



Pillar Two Technical Series **GloBE Reporting & Compliance**

January 15, 2025

Pillar Two Technical Series

Catch up on our previous sessions!

1. Overview & Transition Years – [Watch now](#)

- In this webinar, we provide a broad overview of Pillar Two. In addition, we'll discuss transitional safe harbors and what makes a Qualified Domestic Minimum Top-Up Tax (QDMTT) "Qualified." Our knowledgeable professionals will share insightful commentary on how these rules are impacting multinational enterprises.

2. MNE Group Determination – [Watch now](#)

- In this webinar, we delve into the intricacies of multinational enterprise (MNE) group determination and explore the challenges posed by complex organizational structures. Our knowledgeable professionals will provide a practical discussion on the basics of MNE group determination and explore issues and complexities companies face as they navigate this topic.

3. Complex MNE Groups – [Watch now](#)

- In this webinar, we discuss computations for non-material constituent entities (NMCEs), joint venture (JV) groups, and the intricacies of GloBE considerations. Gain valuable insights and practical knowledge to navigate these advanced topics effectively.

4. Tax Accounting Overview & Impact – [Watch now](#)

- In this webinar, we provide a detailed overview of general tax accounting principles and delve into the significant impacts of Pillar Two. Our knowledgeable professionals will share key concepts and practical implications, helping you stay ahead in the evolving tax and financial reporting landscape.

5. Computation of GloBE Adjustments – [Watch now](#)

- In this in-depth webinar, we explore the computation of Global Anti-Base Erosion (GloBE) adjustments. Our knowledgeable professionals will discuss the various adjustments required to determine GloBE income and provide practical insights into how they may impact your organization.

6. Computation of Adjusted Covered Taxes – [Watch now](#)

- In this webinar, we delve into the computation of adjusted covered taxes. Our knowledgeable professionals will guide you through the fundamental principles and steps involved, providing crucial insight to navigate these calculations.

7. GloBE Elections & Flow-Through Entities – [Watch now](#)

- In this webinar, we discuss the nuances of Global Anti-Base Erosion (GloBE) elections and their implications. In addition, we'll delve into how Pillar Two impacts flow-through entities.

Agenda

1. Introduction
2. Pillar Two Accounting & Disclosures
3. Notifications for Pillar Two Purposes
4. GloBE Information Return
5. QDMTT Returns



Meet Today's Presenters



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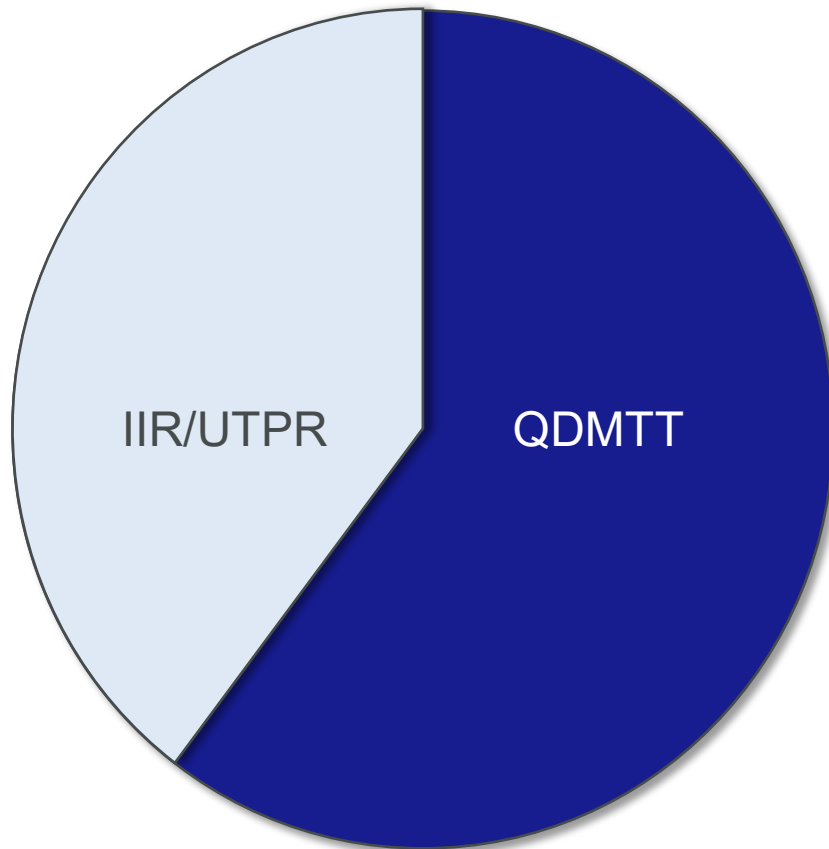
laura.schoumacher@avocats.forvismazars.com

