

AUDIT • TAX • ADVISORY

# BEPS 2.0 Pillar 2

Now, for tomorrow



# Pillar 2 - Key Considerations



## Recommended Actions



### Global impact assessment

Our Pillar 2 team can leverage our global model to assess the expected top up tax from Country-by-Country Report information, taking into account future business changes.



### Accounts disclosure

The impact assessment can provide audit evidence to support disclosures compliant with relevant accounting standards such as IAS12, specifically in relation to top up tax impact by country and the deferred tax exception.



### Consider global restructuring opportunities

The impact assessment often highlights risks and opportunities in relation to restructuring, rationalisation and transfer pricing, to be assessed as a key phase in the Pillar 2 journey.



### Review global data collection processes

The key consideration for multinational businesses is capturing Pillar 2 data efficiently and effectively, both for the GloBE return and new domestic minimum top up tax returns across the globe. Our Tax and Technology specialists are here to guide clients through these complex aspects of the rules.

# Contact us

If your group falls within the scope of Pillar 2 and you require support with the initial impact assessment (including accounts disclosures and audit evidence), restructuring steps, or ensuring your data capture processes are sufficient for future group and entity reporting requirements, MHA can help.



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