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PwC's Pillar 2 Compliance Training

Equip your teams with the skills and insights they need to confidently navigate Pillar 2 compliance

Pillar 2 introduces a significant shift in the tax landscape, bringing with it enhanced compliance requirements - including mandatory registrations, detailed tax filings and disclosures in financial statements. Businesses operating in Luxembourg must now manage these new obligations to remain compliant and competitive in a rapidly evolving international tax environment.

Our Pillar 2 Compliance Training is designed to empower your teams with the knowledge and tools needed to meet evolving tax obligations - both in Luxembourg and globally. Led by seasoned experts, the program covers key areas such as financial statement disclosures, Pillar 2 registrations and Luxembourg-specific filings.

We go beyond the basics: the training is tailored to assess your organisation's specific compliance requirements and develop a strategic roadmap to meet both local and international obligations efficiently and effectively.

Program content

- Customised in terms of length, key topics and audience, including preparatory discussion based on your needs. Sessions could be as from 1 hour to several sessions, depending on needs.
- Key focus of the Program:
 - Overview of Pillar 2 disclosures required in the financial statements
 - Overview of Pillar 2 registration and notification requirements
 - GloBE Information Return (GIR) and QDMTT filing process
 - Overview of payment declarations
 - Key deadlines across jurisdictions and design of a group compliance strategy
- Physical, virtual attendance or hybrid format with focus on interactivity.

Pillar 2 – Reminder on Luxembourg obligations

Payment obligations

- **IIR**: payment by the Luxembourg parent entity
- **QDMTT**: payment by a designated entity or split between constituent entities
- **UTPR**: payment by a designated entity or split between constituent entities
- **Joint and several liability** of all Luxembourg constituent entities for top-up tax.

Penalties

€5,000 for no or incorrect registration and notification and up to €250,000 for no or incorrect tax returns.

Financial statements disclosures

Requirement to make certain disclosures in **Lux GAAP and IFRS financial statements** where relevant – at the latest when closing the first Pillar 2 year.

Registration & notifications

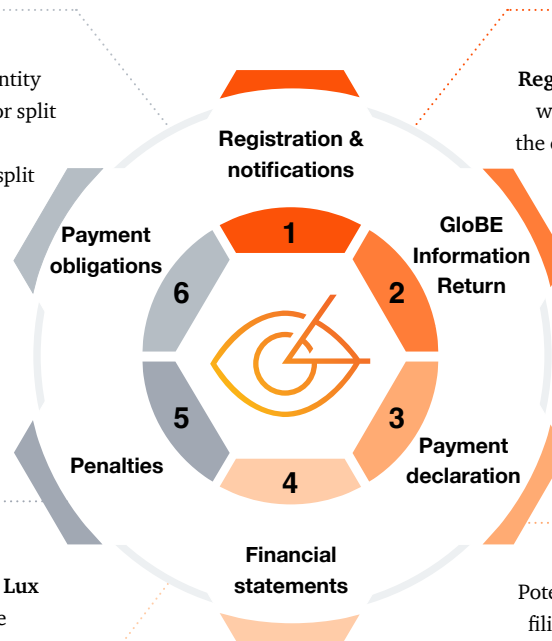
Registration of all Luxembourg constituent entities with a separate tax office (Bureau de Diekirch) by the end of June 2026 at the latest (for groups with a calendar year-end).

GloBE Information Return

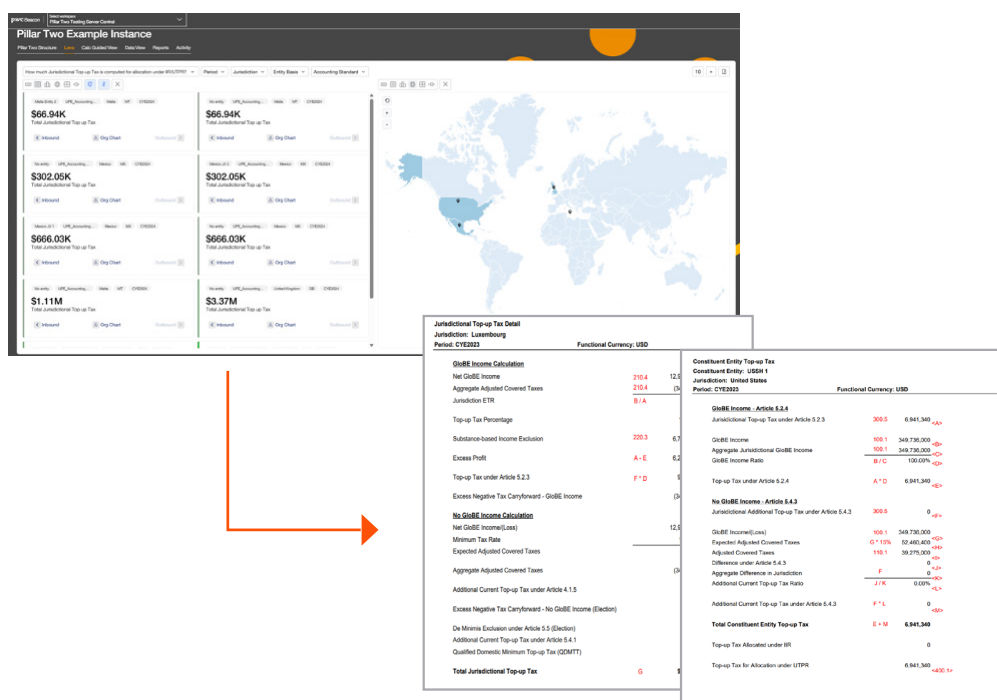
Annual filing of a **GloBE Information Return**. Foreign filings may clear Luxembourg obligations (subject to automatic exchange of information) – first filing due by 30 June 2026 at the latest (for groups with a calendar year-end).

Payment declaration

Potentially a **Payment declaration** to be filed – first filing due by 30 June 2026 at the latest (for groups with a calendar year-end).



PwC's Pillar 2 Engine audit-ready documentation



Output

Our training equips participants to design a tailored strategy that ensures full compliance with Pillar 2 obligations - both in Luxembourg and globally.