Recap of Charging Provisions



Top-Up Tax & Charging Provisions – Generally

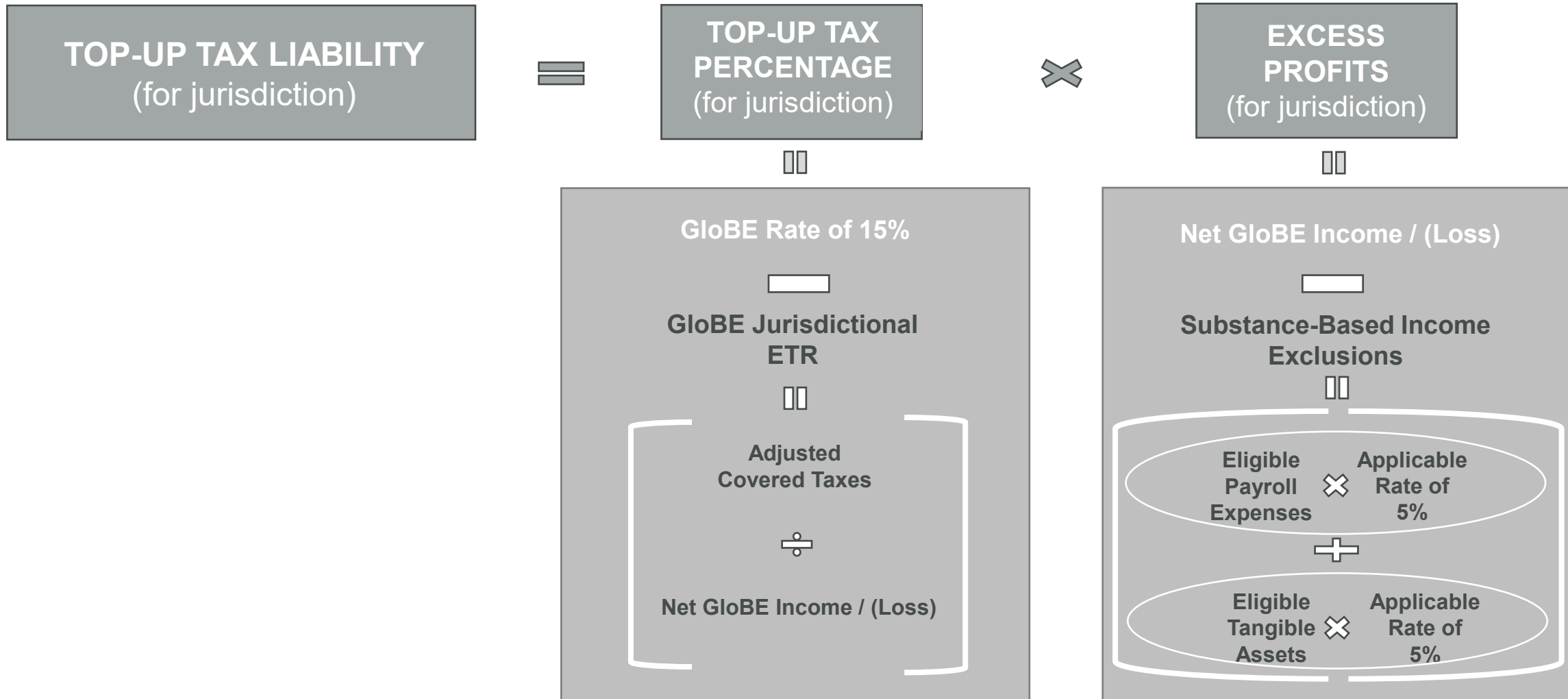
Total Top-Up Tax



Key Terms & Definitions

- **Qualified Domestic Minimum Top-Up Tax (QDMTT)** – A minimum tax that is imposed by the domestic law of a country that computes its own top-up tax following the Pillar Two rules.
- **Income Inclusion Rule (IIR)** – Imposes a top-up tax on the Ultimate Parent Entity (UPE) of a multinational enterprise group with respect to its low taxed income of its constituent entities.
- **Undertaxed Payments Rule (UTPR)** – Operates as a backstop to the IIR, applying only in specific circumstances where the top-up tax is not brought into charge under an IIR or QDMTT

Computation of the Top-Up Tax – Overview



Calculation Steps

Step 1 – Constituent Entities Covered

- Identify MNE Groups within scope of the GloBE Rules.
- Identify Constituent Entities (“CEs”) & Remove any Excluded Entities.
- Identify location of each CE.

Step 2 – Determine GloBE Income or Loss

- Determination of Financial Accounting Net Income / (Loss).
- Adjust Financial Accounting Net Income or Loss to GloBE Base.
- GloBE Income or Loss allocated to Permanent Establishments or through Flow-Through Entities where necessary.

Step 3 – Adjusted Covered Taxes

- Identification of Covered Taxes.
- Adjust Covered Taxes for temporary differences & losses & allocate to other CEs as necessary.
- Take post-filing adjustments into account.

Step 4 – Effective Tax Rate & Top-Up Tax Computation

- Determination of Substance-Based Income Exclusion Amounts & other exceptions.
- Computation of jurisdictional Top-Up Tax for low-taxed jurisdictions (after consideration of Safe Harbours & elections).
- Allocation of the Top-Up Tax between Low Taxed CEs.

Step 5– Applying the Charging Provisions

- Identification of UPE liable for Top-Up Tax under IIR & determination of Top-Up Tax paid by UPE under IIR.
- Identification of the remaining amount, if any, that is allocable under the UTPR.
- Liability for residual Top-Up Tax in the UTPR Jurisdictions through a UTPR adjustment.

