



**COURSE OVERVIEW FM0681**

**Navigating Global Implementation of Pillar Two Minimum Tax Rules: Impact Assessment, Planning & Compliance**

**Course Title**

Navigating Global Implementation of Pillar Two Minimum Tax Rules: Impact Assessment, Planning & Compliance

**Course Date/Venue**

October 26-30, 2025/Ruby Meeting Room, Dusit Doha Hotel, Doha, Qatar

**Course Reference**

FM0681

**Course Duration/Credits**

Five days/3.0 CEUs/30 PDHs

**Course Description**



***This highly-interactive course includes various practical sessions and exercises. Theory learnt will be applied using the “MS Excel” application.***



This course is designed to provide participants with a detailed and up-to-date overview of Navigating Global Implementation of Pillar Two Minimum Tax Rules: Impact Assessment, Planning and Compliance. It covers the global tax reform background, OECD inclusive framework and global anti-base erosion (GloBE) rules; the key components of the GloBE rules, scoping and thresholds and timeline for global implementation; and the GloBE income, covered taxes, taxes excluded from ETR, treatment of tax credits and deferred taxes and impact of timing differences.



Further, the course will also discuss the effective tax rate (ETR) computation; the top-up tax calculation and allocation; the substance-based carve-outs, entity classification and ownership structures and interaction with domestic and international tax laws; the group structuring and reorganization strategies covering restructuring to manage pillar two exposure, jurisdictional planning and entity consolidation; and the use of QDMTTs to mitigate UTPR risk and substance relocation and investment decisions.



During this interactive course, participants will learn the accounting and disclosure implications, technology, data and system readiness and tax planning in a pillar two world; using qualified domestic minimum top-up taxes (QDMTT) and safe harbors and simplified calculations; the operational and treasury considerations, governance and risk management and compliance and filing requirements; the GloBE information return and data collection, jurisdictional implementation updates and future of international tax frameworks; anticipating tax authority inquiries and preparing documentation for audit defense; and the mutual agreement procedures (MAP) and cross-border controversy management.

### **Course Objectives**

Upon the successful completion of this course, each participant will be able to:-

- Navigate global implementation of pillar two minimum tax rules through impact assessment, planning and compliance
- Discuss global tax reform background, OECD inclusive framework and global anti-base erosion (GloBE) rules
- Identify key components of the GloBE rules, scoping and thresholds and timeline for global implementation
- Determine GloBE income, covered taxes, taxes excluded from ETR, treatment of tax credits and deferred taxes and impact of timing differences
- Carryout effective tax rate (ETR) computation including top-up tax calculation and allocation
- Discuss substance-based carve-outs, entity classification and ownership structures and interaction with domestic and international tax laws
- Apply group structuring and reorganization strategies covering restructuring to manage pillar two exposure, jurisdictional planning and entity consolidation, use of QDMTTs to mitigate UTPR risk and substance relocation and investment decisions
- Explain accounting and disclosure implications, technology, data and system readiness and tax planning in a pillar two world
- Use qualified domestic minimum top-up taxes (QDMTT) and apply safe harbors and simplified calculations
- Recognize operational and treasury considerations, governance and risk management and compliance and filing requirements
- Apply GloBE information return and data collection and identify jurisdictional implementation updates and future of international tax frameworks
- Anticipate tax authority inquiries, prepare documentation for audit defense and apply mutual agreement procedures (MAP) and cross-border controversy management

### **Exclusive Smart Training Kit - H-STK®**



*Participants of this course will receive the exclusive “Haward Smart Training Kit” (H-STK®). The H-STK® consists of a comprehensive set of technical content which includes **electronic version** of the course materials conveniently saved in a **Tablet PC**.*

### **Who Should Attend**

This course provides an overview of all significant aspects and considerations of navigating global implementation of pillar two minimum tax rules: impact assessment, planning and compliance for tax directors and managers, finance and accounting professionals, legal advisors, transfer pricing specialists, corporate tax consultants, government and regulatory officials and auditors and risk management experts.

### **Training Methodology**

All our Courses are including **Hands-on Practical Sessions** using equipment, State-of-the-Art Simulators, Drawings, Case Studies, Videos and Exercises. The courses include the following training methodologies as a percentage of the total tuition hours:-

- 30% Lectures
- 20% Practical Workshops & Work Presentations
- 30% Hands-on Practical Exercises & Case Studies
- 20% Simulators (Hardware & Software) & Videos

In an unlikely event, the course instructor may modify the above training methodology before or during the course for technical reasons.

