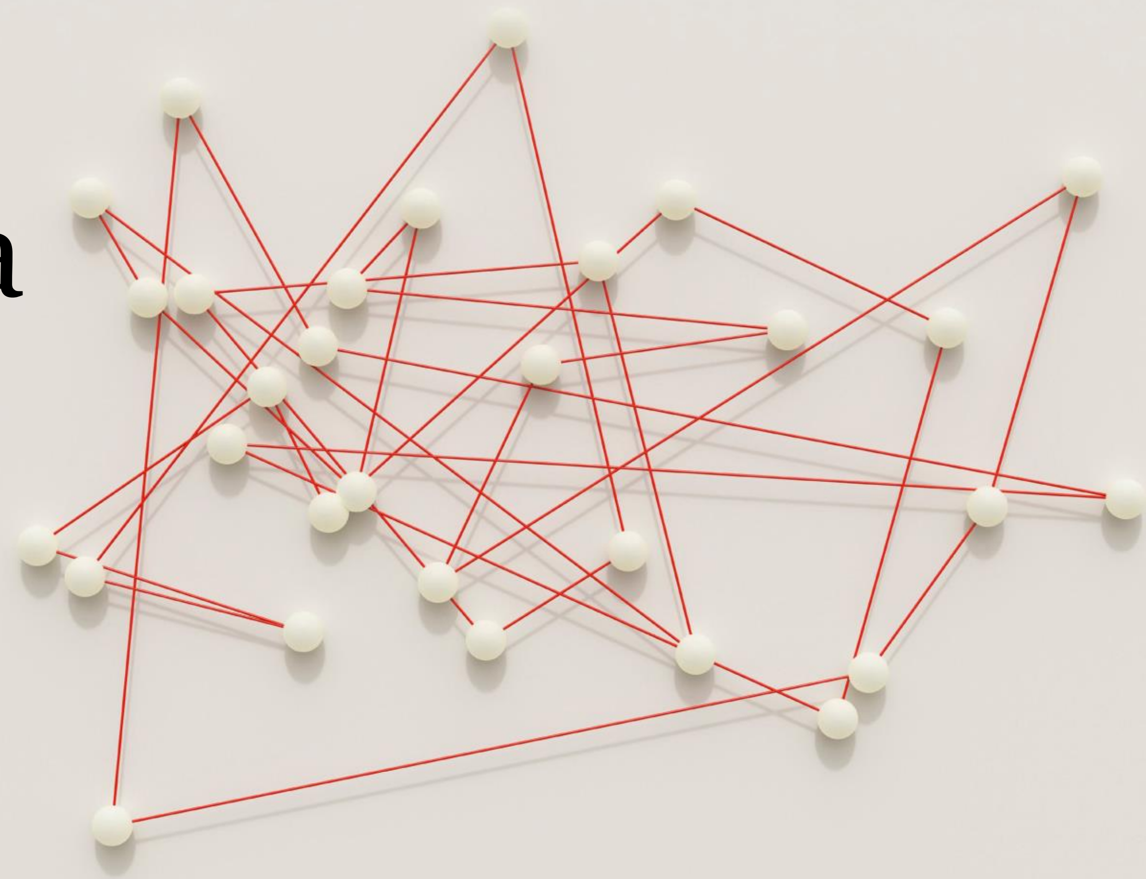
Pillar Two Data Input Catalog

January 2025



https://www.pwc.com/gx/en/services/tax/pillar-two-readiness.html

1 Executive summary

In June 2024, the OECD released the fourth set of Administrative Guidance (June Guidance) on the Global Anti-Based Erosion Model Rules (Pillar Two). The June Guidance shed light on some areas where businesses and tax authorities have previously sought clarification and simplification: deferred tax liability (DTL) recapture, divergences between GloBE and accounting carrying values, allocation of cross-border current taxes, allocation of cross-border deferred taxes, allocation of profits and taxes in structures including flow-through entities, and treatment of securitisation vehicles. The June Guidance reaffirms the need for advance planning around data identification, classification and utilisation for GloBE purposes. It is advisable for businesses to factor in the processes outlined in the June Guidance in the expectation that jurisdictions will apply these rules both to IIR and domestic minimum top-up taxes.

The June Guidance follows previous OECD Administrative Guidance packages released in February 2023, July 2023, and December 2023. For the guidance to become law, individual countries have been incorporating the OECD's Administrative Guidance into their Pillar Two legislation through various legislative vehicles. Following each set of the OECD Administrative Guidance, PwC has updated the Data Input Catalog to help prepare Multinational Enterprise Groups (MNEs) for the anticipated implementation of such regime. This latest version of the Data Input Catalog has been updated to incorporate the June Guidance and is intended to provide an overview of the challenges and complexities that MNEs will face upon the implementation of Pillar Two and be a detailed guide to the information required for determining and computing amounts under the GloBE Rules.

The evolving international tax landscape

Pillar Two brings unprecedented changes to the global tax system, impacting large multinational companies that operate under the reformed international tax framework. Pillar Two introduces a 15% global minimum Effective Tax Rate (ETR) for MNEs with consolidated revenue over €750m - GloBE Rules. The regime discourages shifting of profits by establishing a global minimum level of taxation in relation to each country where an MNE operates. The Model Rules released in December 2021 (and the accompanying Commentary published in March 2022) define the scope and key mechanics of the GloBE Rules. Since the release of the Model Rules in 2021, there have been four rounds of Administrative Guidance published, the first in February 2023, the second in July 2023, the third in December 2023, and the fourth in June 2024, which have helped to explain and provide clarity on the Model Rules.

The GloBE Rules, which will impose a Top-up Tax for the difference between the jurisdictional Pillar Two ETR and the 15% minimum rate, consist of (1) the income inclusion rule (IIR), which provides for the jurisdiction of the group's ultimate parent entity, or sometimes an intermediate parent entity, to collect an allocation of the top-up tax according to its ownership interest; and (2) the UTPR (formerly known as the 'Undertaxed Payments Rule'), which is intended to apply as a backstop if low-taxed income is not fully collected under the IIR and which can be applied in the jurisdictions of fellow group members through denials of deductions as well as the imposition of charges. However, where a jurisdiction has implemented a QDMTT, the top-up tax should first be collected in that local country before applying the IIR or UTPR. The July 2023 Guidance provided a safe harbour for qualifying QDMTTs that deems the Top-up Tax to zero (for IIR or UTPR purposes) for a jurisdiction with a qualifying QDMTT as applied to the relevant MNE.

Further, on October 3, 2023, the G20/OECD Inclusive Framework (IF) on BEPS opened for signature by states, without reservations, a multilateral instrument (MLI) to implement the Pillar Two Subject to Tax Rule (STTR), which is a treaty-based rule intended to compliment the IIR and UTPR and adapt those rules for a treaty context.

The majority of businesses are looking to upgrade **tax provision, tax compliance, and ERP/consolidation systems** in preparation for Pillar Two.

*Source: PwC Tax Readiness Webcast: Pillar Two is here! How businesses are responding to the new GloBE rules (March 2024)

The STTR allows the source jurisdiction to "tax back" where income is covered in a defined category and subject to nominal corporate income tax rates below the STTR minimum rate and domestic taxing rights over that income have been ceded under a treaty.

Pillar Two has already been implemented by over 35 jurisdictions taking effect in 2024, with over 50 expected in 2025. As a result of these developments, most multinationals have at least one constituent entity now subject to Pillar Two legislation and the trend is likely to continue. Differences and inconsistencies in the application of QDMTT rules are evident among countries that have introduced these rules in 2024. As each implementing country adopts domestic legislation, taxpayers can expect further variances as laws change and evolve.

The complexity, novelty, and uncertainty that Pillar Two presents compounds the existing global compliance and regulatory challenges for MNEs. Given the evolving regulatory landscape, global compliance obligations are already overly complicated and demanding for tax departments and administrators. The overhaul of the international tax framework is a massive undertaking for tax departments that are already spread thin and have limited resource capacity. Pillar Two's global adoption, including the anticipated divergence in local rules, poses additional complexities that cannot be underestimated, undoubtedly requiring a global network of international tax experts to help navigate. To prepare for Pillar Two, MNEs will need to focus on data, systems, technology, and processes as the foundation for global and statutory compliance.

Transitional Safe Harbour rules, relying on CbCR, aim to limit the administrative and compliance costs of conforming with the new international tax framework and allow some corporations additional time to fully prepare for the compliance and reporting obligations. However, they also raise questions regarding how much simplification or benefit the safe harbour will provide. An MNE Group must comply with the relevant filing requirements (yet to be agreed upon) to access these safe harbour rules, signifying that as a predicate for compliance, MNE Groups will have to invest significant effort to obtain the data regardless of whether the safe harbour can be applied. The Safe Harbours and Penalty Relief document published in December of 2022, and further detailed in the December 2023 Administrative Guidance, required that a Qualified CbCR be used, which is a more stringent standard than that required for CbCR today. Please refer to the blog Transfer Pricing and the Pillar Two Transitional CbCR Safe Harbor: Navigating change: Steer your company through the effects of country-by-country reporting for the latest insights on CbCR.

Divergence in Pillar Two rules

Divergence in rules as countries adopt and implement domestic legislation appears inevitable. The OECD's public consultation document on Tax Certainty for the GloBE Rules acknowledges this, stating:

The common approach under Pillar Two contemplates that jurisdictions that wish to introduce the GloBE rules will implement and apply their domestic law rules in a consistent and coordinated manner. There is still a possibility that differences could arise in the interpretation or application of such rules among jurisdictions that could give rise to divergent outcomes under the GloBE rules.

As countries are reaching agreement, the OECD expects to be releasing further guidance on an ongoing basis, generating future uncertainty about divergence in GloBE Rules and creating significant challenges in how taxpayers will incorporate each implementing jurisdiction's unique adoption of the rules into their Pillar Two calculations.

Areas of divergence may include:

- Effective dates of IIRs, UTPRs, and QDMTTs
- Mechanics of QDMTTs
- Potential variances in ordering rules
- Computation and interaction with existing CFC tax regimes
- Implementation/application of the Transitional Safe Harbour (and later a more permanent Safe Harbour)
- Other interpretations of IIR and UTPRs

As each implementing country adopts domestic legislation, taxpayers can expect further variances as laws change and evolve. Taxpayers can expect that the list above will continue to expand with Pillar Two global implementation.

