

BETTER TAX

Dear potential course participant,

Here is information on our 1 day practical Pillar 2 course we would like to provide you with.

We hope you will join us :-)

Goals of the course

- To understand Pillar 2 and how it works.
- To be able to make a reasonable assessment of its impact for an MNE in any jurisdiction.

How will we achieve this?

- Go through the Pillar 2 safe harbours (transitional and permanent).
- Determine the GloBE income, the Total Adjusted Covered Taxes, and the Jurisdictional Top-up Tax.
- Allocate top-up taxes under the Income Inclusion Rule, Undertaxed Payment Rule, and Subject to Tax Rule.
- Deal with possible GloBE elections and special corporate events, like mergers, acquisitions and disposals.
- Understand how Pillar 2 applies to special Joint Ventures, Flow-through entities, and entities subject to deductible dividend regimes such as the ones in Estonia and Latvia.

Our credentials

- We have helped clients with their CbCR filings in countries across the world since 2016.
- We currently assist groups worldwide with Pillar 2 impact assessments and preparing mock GloBE Information Return (GIR). See [our earlier videos here](#) and our [Pillar 2 site here](#) (separate from this course).

When is the course?

- The course will be online on Wednesday 12 March 2025 from 10.00 – 16.00 Central European Time.
- The classes will be live on Teams and will be recorded for future reference.
- We will limit the course to 20 participants, as it is not possible to have meaningful discussions with more participants at a time. Late registrants will be offered a separate course the first week of December.

How much will it cost and what do I get?

The price for the course is Euro 350 plus local VAT if applicable. The price is per person.

Participants will be able to view the recorded session and have access to the course materials (and updates thereof) for 6 months after the live class date. During this time they will also have access to our overview of latest OECD guidance, additional videos we make on Pillar 2.

Interested?

We would love to have you onboard. If you want to register, you can do so directly at <https://adit.bettertax.info/p/1daypillar2course>. If you experience any issues with payment, or have any questions before you want to commit, please send us an email at johann.muller@bettertax.info, or call us on WhatsApp at +45 6120 2911.

We hope you will enjoy this course with us.

Best regards,

Johann H. Müller