### **Accommodation**

Accommodation is not included in the course fees. However, any accommodation required can be arranged at the time of booking.

### **Course Fee**

**US\$ 6,000** per Delegate. This rate includes H-STK® (Haward Smart Training Kit), buffet lunch, coffee/tea on arrival, morning & afternoon of each day.

### **Course Certificate(s)**

Internationally recognized certificates will be issued to all participants of the course who completed a minimum of 80% of the total tuition hours

### **Certificate Accreditations**

Haward's certificates are accredited by the following international accreditation organizations:

-  British Accreditation Council (BAC)

Haward Technology is accredited by the **British Accreditation Council** for **Independent Further and Higher Education** as an **International Centre**. Haward's certificates are internationally recognized and accredited by the British Accreditation Council (BAC). BAC is the British accrediting body responsible for setting standards within independent further and higher education sector in the UK and overseas. As a BAC-accredited international centre, Haward Technology meets all of the international higher education criteria and standards set by BAC.

-  The International Accreditors for Continuing Education and Training (IACET - USA)

Haward Technology is an Authorized Training Provider by the International Accreditors for Continuing Education and Training (IACET), 2201 Cooperative Way, Suite 600, Herndon, VA 20171, USA. In obtaining this authority, Haward Technology has demonstrated that it complies with the **ANSI/IACET 2018-1 Standard** which is widely recognized as the standard of good practice internationally. As a result of our Authorized Provider membership status, Haward Technology is authorized to offer IACET CEUs for its programs that qualify under the **ANSI/IACET 2018-1 Standard**.

Haward Technology's courses meet the professional certification and continuing education requirements for participants seeking **Continuing Education Units** (CEUs) in accordance with the rules & regulations of the International Accreditors for Continuing Education & Training (IACET). IACET is an international authority that evaluates programs according to strict, research-based criteria and guidelines. The CEU is an internationally accepted uniform unit of measurement in qualified courses of continuing education.

Haward Technology Middle East will award **3.0 CEUs** (Continuing Education Units) or **30 PDHs** (Professional Development Hours) for participants who completed the total tuition hours of this program. One CEU is equivalent to ten Professional Development Hours (PDHs) or ten contact hours of the participation in and completion of Haward Technology programs. A permanent record of a participant's involvement and awarding of CEU will be maintained by Haward Technology. Haward Technology will provide a copy of the participant's CEU and PDH Transcript of Records upon request.



### Course Instructor(s)

This course will be conducted by the following instructor(s). However, we have the right to change the course instructor(s) prior to the course date and inform participants accordingly:



**Mr. Lionel Perry**, FFA FIPA, CA, CFE, MSc, BSc, is a **Senior Financial & Accounting Management Expert** with almost **30 years** of extensive experience within **Oil & Gas, Petrochemical, Refinery, Power & Water Utilities, Other Energy** Sectors and **Financial** industries. His vast experience widely covers in the areas of **Financial Analysis** Techniques, **Financial Analysis**, Evaluation & Budgeting, **Financial Analysis**, Budgeting & Feasibility Study, **Financial & Accounting** Management, **Financial Accounting** Principles, **Tax Law**, **Accounting** Principles & Framework, **Accounting** Policy Framework, **Accounting & Financial** Strategy, **Accounting & Performance** Measurement, **Budgeting**, **Accounting & Cost** Control, **Financial Planning** and **Cost Management**, Fundamentals of **Cost Management**, **Cost Accounting** for **Decision Making**, **Cost Management & Performance**, **Budgeting & Cost Management**, **Finance** and **Cost Control** for Non-finance Staff, **Effective Budgeting & Cost Control**, **General Accounting**, **Control & Internal Auditing**, Operational & **Financial Auditing**, **Finance & Accounting** Principles, **Fund & Accounting** Procedures, Advanced **Consolidation & Financial** Reporting, **Financial Statements** Review, **Accounts Payable** Management, **Accounts Payable GAAP** (Generally Accepted Accounting Principles), **Accounts Payable** Principles & Guidelines, **Accounts Payable & Disbursements**, **Accounts Payable** Best Practices, **Accounts Payable** Planning & Organising, **Accounts Receivable & Accounts Payable (AR/AP)** Process, **VAT** Reclaim & Refunds Procedures, **VAT** for Financial Services & Insurance, **VAT** Fraud Detection, Prevention & Penalties, **Effective VAT** Auditing Techniques, **VAT** Implication in Mergers & Acquisition, **VAT** for Importers & Exporters, Global Perspective of **VAT** on Digital Platforms, **Accounting Information** Systems, **Accrual Accounting** System, **Accrual Basis** of **Accounting** for Governments & Government Entities, **Fraud Investigations & Forensic Accounting**, **Finance & Accounting** Operations, **Finance Management & Operations**, **Accounting** Policies on Plant & Equipment, **Lease**, **Expense** Recognition, **Provisions & Liabilities**, **Cash & Revenue** Recognition, **Accounting** of Heritage Assets, **Project Accounting**, Petroleum Advanced **Budgeting & Forecasting**, **Budgeting & Reporting**, **Vendor Selection** Process, Incoterms, Bill of Lading Fundamentals and Export Documentation. He is currently the **Partner/Owner & Director** of **Accountancy & Consultancy** in **The Netherlands** wherein he has wide range of engagements in financial and accounting management, tax law, accounting information systems, auditing of various international organizations including fraud investigations, internal, operational and financial auditing in accordance with International Financial Reporting Standards (**IFRS**) and International Public Sector Accounting Standards (**IPSAS**).