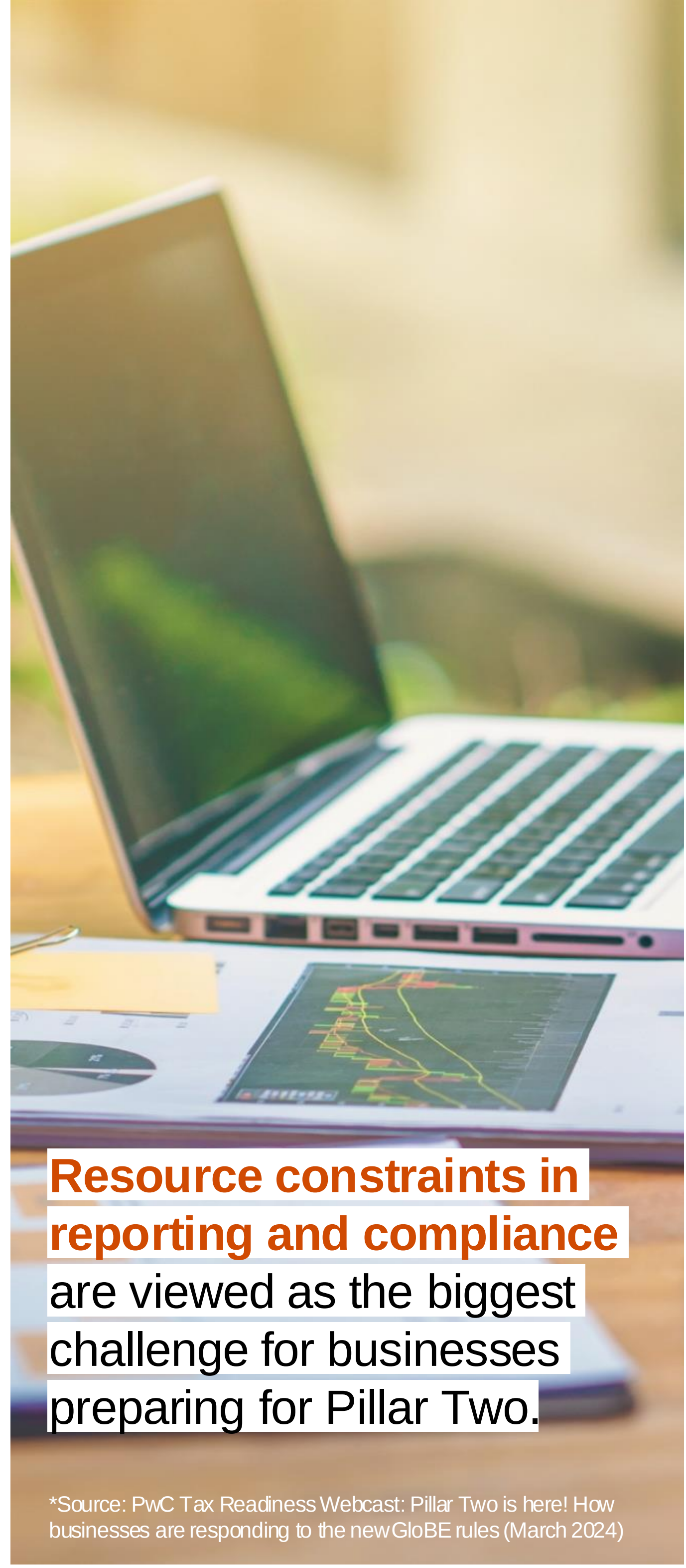
Quantitative analysis

To be successful in a global environment with disparate Pillar Two local rules, MNEs will need to employ an agile data model and calculation engine, configured to support the inconsistent and unique adoption of Pillar Two rules around the world and allow for flexibility as those rules continue to evolve. Multiple different variations and interpretations of local rules will require an iterative modeling process for Pillar Two calculations. A calculation engine should be compliance-grade and also have capacity to perform at volume given the exhaustive data requirements, intra-data relationships, and rules ordering. While a centralized calculation engine will be imperative in a Pillar Two environment, sourcing the underlying data should be an MNE's top priority for Pillar Two readiness.

Data strategy

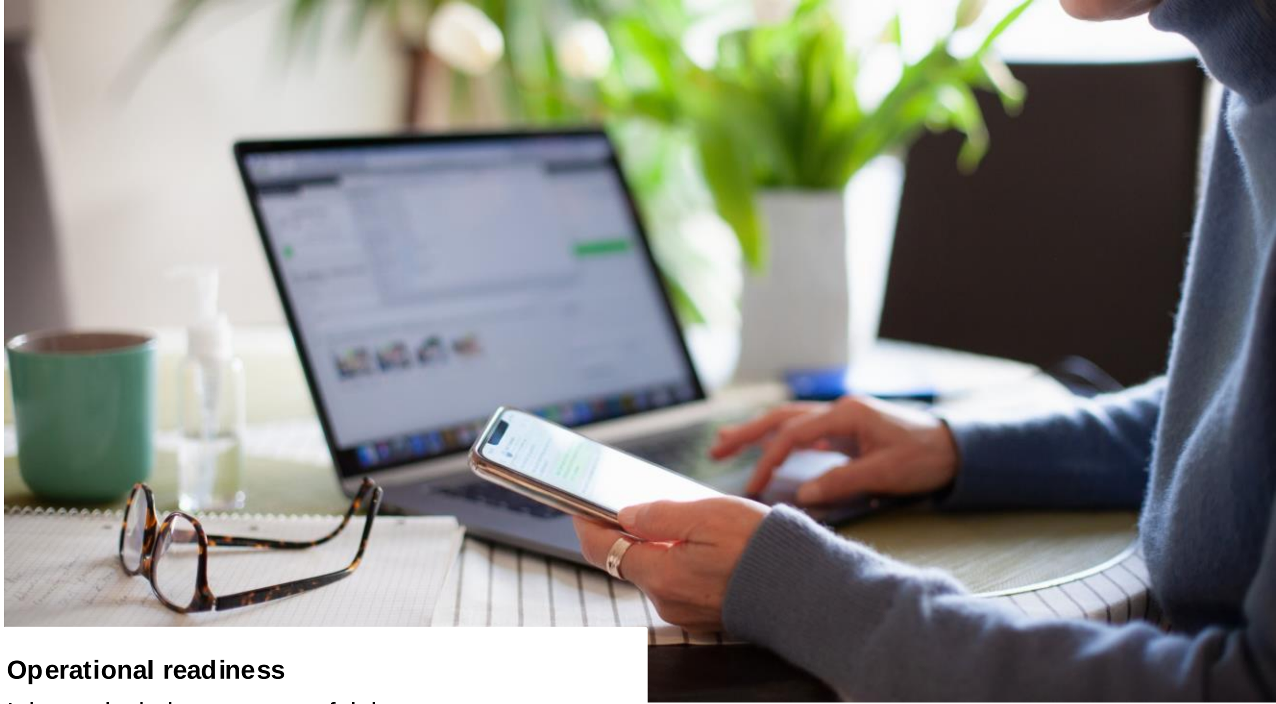
Identifying the data requirements and developing a comprehensive data strategy should be one of the first steps that taxpayers take in preparation for Pillar Two. Many of the data points may not be readily available in current systems due to novelty and granularity (i.e. level of deconsolidation required at the constituent entity level) required under Pillar Two. The data is likely to exist in the current state across several different source systems (ERP, consolidation system, tax provision & compliance systems, HR systems, sales systems, and other subledger systems) and is owned by different stakeholder groups in an organization (Tax, Controllership, Legal, IT, People, and FP&A). The variety of data sources owned by a diverse group of stakeholders makes the collection and synthesization of the data tremendously challenging. Early cross-functional engagement is critical to ensure that the appropriate data and system owners are aware of what will be required under Pillar Two, why it's important, and how it may impact them going forward.

An MNE will need to establish a cohesive, efficient, and automated process to extract, cleanse, and organize the data. Companies should be thinking about developing a data model that allows them to identify how this information drives Pillar Two calculations and the potential ETR impact. This is arguably one of the most demanding and daunting aspects of ensuring readiness for Pillar Two and not something organizations should wait to explore.



29% of businesses are undecided on the **delivery model they will implement** to comply with Pillar Two (e.g. outsourcing, insourcing, co-sourcing).

*Source: PwC Tax Readiness Webcast: How Pillar Two and the EU FSR impact multinational entities (July 2024)



Operational readiness

Inherently tied to a successful data strategy, Pillar Two will likely require a go-forward organizational transformation rooted in systems and processes that can sustain reporting and compliance requirements upon enactment. A current state analysis can help take inventory of the underlying data architecture, system landscape, existing processes, technology sufficiency, and resource capacity, and identify any gaps. The future state for Pillar Two should include a comprehensive data strategy, technology-enabled processes to facilitate the efficient flow of information, enhancements or implementation of new technology, a calculation engine, resource model, connected compliance plan, and effective governance. Once the gaps between the current and future state have been identified, they should be leveraged to construct a roadmap for Pillar Two implementation.

Pillar Two will have a pervasive impact on an organization’s financial operating model requiring early stakeholder engagement and substantial budget and resource allocation to address the multitude of challenges. Organizations must ask themselves if their current data model, systems, technology, and processes can support the requirements introduced by this new international tax framework. The complexity of Pillar Two and the level of effort for global compliance cannot be underestimated.

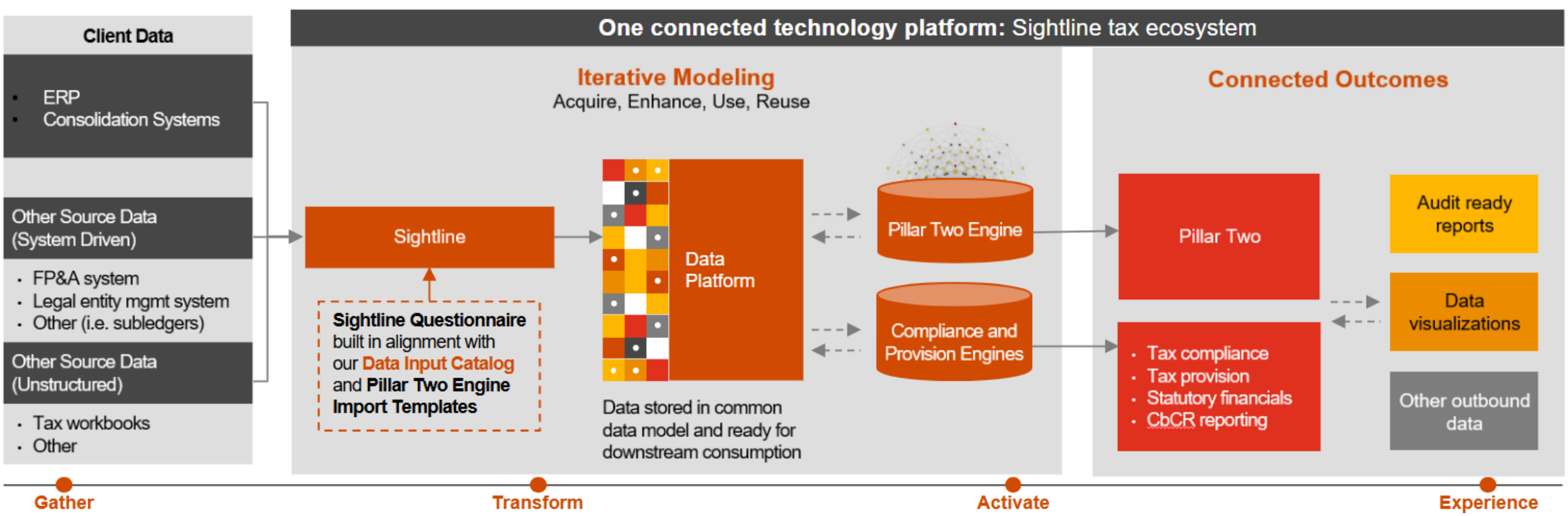
2 A connected approach

Taxpayers will need to take a holistic approach to determine how data will be sourced, processed, calculated, and reported for Pillar Two compliance. Every company will be unique in the challenges they will face, and thus, there is no one-size-fits-all solution that can address the Pillar Two challenges and complexities. MNEs will need to customize an approach centered around foundational building blocks – resources, data requirements, existing enterprise systems, and other technology (e.g. tax provision software). A connected end-to-end process needs to be designed to support the Pillar Two operating model and compliance process, ideally leveraging as much from the current data and technology ecosystem as possible. The Data Input Catalog is foundational to PwC's end-to-end process for Pillar Two.

