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Pillar Two Global and Domestic Minimum Tax Working Group

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Introduction

The first part of this meeting is the carry-over of on joint ventures form the 6 March 2025 meeting.

The main discussion was centred around written feedback received from members earlier in the year in response to the subordinate legislation with most of the time spent on tax consolidation and the transitional country by country reporting safe harbour.

Tax Consolidation

Lodgment obligations

The project team provided an update on the Pillar Two lodgment obligations for tax consolidated groups (TCG) and multiple entry consolidated (MEC) groups.

Feedback was sought on the nature of guidance needed to support taxpayers' understanding of the treatment of specific entities/groups.

To inform our administrative design, we are interested in the industry experience regarding operation of the Pillar Two lodgment and payment legislative provisions as they apply to TCG and MEC groups.

Calculation and allocation of top-up tax

We delivered a general description of the calculation and allocation of top-up tax (TuT) with a focus on the practical application of the Constituent Entity (CE) calculations of GloBE income and taxes and the allocation of top-up taxes in terms of MNE accounting systems.

The project team discussed the special rule for consolidated groups regarding the allocation of TuT. According to legal requirements, TuT for each CE in the TCG must be calculated and then allocated to the head company of the TCG which will be the liable entity for payment of the top-up tax amount.

In practice, the jurisdictional TuT amount remains the same whether it is allocated to the head company of the TCG or other CEs in Australia. We asked members if this legal requirement to calculate the TuT for each CE, including subsidiary members, raises any issues.

Members were asked if they had any feedback in terms of MNEs systems, simplifications or data requirements for TCGs in respect of special rules in the allocation of top-up taxes for consolidated groups.

We also want to understand if the bottom-up approach (a CE by CE approach) required under subordinate legislation causes any practical compliance or data gathering issues, and how common this issue is in context of those MNE groups that use a top-down approach, where the financial data is computed at a consolidated level, to determine income and taxes of members of the TCG, that is, their systems are designed to treat the TCG as a single entity.

Members observed that if an election is made to apply consolidated accounting treatment, then the top-down approach is preferred as it likely aligns with the MNE's reporting system. These MNEs that use top-down approach would have further administrative and compliance burden if the requirement is to determine GloBE income of each entity on entity-by-entity basis for purpose of determining top-up tax of CE that is ultimately payable by the head of TCG. A proposal was made by a member that the ATO allow use to top-down approach to calculate income and taxes of head of TCG as single entity rather than mandating use of bottom-up approach.

As part of this discussion, members suggested a potential amendment to the subordinate legislation to permit the use of a top-down approach, effectively treating the TCG as a single entity. This feedback will be communicated to Treasury. We were also asked to consider ATO practical compliance approach where the top-down approach is used, considering the impact on the allocation, rather than the quantum, of top-up tax collection.

Election to apply consolidated treatment

This topic discussed the section 3-200 election available to apply consolidated accounting treatment for transactions between entities located in the same jurisdiction and part of a tax consolidated group.

An ultimate parent entity (UPE) may make a 5-year election to apply its consolidated accounting treatment to eliminate income, expenses, gains, and losses from transactions between entities provided they are in a TCG and all located in the same jurisdiction.

Members were asked to provide feedback on systems, data and compliance simplification in relation to this election.

Aggregate reporting election and transitional simplified jurisdictional reporting election

The project team provided an overview of the aggregate reporting election in which an MNE group that has CEs that are in a TCG may elect to be treated as a single CE for the purposes of reporting disclosures in the GloBE information return (GIR) if certain requirements are met.

This election is available in the GIR. As Australia's legislation will require lodgment of a GIR as agreed by GloBE Implementation Framework, this election is also available in line with the scope of the election noted in the GIR issued by Organisation for Economic Co-operation and Development.

The project team provided an overview of election for transitional simplified jurisdictional reporting contained in the GIR where computations for eligible groups can be disclosed in the GIR on a jurisdictional basis rather than on a CE-by-CE basis, during a transition period.

