?** Neem dan contact op met uw PwC-adviseur of laat het weten bij de evaluatie.
- Bekijk deze webcast of presentatie in een later stadium
- Blijf op de hoogte: meld u aan voor onze PwC Belasting nieuwsbrief op [pwc.nl](https://www.pwc.nl)
- Kijk op [pwc.nl/evenementen](https://www.pwc.nl/evenementen) voor de overige onderwerpen van ‘State of Tax, Legal People’
- Wilt u het evaluatieformulier invullen?

# Evaluatie

- Hoe waardeert u dit webinar op een schaal van 1 tot 10?
- De inhoud was relevant (Geheel mee eens / Mee eens / Neutraal / Mee oneens / Geheel mee oneens)
- Heeft u nog opmerkingen of suggesties voor ons?
- Heeft u nog specifieke vragen waarvoor u wilt dat wij contact met u opnemen?

# Contact



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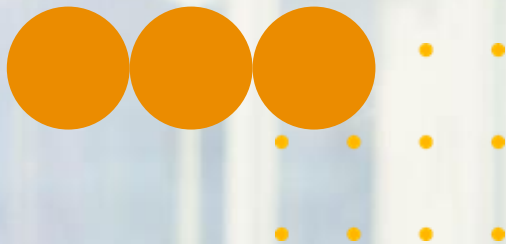
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# Bedankt!



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