01

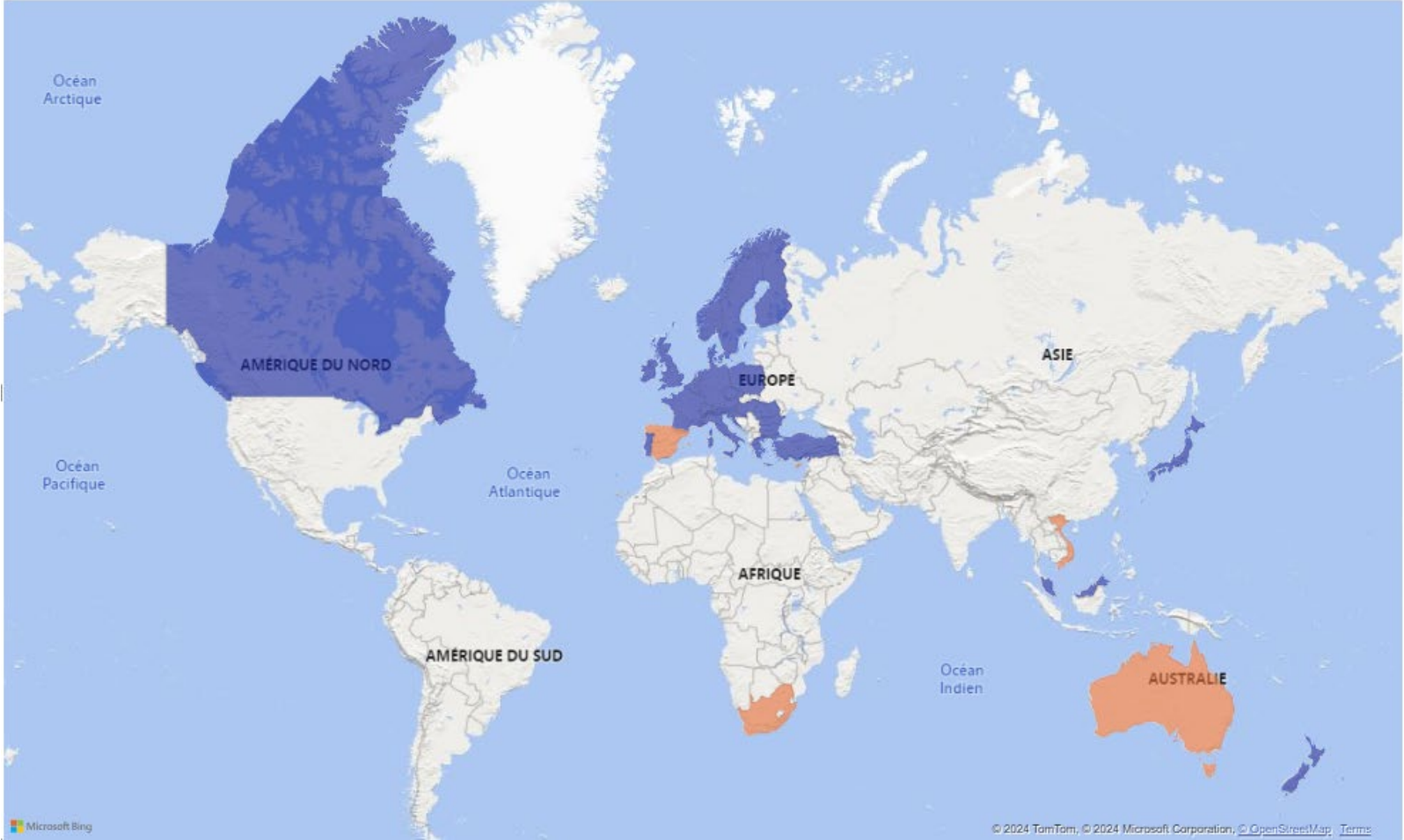
Introduction



Introduction

Current Worldwide Pillar Two Implementation

Status ● Implemented ● Planned



As of January 13, 2025

Status	IIR
--------	-----

Implemented	34
Planned	8

Status	DMTT
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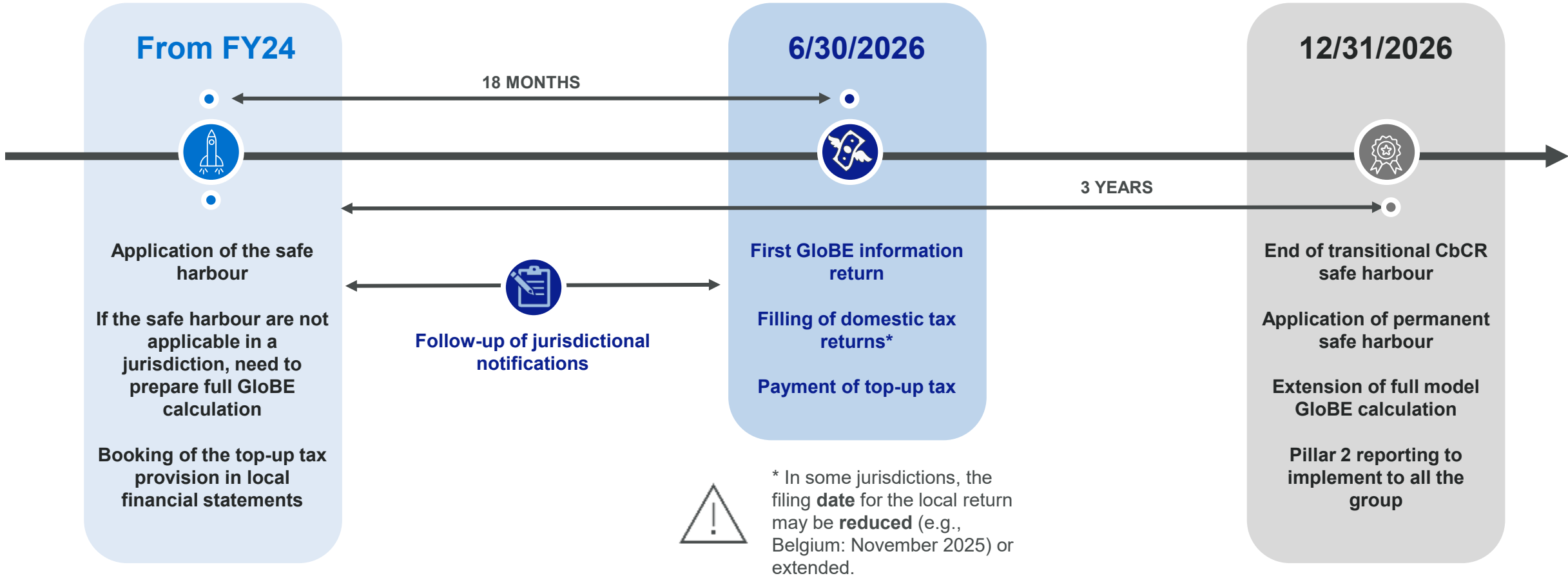
Implemented	37
Planned	11

Status	UTPR
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Implemented	27
Planned	6

Introduction

Key Deadlines



02

Pillar Two Accounting & Disclosures



Pillar Two Accounting & Disclosures

Top-up Tax Provision

In principle, the UPE and POPEs are liable to the top-up tax for their low taxed entities.

Case 1: No QDMTT in low taxed jurisdiction

- 1 The UPE or POPE performs full GloBE calculation under IIR rule
- 2 If the ETR is < 15%, UPE or POPE computes the amount of Top-up tax with respect to their inclusion ratio
- 3 The UPE or POPE books in its statutory accounts the top-up tax provision
- 4 The UPE or POPE will pay the top-up tax in its jurisdiction



If the DMTT is **not Qualified**, the same process should be applied in complement to local calculation (DMTT) and with no imputation

Case 2: QDMTT in low taxed jurisdiction

- 1 The low-taxed jurisdiction performs QDMTT calculation under local rules
- 2 If the ETR is < 15%, the low-taxed jurisdiction computes the amount of Top-up tax and allocate the top-up tax between local entities based on local rules and book the top-up tax provision in the statutory account
- 3 The UPE or POPE will perform the calculation under IIR rule and impute the amount of the QDMTT on the amount of Top-up tax
- 4 The low-taxed entities will pay the top-up tax in their jurisdictions and the UPE or POPE will potentially pay the difference in its jurisdiction



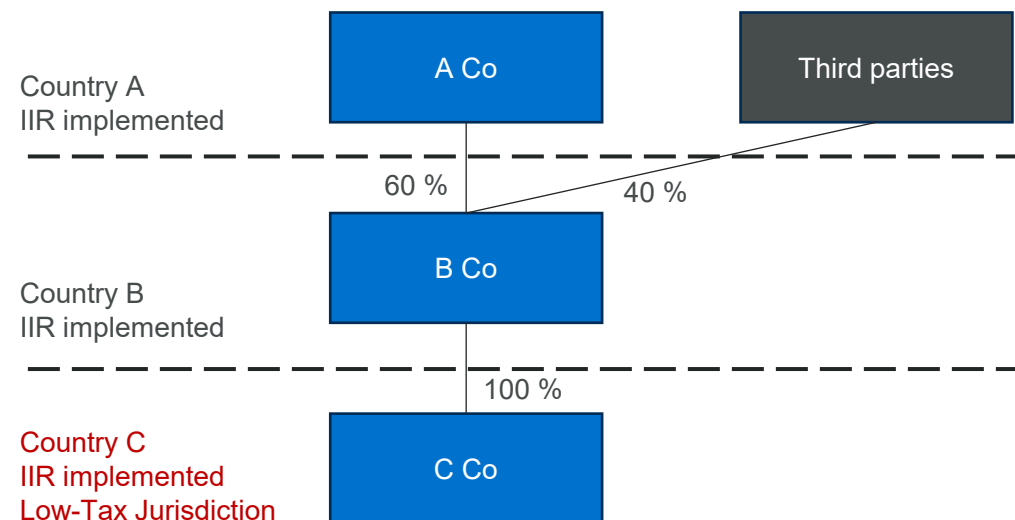
If the **QDMTT Safe Harbour** applies, no calculation under IIR should be performed

Pillar Two Accounting & Disclosures

Case Study 1: No QDMTT in Low-Taxed Jurisdiction

This example illustrates the application of the IIR offset mechanism in a situation where a UPE and a POPE apply the IIR (no QDMTT) with respect to the same LTCE

- A Co is UPE of ABC Group.
- B Co is a POPE as it has Ownership Interests in another CE of ABC Group and 40 % of its Ownership Interests are held by non-group entities.
- C Co is a LTCE with TuT EUR 10 million.
- B Co is required to apply IIR (Art. 2.1.4 OECD-MR) as POPE with Ownership Interests in LTCE C Co.
- A Co is also required to apply IIR (Art. 2.1.1) as UPE.
- To prevent double taxation TuT allocated to A Co is reduced, because it owns an Ownership Interest in an LTCE through a POPE.
- Reduction of TuT is limited as follows:



