



Stora Skattedagen

Pillar Two utifrån ett praktiskt perspektiv

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Speakers



**Maria
Barenfeld**

Director, International
Tax, Pillar Two
Country Leader Sweden



**Joanna
Mörk**

Partner, International
Tax, Tax Transformation



**Peter
Nilsson**

Prof. and Director,
Corporate Tax



**Petra
Lindström**

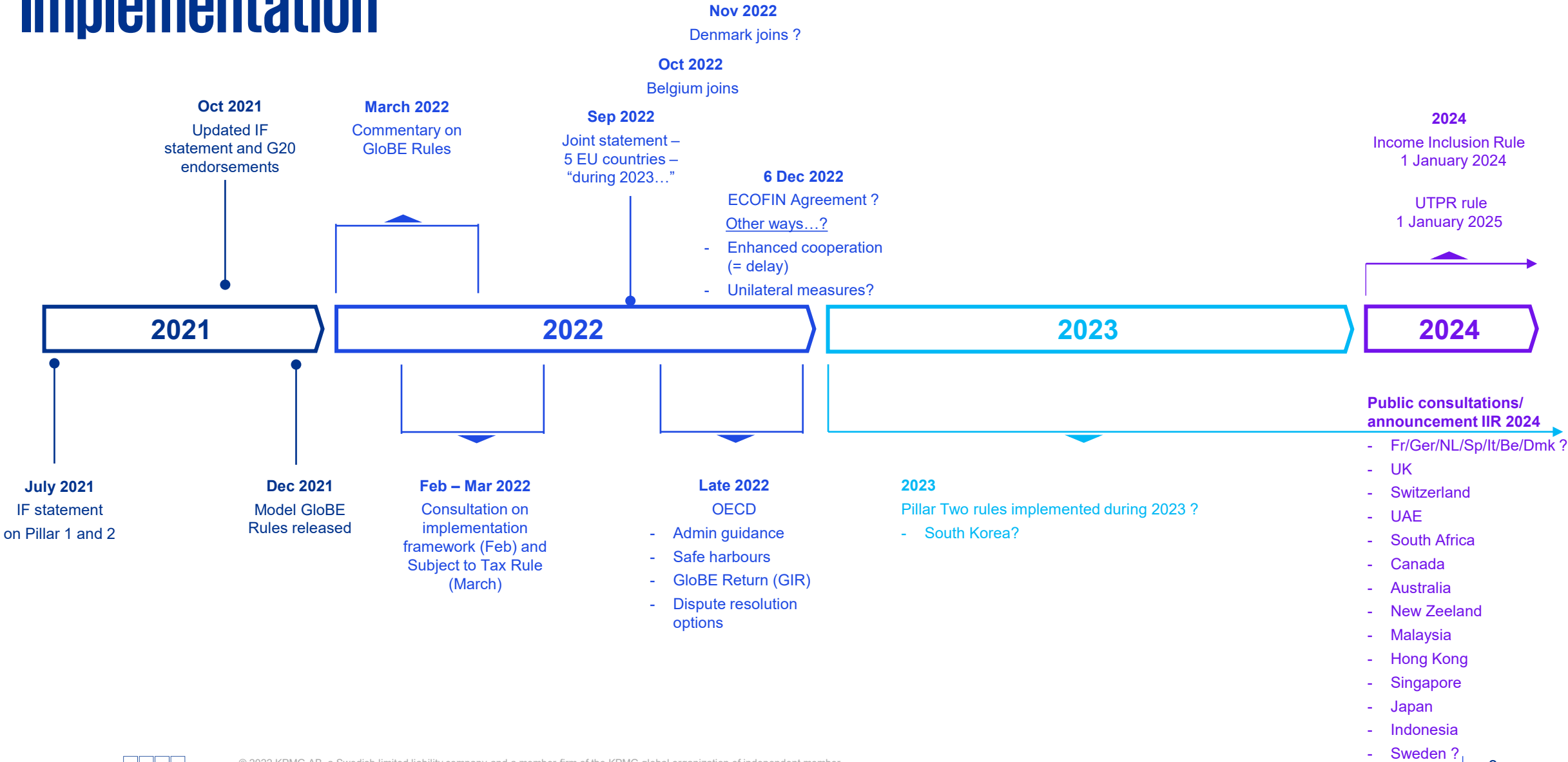
Director, Accounting
Advisory Services



**Jonas
Mauritzon**

Senior Tax Manager,
Corporate Tax

Implementation



KPMG Pillar 2 approach

01

Under- standing of the rules

- What is it all about?

02

Scope and Impact

- Are we affected?
- All entities?
- All jurisdictions?
- De minimis rule?
- Safe harbours?

03

DATA Relevance

- Understand which data is required
- Data points relevant to the group

04

DATA Availability and sourcing

- Do we have the data?
- Where is it?
- Can we access the data?

05

ETR Calculation

- Do we have an ETR below 15%?
- Substance-based income exclusion

06

Reporting and Filing

- Filing requirements?
- Jurisdictions affected?
- Reporting entity/entities?

DATA MAPPING

KPMG Pillar Two Pilot Run

Impact Pilot

- Low-/no tax jurisdictions
- Tax losses carried forward
- Tax incentives/tax credits

Data Pilot

- Data availability and data sourcing
- Data Gaps?

Test Pilot

- Parent AB?
- Understanding of the rules

03

DATA Relevance

- Understanding the data
- Data points relevant to the group?

