

# **Navigating Implementation of Global Minimum Tax Rules:**

## **Impact Assessment, Planning and Compliance**

**Amsterdam / 26 – 28 November 2025**

## Overview and Learning Objectives

OECD/G20 Inclusive Framework on BEPS Pillar Two proposals concerning the Global Minimum Tax (GMT) are being implemented by countries from January 2024 in a race to protect their tax revenue from other countries imposing top-up taxes on profits of in-scope multinational groups operating in their countries. This state of flux will likely raise many practical questions for multinational groups facing potential top-up taxes, as well as countries introducing top-up taxes.

This three-day Masterclass explores the practical impact of Pillar Two GMT top-up taxes that may be imposed under the QDMTT, IIR and UTPR. The course will explore how the rules are expected to apply as well as some of the more surprising outcomes that may arise from their application.

The course will demystify the complex Pillar Two GMT rules using examples, case studies and group discussions based on real-life examples covering the following topics:

- Impact assessment of GMT
  - Scope of application of IIR, UTPR and QDMTT and the order of application
  - Examples in the application of GloBE Rules
  - Application to special entities under the GloBE Rules
  - Implementation of QDMTT: mandatory and optional variations
- GMT compliance obligations
  - Dealing with compliance obligations of an in-scope MNE Group
  - Examples of country implementation of GMT and (un)expected compliance obligations
  - Application of Transitional Safe Harbours and Permanent Safe Harbours
  - GloBE information returns and compliance obligation
  - Application of GMT to international tax planning structures – e.g. holding, financing, IP and supply chain structures
- Post-GMT international tax landscape
  - Tax competition, QRTCs and design of tax incentives
  - Pillar Two considerations in M&A transactions
  - Potential areas of disputes and dispute resolution mechanisms

## Field of Study

Taxes

## Who Should Attend?

The course is suitable for government staff, tax advisers, lawyers, accountants, in-house tax directors, controllers and finance staff.

## Course Level and Prerequisites

This is an intermediate-level course. Participants taking this course will be expected to have a good understanding of the basic concepts of the GloBE rules. Those who do not meet this requirement are recommended to follow IBFD's online Fundamentals on GloBE Rules – Pillar Two.

After this masterclass, the participants will be able to

- Apply the complex GloBE rules to specific examples, cases and real-life examples
- Assess the impact of various elements in the application of GloBE minimum taxes e.g. IIR, UTPR and QDMTT, the order of their application and their application to common international tax planning structures – e.g. holding, financing, IP and supply chain structures
- Develop strategies to comply with GMT obligations around the globe
- Identify the impact of QDMTT and navigate changes and strategies for dealing with tax competition and incentive regimes in the post-GMT era
- Develop strategies for dealing with tax competition and tax incentives in the post-GMT world

- Evaluate the impact of Pillar Two on M&A transactions and changes that need to be made in M&A due diligence
- Identify potential areas of disputes and dispute management options

## Day 1

08.30 - 09.00	<b>Registration</b>
09.00 - 09.20	<b>Welcome and IBFD Overview</b>
09.20 - 11.00	<b>Impact Assessment of Pillar Two Top-Up Taxes</b> <i>(Sorina van Kommer, DLA Piper, the Netherlands &amp; Shee Boon Law, IBFD, the Netherlands)</i> <ul style="list-style-type: none"> <li>Recent developments in the implementation of Global Minimum Tax (GMT) rules</li> <li>Scope of application of IIR, UTPR and QDMTT</li> <li>Order of application – LTCE, UPE, IPE, POPEs <ul style="list-style-type: none"> <li>Practical example on the application of the ordering rules</li> <li>Application of GMT to different types of group structures</li> <li>Application of UTPR</li> </ul> </li> <li>Impact of different types of taxes paid – withholding taxes, CFC taxes, GILTI, etc. <ul style="list-style-type: none"> <li>Deferred taxes</li> </ul> </li> <li>Dealing with special entities: <ul style="list-style-type: none"> <li>Joint ventures, minority-owned constituent entities, multi-parented MNE groups, partially owned parent entities</li> <li>Treatment of flow-through entities, hybrid entities, PEs</li> </ul> </li> <li>Practical examples and case studies</li> <li>Q&amp;A</li> </ul>
11.00 - 11.20	Break – Refreshments
11.20 - 12.45	<b>Impact Assessment of Pillar Two Top-Up Taxes</b> <i>(continued)</i> <i>(Sorina van Kommer &amp; Shee Boon Law)</i>
12.45 - 14.00	Lunch
14.00 - 15.30	<b>Implementation of QDMTT</b> <i>(Carlos Gutiérrez Puente, IBFD, the Netherlands)</i> <ul style="list-style-type: none"> <li>Policy choices regarding implementation of QDMTT <ul style="list-style-type: none"> <li>QDMTT vs. DMTT</li> <li>QDMTT as a safe harbour</li> <li>Mandatory and optional variations</li> </ul> </li> <li>Key features of a QDMTT and examples of the GMT legislation of selected countries <ul style="list-style-type: none"> <li>In-scope multinational groups</li> <li>Application of safe harbours and selected transitional provisions</li> <li>Determination of top-up taxes</li> <li>Compliance and administration aspects</li> </ul> </li> <li>Practical examples and case studies</li> <li>Q&amp;A</li> </ul>
15.30 - 15.50	Break – Refreshments
15.50 - 17.00	<b>Implementation of QDMTT</b> <i>(continued)</i>