Members were asked to provide feedback in relation to systems, data and compliance simplification for the election to apply the aggregated reporting election and the transitional simplified jurisdictional reporting election.

Several members suggested consideration be made concerning MEC groups on the use/availability of transitional simplified jurisdictional reporting election and aggregate reporting election as well as when detailed CE by CE reporting if required.

Transfer of ownership interest

The working group was presented with the treatment of transactions where a target company joins an Australian tax consolidated group due to a third-party acquisition.

The ATO discussed the application of section 6-30 to the transaction, which has implications for how the target's identifiable assets and liabilities are recorded. Also discussed with the group, the application of the rule to transactions occurring both before and after the transitional year, setting the cost attributes of assets and deferred tax assets (DTA) at the transition year and subsequent years. The exception for transactions before 31 December 2021 subject to certain limitations was also raised with the group.

A walk through of the rules and guidance on the calculation of deferred tax assets on transfers of ownership interest was provided.

The session detailed different rules on the generation and use of deferred tax assets depending on when the relevant transaction occurred, features of the transaction and whether specific integrity rules might apply.

Some integrity rules contained in Chapter 9 of the Model Rules and Chapter 9 of Australia's subordinate legislation might apply to disregard deferred tax assets for certain transactions entered into prior to the transitional year. We shared some examples where the integrity rules may not apply for certain transactions entered into by members of TCG and where there is some uncertainty whether some transactions could be in scope of the integrity rules.

Consultees raised that they would like further guidance on whether transitional integrity rules in Chapter 9 apply to intra-group restructure where some ownership interest is bought by head of TCG from another CE, not from third party.

Transfer of ownership interest-deemed treatment as transfer of assets and liabilities

Under GloBE rules where a transfer of ownership interests meets certain conditions, it is treated as acquisition and disposal of assets and lability rather than transfer of ownership interest. We went through detail of eligibility conditions and consequences where eligibility conditions are met. These rules are contained in section 6-50 of Australian subordinate legislation.

We went through examples of various transactions involving TCGs for which eligibility conditions are met and therefore in-scope of section 6-50 and other transactions involving TCGs for which eligibility conditions are not met.

Consultees raised that they would like to see some clarification about ownership interest transfers of a head company of a TCG or tier-1 company of a MEC group. Particularly, whether such transfers could satisfy eligibility condition of section 6-50.

Transfer of assets and liabilities- fair value treatment

The ability to make an annual or 5-year election in section 6-70 to apply a fair value adjustment if certain conditions relating to tax treatment of such assets and liabilities are met was discussed. Where eligibility condition is met and election is made by filing CE, the

difference between the carrying value before the event and the fair value must be included as GloBE income or loss.

By presenting the detail we wanted to understand the need for guidance on third party transfer of ownership interests to TCGs, selling of ownership interest in members of TCG and the fair value election, and the drivers behind that need. Additionally we want to understand the prevalence of the fair value election and if there were any aspects of these GloBE rules relating to M&A transactions that lead to unclear outcomes or required further guidance.

Transitional country-by-country reporting safe harbour

Safe harbours are designed to alleviate the compliance burden during the applicable period by only requiring full computations in higher risk jurisdictions. If a tested jurisdiction satisfies any safe harbour test, the top-up tax in the tested jurisdiction is deemed to be zero for the applicable period. The transitional country-by-country reporting (TCbCR) safe harbour applies to fiscal years beginning on or before 31 December 2026, but not including a fiscal year that ends after 30 June 2028. Generally, it will be applicable for 3 accounting periods.

The 3 tests in the TCbCR safe harbour are:

- De minimus
- Simplified ETR
- Routine profits.

The discussion centred around the test that would be most prevalent and where there may be difficulties extracting or obtaining required information.

The meaning of a qualified CbC report and qualified financial statements was discussed, and if there were any specific difficulties in interpreting the defined terms of acceptable and authorised financial statements.