The Data Input Catalog defines the data requirements for Pillar Two, giving MNEs a comprehensive understanding of the amount of work that lies ahead of them and can help MNEs anticipate the unique challenges they will face. Acting as the foundation to develop an extensive data strategy, assess operational preparedness, or determine a modeling approach, PwC's Data Input Catalog is the core to Pillar Two readiness. As part of a connected approach, PwC has developed a dynamic Pillar Two Questionnaire within Sightline based on the Data Input Catalog designed to efficiently narrow down the scope of client's data for Pillar Two requirements and collect relevant entity level data that is not centrally available.

Our flexible and technology-enabled Connected Compliance approach ensures that we can support companies with preparing and filing the tax returns required today, while leveraging the same data to plan for the impact of Pillar Two and meet the filing requirements in the future. All as part of one 'Connected approach', using our 'Connected technology Platform' and supported by one 'Connected team', we achieve 'Connected Outcomes' to meet the requirements of today and tomorrow.

Our approach to Pillar Two and Connected Tax Compliance



3 Data Input Catalog

In December 2022, the OECD released several Pillar Two guidance and consultation documents that shed light on the practical application of the GloBE Rules, including the GIR. The GIR was finalized in July 2023 following the public consultation in March 2023. In July 2024, the OECD released a draft GIR XML Schema and User Guide, which is designed to both facilitate domestic GIR filings, wherever appropriate, and to be the technical format for exchanging GIR information between tax administrations. The draft guide was open for public consultation through August 2024.

Annex A1 of the GIR represents a compilation of Pillar Two data points by constituent entity, exacerbating the intricacy of Pillar Two due to the level of granularity required. The 24 data points included in the GIR to determine GloBE Income (Loss) means that if an MNE has 400 constituent entities, that's almost 10,000 data points that must be sourced and ultimately put on a form. This is assuming that a constituent entity only operates in a single jurisdiction, and it is also noteworthy that the obligation to prepare the GIR is separate from any local tax return requirements. Implementing jurisdictions will in many cases also amend the local corporate income tax return to request additional GloBE information pertinent to that jurisdiction, and MNE Groups will need to comply separately with these local requirements.

Understandably, MNEs may be overwhelmed with the amount of work ahead of them. To provide an additional layer to the data requirements introduced by the OECD in GIR Annex A1, PwC has developed a Data Input Catalog for companies to leverage in developing a Pillar Two data strategy.

PwC's Data Input Catalog provides an additional level of detail for specific adjustments to determine the computation of Adjusted Covered Taxes and GloBE Income – how the adjustments are determined and calculated – which is not included in GIR Annex A1. In addition, the qualitative data points included in PwC's Data Input Catalog are intentionally different from GIR Annex A1. There is familiarity with the qualitative data points included in PwC's Data Input Catalog, facilitating an easier and simpler data-gathering process. These qualitative data points are reconciled to GIR Annex A1 as 'Master Data'. PwC's Pillar Two Engine, a centralized calculation engine with graphical databases, is configured to support the inconsistent and unique adoption of Pillar Two rules in every adopting country. With many output and reporting capabilities, PwC's Pillar Two Engine is designed to support the many regulatory and compliance requirements.

PwC's Data Input Catalog only includes the inputs required for Pillar Two, which can then be efficiently sourced to PwC's Pillar Two Engine. The Pillar Two calculations for all jurisdictions and constituent entities are then performed in the Pillar Two Engine. On the contrary, the GIR Annex A1 includes all data points, calculated fields, aggregations, etc. making it difficult for clients to distinguish between source and calculated data.

4 How PwC can help

PwC professionals can help provide additional explanations, user stories and practical application of each data requirement that assist clients in navigating the complexity and relevancy of the rules from PwC's Data Input Catalog. Contact a PwC professional for a deeper understanding of the Pillar Two data requirements and how PwC's Data Input Catalog can help determine how to access the financial data needed to comply, identify gaps in the data needed for reporting, and model Pillar Two impact using our centralized calculation engine. More broadly, PwC professionals can help assess and model the likely financial and operational consequences of Pillar Two, including re-evaluating operations given the anticipated law changes in many countries.

Assess

PwC helps assess and model the likely financial and operational consequences of Pillar Two, including:

- Evaluating data accessibility and quality, enterprise and tax system configuration gaps and opportunities for remediation.
- Understanding how the various data requirements map into the calculation itself.
- Standing up new processes that will be required under Pillar Two.
- Analyzing the potential benefit of making certain elections under Pillar Two.
- Modeling to understand both Pillar Two financial impact and process impact on key jurisdictions.
- Assessing whether operational or structural changes may be beneficial.
- Aligning stakeholders and determining operating model impacts.
- Providing tax policy background to contextualize the data requirements.
- Advising on the potential tax policy direction of travel for future rules.
- Suggesting input into the process to improve rules.

Report

PwC can enhance reporting and data analytics capabilities, including:

- Detailed modeling to provide the data for financial disclosures.
- Validating deferred balances ahead of the first Pillar Two reporting period.
- Updating ERP/CPM processes and cloud data solutions.
- Reviewing the existing tax reporting process and use of technology to automate/streamline.
- Consulting on tax accounting treatment, reviewing disclosures.

Comply

PwC can help meet ongoing reporting and compliance obligations, including:

- Supporting the development and configuration of modeling and compliance solutions using your existing systems or your internally developed solution.
- Utilizing PwC's Pillar Two Engine to help reduce the time and cost associated with your future reporting and compliance obligations.
- Documenting Pillar Two related processes and controls to align with tax governance frameworks.
- Determining and consulting on how Pillar Two fits into the wider compliance and reporting process to increase efficiencies and insights, leveraging connected data.

Learn more:

Tax Policy and Administration

International Tax Services

Tax Reporting and Strategy

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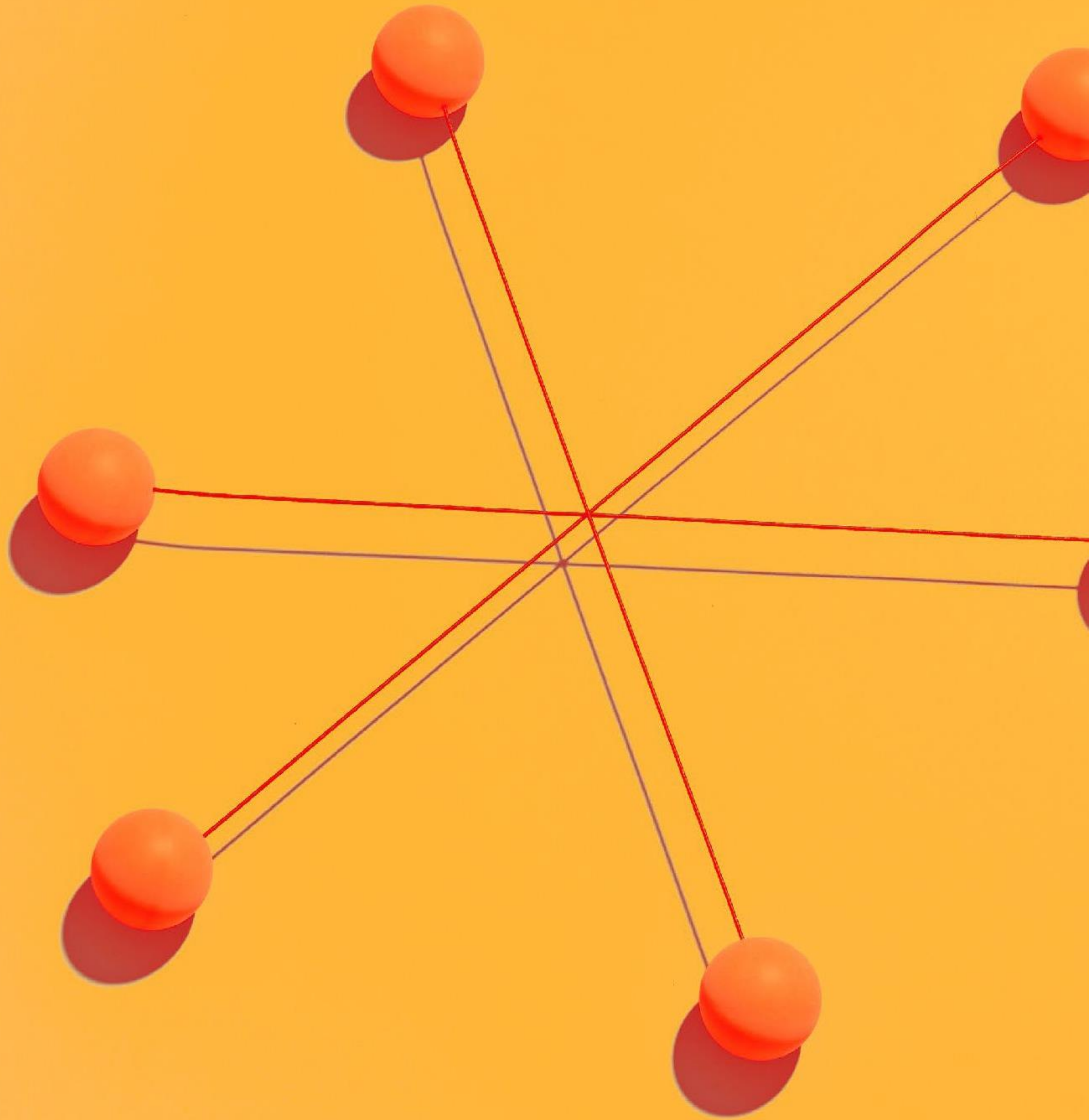
6 Data Input Catalog