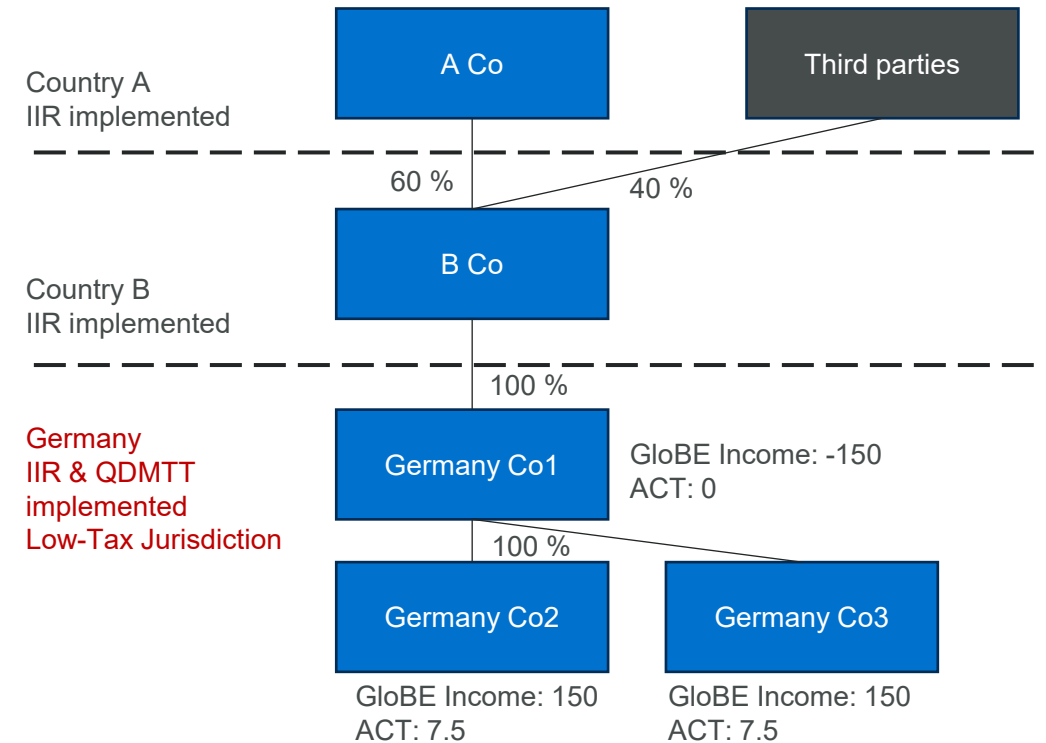
Entity	Direct OI in C Co	Indirect OI in C Co	Inclusion Ratio	Allocable Share of TuT	IIR offset	Final TuT liability
B Co	100 %	-	1	EUR 10 million	-	EUR 10 million
A Co	-	60 %	0.6	EUR 6 million	EUR 6 million	EUR 0

Pillar Two Accounting & Disclosures

Case Study 2: QDMTT in Low-Taxed Jurisdiction

This example illustrates the application of a QDMTT using an example based on German Tax Law

- A Co is UPE of ABC Group.
- B Co is a POPE as it has Ownership Interests in other CE's of ABC Group and 40 % of its Ownership Interests are held by non-group entities.
- Germany Co 1 should not meet the definition of LTCE, as it does not have GloBE Income.
- Germany Co 2 and Co3 should qualify as LTCE, as both are located in a low-taxed Jurisdiction, have GloBE Income and are subject to an ETR lower than the minimum rate (15 %).
- Net GloBE Income Germany: $300 - 150 = 150$ (assumption: no SBIE)
- Sum of ACT: 15
- ETR: $15 / 150 = 10\%$
- TuT Percentage: $15\% - 10\% = 5\%$
- Jurisdictional TuT: $5\% \times 150 = 7.5$
- TuT of Germany Co2: $7.5 \times 150 / 300 = 3.75$
- TuT of Germany Co3: $7.5 \times 150 / 300 = 3.75$
- QDMTT due in Germany: 7.5



Pillar Two Accounting & Disclosures

Disclosures – IFRS

Exemption from accounting of deferred taxes induced by Pillar 2 and information to be mentioned in the appendix

The definitive amendments to IAS 12, specify the expected impact of the entry into force of Pillar 2, on the financial statements for financial years beginning on or after December 31, 2023.

These amendments provide for a temporary exemption from the recognition of deferred taxes resulting from the application of GloBE Rules, and new disclosures to be included in the annual financial statements.

Regulation	Nature
IAS 12.88A	An entity shall disclose that it has applied the exception to recognizing and disclosing information about deferred tax assets and liabilities related to Pillar Two income taxes.
IAS 12.88B	An entity shall disclose separately its current tax expense (income) related to Pillar Two income taxes.
IAS 12.88C	In periods in which Pillar Two legislation is enacted or substantively enacted but not yet in effect, an entity shall disclose known or reasonably estimable information that helps users of financial statements understand the entity's exposure to Pillar Two income taxes arising from that legislation.
IAS 12.88D	An entity shall disclose qualitative and quantitative information about its exposure to Pillar Two income taxes at the end of the reporting period. <ul style="list-style-type: none"> Qualitative information: information about how an entity is affected by Pillar Two legislation and the main jurisdictions in which exposures to Pillar Two income taxes might exist, Quantitative information: (i) an indication of the proportion of an entity's profits that might be subject to Pillar Two income taxes and the average effective tax rate applicable to those profits, or, (ii) an indication of how the entity's average effective tax rate would have changed if Pillar Two legislation had been in effect.

Pillar Two Tax Accounting & Disclosures

Disclosures – U.S. GAAP

- FASB Staff announced in February 2023 that they view the GloBE Minimum Tax as an alternative minimum tax, subject to AMT accounting as outlined in ASC 740
 - Current inclusion approach (period cost)
 - No deferred tax accounting
- At interim periods, Top-up Tax should generally be part of EAETR
 - Consider any exclusion related to discrete items
 - Consider intraperiod allocation
- Differences in practice beginning to emerge with respect to valuation allowance considerations (regular tax DTAs that may be impacted by Pillar II inclusions)
 - Future guidance may come from FASB
 - Most firms considering accounting policy election
- Disclosure should be included in tax footnotes for material impacts. Some companies are providing updates as to expected future impact in qualitative terms and identifying jurisdictions they have material operations in that may trigger GloBe tax liability.

Pillar Two Tax Accounting & Disclosures

Disclosures – German GAAP

According to Sec. 274 para. 1 of the German Commercial Code, deferred tax liabilities have to be recognized in the balance sheet, while deferred tax asset can be recognized (optional).

Sec. 274 para 3 of the German Commercial Code now provides a definitive exception to the recognition of deferred tax assets and liabilities linked to the application of the GloBE Rules.