During his career life, Mr. Perry has gained his academic and field experience through his various significant positions and dedication as the **Finance & Operations Director**, **Financial Manager**, **Accounts Payable Manager**, **Financial Controller**, **Chairman** of the **Committee**, **Financial Expert**, **Financial Analyst**, **VAT Specialist**, **VAT Compliance Officer**, **VAT Advisor**, **Quality Manager**, **Audit Manager**, **Project Manager**, **Newsletter Editor**, **Team Leader**, **Audit Supervisor**, **Auditor**, **Audit Consultant**, **Treasurer**, **Accounting Assistant**, **Advisor**, **Advisor of the Dean**, **Corrector**, **IPSAS Consultant**, **Speaker/Developer/Facilitator**, **Lecturer**, **Coach**, **Mentor** and **Senior Instructor/Trainer** from the various international universities, world banks, governments and oil and gas consultancy engineering companies such as the Blackstone Interim Management Ltd., IASeminars Ltd., Foundation Surinamese Museum, Zuiverloot Ltd., Dalstaete Accountants, Deloitte Accountants, Masman Bosman Accountants, Suriname Accountants & Business Consultants, Tjong A Hung Accountants, Ministry of Education & Sciences, NCOI, Ichthus University of Rotterdam, Erasmus University of Rotterdam, Anton de Kom University, National Deforestation & Timber Co., Dutch Ministry of Foreign Affairs, Technical Centre for Agricultural & Rural Cooperation and Asian Development Bank (ADB).

Mr. Perry has a **Master's** degree in **Economics**, **Tax Law**, **Financial Accounting & Accounting Information Systems** and a **Postgraduate** degree in **Accounting** from the **University of Amsterdam**, **The Netherlands**. Further, he is a **Chartered Accountant**, a **Certified Fraud Examiner**, a **Certified Instructor/Trainer**, a **Certified Internal Verifier/Assessor/Trainer** by the **Institute of Leadership and Management (ILM)**, a fellow member of **The Netherlands Royal Institute of Chartered Accountant (CA)**, **The Netherlands**, **The Association of Certified Fraud Examiners (CFE)**, **USA**, **The Institute of Public Accountants (IPA)**, **Australia** and **The Institute of Financial Accountants (IFA)**, **UK** and has obtained the **UNDP Security Clearance Trainings (BSAFE)**. Moreover, he has developed several **international public courses** on **auditing** and **accounting** and presented several papers on **IPSAS** and has further delivered various trainings, workshops, seminars, courses and conferences worldwide.