Data Input Catalog

Appendix A
Constituent Entities

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Constituent Entities - Group Information					
1.001	List of Constituent Entities (including Permanent Establishments and any entities that may be excluded for GloBE purposes)	Data Point	Legal/Tax	MR 1.3	Master Data
1.002	List of entities held for sale or reported in discontinued operations for the fiscal year	Data Point	Legal/Tax	MR 5.3.4.47	
1.003	Direct ownership percentage of each CE held within the group by other Constituent Entities (UPE/POPE/IPE)	Data Point	Legal/Tax	MR 8.1.4(b)	1.3.3.7, 1.3.3.8
1.004	Direct ownership percentage of each CE held outside the group (3rd party or non-Constituent Entity)	Data Point	Legal/Tax	MR 8.1.4(b)	
1.005	Controlling interests (in %) of the Ultimate Parent Entity in each Constituent Entity (automated in Pillar Two Engine based on direct ownership percentages above)	Calculation	Legal/Tax	MR 8.1.4(b)	1.3.2.1.10
1.006	Consolidated Financial Statements of the UPE (type)	Informational	Finance	MR 3.1.2	1.2.2.1
1.007	Financial Accounting standard(s) used for the CFS of the UPE	Informational	Finance	MR 3.1.2	1.2.2.2, 3.3.4.1
1.008	Group reporting currency (consolidated financial statements)	Informational	Finance	July 2023 AG 1.6 - 1.15	
1.009	Designated local entity for each jurisdiction	Informational	Legal/Tax	MR 8.1	
1.010	List of fiscal unity/tax consolidation groups within MNE group	Data Point	Legal/Tax	MR 3.2.4(b)	
1.011	List of CFC regimes within MNE group (including blended CFC regimes)	Data Point	Legal/Tax	MR 4.3.2, 10.1	
1.012	List of Main Entities that own a PE/branch/disregarded entity/flow-through	Data Point	Legal/Tax	MR 3.4, 3.5	
1.013	Election - De Minimis Exclusion (by Jurisdiction)	Election	Tax	MR 5.5.1	2.2.2
1.014	Average December FX rate from previous year as quoted by the European Central Bank (ECB)	Data Point	Finance/Tax	MR 4.6, 5.5.1	
1.015	Nominal statutory tax rate for UPE jurisdiction	Data Point	Tax	MR 7.1.1(a)	2.2.1.3.b.1
Constituent Entities - Entity Information					
1.016	Tax identification number for each Constituent Entity	Data Point	Legal/Tax	MR 8.1.4(a)	Master Data
1.017	Legal form	Data Point	Legal/Tax	MR 8.1, 10.2	Master Data
1.018	Location for each Constituent Entity	Data Point	Legal/Tax	MR 10.3	Master Data
1.019	Accounting functional currency	Data Point	Legal/Tax	MR 3.2.1(f)	1.2.2.2
1.020	Tax functional currency	Data Point	Legal/Tax	MR 3.2.1(f)	1.2.2.3
1.021	Third currency of any financial/operation transactions (if applicable)	Data Point	Legal/Tax	MR 2.34, 3.2.1(f)	

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
1.022	Status for GloBE purposes (Tax qualification for each Constituent Entity): • Incorporated entity • Permanent establishment • Hybrid entity • Reverse hybrid • Tax transparent entity • Qualified ownership interest (tax transparent entity) • Investment entity • Insurance investment entity • Governmental entity • International organization • Non-profit organization • Pension fund • Joint Venture • Tax Neutral UPEs (for Transitional Safe Harbour) • Non-Material Constituent Entity (for Transitional Safe Harbour) • Excluded Entities (for Transitional Safe Harbours) • Flow-Through UPE/Reference Entity • Securitisation Entity	Data Point	Legal/Tax	MR 10.1, 10.2, February 2023 AG 2.9 par 57.8, 2022 SH 6.1 December 2023 AG 6.2 – NMCE June 2024 AG 5.2.2.33 - Flow-Through UPE June 2024 AG 5.5 - Hybrid Entities June 2024 AG 6.1.1.3 - Securitisation Vehicles	1.3.1.6
1.023	Election - Investment Entity Tax Transparency	Election	Tax	MR 7.5	3.2.4.3.3.f
1.024	Election - Treatment of an Excluded Entity as Constituent Entity	Election	Tax	MR 1.5.3	3.2.4.3.3.c
1.025	If the entity is transferred during the current year, number of days/months the financials are included (and where) within the structure	Data Point	Legal/Tax	MR 6.2	1.3.3
1.026	Current tax rate	Data Point	Tax	MR 4.4.1	2.2.1.3.b.1
1.027	Deferred tax rate	Data Point	Tax	MR 4.4.1	
1.028	GloBE Revenue (after GloBE adjustments and after consolidation adjustments attributable to intra-group transactions) for de minimis test	Calculation	Tax	MR 1.1, 5.5.1-5.5.3, 6.1	2.2.2.1.2
1.029	Acceptable or Authorised Financial Accounting Standard (if different than UPE)	Informational	Finance	MR 3.1.3	3.2.4.6.2
1.030	Transition Year	Informational	Tax	MR 9.1, July 2023 AG 4 paragraph 45-54	2.3.1
1.031	Fiscal Year-End Date (if not Calendar Year-end)	Data Point	Finance/Tax	MR 8.1.6	1.2.1.3

Appendix B Computation of GloBE Income or Loss

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Computation of GloBE Income or Loss - Allocation of GloBE Income Between Constituent Entities					
2.001	Financial Accounting Net Income or Loss (before any consolidation adjustments for intra-group transactions). Profit After Tax as recorded in the legal entity accounts under group accounting standard.	Data Point	Finance/ Controllership	MR 3.1	3.2.4.1.a
2.002	Loss incurred at PE in the current year that is deductible at Main Entity	Data Point	Finance/ Controllership	MR 3.4.5	3.2.4.1.b
2.003	Loss incurred at PE in a prior year that was deducted at Main Entity	Data Point	Finance/ Controllership	MR 3.4.5	3.2.4.1.b
2.004	Amount of GloBE Income recorded in a PE that is allocated to the ME	Data Point	Finance/ Controllership	MR 3.4.5	3.2.4.1.b
2.005	Items booked in one entity (e.g., Main Entity, group/consolidated financial accounts, UPE) that are related to and can reliably be traced to other CEs	Data Point	Finance/ Controllership	MR 3.4, 3.5	3.2.4.1.b.7
2.006	Profit and loss adjustments related to intra-group transactions (consolidation/elimination adjustments) unless consolidation election is made	Data Point	Finance/ Controllership	MR 3.1.2	
Computation of GloBE Income or Loss - International Shipping Income Exclusion					
2.007	International Shipping Income (ISI)	Calculation	Finance/ Controllership	MR 3.3.2	3.2.4.4.a.5
2.008	ISI Revenue - Freight including Slot Chartering	Data Point	Finance/ Controllership	MR 3.3.2(a)/(b)	3.2.4.4.a.5
2.009	ISI Revenue - Time or Voyage Charter	Data Point	Finance/ Controllership	MR 3.3.2(c)	3.2.4.4.a.5
2.010	ISI Revenue - bareboat Charter	Data Point	Finance/ Controllership	MR 3.3.2(d)	3.2.4.4.a.5
2.011	ISI Revenue - Participation in International Operating Agency	Data Point	Finance/ Controllership	MR 3.3.2(e)	3.2.4.4.a.5
2.012	ISI Revenue - Participation in Joint Business	Data Point	Finance/ Controllership	MR 3.3.2(e)	3.2.4.4.a.5
2.013	ISI Revenue - Participation in Pool	Data Point	Finance/ Controllership	MR 3.3.2(e)	3.2.4.4.a.5
2.014	ISI Revenue - Sale of Ship	Data Point	Finance/ Controllership	MR 3.3.2(f)	3.2.4.4.a.5
2.015	Non-qualifying shipping income (NQSI) Revenue - Sale of Ship	Data Point	Finance/ Controllership	MR 3.3.2(f)	
2.016	Qualified Ancillary International Shipping Income (QAISI)	Calculation	Finance/ Controllership	MR 3.3.3	3.2.4.4.a.9
2.017	QAISI Revenue - Bareboat Charter	Data Point	Finance/ Controllership	MR 3.3.2	3.2.4.4.a.9
2.018	NQSI Revenue - Bareboat Charter	Data Point	Finance/ Controllership	MR 3.3.2	
2.019	QAISI Revenue - Ticket Sales for International Voyage (Domestic Leg)	Data Point	Finance/ Controllership	MR 3.3.2	3.2.4.4.a.9
2.020	QAISI Revenue - Leasing or Short-term Storage of Containers	Data Point	Finance/ Controllership	MR 3.3.2	3.2.4.4.a.9
2.021	QAISI Revenue - Detention Charges	Data Point	Finance/ Controllership	MR 3.3.2	3.2.4.4.a.9

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
2.022	QAISI Revenue - Services to Other Shipping Enterprises	Data Point	Finance/ Controllership	MR 3.3.2	3.2.4.4.a.9
2.023	QAISI Revenue - Investment Income	Data Point	Finance/ Controllership	MR 3.3.2	3.2.4.4.a.9
2.024	NQSI Revenue - Inland Component	Data Point	Finance/ Controllership	MR 3.3.5	
2.025	Inland Component Reclass	Data Point	Finance/ Controllership	MR 3.3.5	
2.026	Non-Shipping Passive Revenue	Data Point	Finance/ Controllership	MR 3.3.5	
2.027	Non-Shipping Trade Revenue	Data Point	Finance/ Controllership	MR 3.3.5	
2.028	Other Shipping Expense for Apportionment (All)	Data Point	Finance/ Controllership	MR 3.3.5	
2.029	Shipping Expense for Apportionment (ISI/QAISI/NQSI)	Calculation	Finance/ Controllership	MR 3.3.5	
2.030	ISI - Shipping Expense Allocated	Calculation	Finance/ Controllership	MR 3.3.5	3.2.4.4.a.4
2.031	QAISI - Shipping Expense Allocated	Calculation	Finance/ Controllership	MR 3.3.5	3.2.4.4.a.8
2.032	NQSI - Shipping Expense Allocated	Calculation	Finance/ Controllership	MR 3.3.5	
2.033	Non-Shipping Trade Expense Allocated	Calculation	Finance/ Controllership	MR 3.3.5	
2.034	Non-Shipping Passive Expense Allocated	Calculation	Finance/ Controllership	MR 3.3.5	
2.035	Location of strategic and commercial management of ships with ISI & QAISI	Data Point	Finance/ Controllership	MR 3.3.6	
Computation of GloBE Income or Loss - Net Tax Expense Adjustment					
2.036	Covered taxes accrued as an expense (above the tax line)	Data Point	Tax	MR 4.1.2	3.2.4.2.a.3.a
2.037	Current taxes included in income tax expense	Data Point	Tax	MR 4.1.1	3.2.4.2.a.3.r
2.038	Deferred taxes included in income tax expense	Data Point	Tax	MR 4.1.1, 4.4	3.2.4.2.a.3.r
2.039	Interest related to Covered Taxes	Data Point	Tax	MR 4.2.1	
2.040	Penalties related to Covered Taxes	Data Point	Tax	MR 4.2.1	
2.041	Taxes arising pursuant to the GloBE rules ([Q]DMTT/IIR/UTPR) that are included as an expense	Data Point	Tax	MR 4.2.2 June 2024 AG 5.6.2.100	