Members of the working group suggested for additional guidance in respect of what constitutes qualified financial statements for the purposes of applying Australia's rules including:

- where the group uses the UPE's consolidated financial statements

- where the group uses both consolidated financial statements for some entities and standalone accounts for some other entities under the same financial accounting standard but with minor threshold related differences (that is, materiality standard)
- where the group's ultimate parent entity is a holding trust that is not required to prepare consolidated financial statements
- in the context of hybrid arrangements with flow-through entities.

Australian interactions plus tax credits and offsets

We provided a general overview on the various treatments of tax incentives in Pillar Two, such as tax credits and tax offsets, depending on the nature of the tax incentive. We explained the distinction between qualified and non-qualified refundable tax credits (QRTC and NQRTC) for Pillar Two purposes which are defined in section 3-125 of the Australian rules. We also discussed the different types of research and development tax incentives provided in Australia, with the refundability depending on the turnover of the entity.

The project team would like to better understand any specific issues the working group have relating to Australian domestic law interactions, including in respect of tax credits and offsets.

Members of the working group sought guidance around integrity rules for foreign income tax offset (FITO)s and foreign tax incentives. The Project Team is collating all the FITO related questions and determining their prevalence before determining whether it is suitable for future guidance.

Legislative instrument update

The project team explained that Sections 127-35(5) and 127-45(5) of Schedule 1 of the TAA1953 delegates power to the Commissioner of Taxation to decide via a legislative instrument specifying circumstances in which a group entity is not required to lodge an Australian IIR/UTPR return and/or the Australian DMT return (which form part of the combined global and domestic minimum tax return). It is therefore an exemptive legislative instrument.

We also explained that the legislative instrument will not be able to exempt lodgment of the GIR (where local lodgment required) or foreign lodgment notification (where UPE or DFE lodges the GIR in a foreign jurisdiction).

The project team then provided an update on the legislative instrument and informed the working group of the ATO's preliminary thinking regarding the categories for exclusion. This item was not raised for discussion but instead to inform the working group of what is currently being contemplated by the ATO in terms of exemption categories. We informed members that there will be a separate consultation process later in the year to provide formal feedback on the draft legislative instrument and the accompanying draft explanatory statement.

We are currently considering scenarios where a legislative instrument exemption from lodgment would be appropriate for IIR, UTPR and DMT.

Any suggestions or considerations for categories of exemption for the Commissioner's legislative instrument should be emailed Pillar2Project@ato.gov.au

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Pillar Two Global and Domestic Minimum Tax Working Group key messages 6 March 2025

Key topics discussed at the Pillar Two Global and Domestic Minimum Tax Working Group meeting 6 March 2025.

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> Key issues raised

Key updates

The key updates included:

- Primary legislation received royal assent on 10 December 2024 and the subordinate legislation was registered on 23 December 2024.
- Written feedback was sought from members on subordinate legislation, with 2 key topics identified
  - interactions with Australia's tax consolidation regime
  - application of the transitional country by country reporting (CbCR) safe harbour
- ATO's advice under guidance page has been updated to highlight 3 guidance products being developing
  - Pillar two lodgment obligations and the ATO's transitional approach
  - updates to Taxation Ruling TR 2006/11
  - updates to ATO website content.

Joint Ventures, MNE Groups and Compliance

The primary focus of this session is to present key concepts to better understand the issues facing in-scope multinational enterprise (MNE) groups so the project team can prioritise support and development of guidance for taxpayers. A summary of the discussion is outlined below.

Accounting standards

The use of accounting standards is an important consideration for clarifying the types of entities a Joint Arrangement gives rise to for the purpose of Australia's Pillar Two legislation. Whilst we are not responsible for accounting standards or their application, we discussed how accounting concepts are used to identify a joint venture and joint operation for the purpose of the application of Australian Pillar Two legislation.