MNE Groups affected by the GloBE Rules are required to disclose the following in the notes to their consolidated financial statements:

For financial years beginning before the introduction of GloBE	For financial years beginning after the introduction of GloBE
<p>The appendix to the financial statements should include an explanation of the expected impact on the entity when applying the GloBE Rules.</p> <p><u>Qualitative information (minimum)</u></p> <ul style="list-style-type: none"> information about how an entity is affected by Pillar Two legislation and the main jurisdictions in which exposures to Pillar Two income taxes might exist. <p><u>Quantitative information (as far as possible)</u></p> <ul style="list-style-type: none"> an indication of the proportion of an entity's profits that might be subject to Pillar Two income taxes and the average effective tax rate applicable to those profits, or, an indication of how the entity's average effective tax rate would have changed if Pillar Two legislation had been in effect. 	<p>The tax expense or income that arises from the application of the German GloBE Rules or respective foreign GloBE Rules.</p>

Pillar Two Tax Accounting & Disclosures

Disclosures – French GAAP

ANC regulation no. 2020-01 establishes the principle of mandatory recognition of deferred taxes for all taxable and deductible temporary differences.

ANC regulation no. 2023-02 now provides a definitive exception to the recognition of deferred tax assets and liabilities linked to the application of the GloBE Rules.

However, it requires the groups concerned to disclose the following in the notes to their consolidated financial statements.

For financial years beginning before the introduction of GloBE	For financial years beginning after the introduction of GloBE
<p>The appendix to the financial statements should include qualitative and quantitative information on their exposure to global minimum taxation.</p> <p><u>Qualitative information</u></p> <ul style="list-style-type: none"> Information on entities affected by the worldwide minimum tax + the main jurisdictions in which the Group is exposed. <p><u>Quantitative information</u></p> <ul style="list-style-type: none"> Indication of the proportion of an entity's profits that could be subject to global minimum tax and the applicable average effective tax rate, or How the entity's average effective tax rate would be affected if the global minimum tax were in force. 	<p>In addition to the breakdown between current and deferred taxes, the appendix to the financial statements must disclose the tax expense recognized in respect of the GloBE Rules.</p> <p>French groups will not be required to disclose detailed information on their exposure (qualitative information).</p>

03

Notifications for Pillar Two Purposes



Notifications for Pillar Two Purposes

Principles

OECD approach



Under the article 8.1.3 of the GloBE Rules, a Constituent Entity or the Designated Local Entity on its behalf, shall notify the local tax authorities the identity of the Entity that is filing the GloBE Information Return and the jurisdiction in which it is located.



It allows the local tax authorities to know the filing modalities of the group.



Under the article 8.1.6. of the GloBE Rules, the deadline to notify the local tax authorities is the same as GIR filing deadline (i.e., 15 months).

Local approach



The local tax authorities are free to determine to modality of notification, e.g.,:

- A special separated form,
- A mention into the CIT return.



The local tax authorities are free to reduce the deadline of notification provided by OECD.

Notifications for Pillar Two Purposes Belgium Example

In May 2024, publication of a Royal Decree requiring Belgian entities of MNE to register with the Crossroads Bank of Enterprises (KBO or BCE) in order to comply with the Pillar 2 compliance formalities.

The registration provides groups with a unique identification number 'P2 TIN' necessary to pay the QDMTT advance and fill the local return.

The deadline is 30 days after the first day of the first year in scope of Pillar 2.

Federal Public Service FINANCE General Administration of TAXES <i>Fiscus Belgie</i>	
Notification Group Number Minimum Taxation Pillar 2	
Multinational Enterprise (MNE) Groups Large-scale Domestic Groups	

BOX I – INFORMATION REGARDING THE MNE GROUP OR LARGE-SCALE DOMESTIC GROUP

1.1 Name of the MNE Group or large-scale domestic group:

1.2 Start date of the reporting year:

1.3 End date of the reporting year:

1.4 Address of the registered office:

Street:	Number:
Zip code:	Municipality:
Country:	

1.5 Phone number:

1.6 Fax number:

1.7 Email:

1.8 Website address:

Form P2-CBE-NOT

Name	Jurisdiction	TIN	Global status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity tax subgroup (if applicable)

III.2.A Information on the intermediate parent entity(ies) (IPE)

This includes both Belgian and foreign IPE's!

Name	Jurisdiction	TIN	Global status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity tax subgroup (if applicable)

III.2.B Only to be completed if the intermediate parent entity is located in Belgium: list of all Belgian and foreign entities

List to be provided per Belgian IPE!

Name	Jurisdiction	TIN	Global status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity tax subgroup (if applicable)

III.3.A Information on the partially owned parent entity (POPE)

This includes both Belgian and foreign POPE's!

Name	Jurisdiction	TIN	Global status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity tax subgroup (if applicable)

Form P2-CBE-NOT

1.9 Type of entity:

1.10 Legal form:

Please indicate which is applicable:

 Luxembourgish entity
 foreign entity

1.11 Functions:

Ultimate parent entity responsible for the preparation of the group's consolidated financial statements =

Function 000002 General representative

Natural person acting as representative legal entity for the consolidating ultimate parent entity = Function 100018

Representative legal entity:

Name:

First name:

National registration number or BIS-number:

1.12 Characteristics:

MNE Group/Large scale domestic group – Law of 19.12.2023

1.13 Nature of the Group:

Please indicate which is applicable:

 MNE Group
 Large-scale domestic group

1.14 Group consisting of a single legal entity:

Does the group, in accordance with the legal provisions for registration in the Crossroads Bank for Enterprises, consist of only one entity (e.g. if the group consists of a single Belgian entity with permanent establishment(s) abroad, or if the group consists of a single foreign entity with only permanent establishments, including a permanent establishment in Belgium)?

If this is the case, please tick this box:

BOX II – INFORMATION REGARDING THE CONSOLIDATED FINANCIAL STATEMENTS OF THE MNE GROUP OR LARGE-SCALE DOMESTIC GROUP

II.1 Type of Consolidated Financial Statements (CFS) of the Ultimate Parent Entity:

Please indicate which is applicable:

 (a) The financial statements prepared by an entity in accordance with an acceptable financial accounting standard, in which the assets, liabilities, income, expenses and cash flows of that entity and of any entities in which it has a controlling interest are presented as those of a single economic unit

Form P2-CBE-NOT

Name	Jurisdiction	TIN	Global status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity tax subgroup (if applicable)

III.3.B Only to be completed if the partially owned parent entity is located in Belgium: list of all Belgian and foreign entities

List to be provided per Belgian POPE!

Name	Jurisdiction	TIN	Global status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity tax subgroup (if applicable)

III.4 List of all other entities located in Belgium

Name	Jurisdiction	TIN	Global status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity tax subgroup (if applicable)

BOX IV – INFORMATION ON THE POINT OF CONTACT

IV.1 Name of the company acting as the point of contact for the group in function of creating this CBE number:

IV.2 TIN number of the company:

IV.3 Jurisdiction of the company:

IV.4 Address of the company:

Form P2-CBE-NOT

<input type="checkbox"/>	b) where an entity that has one or more permanent establishment(s), the financial statements prepared by an entity in accordance with an acceptable financial accounting standard
<input type="checkbox"/>	c) the financial statements of the ultimate parent entity that are not prepared in accordance with an acceptable financial accounting standard and that have been subsequently adjusted to prevent any material competitive distortions
<input type="checkbox"/>	d) where the ultimate parent entity does not prepare financial statements as described in point a), b) or c), the financial statements that would have been prepared if the ultimate parent entity were required to prepare such financial statements in accordance with: (i) an acceptable financial accounting standard, or (j) another financial accounting standard, and provided such financial statements have been adjusted to prevent any material competitive distortions

II.2 Financial accounting standard used in the preparation of the consolidated financial statements of the ultimate parent entity:

ISD code:

II.3 Presentation currency used in the consolidated financial statements of the ultimate parent entity (ISO Code):

II.4 Information on the publication of the consolidated financial statements of the ultimate parent entity online:

Hyperlink:

II.5 Information on the non-publication of the consolidated financial statements of the ultimate parent entity online:

Please tick the box in case no online publication is available:

BOX III – INFORMATION ON THE OWNERSHIP STRUCTURE OF THE MNE GROUP OR LARGE-SCALE DOMESTIC GROUP

III.2.A Information on the ultimate parent entity(ies) (UPE)

This includes both Belgian and foreign ultimate parent entities!