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Computation of GloBE Income or Loss - Taxes on Distributions					
2.042	Disqualified refundable imputation taxes accrued as an expense	Data Point	Tax	MR 4.2.2	
Computation of GloBE Income or Loss - Excluded Dividends					
2.043	Excluded Dividends	Calculation	Finance/Tax	MR 3.2.1(b)	3.2.4.1.a.3.b
2.044	List of Non-Portfolio Shareholdings	Data Point	Finance/Tax	MR 3.2.1(b)	
2.045	List of Short-Term Portfolio Shareholdings	Data Point	Finance/Tax	MR 3.2.1(b)	
2.046	List of Non-Short Term Portfolio Shareholdings	Data Point	Finance/Tax	MR 3.2.1(b)	
2.047	Election - Include Portfolio Shareholdings Dividend Income	Election	Finance/Tax	February 2023 AG 3.5	3.2.4.3.3.d
2.048	Dividends from a Financial Instrument that is treated differently by the issuer and the holder	Data Point	Finance/Tax	February 2023 AG 2.3	
2.049	Dividends from a Compound Financial Instrument	Data Point	Finance/Tax	February 2023 AG 2.3	
Computation of GloBE Income or Loss - Election - Equity Investment Inclusion					
2.050	Gains and losses from changes in fair value of an Ownership Interest; except for a disposition of a Portfolio Shareholding	Data Point	Finance/ Controllership	MR 3.2.1(c)	3.2.1.1.2.c
2.051	Profit or loss in respect of an Ownership Interest included under the equity method of accounting; except for a disposition of a Portfolio Shareholding	Data Point	Finance/ Controllership	MR 3.2.1(c)	3.2.1.1.2.c
2.052	Gains and losses from disposition of an Ownership Interest, except for a disposition of a Portfolio Shareholding	Data Point	Finance/ Controllership	MR 3.2.1(c)	3.2.1.1.2.c
2.053	Election - Equity Investment Inclusion Election	Election	Finance/ Controllership	February 2023 AG 2.9.2	3.2.3.1.a.3.e
Computation of GloBE Income or Loss - Election - Equity Investment Foreign Exchange Hedge					
2.054	Profit or loss recorded in the P&L from instruments that hedge FX risk from net investments in foreign operations	Data Point	Finance/ Controllership	February 2023 AG 2.2, MR 3.2.1(c)	3.2.4.3.3.e
Computation of GloBE Income or Loss - Revaluation Method Gain or Loss					
2.055	Revaluation Method Gain or Loss (changes in value of carrying value of property, plant and equipment included in OCI)	Data Point	Finance/ Controllership	MR 3.2.1(d)	3.2.4.1.a.3.d
Computation of GloBE Income or Loss - Election - Realisation Principle					
2.056	Election - Use of the realisation method in lieu of fair value or impairment accounting	Election	Finance/Tax	MR 3.2.5	3.2.3.1.a.3.g
2.057	Fair value revaluation gains or loss recorded in P&L	Data Point	Finance/ Controllership	MR 3.2.5	3.2.4.1.a.3.o
2.058	Difference in P&L depreciation between Fair Value or Impairment accounting and the Realisation Method if the Realisation Method is elected	Calculation	Finance/ Controllership	MR 3.2.5	3.2.4.1.a.3.o
2.059	Realized gain or loss upon disposition of any asset subject to the realisation method election	Calculation	Finance/ Controllership	MR 3.2.5	3.2.4.1.a.3.o
2.060	Difference between the fair value and the carrying value of assets/liabilities in the case that the Realisation Method election is revoked	Calculation	Finance/ Controllership	MR 3.2.5(c)	
2.061	Fair value revaluation gains or losses recorded in OCI in the case that the Realisation Method election is not made	Data Point	Finance/ Controllership	MR 3.2.1	
2.062	Adjusted depreciation on revalued assets in the case that the Realisation Method election is not made	Calculation	Finance/ Controllership	MR 3.2.1	
Computation of GloBE Income or Loss - Election - Fair Value Recognition					
2.063	Election - Fair value recognition (where domestic tax rules require or permit recognising assets and liabilities at fair market value, such CEs may make an election to reflect the domestic tax treatment)	Election	Finance/ Controllership	MR 6.3.4	3.2.4.3.3.h

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Computation of GloBE Income or Loss - Asymmetric Foreign Currency Gains or Losses					
2.064	Asymmetric Foreign Currency Gains or Losses	Informational	Finance/Tax	MR 3.2.1(f), 10.1	3.2.4.1.a.3.f
2.065	FX included in taxable income and caused by difference between tax and accounting functional currency	Data Point	Finance/Tax	MR 3.2.1(f), 10.1	3.2.4.1.a.3.f
2.066	FX included in accounting income and caused by the difference between tax and accounting functional currency	Data Point	Finance/Tax	MR 3.2.1(f), 10.1	3.2.4.1.a.3.f
2.067	FX fluctuation between a (third) foreign currency and the accounting functional currency	Calculation	Finance/Tax	MR 3.2.1(f), 10.1	3.2.4.1.a.3.f
2.068	FX fluctuation between a (third) foreign currency and the tax functional currency	Calculation	Finance/Tax	MR 3.2.1(f), 10.1	3.2.4.1.a.3.f
2.069	FX result on PE recorded in the main entity because the accounting currency of the PE differs from the tax functional currency of the main entity and there is a taxable FX result on the PE	Calculation	Finance/Tax	MR 3.2.1(f), 10.1	3.2.4.1.a.3.f
Computation of GloBE Income or Loss - Policy Disallowed Expenses					
2.070	Expenses accrued by the Constituent Entity for illegal payments, including bribes and kickbacks	Data Point	Finance/ Controllership	MR 3.2.1(g), 10.1	3.2.4.1.a.3.g
2.071	Expenses accrued by the Constituent Entity for fines and penalties that equal or exceed EUR 50,000 (or an equivalent amount in the functional currency in which the Constituent Entity's Financial Accounting Net Income or Loss was calculated)	Data Point	Finance/ Controllership	MR 3.2.1(g), 10.1	3.2.4.1.a.3.g
Computation of GloBE Income or Loss - Prior Period Errors and Changes in Accounting Principles					
2.072	Prior Period Errors and Changes in Accounting Principles	Informational	Finance/Tax	MR 3.2.1(h)	3.2.4.1.a.3.h, 3.2.4.1.a.3.i
Computation of GloBE Income or Loss - Election - Immaterial Decrease in Covered Tax					
2.073	Election - Immaterial Decrease in Covered Tax Election (relates to Previous Fiscal Year Adjustments)	Election	Finance/Tax	MR 4.6.1	3.2.3.1.a.1.b
2.074	All changes in the opening equity at the beginning of the Fiscal Year of a Constituent Entity attributable to an error or change that lead to a corresponding decrease of Covered Taxes in a previous Fiscal Year of 1M EUR or more (per jurisdiction)	Data Point	Finance/Tax	MR 4.6.1	3.2.3.1.a.1.b
Computation of GloBE Income or Loss - Accrued Pension Expense					
2.075	Accrued Pension Expense	Data Point	Finance/ Controllership	MR 3.2.1(i)	3.2.4.1.a.3.j
2.076	Amount of pension liability expense included in the Financial Accounting Net Income or Loss	Data Point	Finance/ Controllership	MR 3.2.1 (i),10.1.1	3.2.1.1.2.j
2.077	Amount contributed to a Pension Fund for the Fiscal Year	Data Point	Finance/ Controllership	MR 3.2.1 (i),10.1.1	3.2.1.1.2.j
2.078	Refund of pension fund surplus to the sponsor	Data Point	Finance/ Controllership	MR 3.2.1 (i),10.1.1	3.2.1.1.2.j
Computation of GloBE Income or Loss - Income Reallocated under Pillar One					
2.079	Income reallocated in the context of Pillar One	Data Point	Tax	MR Commentary 4.2.29	
Computation of GloBE Income or Loss - Arm's Length Principle					
2.080	Pricing on transactions between Constituent Entities located in different jurisdictions to ensure that they are recorded at arms length	Informational	Finance/Tax	MR 3.2.3	3.2.1.1.2.m 3.2.4.1.a.3.m
2.081	Transactions between Constituent Entities located in the same jurisdiction resulting in a loss to the transferor.	Data Point	Finance/Tax	MR 3.2.3	3.2.1.1.2.m 3.2.4.1.a.3.m
2.082	Transactions between Constituent Entities and Minority-owned Constituent Entities/MOCE Group entities	Data Point	Finance/Tax	MR 3.2.3, 5.1, 5..2, 5.6	3.2.1.1.2.m 3.2.4.1.a.3.m