Definitions

The session discussed the definition of entity and how this is built upon for the purpose of defining whether a group will have constituent entities and joint ventures. Discussion was centred on who is part of a MNE group for consolidated accounts, entity and Global Anti-Base Erosion (GloBE) joint venture definitions. The questions put to members are:

- If there were any issues recognising an entity consolidated on a line-by-line basis
- Challenges in identifying entities in their MNE group
- Structures outside scope of AASB 11 where there is some uncertainty whether these are entities for GloBE purposes
- Arrangements/structures for which classification as GloBE joint ventures is uncertain?

Members raised issues where there is a 50-50 joint arrangement and how that arrangement should be viewed if one party believes the arrangement is a constituent entity of the MNE group whilst the other party believes they cannot by taking the position that it is a GloBE joint venture. The GloBE model rules and commentary specify a joint operation could be part of an MNE group where it is included in the consolidated financial statements on a line-by-line basis.

Members flagged the issue of whether a joint operation which does not disclose revenue separately meets the requirement to prepare financial accounts, and as such whether it is a constituent entity or not.

One question posed during the session was whether it was significant that the Australian legislation and GloBE rules use slightly different words to define an entity. That is, the GloBE rules state 'prepare separate financial accounts' whereas the Australian rules state 'required to prepare separate financial accounts'. Some members flagged uncertainty in this area as it is possible to read the definition quite widely or narrowly depending on the approach. As such, industry would like to see the ATO produce some guidance on this area.

Lodgment obligations

The ATO raised some questions for members to consider including:

- Are there any practical issues about how the Designated Local Entity (DLE) provisions under the law operate for joint venture groups?
- Outcome of lodgment obligations on joint operations vs joint ventures considering
  - GloBE information return (GIR) disclosure (MNE group structure), disclosure of allocation of income
  - GloBE model rules commentary guidance on joint operations
  - system, data collection issues.

Members noted that some problems with recognising joint ventures are:

- joint ventures may not have an existing identification number for lodgment purposes and therefore currently do not have the ability to lodge
- an MNE group holding an interest in the joint venture often may not have access to all the accounting records required to comply with their Pillar Two lodgment obligations.

Members queried instances when utilising the DLE for the wider group and whether the joint venture could have 2 DLEs due to being held in a 50-50 split between 2 in-scope MNE groups. It was noted there are provisions in place for this situation and only one DLE can be appointed for the purpose of the Domestic Minimum Tax Return to allow lodgment on behalf of the joint venture entities.

There are provisions in our tax administration amendments specifying in the case of an unincorporated joint venture which persons will be required to meet the obligations. Broadly, under the new amendments it is likely to be one of the joint venture partners that can discharge the filing obligation.

The other question is around payment of top-up tax and information flow. There may need to be some sharing of information to enable one of the partners to lodge.

The feedback from the group will help us to determine if there is a need for website guidance or other guidance to explain what is required in terms of lodgment for each scenario.

The members were asked if there was a form or tax return election required to be filed for the appointment of a DLE. There is no ATO form. Instead, each member of the MNE group must nominate or formally appoint the same entity as the group's DLE. Record of this appointment would be kept by the lodging entity.

Key issues raised

Overall, some key issues identified from this session are:

- Meaning of ‘required to prepare separate financial accounts’, including whether a contractual as opposed to a statutory requirement, for example, Australian Securities and Investments Commission to prepare financial statements constitutes ‘required to prepare’.
- What constitutes financial accounts for joint arrangements. For example, does a list of expenses constitute financial accounts?
- Materiality of differences in language between the GloBE rules and Australian legislation (‘prepare’ vs required to prepare’).
- Limited ability for joint arrangements to apply the transitional CbCR safe harbour if they do not prepare accounts nor make any lodgments.
- Inability to identify joint arrangements in a group’s MNE structure for the GIR without identifiers, for example, no TFN, ABN, ACN.
- Whether the joint venture group's revenue is included in the MNE group's revenue threshold test and whether a joint operation's revenue is proportionately included in the revenue threshold test.
- How do the joint venture deeming rules interact with scope rules. Does the joint venture group itself need to meet the turnover threshold in order for the Pillar Two rules to apply in relation to its income?.
- Different accounting treatments applied for different joint operators resulting in conflicting application of the GloBE Rules (should outcomes from application of accounting standards be strictly followed).
- Consider how other jurisdictions are approaching joint arrangements and taking a less rigid approach.