Name	Jurisdiction	TIN	Global status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity tax subgroup (if applicable)	Consolidating entity

III.2.B Only to be completed if the ultimate parent entity is located in Belgium: list of all Belgian and foreign entities

List to be provided per Belgian UPE!

Form P2-CBE-NOT

Street: Number:

Zip code: Municipality:

IV.5 Name of the contact person within the company:

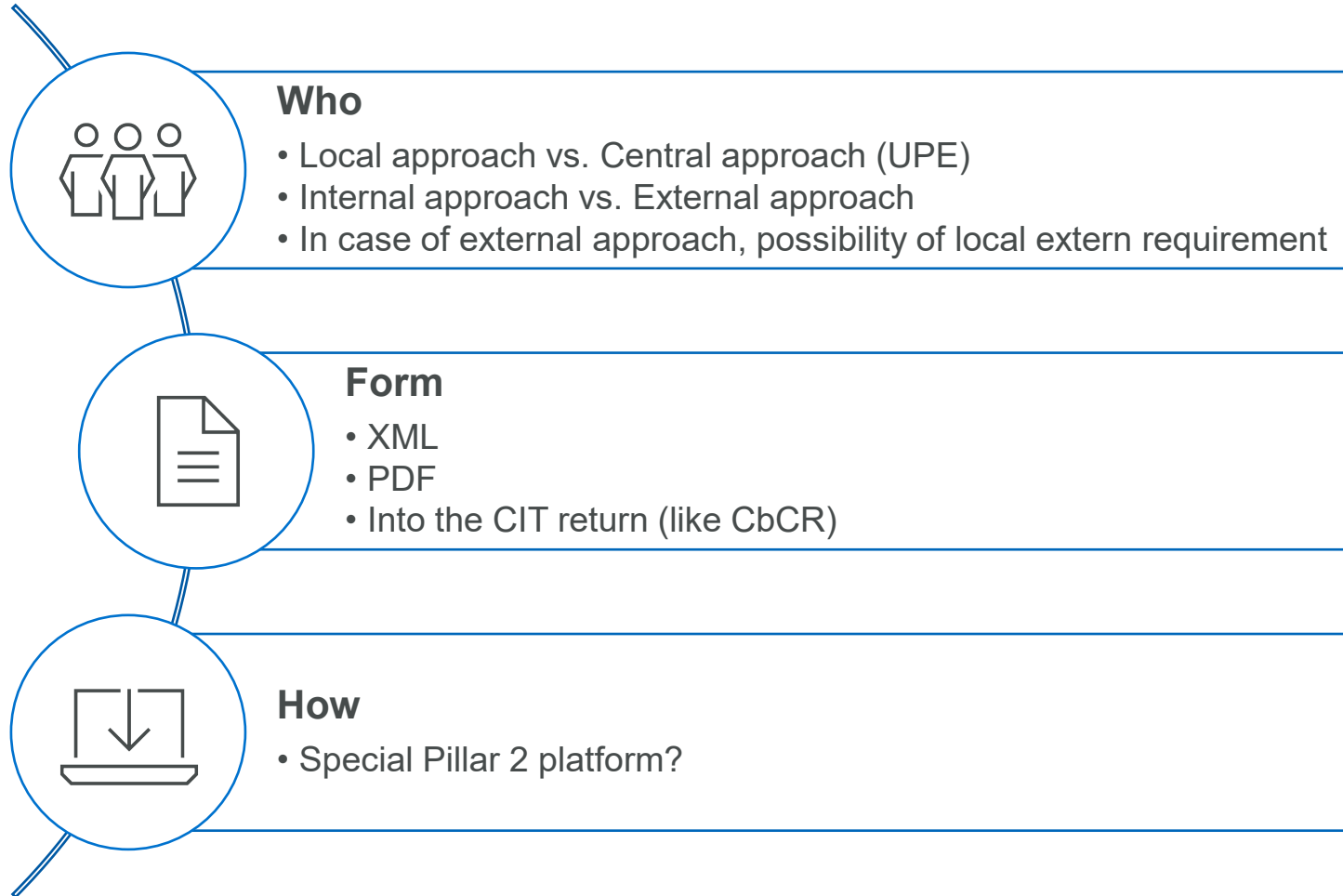
IV.6 Email + phone number of the contact person within the company:

Email:

Phone number:

Notifications for Pillar Two Purposes

Considerations to Have



Key of success

Clear view of the Pillar 2 perimeter and entity qualification

Tax/Regulatory monitoring

Reactivity

Communication

04

GloBE Information Return



GloBE Information Return



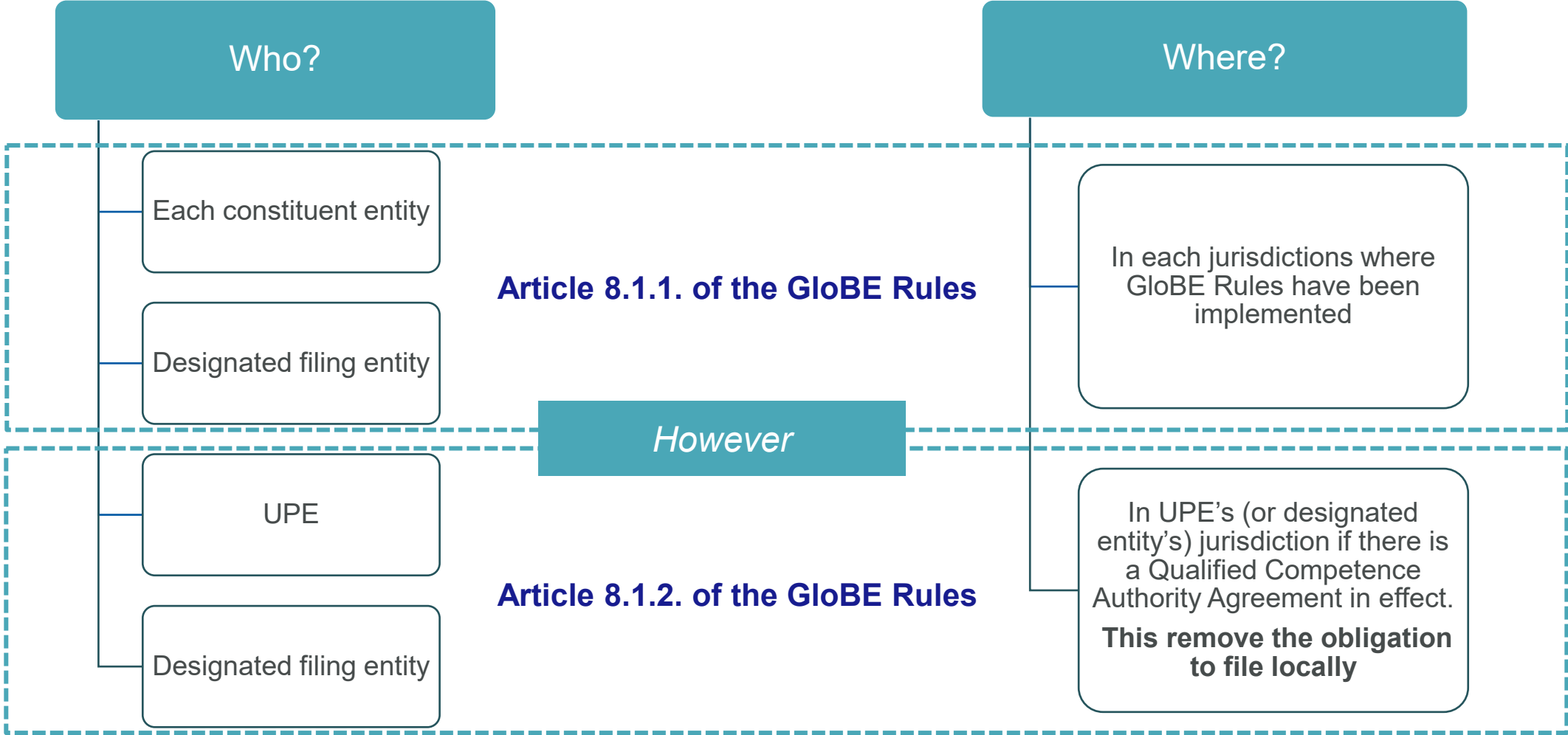
Deadline

- Under GloBE Rules, the deadlines to file the GIR are:
 - **18 months** for transitional year, and,
 - **15 months** for standard year.
- Nevertheless, it is possible for jurisdictions to require an earlier filing deadline.



GloBE Information Return

The Filing Entity



GloBE Information Return Content as of December 2024

The GIR consists of three parts

MNE Group Information

- Identification of Filing Constituent Entity
- MNE Group General Information
- Corporate Structure
- High-level summary of GloBE Information

Jurisdictional Safe Harbours and Exclusions

- Characteristics of the jurisdiction
- Jurisdictional exceptions (Safe Harbour) applicable in respect of this jurisdiction (Top-up Tax reduced to zero)
- MNE Group in the initial phase of international activity (if applicable)

GloBE Computations

- Characteristics of the jurisdiction
- ETR computation
- Top-up Tax computation
- Top-up Tax allocation and attribution (if any)

As many as the number of jurisdictions concerned

GloBE Information Return

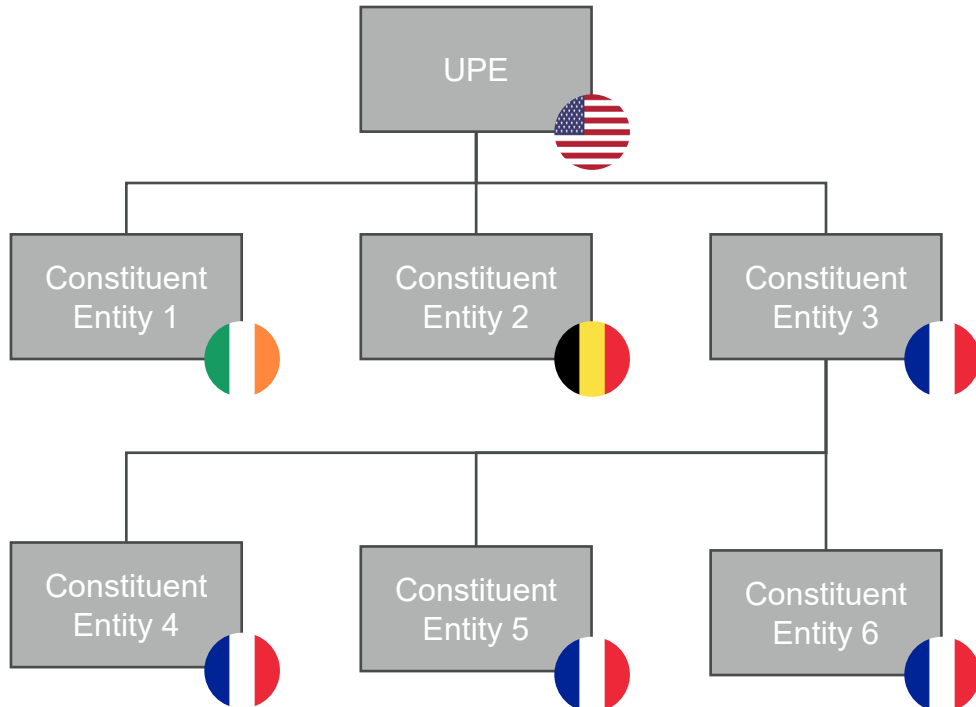
Form

- Under GloBE Rules, each jurisdiction is free to choose the type of GIR form.
- Various formats could be offered: XML, PDF, appendix to CIT return...
- Nevertheless, the GIR form must be compliant with the content mentioned previously.
- In 2024, the OECD published an XML form and a public consultation.



GloBE Information Return

The Filing Entity – Case Study



In the group X:

- The UPE holds 100% on the ownership interests of CE1, CE2 and 75% in CE3,
- The POPE (CE3) holds 100% on the ownership interests of CE4, CE5 and CE6.

- The United States has not implemented GloBE Rules.

In which country should a GIR be filed?

GloBE Information Return Considerations to Have



Define an internal calendar

-

Keeping in mind that the GIR
deadline can coincide with the
closing/audit period



Define an operating model
(in-house / external / through a tool)