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
2.083	Transactions between Constituent Entities and JVs/JV Group entities	Data Point	Finance/Tax	MR 3.2.3, 5.1, 5..2, 6.4	3.2.1.1.2.m 3.2.4.1.a.3.m
Computation of GloBE Income or Loss - Qualified Refundable Tax Credits & Non-Qualifying Tax Credits					
2.084	Qualified Refundable Tax Credits & non-qualifying tax credits	Data Point	Tax	MR 3.2.4	3.2.4.1.a.3.n
2.085	Qualified Refundable Tax Credits included in Current Tax	Data Point	Tax	MR 3.2.4	
2.086	Non-Qualified Refundable Tax Credit or non-refundable credit included in PBT	Data Point	Tax	MR 3.2.4	
2.087	Marketable Transferable Tax Credits included in Current Tax	Data Point	Tax	July 2023 AG 2.34 - 2.39	
2.088	Non-Marketable Transferable Tax Credits included in PBT	Data Point	Tax	MR 3.2.4	3.2.1.2.a.2.g
Computation of GloBE Income or Loss - Intra Group Transactions					
2.089	Low-Tax Entity intra group financing arrangement	Calculation	Tax	MR 3.2.7	3.2.4.1.a.3.q
Computation of GloBE Income or Loss - Election - Stock-Based Compensation					
2.090	Election - Stock-Based Compensation	Election	Finance/Tax	MR 3.2.2	3.2.3.1.a.3.f
2.091	Stock based compensation expense included in Financial Accounting Net Income or Loss	Data Point	Finance/Tax	MR 3.2.2	3.2.4.1.a.3.l
2.092	Stock based compensation deducted for tax purposes	Data Point	Finance/Tax	MR 3.2.2	3.2.4.1.a.3.l
2.093	Cross-charges received from CEs that incurred the costs at grant and charges out the costs at vest in the case that the Stock Based Compensation election is made	Data Point	Finance/Tax	MR 3.2.2	
2.094	Cross-charges paid to CEs that have incurred the cost at grant in the case that the Stock Based Compensation election is not made	Data Point	Finance/Tax	MR 3.2.2	
2.095	Previously deducted stock-based compensation expense of options that have been expired without exercise	Calculation	Finance/Tax	MR 3.2.2	
Computation of GloBE Income or Loss - Election - Aggregate Asset Gain					
2.096	Election - Aggregate Asset Gain	Election	Finance/Tax	MR 3.2.6	3.2.3.1.a.1.a
2.097	Aggregate Asset Gain spread evenly across look-back period	Data Point	Finance/Tax	MR 3.2.6	3.2.4.1.a.3.p
Computation of GloBE Income or Loss - Election - Jurisdictional Consolidation Election/Tax Consolidation Group Adjustments					
2.098	Election - Jurisdictional Consolidation Election/Tax Consolidation Group Adjustments	Election	Finance/Tax	MR 3.2.8	3.2.3.1.a (2h)
Computation of GloBE Income or Loss - Election - Debt Release Exclusion					
2.099	Election - Debt Release Exclusion	Election	Finance/ Controllership	February 2023 AG 2.4	3.2.4.3.2.a
2.100	Debt release included in the Financial Accounting Net Income	Data Point	Finance/ Controllership	February 2023 AG 2.4.3	3.2.4.1.a.3.k
Computation of GloBE Income or Loss - Insurance Company Specific Deductions					
2.101	Insurance company specific deductions/additions	Calculation	Finance/Tax	MR 3.2.9	3.2.1.1.2.s, 3.2.4.1.a.3.s
2.102	Amounts charged to policyholders for taxes paid by the insurance company in respect of returns to the policyholders	Data Point	Finance/Tax	MR 3.2.9	
2.103	Any returns to policyholders not included in Financial Accounting Net Income or Loss to the extent the corresponding increase or decrease in liability to the policyholders is reflected in its Financial Accounting Net Income or Loss	Data Point	Finance/Tax	MR 3.2.9	
2.104	Movement in insurance company's reserves related to Excluded Dividends	Data Point	Finance/Tax	February 2023 AG 3.4.1	
2.105	Movement in insurance company's reserves related to Excluded Equity Gain or Loss	Data Point	Finance/Tax	February 2023 AG 3.4.2	

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Computation of GloBE Income or Loss - Tier One Capital					
2.106	Equity increase/decrease attributable to distributions paid or payable in respect of Additional Tier One Capital and Restricted Tier One Capital	Data Point	Finance/Tax	MR 3.2.10	3.2.1.1.2.t, 3.2.4.1.a.3.t
2.107	Additional Tier One Capital/Restricted Tier One Capital distributions paid or payable	Data Point	Finance/Tax	MR 3.2.10	3.2.1.1.2.t, 3.2.4.1.a.3.t
2.108	Amounts recognized as an increase to the equity	Data Point	Finance/Tax	MR 3.2.10, 5.5.3	3.2.1.1.2.t, 3.2.4.1.a.3.t
2.109	Amounts recognized as an expense	Data Point	Finance/Tax	MR 3.2.10, 5.5.3	3.2.1.1.2.t, 3.2.4.1.a.3.t
2.110	PLACEHOLDER - Conversion or write-off in the books of the Issuer/Subscriber	Data Point	Finance/Tax	MR 3.2.10	
Computation of GloBE Income or Loss - Tax Neutrality and Distribution Regimes					
2.111	Flow-through Entity reduction (UPE)	Data Point	Tax	MR 7.1.1	3.2.4.1.a.3.v
2.112	Deductible Dividend Regime reduction (UPE)	Data Point	Tax	MR 7.2.1	3.2.4.1.a.3.w
2.113	Election - Deemed Distribution Tax Election for Eligible Distribution Tax Systems	Election	Tax	MR 7.3	3.2.3.2.1
Computation of GloBE Income or Loss - Election - Taxable Distribution Method					
2.114	Election - Taxable Distribution Method	Election	Tax	MR 7.6	3.2.4.3.3.g, 3.2.1.1.2.x
2.115	Actual and deemed distributions made to the CE owner of an Investment Entity in the case that the Investment Entity Taxable Distribution Method Election is made	Data Point	Tax	MR 7.6.1, AG 3.8.1	3.2.4.3.3.g, 3.2.1.1.2.x
2.116	Creditable tax paid by the CE owner on its share of the income distributed by the Investment Entity in the case that the Investment Entity Taxable Distribution Method Election is made	Data Point	Tax	MR 7.6	3.2.4.3.3.g, 3.2.1.1.2.x
2.117	Distributions made by the Investment Entity in the case that the Investment Entity Taxable Distribution Method Election is made	Data Point	Tax	MR 7.6	3.2.4.3.3.g, 3.2.1.1.2.x
Computation of GloBE Income or Loss - Securitization Vehicles					
2.118	Profit or loss from a securitization entity included in financial accounting net income or loss	Data Point	Finance/Tax	June 2024 AG 6.1.2.11	

Appendix C Computation of Adjusted Covered Taxes

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Computation of Adjusted Covered Taxes - Current Tax Expense					
3.001	Current tax expense accrued in Financial Accounting Net Income or Loss with respect to Covered Taxes for the Fiscal Year	Calculation	Tax	MR 4.1, 4.3	3.2.4.2.b.2
Computation of Adjusted Covered Taxes - Blended CFC Taxes					
3.002	GILTI Inclusion (including Sec. 78 Gross-up)	Data Point	Tax	MR 4.3.2	3.2.4.4.a.5
3.003	Sec. 250 Deduction related to GILTI Inclusion	Data Point	Tax	MR 4.3.2	3.2.4.4.a.5
3.004	FTCs utilized in GILTI basket	Data Point	Tax	MR 4.3.2	3.2.4.4.a.5
3.005	Tested Income of each entity included in GILTI calculation	Data Point	Tax	MR 4.3.2	3.2.4.4.a.5
Computation of Adjusted Covered Taxes - Allocation of Taxes Between Constituent Entities					
3.006	Current taxes related to allocation of income/loss between main entity and flow-through entity	Informational	Tax	June 2024 AG 5.1	
3.007	Current taxes related to allocation of income/loss between main entity and PE (see below for cross-crediting/passive allocation)	Informational	Tax	June 2024 AG 3.1	
3.008	Main Entity/CounterParty: Foreign Source Income by Basket	Calculation	Tax	June 2024 AG 3.1.4	
3.009	Main Entity: Total Tax Liability after Credits	Calculation	Tax	June 2024 AG 3.1.3	
3.010	Main Entity: Domestic Tax Liability without regard to Foreign Source Income	Calculation	Tax	June 2024 AG 3.1.3	
3.011	Main Entity: Domestic Tax Liability by Basket (foreign source)	Calculation	Tax	June 2024 AG 3.1.3	
3.012	Main Entity/Counterparty: Creditable Foreign Taxes Accrued by Basket	Calculation	Tax	June 2024 AG 3.1.3	
Computation of Adjusted Covered Taxes - Taxes on Distributions					
3.013	Withholding Tax on distributed profits (transfer from recipient to payor/distributing entity)	Data Point	Tax	MR 4.2.1(a)	
3.014	Tax paid by recipient on income that is exempt under GloBE rules	Data Point	Tax	MR 4.2.1(a)	
Computation of Adjusted Covered Taxes - Eligible Distribution Tax Systems					
3.015	Election - Deemed Distribution Tax Election for Eligible Distribution Tax Systems	Election	Tax	MR 7.3.1	3.2.3.2.1
3.016	Taxes on distributed profits, deemed profit distributions, and non-business expenses imposed under an Eligible Distribution Tax System	Data Point	Tax	MR 4.2.1(b), 7.3, AF February 2023 AG 3.1	3.2.3.2.1.a.2
3.017	Deemed Distribution Tax Recapture Account for each Fiscal Year	Calculation	Tax	MR 7.3.3, February 2023 AG 3.1	3.2.3.2.1.a.4
3.018	Distribution Tax that was paid in the Fiscal Year on actual and deemed distributions	Calculation	Tax	MR 7.3.3, February 2023 AG 3.1	3.2.3.2.1.a.3
3.019	Reduction to the Recapture Account Loss Carry-forward based on the Disposition Recapture Ration under Article 7.3.4	Calculation	Tax	MR 7.3.3, 7.3.4, February 2023 AG 3.3	3.2.3.2.1.a
3.020	GloBE loss in the jurisdiction	Calculation	Tax	MR 7.3.3, February 2023 AG 3.2	
Computation of Adjusted Covered Taxes - Taxes on Distributions					
3.021	Tax imposed in lieu of corporate income tax, including Withholding Tax on interest and royalties (to the extent not included above)	Data Point	Tax	MR 4.2.1(c)	
3.022	Disqualified Refundable imputation tax	Data Point	Tax	MR 4.2.2(d)	
Computation of Adjusted Covered Taxes - Adjustments for OCI					
3.023	Taxes paid but booked in equity or OCI	Data Point	Tax	MR 4.1.1	

