

**Deloitte Pillar Two
Tax Advisory**
From policy to practice

**OECD—Global Minimum Tax
Global Minimum Tax from 2024**

Additional tax liability is possible.
Additional reporting obligations are certain!

MNEs in scope of Pillar Two must comply with the rules even if only one jurisdiction where they operate implements the rules in their domestic legislation.

€ >750m
Revenue

→

15%
Minimum tax

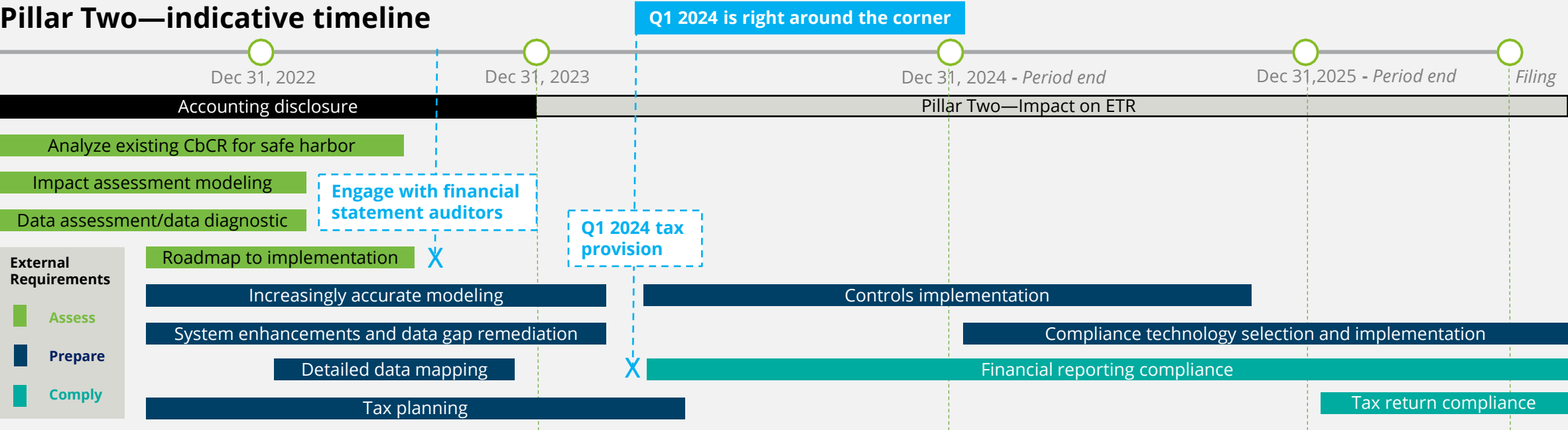
**The applicable rule set to
enforce global application**

Priority: Qualified Domestic Minimum Top-up Tax (QDMTT)

Main: Income Inclusion Rule (IIR)—In-scope MNE Groups pay a minimum level of tax for each country in which they operate at ultimate parent entity level.

Backstop: Undertaxed Profit Rule (UTPR)—In-scope MNE Groups pay a minimum level of tax for each country in which they operate at UTPR entity level, in case no IIR applies.

Pillar Two—indicative timeline



Pillar Two readiness considerations

Navigate complexity with integrated offerings tailored for your needs

Assess

Prepare

Comply