### **Course Program**

The following program is planned for this course. However, the course instructor(s) may modify this program before or during the workshop for technical reasons with no prior notice to participants. Nevertheless, the course objectives will always be met:

#### **Day 1: Sunday, 26<sup>th</sup> of October 2025**

|             |                                                                                                                                                                                                                                                                           |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0730 – 0800 | <i>Registration &amp; Coffee</i>                                                                                                                                                                                                                                          |
| 0800 – 0815 | <i>Welcome &amp; Introduction</i>                                                                                                                                                                                                                                         |
| 0815 – 0830 | <b>PRE-TEST</b>                                                                                                                                                                                                                                                           |
| 0830 – 0930 | <b>Global Tax Reform Background &amp; OECD Inclusive Framework</b><br><i>Evolution of Base Erosion &amp; Profit Shifting (BEPS) • Objectives of Pillar One versus Pillar Two • G20 &amp; OECD Consensus on Global Tax Base Protection • Scope of the Pillar Two Rules</i> |
| 0930 – 0945 | <i>Break</i>                                                                                                                                                                                                                                                              |
| 0945 – 1030 | <b>Overview of the Global Anti-Base Erosion (GloBE) Rules</b><br><i>Basic Structure &amp; Mechanics • Minimum Effective Tax Rate (ETR) Concept • In-Scope Multinational Enterprises (MNEs) • Interplay with Domestic Tax Regimes</i>                                      |
| 1030 – 1130 | <b>Key Components of the GloBE Rules</b><br><i>Income Inclusion Rule (IIR) • Undertaxed Payments Rule (UTPR) • Qualified Domestic Minimum Top-up Tax (QDMTT) • Top-up Tax Calculation Process</i>                                                                         |
| 1130 – 1215 | <b>Scoping &amp; Thresholds</b><br><i>EUR 750 Million Revenue Threshold • Consolidation &amp; Aggregation Rules • Exclusions (e.g., Investment Funds, Pension Funds) • Implications for Large versus Mid-Sized MNEs</i>                                                   |
| 1215 – 1230 | <i>Break</i>                                                                                                                                                                                                                                                              |
| 1230 – 1330 | <b>Timeline for Global Implementation</b><br><i>Phased Implementation Across Jurisdictions • Expected Compliance Timelines (2024–2026) • Status of Legislation (EU, UK, UAE, etc.) • Coordination with Local BEPS 2.0 Initiatives</i>                                     |
| 1330 – 1420 | <b>Case Study &amp; Practical Scoping Exercise</b><br><i>Example of a Qualifying MNE Group • Jurisdictional Scoping &amp; Exposure Identification • Data Sources Required for Analysis • Discussion of Scoping Challenges &amp; Uncertainties</i>                         |
| 1420 – 1430 | <b>Recap</b><br><i>Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow</i>                                                                            |
| 1430        | <i>Lunch &amp; End of Day One</i>                                                                                                                                                                                                                                         |

#### **Day 2: Monday, 27<sup>th</sup> of October 2025**

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|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0730 – 0830 | <b>Determining GloBE Income</b><br><i>Financial Accounting Standards Alignment • Covered Taxes &amp; Deferred Tax Adjustments • Exclusions &amp; Permanent Differences • Income Adjustments &amp; Normalization</i> |
| 0830 – 0930 | <b>Covered Taxes &amp; Adjustments</b><br><i>Definition of Covered Taxes • Taxes Excluded from ETR (e.g., VAT, Customs) • Treatment of Tax Credits &amp; Deferred Taxes • Impact of Timing Differences</i>          |
| 0930 – 0945 | <i>Break</i>                                                                                                                                                                                                        |
| 0945 – 1100 | <b>Effective Tax Rate (ETR) Computation</b><br><i>Formula for Jurisdictional ETR • Blended versus Segmented ETR • Minimum ETR (15%) &amp; Safe Harbor Rules • Example Scenarios of ETR Adjustments</i>              |

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|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1100 – 1215 | <b>Top-up Tax Calculation &amp; Allocation</b><br>Formula & Jurisdictional Application • Exclusions & Carve-Outs • IIR & UTPR Hierarchy & Mechanics • Interplay with QDMTT                         |
| 1215 – 1230 | Break                                                                                                                                                                                              |
| 1230 – 1330 | <b>Substance-Based Carve-Outs</b><br>Payroll & Tangible Asset Carve-Out • Transitional Rules & Phase-In Relief • Jurisdiction-Specific Treatment • Planning Considerations & Substance Enhancement |
| 1330 – 1420 | <b>Globe Calculations: Practical Workshop</b><br>Hands-on Exercise with Sample Data • Income, Tax, & ETR Calculation • Identifying Potential Top-Up Tax Exposure • Group Discussion & Q&A          |
| 1420 – 1430 | <b>Recap</b><br>Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow            |
| 1430        | Lunch & End of Day Two                                                                                                                                                                             |