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Computation of Adjusted Covered Taxes - Election - Realisation Principle					
3.024	Revaluation Method Gain (Loss) - OCI - Current Taxes	Data Point	Tax	MR 6.3.4	3.2.4.3.3.h
3.025	Tax effect for the use of the Revaluation Method (if realisation method is elected)	Calculation	Tax	MR 3.2.5	
3.026	Tax booked in P&L due to realisation (if realisation method is elected)	Data Point	Tax	MR 3.2.5	
3.027	Taxes paid upon realisation of gains (if realisation method is elected)	Data Point	Tax	MR 3.2.5	
3.028	Taxes booked in P&L because of lower depreciation (if realisation method is elected)	Data Point	Tax	MR 3.2.5	
Computation of Adjusted Covered Taxes - Election - Equity Investment Foreign Exchange Hedge					
3.029	Taxes on hedging gains/losses related to excluded equity investments in the case that the Foreign Exchange Hedge on Excluded Equity Gain or Loss election is made	Data Point	Finance/Tax	February 2023 AG 2.3.2, MR 3.2.1(c)	
Computation of Adjusted Covered Taxes - Above the Line Taxes					
3.030	Covered tax accrued as expense	Data Point	Tax	MR 4.1.2(a)	3.2.4.2.a.3.a
Computation of Adjusted Covered Taxes - Uncertain Tax Positions					
3.031	Amount of tax expense related to Uncertain Tax Positions	Calculation	Tax	MR 4.1.3(d)	3.2.4.2.a.3.i
3.032	Amount of UTP previously excluded and paid in the current year (excluding interest & penalties)	Data Point	Tax	MR 4.1.2(c)	3.2.4.2.a.3.c
3.033	Amount of interest and penalties included in the UTP payment above	Data Point	Tax	MR4.1.2(c)	3.2.4.2.a.3.c
Computation of Adjusted Covered Taxes - Banking or Oil and Gas					
3.034	Taxes or surcharges on specific activities such as banking or exploration of oil and gas	Data Point	Tax	MR 4.2.1	
Computation of Adjusted Covered Taxes - Qualified Refundable Tax Credits & Non-Qualifying Tax Credits					
3.035	Amount of Qualified Refundable Tax Credit accrued as a reduction of tax expense	Data Point	Tax	MR 4.1.2(d)	3.2.4.2.a.3.d
3.036	Amount of Marketable Transferable Tax Credit accrued as a reduction of tax expense	Data Point	Tax	MR 4.1.2(d)	3.2.4.2.a.3.d
3.037	Non-Qualified Refundable Tax Credit not treated as a reduction to current tax expense	Data Point	Tax	MR 4.1.3(b)	3.2.4.2.a.3.g
3.038	Any portion of Marketable Transferable Tax Credit treated as income that does not meet the legal transferability and marketability standards	Calculation	Tax	MR 4.1.2(d)	3.2.4.2.a.3.d
3.039	Tax credit or refund of Covered Tax, except for any QRTC or MTTC, that was not treated as a reduction of tax expense	Data Point	Tax	MR 4.1.3(c) 4.1.3(a)	3.2.4.2.a.3.h
3.040	Covered Taxes refunded or credited, except for any Qualified Refundable Tax Credit, to a Constituent Entity that was not treated as an adjustment to current tax expense in the financial accounts	Data Point	Tax	MR 4.1.3(c)	3.2.1.2.a.2.h, 3.2.4.2.a.3.h
Computation of Adjusted Covered Taxes - Income or Loss under Chapter 3					
3.041	Current tax related to excluded income or loss under Chapter 3 - other than taxes on distribution paid by paying or receiving entity.	Data Point	Tax	MR 4.1.3(a) paragraph 8	3.2.4.2.a.3.f
Computation of Adjusted Covered Taxes - Election - Election - Realisation Principle					
3.042	Revaluation Method Gain (Loss) - OCI - Deferred Taxes	Data Point	Tax	MR 6.3.4	3.2.4.3.3.h
Computation of Adjusted Covered Taxes - Election - Fair Value Recognition					
3.043	Fair Value Recognition Adjustment - Current Taxes	Data point	Tax	MR 6.3.4	3.2.4.3.3.h

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Computation of Adjusted Covered Taxes - International Shipping Income Exclusion					
3.044	Current Taxes on international shipping income	Data Point	Tax	MR 4.1.3(a) paragraph 9	3.2.4.4.a.12
3.045	Current Taxes on qualified ancillary international shipping income	Data Point	Tax	MR 4.1.3(a) paragraph 9	3.2.4.4.a.12
Computation of Adjusted Covered Taxes - Taxes on Distributions					
3.046	Tax on dividends that are received from a significant minority (e.g. 25%) investment in a corporation/partnership (e.g., CIT on portfolio shareholdings - not dividends withholding tax)	Data Point	Tax	MR 4.1.3(a)	
Computation of Adjusted Covered Taxes - Current Tax Expense					
3.047	Amount of current tax expense accrued (not expected) to be paid within 3 years	Data Point	Tax	MR 4.1.3(e)	3.2.4.2.a.3.j
3.048	All current tax accrual amounts included in Covered Taxes in year T-3 that have not been paid by the end of the current Fiscal Year	Data Point	Tax	MR 4.1.3(e)	
3.049	All current tax accrual amounts included in Covered Taxes that have not been paid within three years in excess of 1M EUR per year per jurisdiction	Calculation	Tax	MR 4.6.1	
Computation of Adjusted Covered Taxes - Election - Debt Release Exclusion					
3.050	Current tax expense related to qualifying debt release (if elected)	Data Point	Tax	February 2023 AG 2.4	
Computation of Adjusted Covered Taxes - Election - Aggregate Asset Gain					
3.051	Current taxes related to Aggregate Asset Gain (if elected in current year)	Data Point	Tax	MR 3.2.6(a)	3.2.4.2.a.3.l
Computation of Adjusted Covered Taxes - Interest and Penalties					
3.052	Interest related to Covered Taxes	Data Point	Tax	MR 4.1.2	
3.053	Penalties related to taxes	Data Point	Tax	MR 4.1.2	
Computation of Adjusted Covered Taxes - Insurance Company Specific Adjustments					
3.054	Taxes paid by an insurance company with respect to returns to policyholders	Data Point	Tax	MR 4.2.2(e)	3.2.4.1.a.3.s
Computation of Adjusted Covered Taxes - Pillar Two Top-up Tax					
3.055	IIR Top-up Tax included in income tax expense of parent CE	Data Point	Tax	MR 4.2.2(a)	3.4.1.3.1.c
3.056	Qualified Domestic Top-up tax included in income tax expense	Data Point	Tax	MR 4.2.2(b)	3.3.1.e
3.057	UTPR taxes included in income tax expense	Data Point	Tax	MR 4.2.2(c)	3.3.4.2
Computation of Adjusted Covered Taxes - Qualified Flow-through Tax Benefits of Qualified Ownership Interests					
3.058	Qualified Flow-through Tax Benefits of Qualified Ownership Interests (QOI)	Informational	Tax	February 2023 AG 2.92	3.2.1.2.a.2.e, 3.2.4.2.a.3.e
3.059	Amortization Method for Qualified Ownership Interest	Informational	Tax	February 2023 AG 2.9.2; June 2023 AG 2.45	
3.060	Amount of tax credits that have flowed through to the owner from the Qualified Ownership Interest	Calculation	Tax	February 2023 AG 2.92, June 2023 AG 2.45	3.2.3.1.b.4
3.061	Amount of tax-deductible losses that have flowed through to the owner from the Qualified Ownership Interest multiplied by the statutory rate applicable to the owner	Calculation	Tax	February 2023 AG 2.92	3.2.3.1.b.4
3.062	Distributions to the owner from the Qualified Ownership Interest	Calculation	Tax	February 2023 AG 2.92	3.2.3.1.b.4
3.063	Proceeds from sale for all or part of a Qualified Ownership Interest	Calculation	Tax	February 2023 AG 2.92	3.2.3.1.b.4
3.064	Current year increases from Qualified Ownership Interest	Calculation	Tax	MR 4.6.1	3.2.3.1.b.3

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Computation of Adjusted Covered Taxes - Post-Filing Adjustments					
3.065	Post-filing adjustments (i.e. adjusted after the return with respect to that year was filed)	Data Point	Tax	MR 4.6	3.2.1.2.a.2.k, 3.2.4.2.a.3.k
3.066	Post filing adjustments - increase in tax liabilities in current FY	Data Point	Tax	MR 4.6.1	3.2.1.2.a.2.k, 3.2.4.2.a.3.k
3.067	Post filing adjustments - increase in tax liabilities in prior years	Data Point	Tax	MR 4.6.1	3.2.1.2.a.2.k, 3.2.4.2.a.3.k
3.068	Post filing adjustments - decrease in tax liabilities that are greater than 1M EUR per jurisdiction per year (material decreases)	Data Point	Tax	MR 4.6.1	3.2.1.2.a.2.k, 3.2.4.2.a.3.k
Computation of Adjusted Covered Taxes - Election - Immaterial Decrease in Covered Tax					
3.069	Post filing adjustments - decrease in tax liabilities that are less than 1M EUR per jurisdiction per year (immaterial decreases)	Data Point	Tax	MR 4.6.1	3.2.1.2.a.2.k, 3.2.4.2.a.3.k
Computation of Adjusted Covered Taxes - Deferred Tax Adjustment (Article 4.4)					
3.070	Deferred tax expense accrued in financial accounts	Data Point	Tax	MR 4.4.1	3.2.4.2.c.2
3.071	Deferred tax on items excluded from the computation of GloBE Income or Loss (Chapter 3)	Calculation	Tax	MR 4.4.1(a) paragraph 3 June 2024 AG 1.2.1.24, 1.2.1.33	3.2.4.2.c.3.a
3.072	Fair Value Recognition Adjustment - Deferred Taxes	Data point	Tax	MR 6.3.4	3.2.4.3.3.h
3.073	Deferred Taxes on international shipping income	Data Point	Tax	MR 4.1.3(a) paragraph 9	
3.074	Deferred Taxes on qualified ancillary international shipping income	Data Point	Tax	MR 4.1.3(a) paragraph 9	
3.075	DTA on stock-based compensation booked at vest with respect to jurisdictions that have elected to use the tax deduction	Data Point	Tax	MR 3.2.2	
3.076	Deferred tax movement related to pension expense accruals	Data Point	Tax	MR 3.2.1 (i)	
3.077	DTA related to equity gain or loss subject to the Equity Investment Inclusion Election (if not booked in OCI)	Data Point	Tax	MR 4.1.3 (a)	3.2.4.2.c.3.a
3.078	Deferred taxes related to fair value revaluation gain/(loss) Subject to Realization Method Election (zeroed out IF election is made)	Data Point	Tax	MR 3.2.1	
3.079	Deferred Taxes recorded in equity or Other Comprehensive Income (OCI)	Data Point	Tax	June 2024 AG 1.2.1.24	
3.080	Deferred tax related to a GloBE loss of a permanent establishment	Data Point	Tax	MR 4.3.4	3.2.4.2.b
3.081	Deferred taxes related to allocation of income/loss between main entity and flow-through entity	Informational	Tax	MR 4.3.2(a), 4.3.4 & 3.4.5, June 2024 AG 4.2.3	
3.082	Deferred taxes related to allocation of income/loss between main entity and permanent establishments (see below for cross-crediting/passive allocation)	Informational	Tax	MR 4.3.2(a), 4.3.4 & 3.4.5; June 2024 AG 4.2.3	
3.083	Main Entity/CounterParty: Deferred Tax Expense by Basket (pre-foreign tax credit)	Calculation	Tax	June 2024 AG 4.2.3	
3.084	Main Entity/CounterParty: Relevant Creditable Foreign Taxes by Basket	Calculation	Tax	June 2024 AG 4.2.3	
3.085	Main Entity/Counterparty: Prior year Deferred Tax Allocated from Main Entity to Counterparty (Passive only)	Calculation	Tax	June 2024 AG 4.2.3	