## Day 2

9.00 - 10.40	<b>GMT Compliance</b> <i>(Doris Gonzalez-Hurtado, Arla Foods, Denmark &amp; Ralf Thelosen, Citco, the Netherlands)</i> <ul style="list-style-type: none"><li>• Examples of IIR implementation in UPE/IPE jurisdictions</li><li>• An overview of GMT compliance obligations</li><li>• Compliance step plan</li><li>• Survival tips</li><li>• Practical examples and case studies</li><li>• Q&amp;A</li></ul>
10.40 - 11.00	Break – Refreshments
11.00 - 12.45	<b>GMT Compliance – Workshop (continued)</b> <i>(Johann H. Müller, BetterTax, Denmark &amp; Doris Gonzalez-Hurtado, Arla Foods, Denmark)</i> <ul style="list-style-type: none"><li>• Application of Transitional Safe Harbours and Permanent Safe Harbours</li><li>• SBIE calculations</li><li>• GloBE Information Return</li><li>• Important Elections</li><li>• Data &amp; system considerations</li><li>• Practical compliance case study</li><li>• Q&amp;A</li></ul>
12.45 - 14.00	Lunch
14.00 - 15.30	<b>Application of GMT to International Tax Planning Structures</b> <i>(Christos A. Theophilou, Taxand, Cyprus &amp; Shee Boon Law, IBFD, the Netherlands)</i> <ul style="list-style-type: none"><li>• Application of GMT to holding structures</li><li>• Financing structures under GMT</li><li>• IP structures under GMT</li><li>• Supply chain structures under GMT</li><li>• Substance and top-up taxes</li><li>• Practical examples and case studies</li><li>• Q&amp;A</li></ul>
15.30 - 15.50	Break – Refreshments
15.50 - 17.00	<b>Application of GMT to International Tax Planning Structures (continued)</b> <i>(Christos A. Theophilou &amp; Shee Boon Law)</i>

## Day 3

09.00 - 10.30	<b>Post-GMT International Tax Landscape</b> <i>(Carlos Gutiérrez Puente, IBFD, the Netherlands)</i> <ul style="list-style-type: none"> <li>• Post- GMT tax competition <ul style="list-style-type: none"> <li>◦ Impact of SBIE and QRTCs on post-Pillar Two effective tax rates</li> </ul> </li> <li>• “Pillar Two Proof” tax incentives <ul style="list-style-type: none"> <li>◦ Impact of GloBE Rules on different types of tax incentives</li> <li>◦ Design of tax incentives in the post-Pillar Two era</li> <li>◦ The ‘non-benefit’ requirement</li> <li>◦ Qualifying Refundable Tax Credits</li> </ul> </li> <li>• Practical examples and case studies</li> <li>• Q&amp;A</li> </ul>
10.30 - 10.50	Break – Refreshments
10.50 - 12.45	<b>GMT Considerations in M&amp;A Transactions</b> <i>(Jean Paul Dresen &amp; Robin Theuns, DLA Piper, the Netherlands)</i> <ul style="list-style-type: none"> <li>• Post-GMT mergers and acquisitions <ul style="list-style-type: none"> <li>◦ Impact of jurisdictional blending</li> </ul> </li> <li>• GMT transitional rules and intra-group transfers of assets <ul style="list-style-type: none"> <li>◦ Onshoring of intangibles</li> </ul> </li> <li>• Practical examples and case studies</li> <li>• Q&amp;A</li> </ul>
12.45 - 14.00	Lunch
14.00 - 15.20	<b>Post-GMT Disputes and Dispute Management</b> <i>(Vanessa Arruda Ferreira, IBFD, the Netherlands and Narine Movsisian, Baker &amp; McKenzie, the Netherlands)</i> <ul style="list-style-type: none"> <li>• Areas of potential disputes under GMT</li> <li>• Tensions between UTPR and EU principles, bilateral tax treaties and principles of public international law</li> <li>• QDMTT and bilateral investment treaties and stabilization clauses</li> <li>• Dispute prevention mechanism <ul style="list-style-type: none"> <li>◦ Reliance on the Model Rules, Commentary and Administrative Guidance</li> <li>◦ Common risk assessment and coordinated compliance</li> <li>◦ Binding certainty mechanisms</li> </ul> </li> <li>• Practical examples and case studies</li> <li>• Q&amp;A</li> </ul>
15.20 - 15.40	Break – Refreshments
15.40 - 17.00	<b>Post-GMT Disputes and Dispute Management (continued)</b> <i>(Vanessa Arruda Ferreira &amp; Narine Movsisian)</i>