

Master global Pillar Two compliance



Why it matters

The OECD's Base Erosion and Profit Shifting (BEPS) 2.0 initiative includes Pillar Two rules designed to impose a global minimum tax on large multinational enterprises. Ensuring proper compliance is crucial – not only to fulfil new legal obligations but also to maintain your organisation's reputation, manage risks and create strategic advantages.

With regulatory deadlines on the horizon and requirements continuing to evolve, taking action now is essential to stay ahead, avoid potential pitfalls and secure long-term success.



Did you know?

- **Timeline:** The due date for the first GloBE Information Return (GIR) filing is 30 June 2026. However, certain local Qualified Domestic Top-up-Tax (QDMTT) and/or Income Inclusion Rule (IIR) filings (for example, in Belgium) are already due in Q4 2025. An early start on the preparation work for these local and global filings is therefore strongly recommended
- **Simplifications:** Even though transitional Country-by-Country-Reporting (CbCR) safe harbours may be met in several countries, (limited) QDMTT and/or IIR filings will still be required
- **Registrations/Notifications:** An increasing number of jurisdictions have introduced a mandatory Pillar Two registration or notification requirement—often with very short deadlines
- **Source:** Multinational groups will generally need to complete the GIR based on the OECD Model Rules and Commentary. Nevertheless, in some cases, calculations for certain jurisdictions or subgroups must follow the relevant domestic legislation.



How we can support

Our approach helps you navigate Pillar Two compliance requirements seamlessly.

Pillar Two compliance end-to-end process



Gather

- **Client source data**
Collect and validate raw financial information and other data, ensuring completeness for further processing.



Harmonise

- **Data gathering platform**
Use a centralised system for data validation and harmonisation, with automated checks to maintain consistency and reduce errors.



Transform

- **Data transformation, mapping and staging**
Convert, map, and standardise source data to ensure accuracy in Pillar Two calculations.



Calculate

- **Pillar Two Engine**
Leverage a real-time calculation engine that applies the latest OECD and local rules and adapts quickly to regulatory changes.



Analyse and report

- **Pillar Two filings**
Prepare and file necessary global and local Pillar Two filings accurately and on time, maintaining comprehensive documentation to support audit readiness.

Your benefits

- Holistic end-to-end process
- Automated and efficient approach
- Reduction of risks and full audit trail
- Reconciliation between all Pillar Two filings and financial accounts
- PwC's Pillar Two Engine with global and local rules for compliance-ready output



Your contacts

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Let us help you stay ahead in a rapidly evolving tax compliance landscape.