**Day 3: Tuesday, 28<sup>th</sup> of October 2025**

|             |                                                                                                                                                                                                                                              |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0730 – 0830 | <b>Entity Classification &amp; Ownership Structures</b><br>Constituent Entity Types Under GloBE • Flow-Through, Joint Ventures, PE Considerations • Treatment of Minority-Owned Subsidiaries • Disregarded & Hybrid Entities                 |
| 0830 – 0930 | <b>Interaction with Domestic &amp; International Tax Laws</b><br>Coordination with Domestic Tax Systems • Treaty Network & Conflict Resolution • Controlled Foreign Corporation (CFC) Rules • Risk of Double Taxation & Relief Measures      |
| 0930 – 0945 | Break                                                                                                                                                                                                                                        |
| 0945 – 1100 | <b>Group Structuring &amp; Reorganization Strategies</b><br>Restructuring to Manage Pillar Two Exposure • Jurisdictional Planning & Entity Consolidation • Use of QDMTTs to Mitigate UTPR Risk • Substance Relocation & Investment Decisions |
| 1100 – 1215 | <b>Accounting &amp; Disclosure Implications</b><br>Financial Statement Impact (IFRS/US GAAP) • Deferred Tax Recognition & Valuation • Disclosures Under IAS 12 & ASC 740 • Materiality & Audit Trail                                         |
| 1215 – 1230 | Break                                                                                                                                                                                                                                        |
| 1230 – 1330 | <b>Technology, Data &amp; System Readiness</b><br>Data Mapping & ERP Readiness • Country-By-Country Reporting (CbCR) versus GloBE Data • Automation Tools for Pillar Two Compliance • Audit Support & Reconciliation                         |
| 1330 – 1420 | <b>Case Study: Multijurisdictional Entity Reorganization</b><br>Scenario Analysis of Restructuring for Pillar Two • Tax Savings versus Operational Complexity • Presentation of Pros & Cons • Instructor-Led Review & Insights               |
| 1420 – 1430 | <b>Recap</b><br>Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow                                                      |
| 1430        | Lunch & End of Day Three                                                                                                                                                                                                                     |

**Day 4: Wednesday, 29<sup>th</sup> of October 2025**

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|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0730 – 0830 | <b>Tax Planning in a Pillar Two World</b><br>Strategic Forecasting & Scenario Modeling • Tax Base Alignment & Restructuring Options • Use of Tax Incentives & Credits • Cross-Border Intercompany Adjustments                      |
| 0830 – 0930 | <b>Use of Qualified Domestic Minimum Top-Up Taxes (QDMTT)</b><br>Design Features & Global Acceptance • Risk Mitigation Using QDMTT Adoption • Legislative Readiness in Key Jurisdictions • Planning for Simultaneous GloBE & QDMTT |
| 0930 – 0945 | Break                                                                                                                                                                                                                              |
| 0945 – 1100 | <b>Safe Harbors &amp; Simplified Calculations</b><br>Transitional CbCR Safe Harbors • Simplified ETR Calculation Methods • Exclusion Thresholds & De Minimis Rules • Benefits & Limitations                                        |
| 1100 – 1215 | <b>Operational &amp; Treasury Considerations</b><br>Impact on Cash Repatriation & Liquidity • Withholding Taxes & Intercompany Financing • Transfer Pricing Alignment with GloBE • Currency Exposure & Hedging Strategies          |
| 1215 – 1230 | Break                                                                                                                                                                                                                              |
| 1230 – 1330 | <b>Governance &amp; Risk Management</b><br>Pillar Two Governance Frameworks • Board-Level Tax Oversight & Policies • Tax Control Framework (TCF) Readiness • Compliance Accountability & Audit Exposure                            |
| 1330 – 1420 | <b>Group Strategy Simulation Exercise</b><br>Tax Planning Under Different ETR Scenarios • Impact on Group-Level KPIs • Mitigation Techniques & Prioritization • Presentation of Group Solutions                                    |
| 1420 – 1430 | <b>Recap</b><br>Using this Course Overview, the Instructor(s) will Brief Participants about the Topics that were Discussed Today and Advise Them of the Topics to be Discussed Tomorrow                                            |
| 1430        | Lunch & End of Day Four                                                                                                                                                                                                            |

