

## Middle East Pillar Two Academy 3.0 (P2B)

### Online bootcamp on the UAE P2 legislation

Agenda - 3-week program | 5 online sessions

Date	Broad topic	Lead speaker(s)	Details
<b>Session 1:</b> Tuesday, 25 February 2025	<b>Introductions, agenda and setting the scene</b>	Jan van Abbe	<ul style="list-style-type: none"> <li>The P2 journey</li> <li>Where did we come from (rationale/genesis)</li> <li>Where are we now (status of implementation)</li> <li>Update on regional P2 legislative developments</li> </ul>
	<b>Scoping, entity classification, rule order/charging provisions (UAE QDMTT, IIR, UTPR) and case studies</b>	Karen Hernandez	<ul style="list-style-type: none"> <li>MNE Group, consolidation/IFRS 10, revenue threshold</li> <li>UPE, CEs, POPEs, MOPEs, JVs etc.</li> <li>Location issues</li> <li>QDMTT, IIR, UTPR taxes</li> <li>Treatment of acquired/sold CEs</li> </ul>
<b>Session 2:</b> Thursday, 27 February 2025	<b>Tax base/GloBE income, income allocation, adjustments and elections</b>	Bhumit Gangar, Mohammed Lahraoui	<ul style="list-style-type: none"> <li>Tax base for GloBE/UAE QDMTT</li> <li>Adjustments and possible elections (comparison with CT base)</li> <li>Allocation of income between head office and PE</li> </ul>
<b>Session 3:</b> Tuesday, 4 March 2025	<b>Covered Taxes, allocation of taxes, tax accounting/deferred tax adjustment, UTPs, disclosures</b>	Cormac McGuigan, Marcin Wadolek	<ul style="list-style-type: none"> <li>Definition of Covered Taxes</li> <li>Adjustments to Covered Taxes</li> <li>Allocation of taxes</li> <li>Accounting for taxes (IAS 12)</li> <li>Deferred Tax Adjustment Amount</li> <li>Typical temporary differences in UAE</li> <li>Recast/recapture rule</li> <li>Treatment of uncertain tax positions (IFRIC 23)</li> <li>New disclosure requirements</li> <li>Examples and building blocks</li> </ul>
	<b>ETR/top-up tax calculation, substance based carve out</b>	Tian Leong, Salim Hamra	<ul style="list-style-type: none"> <li>Top-up tax computation</li> <li>Substance-based Income Exclusion</li> <li>Special cases: Properties/leases, ships etc.</li> </ul>
<b>Session 4:</b> Thursday, 6 March 2025	<b>Qualified CbCR, transitional safe harbors and planning</b>	Karen Hernandez, Danyal Javed	<ul style="list-style-type: none"> <li>Country-by-Country Reporting (CbCR) – getting it right</li> <li>Qualified CbCR (QCbCR) - how to get to QCbCR from CbCR</li> <li>Transitional safe harbor rules (TSHR) - refresh and adjustments</li> <li>CbCR and TSHR preparation strategy going forward</li> </ul>
<b>Session 5:</b> Tuesday, 11 March 2025	<b>Compliance process and P2 filing strategy</b>	Karen Hernandez, Anna Golovatska, Farah Saffarini	<ul style="list-style-type: none"> <li>Overview of the GloBE Information Return (GIR)</li> <li>Filing GIR</li> <li>QDMTT returns and interaction with corporate tax and P2 returns</li> <li>CbCR and GIR filing strategy</li> </ul>
	<b>Technology options and solutions</b>	Elizabeth Livke, Kaushal Parekh	<ul style="list-style-type: none"> <li>Technology market overview</li> <li>Vendor options in the market</li> <li>Deloitte's P2 Agent</li> </ul>