

# Are you Pillar Two Ready?

## Approaching Pillar Two with Global Tech-Powered Operate Team

### Pillar Two Background

- The introduction of the OECD Pillar Two Model Rules represents one of the biggest shifts in international taxation in decades. It requires large multinational enterprises with annual consolidated revenue of at least EUR 750 million to pay a minimum effective tax rate of 15% in all jurisdictions they operate in, significantly changing the way businesses pay tax globally.
- With certain jurisdictions implementing Pillar Two since 2024, in-scope groups are facing their first year-end and interim reporting cycles, with compliance demands becoming fully visible.

### Pillar Two Challenges

- Increased compliance burden for MNEs in each jurisdictions
- Evolving rules
- Potential differing interpretation of the rules
- Significant data required to complete calculations
- Complex calculations

### Key Readiness Questions:

#### DATA

Do you know where your Pillar Two-critical data sits in —and can you access it efficiently reliably across all entities and jurisdictions?

#### TRANSITION

Do you have a documented data mapping and workflow framework to support GloBE calculations and disclosures?

#### TECHNOLOGY IMPLEMENTATION

How can technology support Pillar Two compliance without adding complexity for your local teams?

### Key Service Offerings

#### Data Readiness Assessments

##### Deloitte's Pillar Two Data Readiness Diagnostic:

- Identify gaps and challenges early.
- Document the tax, accounting, and company data points required in the OECD Pillar Two Model Rules.

#### Transition & Mapping

##### Lay the groundwork for Pillar Two transition focused on data readiness and operational alignment:

- Define your GloBE data map, assign clear ownership, and establish end-to-end processes that will carry you from transition and implementation into business-as-usual.

#### Implementation & Co-source supports

##### Deloitte's Pillar Two Agent implementation

- The Pillar Two cloud solution by Deloitte enables data gathering and the ability to run multiple calculation scenarios – this includes Safe Harbor and full GloBE calculations

##### Deloitte's Co-Sourcing model

- Our Pillar Two tax professionals are with you throughout the compliance process — from data preparation, transformation, return validation to document submission.

### Benefits of Pillar Two Agent

- Centralised data collection and flexible ETL functionality
- Clear and intuitive user interface
- One-stop-shop for Pillar Two calculations and scenarios
- Supported by Deloitte specialists

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# Pillar Two Agent—Tech Powered Compliance

Layered, rule-driven, and designed for Pillar Two compliance requirements

## General section

Entity structure	Scope / Entity classification	RACI	Data
Upload and validate the entity list and ownership data	Assess and review the entity classification	Include / upload roles / review rights and access	Analyses / review if the correct data is available

## Calculation section

### Safe harbour

Data gathering	Data validation	Qualified CbCR	Adjustments CbCR	Calculations CbCR
Upload CBCR and Financial statement data in the Pillar Two Agent	Review / validate if the correct data points are used	Analyse / review if the CbCR report is qualified	Analyse / review which adjustments need to be made on the data	Analyse / review SH calculation outcome

### IIR

Data gathering	Data validation	GloBE income adjustments	Covered tax adjustments	Local input
Central - group GAAP data upload in agent and map, assess data gaps.	Central – validate if correct data points are used	Central – assess / review Globe adjustments to be made	Central – assess / review Covered Tax adjustments to be made	Review Globe income and Covered tax adjustments with local team where required

### OR

### QDMTT

Data gathering	Data validation	GloBE income adjustments	Covered tax adjustments	Local input	Implementation of Pillar Two (QDMTT/AG)
Central or local – group GAAP or Local GAAP – upload in agent and map, assess data gaps	Central or Local – validate if correct data points are used	Central or Local – assess / review Globe adjustments to be made	Central or Local – assess / review Covered tax adjustments to be made	Review Globe income and Covered tax adjustments with local team where required	Local team to analyse / review if local implementation of the QDMTT and admin guidance is reflected correctly in the calculation

### Top-up tax

Top-up tax allocation
Central – review / assess top-up tax allocation per entity

## Compliance section “ready to file” – result and populated automatically after completion of the preceding steps

Local registration	GIR filing	Top-up tax return IIR	QDMTT	Notification
File your GIR through our Pillar Two Agent tool	File your Pillar Two tax return in UPE jurisdiction	Filing QDMTT if required locally through the Pillar Two Agent	Submit notifications based on the local requirements	

Legend:	Set-up steps
	Data handling & calculations
	Review and filing preparation
	Submission dates
	Reflection and process standardisation