**Day 5: Thursday, 30<sup>th</sup> of October 2025**

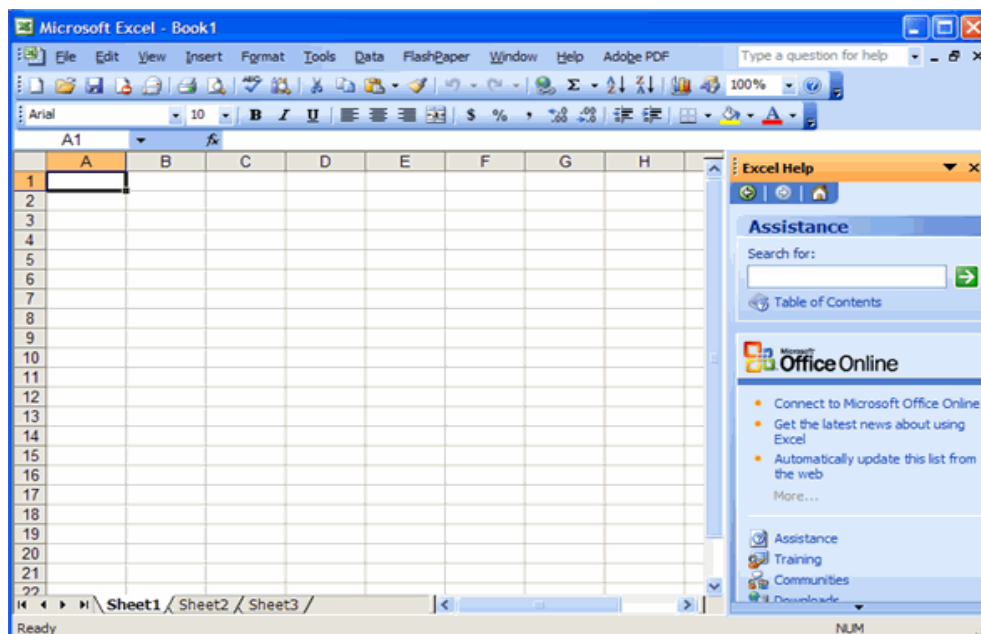
|             |                                                                                                                                                                                                                                |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0730 – 0830 | <b>Compliance &amp; Filing Requirements</b><br>GloBE Information Return & Timeline • Role of Ultimate Parent Entity (UPE) • Filing Jurisdiction & Exchange Mechanisms • Penalties for Non-Compliance                           |
| 0830 – 0930 | <b>Globe Information Return &amp; Data Collection</b><br>Key Data Points & Required Documentation • Templates & Reporting Formats (OECD Schema) • Intercompany Documentation Alignment • Reporting Challenges & Best Practices |
| 0930 – 0945 | Break                                                                                                                                                                                                                          |
| 0945 – 1100 | <b>Jurisdictional Implementation Updates</b><br>EU Directive & Member State Status • Implementation in UAE, UK, Canada, Australia • US Response & Interaction with GILTI • Comparative Implementation Approaches               |
| 1100 – 1215 | <b>Future of International Tax Frameworks</b><br>OECD Roadmap Beyond 2025 • Potential Pillar Three or Refinements • Unilateral Measures & Global Minimum Tax Race • Role of Developing Countries in Shaping Reforms            |



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|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1215 – 1230 | <i>Break</i>                                                                                                                                                                                                                |
| 1230 – 1345 | <b><i>Audit Readiness &amp; Dispute Resolution</i></b><br><i>Anticipating Tax Authority Inquiries • Preparing Documentation for Audit Defense • Mutual Agreement Procedures (MAP) • Cross-Border Controversy Management</i> |
| 1345 – 1400 | <b><i>Course Conclusion</i></b><br><i>Using this Course Overview, the Instructor(s) will Brief Participants about the Course Topics that were Covered During the Course</i>                                                 |
| 1400 – 1415 | <b><i>POST-TEST</i></b>                                                                                                                                                                                                     |
| 1415 – 1430 | <i>Presentation of Course Certificates</i>                                                                                                                                                                                  |
| 1430        | <i>Lunch &amp; End of Course</i>                                                                                                                                                                                            |

### **Simulator (Hands-on Practical Sessions)**

Practical sessions will be organized during the course for delegates to practice the theory learnt. Delegates will be provided with an opportunity to carryout various exercises using “MS-Excel” application.



**MS-Excel**

### **Course Coordinator**

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