Define roles and responsibilities of
the stakeholders

05

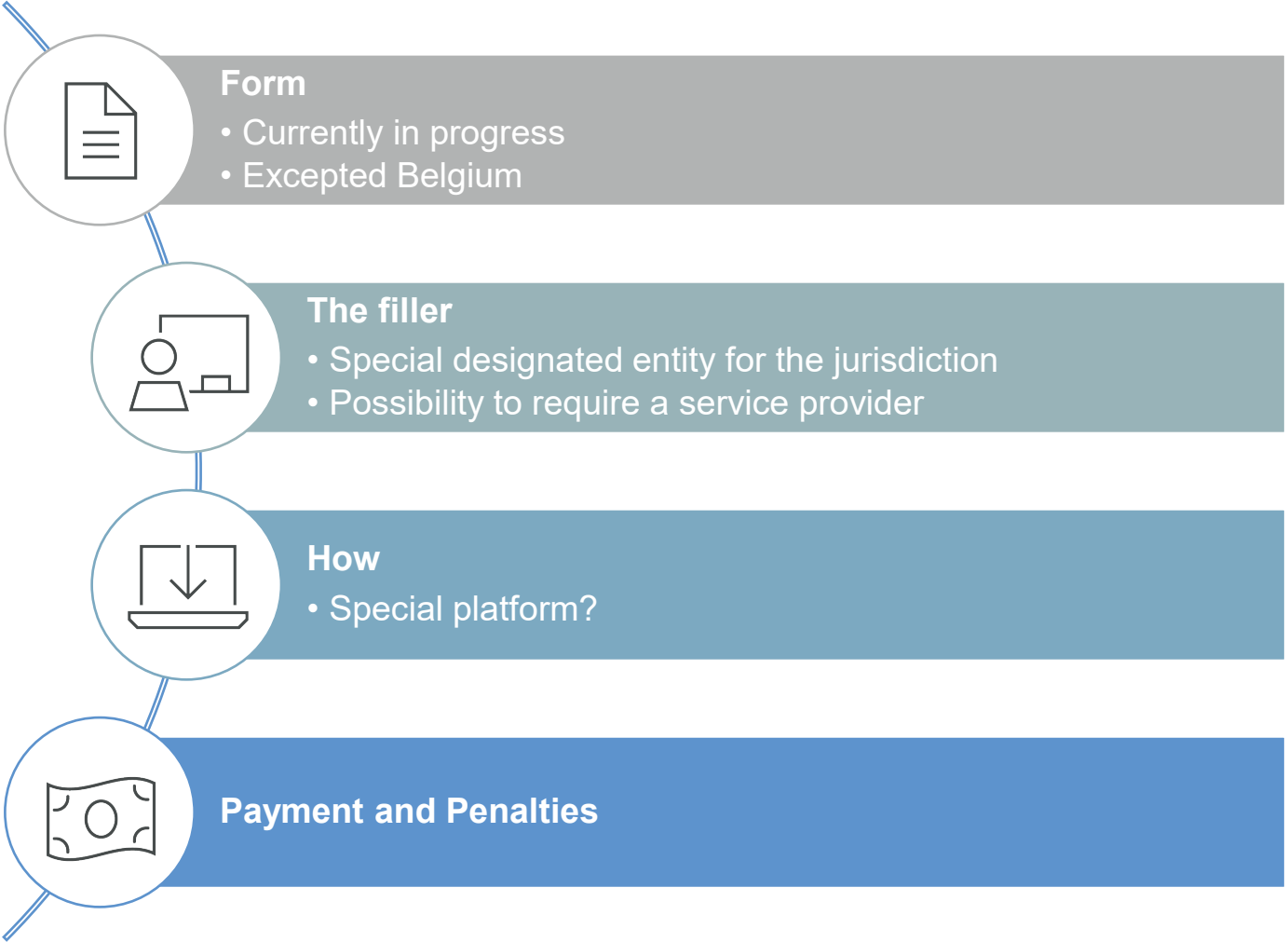
QDMTT Returns



QDMTT Returns

Local Specialties

Each jurisdiction is free to determine the following modalities to complete and file the QDMTT return



QDMTT Returns

Examples of QDMTT Specificities



Specific calculation method

Possibility to make the QDMTT more restrictive than the GloBE Rules



Accounting standard



QDMTT is not required to have a substance carve-out or decide not to adopt the transitional percentage



QDMTT only applicable to fully owned entities

QDMTT Returns

Belgium Example

On Friday 18 October 2024, the Belgian tax authorities published the first version of the draft Belgian QDMTT return.

I. Identification

Information on the Belgian constituent entity and contact the person responsible for the filing, as well as general information about the Pillar 2 group

II. Group structure

Information about the ultimate parent entity, Belgian group entities (both constituent entities and joint ventures) and excluded entities

III. Safe Harbours

Per Belgian subgroup, information regarding the permanent safe harbour for non-material constituent entities, temporary CbCR Safe Harbours and de-minimis exclusion

IV. Elections

Identification of the elections made per Belgian subgroup (e.g., stock-based compensation expense)

V. Calculation of the Belgian QDMTT

Limited number of data points per Belgian subgroup including the Financial Accounting Net Income or Loss, the GloBE Income (Loss), Tax accrued in the financial accounts, Adjusted Covered Taxes and taxes to be reallocated under the QDMTT rules. This section also includes some formulas to enhance the comprehensibility of the calculations.

VI. Prepayments

Information regarding the prepayments made in the context of Pillar 2 and excess prepayments for corporate income tax purposes (that may be used for Pillar 2).

VII. Calculation of Any Belgian QDMTT Due

Per Belgian subgroup, the form includes a calculation sheet to arrive at the additional Belgian QDMTT due, taking into account the prepayments made (if any).

QDMTT Returns Deadline

Each jurisdiction is free to determine the filing deadline of the QDMTT return.

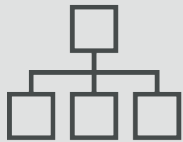
Most jurisdictions provide the same deadline as the GIR deadline (i.e., **18 months** for transitional year **and 15 months** for standard year).

Nevertheless, some jurisdictions have specific deadlines.

Jurisdiction	DMTT	
	Transitional year	"Standard" Year
Austria	20 months	20 months
Belgium	11 months	11 months
Greece	19 months	16 months
Netherlands	20 months	17 months
New Zealand	20 months	16 months
Poland	21 months	18 months
Turkey	12 months	12 months
Vietnam	12 months	12 months

QDMTT Returns

Key of Success



Define a process to handle this huge compliance requirement



Define an internal calendar according the QDMTT and GIR deadlines



Define roles and responsibilities of the stakeholder

Meet Today's Presenters



Eric Flueckiger

Partner – Forvis Mazars US

eric.flueckiger@us.forvismazars.com

A member of the International Tax service line, Eric provides US corporate international tax services. He advises clients on various international tax compliance and consulting issues including global intangible income analysis, foreign tax credits, domestic international sales corporation taxation, subpart F, and income tax treaties for multinational companies.

Eric is co-leader of the Forvis Mazars International Tax Community and is an executive sponsor of the Forvis Mazars Pillar Two Executive Committee which helps coordinate Pillar 2 services globally. Eric is also a champion of the Forvis Mazars Global Compliance and Reporting initiative, focused on helping companies centralize their global compliance needs.



Laura Schoumacher

Manager – Forvis Mazars France

laura.schoumacher@avocats.forvismazars.com

- Laura has developed expertise in tax accounting and reporting.
- She is involved in securing deferred tax position in consolidated accounts and in analyzing tax proofs, in setting up Pillar 2 projects, calculating and analyzing risks in the application of both safe harbour and the full set of model rules.
- She is involved in complex assignments to ensure the reliability of financial information for various tax reporting purposes.



Elisabeth Ruck

Manager – Forvis Mazars Germany

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- Elisabeth's key areas of expertise are international tax advisory and tax compliance. Her main focus lies on providing tailored tax advice and helping with the implementation of Pillar 2 measures for MNE's.
- She is also providing tax advisory services regarding M&A, international tax structuring's and reorganizations of multinational and stock-listed groups.
- Elisabeth is also an author of professional literature regarding Global Minimum Tax.

**Thank
you!**



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