- Consider providing additional clarification on appointing a DLE in the context of joint ventures and joint operations and recording the nomination.

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Pillar Two Global Domestic Minimum Tax Working Group key messages 19 September 2024

Key topics discussed at the Pillar Two Global and Domestic Minimum Tax meeting 19 September 2024.

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Who the rules apply to

The project team provided an overview on who is in-scope, including:

- The definitions and key terms used to establish whether entities are within scope such as Group Entity, Constituent Entity, Ultimate Parent Entity, Permanent Establishment and Joint Venture.
- The definitions for terms related to excluded entities, including pension fund, pension service entity, investment fund, real estate investment vehicle, government entity and non-profit organisation.

We sought feedback on the likelihood and volumes that groups will look to contact the ATO on these issues, as well as what additional ATO guidance would be useful.

Interactions with Australian domestic tax laws

An overview was provided on whether the implementation of Pillar Two affects, or interacts, with existing Australian domestic tax laws in relation to hybrid mismatch rules, foreign hybrid rules, foreign income tax offsets, controlled foreign entities, franking credits and tax treaties.

Feedback was sought on whether there were any questions or uncertainties around the operation of these interactions.

Member comments

Members raised the following points regarding who is in scope, and interactions with existing domestic tax laws:

- Unincorporated joint ventures, dormant and other non-material entities may not fall under the definition of Entity, which includes arrangements required to prepare separate financial accounts.
  - dormant and other non-material entities may not be required to be captured in the financial accounts due to materiality and therefore could be overlooked when completing returns which means potential liability to significant non-lodgment penalties.
- Timing issues for claiming a foreign income tax offset in income tax returns for foreign Qualified Domestic Minimum Top-up Tax (QDMTT) paid at a later point in time.
- Practical issues of claiming the appropriate amount of a foreign income tax offset for foreign QDMTT paid in respect of attributed foreign income of a controlled foreign company or a permanent establishment.
- Outside of further discussion around penalties and Joint Ventures, we identified further guidance opportunities for filing entities, clarity when amending a Domestic Minimum Tax return, when tax is paid by another entity (in the context of the Domestic Minimum Tax), the amendment period, potential scenarios involving competent authority and exchange rate guidance.
- Working group members identified limited need for guidance around Hybrids, Foreign Hybrids, Tax Treaties and Not for Profit at this stage, helping us to prioritise the important issues for information and guidance.

Outcomes and next steps

The outcomes and next steps for the Pillar Two Global and Domestic Minimum special purpose working group are:

- Conducting a broader session on the Pillar Two impacts for joint operations and joint ventures.
- Compiling a key issue register to highlight feedback provided by the working group members and the actions we have taken as part of our implementation of this measure.
- Consideration of future sessions, taking into account when the subordinate legislation will be made.

Members were invited to provide written feedback at the conclusion of each meeting, and we are thankful for the additional submissions provided.

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Pillar Two Global Domestic Minimum Tax Working Group key messages 6 September 2024

Key topics discussed at the Pillar Two Global and Domestic Minimum Tax meeting 6 September 2024.

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ATO approach to guidance

The project team provided an overview of the engagement approach for Pillar Two and sought feedback on how further guidance could support taxpayers' understanding on the administrative aspects discussed. This included feedback on our broad engagement approach, the volume and nature of queries, initial priority topics for Public Advice and Guidance (PAG), initial topics for private rulings and need for guidance on new decline to rule provision.

