

OECD Two-Pillar Tax Reform: Pillar One and Pillar Two

2 CPD credits - awarded through completion of the LMS course

Follow the course's Meridian Group case to connect Pillar One and Pillar Two. Use this worksheet to organise the concepts, capture the reasoning in the lessons and identify questions to revisit.

What the course helps you do

- 01 Explain what Pillar One and Pillar Two do, and identify which groups are in scope for each.
- 02 Apply the Amount A nexus test and revenue sourcing rules to attribute group revenue to market jurisdictions.
- 03 Calculate the Amount A reallocation to a market jurisdiction, and contrast it with the Amount B return.
- 04 Analyse how the GloBE rules produce a top-up tax and how QDMTT, IIR and UTPR are ordered.
- 05 Apply the Transitional CbCR Safe Harbour tests, and set out the GloBE Information Return filing position.

Study map

Introduction / Pillar One / Pillar Two / Final Assessment / Wrap Up

Make it relevant to your role

Before you begin, choose one learning goal or a process you want to understand better.

How to use this companion

Complete the blank prompts while studying or revisiting the LMS lessons. This supplementary worksheet is separate from the original teaching content and assessment; it earns no additional CPD credits.

Two-pillar study worksheet

Use the course case or an anonymised example. Record what the lesson teaches, the evidence used and what still needs checking. This is a learning record, not a tax calculation or filing checklist.

01 Scope

How do the two pillars differ? Which group facts would you need to assess scope?

02 Amount A

Capture the lesson's nexus, revenue-sourcing and reallocation sequence. Note assumptions to revisit.

03 Amount B

How does its purpose differ from Amount A? What jurisdiction-specific information needs checking?

04 GloBE and charging order

Explain the roles of QDMTT, IIR and UTPR in your own words. Record the order and qualifications taught.

05 Safe harbour

List the Transitional CbCR Safe Harbour tests discussed. What evidence and conditions accompany them?

06 Reporting

What does the lesson identify for the GloBE Information Return? Record information needs and questions.