

Our offer at a glance

WHY WTS?

- › We enable an efficient calculation of the Transitional CbCR Safe Harbour using a specially developed calculation tool.
- › WTS Tax: German Pillar Two competence group / transfer pricing specialists and a team with years of tax accounting experience.
- › WTS Advisory: Project management, IFRS accounting, financial process expertise, data source expertise and analysis for Pillar Two.
- › WTS Digital: Tax process expertise, consulting & support of Pillar Two compliance tools and SaaS
- › Experience: Pillar Two projects at several global companies together with WTS Global

PRINCIPLE

- › The top-up tax of an MNE Group is reduced to zero for the audited financial year of a jurisdiction if the respective country meets at least one of the Transitional CbCR Safe Harbour Tests.
- › The Transitional CbCR Safe Harbour generally applies for the financial years 2024 - 2026.
- › If a jurisdiction does not meet any of the above tests in one year, the Transitional CbCR Safe Harbour Rules cannot be applied for this jurisdiction in subsequent years ("once out, always out").

OUR SERVICES

Carry out an indicative calculation of the Transitional CbCR Safe Harbour for the 2021 financial year per jurisdiction:

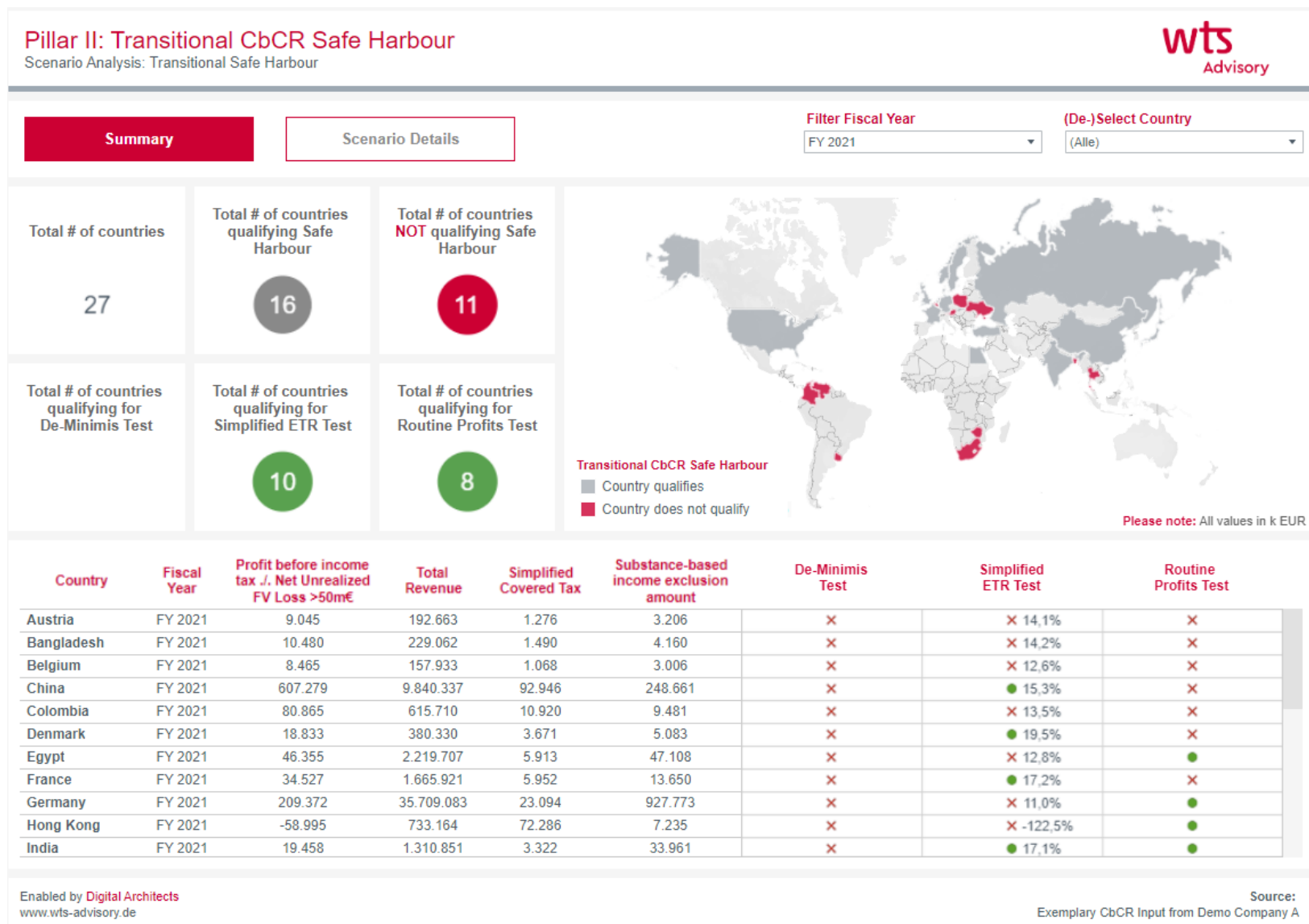
- › De Minimis Test
- › Simplified ETR Test
- › Routine Profits Test
- › Pre- and post-test

Our indicative calculation is based on simplifications and assumptions, which we will explain to you in detail during a before- and after-discussion.

POSSIBLE NEXT STEPS

- › Analysis of possible causes for taxation below 15% according to GloBE regulations
- › CbCR quality analysis
- › Development of a Pillar Two project plan
- › Carrying out an impact analysis
- › Development of a roll-out concept for compliance and IT implementation support
- › Training concept & documentation
- › Ongoing worldwide support

Calculation tool and work results



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