Administrative aspects of the measure

We provided an overview on the new administrative obligations, which covered lodgment obligations, record keeping requirements, penalties, liability and payment, interest, assessments, objections and review rights. A focus was placed on lodgment with the discussion including:

- Lodgment obligations for the GloBE Information Return, the Australian IIR/UTPR Tax Return AIUTR, and Domestic Minimum Tax Return DMTR
- Lodgment obligations for specific entities/groups such as excluded entities, permanent establishments, unincorporated Joint Ventures and Joint Operations.
- Discussion on areas for future clarification and or guidance regarding lodgment obligations and penalties. This including acknowledging that, based on feedback to date, ATO guidance on penalties associated with Pillar Two lodgment obligations is an initial priority.
- Which aspects of the new lodgment obligations would benefit from ATO guidance, as well as examples of expected common lodgment scenarios which could benefit from guidance.

Feedback was sought on what aspects of the other administrative provisions would benefit from ATO clarification or are uncertain, and the relative priority and form that ATO guidance could take if there was a view that ATO guidance would be beneficial.

Member comments

Members raised the following points regarding the ATO's approach to guidance and administrative aspects of the rules:

- Guidance would be beneficial on

  - on the ability for taxpayers to obtain certainty through informal and formal means, including the level of protection from possible penalties and interest when guidance is provided informally
  - the operation of the new decline to rule provisions and examples of scenarios where the Commissioner of Taxation will decline to rule
  - penalties, particularly around multiple lodgment obligations
  - lodgment obligations for different scenarios, including guidance which confirms the dissemination approach still applies when the ATO invokes local filing.
- Consideration of non-material or dormant entities and whether they can be exempted from domestic tax return lodgment obligations.
- Clarification around how the rules operate in respect of joint ventures and joint operations, particularly unincorporated joint ventures.
- ATO clarification on time to amend or make an objection to an assessment of Australian IIR / UTPR tax or Australian DMTR would be beneficial.

Throughout this session there was a common theme of questions how we can provide specific guidance around Joint Ventures and Joint Operations. The members have highlighted this as a significant issue. To explore ways in which we can provide information, help and assistance to the market, we are considering holding a consultation session to discuss these issues further.

We will also consider developing additional ATO guidance or messaging on engagement channels and guidance on 'decline to rule' scenarios, as part of our information, advice and assistance. As a starting point, we have published general information on the level of protection for different **advice and guidance products and how they protect you**.

Pillar Two Global Domestic Minimum Tax Working Group key messages 30 August 2024

Key topics discussed at the Pillar Two Global and Domestic Minimum Tax meeting 30 August 2024.

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Group purpose

The Pillar Two Global and Domestic Minimum special purpose working group was established to discuss and seek feedback on the administrative aspects of the implementation of the Pillar Two measure.

Pillar Two forms

The ATO project team presented and were provided feedback on forms currently under development, including the:

- GloBE Information Return (GIR)
- Foreign lodgment notification
- Australian IIR / UTPR Tax Return (AIUTR)
- Domestic Minimum Tax Return (DMTR).

The focus was on the data points, which was discussed in detail with the group. The ATO took a generally minimalistic approach to their form design given many of the relevant disclosures will be included in the standardised GIR developed by the Organisation for Economic Co-operation and Development (OECD).

The OECD is in the process of developing additional guidance to ensure a consistent and standardised approach to capturing, filing and exchanging GIR information.

The draft forms contain placeholders for certain sections still being progressed by the ATO and the OECD. This includes work on incorporating declarations that may be required as result of the *Global and Domestic Minimum Tax Act* (currently before Parliament) and data points in respect of identifying unincorporated entities.

Member comments

Members raised the following points regarding the Pillar Two lodgment forms:

- How do the jurisdictions of the relevant entities affect the form-filling requirements.
- Practical considerations regarding where the GIR is lodged with a foreign government agency in relation to Australia's reporting requirements and administrative considerations.
- Including a list of countries Australia has appropriate exchange of information agreements about the GIR exchange mechanism.
- Instances that require specific forms be completed where the liability to pay top-up tax is nil.
- The use of language in the draft forms and maintaining uniformity with the OECD's standard approach.

The comments and suggestions provided by the working group members were considered, with updates being made to the lodgment forms.

QC 103389

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