04

DATA Availability and sourcing

- Do we have the data?
- Where is it?
- Can we access the data?

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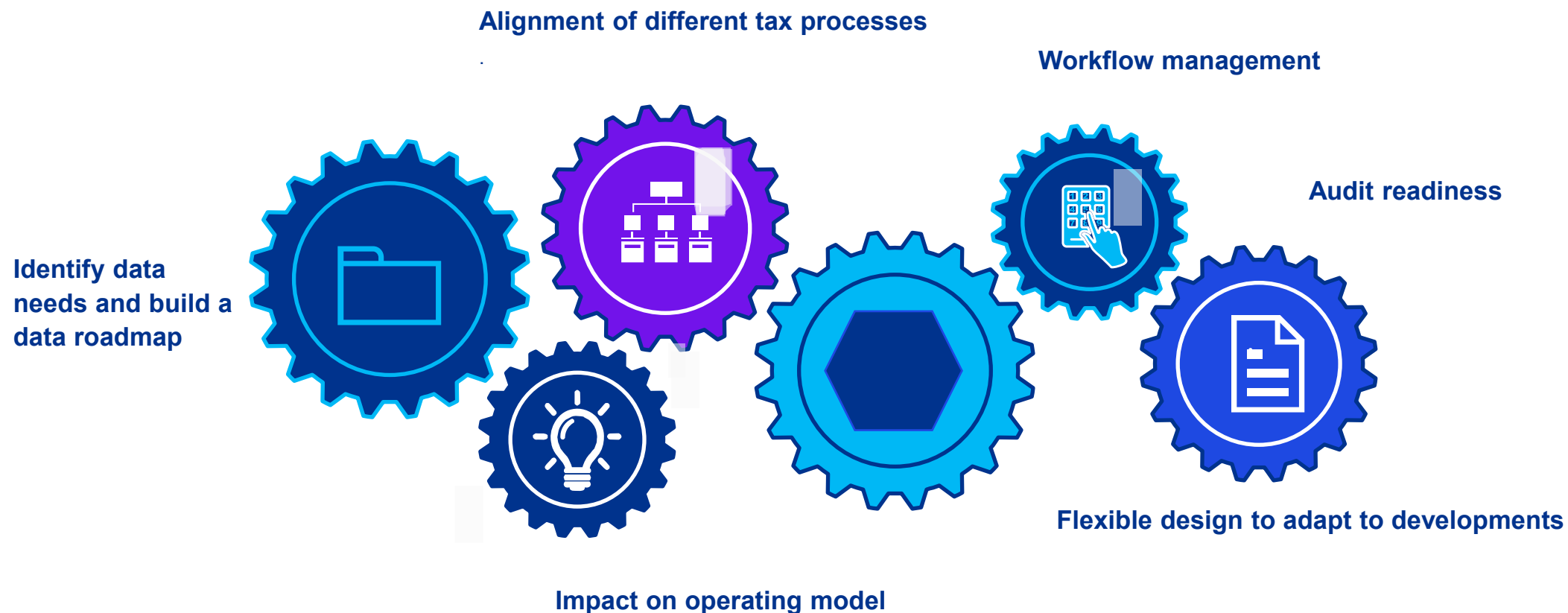
ETR Calculation

- Do we have an ETR below 15%?
- Substance-based income exclusion

Outcome/analysis:

- Data availability?
- Data gaps?
- Impact assessment – Top-up tax?
- Accounting implications?
- Need of restructurings?
- Resources?
- Process improvements?
- Automated data collection?

Designing an efficient compliance process



Are you ready for Pillar Two?



Pillar Two will happen



Team up (tax/accounting/IT) and prepare management



Data mapping and system adjustments takes time



Make necessary financial disclosures and deferred tax calculations



Data mapping is key for compliance!

KPMG Sweden's Pillar Two Team

KPMG Global Pillar Two Team



Maria Barenfeld
Tax Director
*International tax, Pillar Two
Country Leader Sweden*

maria.barenfeld@kpmg.se
+46 70 77 44 207



Joanna Mörk
Partner
Tax Transformation

joanna.mork@kpmg.se
+46 76 877 00 63



Peter Nilsson
Tax Director
*Corporate tax & Professor in
Tax Law*

peter.nilsson@kpmg.se
+46 76 876 95 27



Jonas Hagström
Director
*Head of Tax & Legal
Technology*

jonas.hagstrom@kpmg.se
+46 72 145 98 85



Petra Lindström
Director
*Accounting Advisory
Services*

petra.lindstrom@kpmg.se
+46 72 186 91 69



Jonas Mauritzson
Senior Tax Manager
Corporate tax

jonas.mauritzson@kpmg.se
+46 72 368 85 56



Erik Lagerlöf
Senior Manager
*Legal Services and Adjunct
Professor of Law*

erik.lagerlof@kpmg.se
+46 70 865 68 23



Johan Eklund
Manager
Accounting Advisory Services

johan.eklund@kpmg.se
+46 73 393 77 85



Tina Roth
Tax Associate
Corporate tax

tina.roth@kpmg.se
+46 70 522 01 35



Emmy Weibull
Tax Associate
Corporate tax

emmy.weibull@kpmg.se
+46 72 085 20 67



Nadia Louhichi
Tax Associate
Corporate tax

nadia.louhichi@kpmg.se
+46 79 099 22 49



Mikael Westerback
Associate
Accounting Advisory Services

mikael.westerback@kpmg.se
+46 79 099 05 01

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