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
3.086	Main Entity: Domestic tax loss applied against foreign source income (current year) in which a recapture mechanism applies to offset future domestic income/tax liability (Substitute Loss Carryforward DTA)	Calculation	Tax	MR 4.4.1(e), February 2023 AG 2.8 June 23024 AG 4.1	3.2.4.2.c.3.g
3.087	Election - Exclusion of Allocation of Deferred Tax Expense between Constituent Entities (other than flow-through)	Election	Tax	June 2024 AG 4.2.3	
3.088	Deferred tax related to Eligible Distribution Tax Regime	Data Point	Tax	MR 7.3, 4.3	3.2.4.2.c.3
3.089	Deferred tax impact of Qualified Flow-through Tax Benefits for Qualified Ownership Interests (QOI)	Data Point	Tax	February 2023 AG 2.92	3.2.4.2.c.3
3.090	Deferred tax adjustment for securitization entities	Data Point	Finance/Tax	June 2024 AG 6.1.2.13	
3.091	Deferred taxes in the (Insurance) Investment Entity related to Undistributed Earnings	Data Point	Tax	MR 7.5.1	3.2.4.2.c.3
3.092	Deferred tax expense which relates to uncertain tax positions	Calculation	Finance/Tax/ FP&A	MR 4.4.1(b)	3.2.4.2.c.3.d
3.093	Election - Unclaimed Accrual Election (relates to DTL)	Election	Tax	MR 4.4.2, 4.4.7 June AG 2024 1.2.7.50	3.2.4.3.2.b
3.094	Deferred tax expense with respect to unclaimed accruals	Data Point	Tax	MR 4.4.7	3.2.4.2.c.3.c, 3.2.2.1.b.1.c
3.095	Amount of Recaptured Deferred Tax Liability determined in a preceding FY which has been paid during the FY	Data Point	Tax	MR 4.4.2(b)	3.2.4.2.c.3.i, 3.2.2.1.b.1.i
3.096	Amount of any Disallowed Accrual or Unclaimed Accrual paid during the current FY	Data Point	Tax	MR 4.4.2(a)	3.2.4.2.c.3.h, 3.2.2.1.b.1.h
3.097	Valuation allowance/derecognition on DTA accrual/DTA attributable to current year losses recognized in Deferred Tax (release or accrual)	Data Point	Tax	MR 4.4.1(c)	3.2.4.2.c.3.d
3.098	Domestic tax rate changes	Calculation	Tax	MR 4.4.1(d)	3.2.4.2.c.3.e
3.099	Elimination of remeasurement from the year it was accrued if the domestic tax rate is reduced below the Minimum Rate and the reduction in DTL in excess of 1M EUR	Calculation	Tax	MR 4.6.2	3.2.4.2.c.3.k
3.100	Election - Immaterial Decrease in Covered Tax as it relates to deferred remeasurement if the domestic rate is below the Minimum Rate	Election	Tax	MR 4.6.2	3.2.3.1.a.1.b
3.101	Amount of DTL increase due to a remeasurement if the domestic tax rate originally below the Minimum Rate increases above the Minimum Rate. The DTL increase (ie. DTE) should be eliminated. This is in the year of remeasurement.	Calculation	Tax	MR 4.6.3	3.2.4.2.c.3.l
3.102	Re-measurement with respect to a change in the applicable domestic tax rate (rate increases from a percentage below 15%) - in the year of release - include the DTL increase previously eliminated	Calculation	Tax	MR 4.6.3	3.2.4.2.c.3.l
3.103	Generation and use of tax credits as well as related deferred tax expense, except for tax credits on the opening balance sheet of the Transition Year (the first year Pillar Two applies to a jurisdiction)	Data Point	Tax	MR 4.4.1(e)	3.2.4.2.c.3.f
3.104	Tax credits on the Pillar Two deferred tax opening balance sheet of the Transition Year	Data Point	Tax	MR 4.4.1(e)	3.2.4.2.c.3.f

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
3.105	Deferred Tax movement related to qualifying debt release (if elected)	Calculation	Finance/Tax/FP&A	February 2023 AG 2.4	3.2.4.3.2.a
3.106	Loss Carry Back: release of a deemed DTA in case a current year loss can be carried back to prior years	Calculation	Tax	MR 4.4.2(c)	3.2.2.1.c
3.107	Current year losses with no corresponding DTA recognized	Data Point	Tax	MR 4.4.2(c)	3.2.4.2.c.3.j
3.108	Deferred taxes related to Aggregate Asset Gain (if elected in current year)	Calculation	Tax	MR 3.2.6(a)	3.2.4.2.a.3.l
3.109	Re-measurement with respect to DTAs with a domestic rate lower than 15%	Calculation	Tax	MR 4.4.1	
3.110	Release or expiration of DTA (not included in 'regular' Deferred Tax)	Data Point	Tax	MR 4.4.1(c)	3.2.4.2.c.3.d
3.111	DTL not paid within the subsequent 5 years (i.e., the current year and the 4 preceding years)	Calculation	Tax/FP&A	MR 4.4.4 June 2024 AG 1.2.1.17-20	3.2.2.2
3.112	Recapture Exception Accrual	Informational	Tax	MR 4.4.5 June 2024 AG 1.2.1.25	
3.113	Exclusion of swinging accounts and separate tracking	Informational	Tax	June 2024 AG 1.2.1.22	
3.114	Exclusion of GL accounts that generate DTAs from aggregate DTL categories	Informational	Tax	June 2024 AG 1.2.1.21	
3.115	Aggregate DTL category - related party receivables and payables	Informational	Tax	June 2024 AG 1.2.1.20	
3.116	Aggregate DTL category - amortizable intangible assets with an accounting life of more than five years	Informational	Tax	June 2024 AG 1.2.1.20	
3.117	Aggregate DTL category - non-amortizable intangible assets (including goodwill)	Informational	Tax	June 2024 AG 1.2.1.20	
Computation of Adjusted Covered Taxes - Election - GloBE Loss Election					
3.118	Election - GloBE Loss Election (if the special election applies, the Total Deferred Tax Adjustment amount does not apply)	Election	Tax	MR 4.5.1, 4.1.2(b)	3.2.3.1.a (5i)
3.119	Total Deferred Tax Adjustment Amount under Article 4.4	Calculation	Finance/Tax	MR 4.5.2	3.2.4.2.c.4
3.120	Amount of GloBE DTA accrued (current year GloBE Loss multiplied by 15%)	Data Point	Tax	MR 4.5.3	3.2.4.2.a.3.b
3.121	Amount of GloBE DTA utilized (addition to Adjusted Covered Taxes)	Data Point	Tax	MR 4.5.3, 4.1.2(b)	3.2.4.2.a.3.b
Computation of Adjusted Covered Taxes - Election - Excess Negative Tax Election					
3.122	Election - Excess Negative Tax Election (GloBE loss jurisdictions only)	Election	Tax	Feb 2023 AG 2.7	3.2.3.1.a.1.d
3.123	Excess negative Adjusted Covered Taxes in the CY in the case that the Excess Negative Tax election is made	Calculation	Tax	Feb 2023 AG 2.7	3.2.1.2.b.2
3.124	Excess Negative Tax Carryforwards from prior year	Data Point	Tax	Feb 2023 AG 2.7	3.2.1.2.b.1

Appendix D
Share & Asset Transactions

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Share & Asset Transactions - Transactions					
4.001	Transactions occurring after 30 November 2021, but before commencement of first Transition Year	Informational	Finance/Tax	MR 9.1.3	3.2.1.1.2.z
4.002	Transactions occurring in the current (GloBE) year	Informational	Finance/Tax	MR 9.1.3	1.3.3.a, 3.2.1.1.2.z
4.003	Transaction Date	Data Point	Legal	MR 6.2-6.3, 9.1	3.2.1.1.2.z
4.004	Legal Form of Transaction	Data Point	Legal	MR 6.2-6.3, 9.1	3.2.1.1.2.z
4.005	Purchase Accounting	Data Point	Finance	MR 3.1.2, 6.2-6.3, 9.1	3.2.1.1.2.z
4.006	Taxation at Seller	Data Point	Tax	MR 6.2-6.3, 9.1	3.2.1.1.2.z
4.007	Buyer Tax Basis	Data Point	Tax	MR 6.2-6.3, 9.1	3.2.1.1.2.z
4.008	Deferred Accounting	Data Point	Finance	MR 6.2-6.3, 9.1	3.2.1.1.2.z
Share & Asset Transactions - Intercompany Asset Transfers					
4.009	Accounting Standard used for Asset Transfer	Data Point	Finance	MR 6.2-6.3, 9.1	3.2.1.1.2.z
Share & Asset Transactions - Gain or Loss from Disposition of Assets & Liabilities Excluded Under Article 6.3					
4.010	Gain or loss from disposition of assets and liabilities excluded under Article 6.3	Data Point	Finance/ Controllership	MR 3.2.1(e)	3.2.4.1.a.3.e
4.011	Excluded qualifying disposition (gain)/loss related to disposition of assets and liabilities excluded under Article 6.3	Calculation	Finance/ Controllership	MR 6.3.2, 6.3.3	
4.012	Carrying value of disposing CE related to acquisition/disposition excluded under Article 6.3	Data Point	Finance/ Controllership	MR 6.3.2, 6.3.3	
4.013	Excluded non-qualifying disposition (gain)/loss related to disposition of assets and liabilities excluded under Article 6.3	Calculation	Finance/ Controllership	MR 6.3.2, 6.3.3	
4.014	If acquisition/disposition is not part of a GloBE Reorganisation, gain or loss from disposing CE	Calculation	Finance/ Controllership	MR 6.3.1	
4.015	If acquisition/disposition is not part of a GloBE Reorganisation, carrying value of acquiring CE	Data Point	Finance/ Controllership	MR 6.3.1	
4.016	Current taxes related to excluded qualifying disposition (gain)/loss from the disposition of assets and liabilities under Article 6.3, excluded from Adjusted Covered Taxes	Calculation	Tax	MR 6.3.1	
4.017	Current taxes related to excluded non-qualifying disposition (gain)/loss from the disposition of assets and liabilities under Article 6.3, excluded from Adjusted Covered Taxes	Calculation	Tax	MR 6.3.1	
4.018	Current taxes related to excluded (gain)/loss from the disposition of assets and liabilities not part of a GloBE Reorganisation under Article 6.3, excluded from Adjusted Covered Taxes	Calculation	Tax	MR 6.3.1	
4.019	Deferred taxes related to excluded qualifying disposition (gain)/loss from the disposition of assets and liabilities under Article 6.3, excluded from Adjusted Covered Taxes	Data Point	Tax	MR 6.3.1	
4.020	Deferred taxes related to excluded non-qualifying disposition (gain)/loss from the disposition of assets and liabilities under Article 6.3, excluded from Adjusted Covered Taxes	Data Point	Tax	MR 6.3.1	
4.021	Deferred taxes related to excluded (gain)/loss from the disposition of assets and liabilities not part of a GloBE Reorganisation under Article 6.3, excluded from Adjusted Covered Taxes	Data Point	Tax	MR 6.3.1	

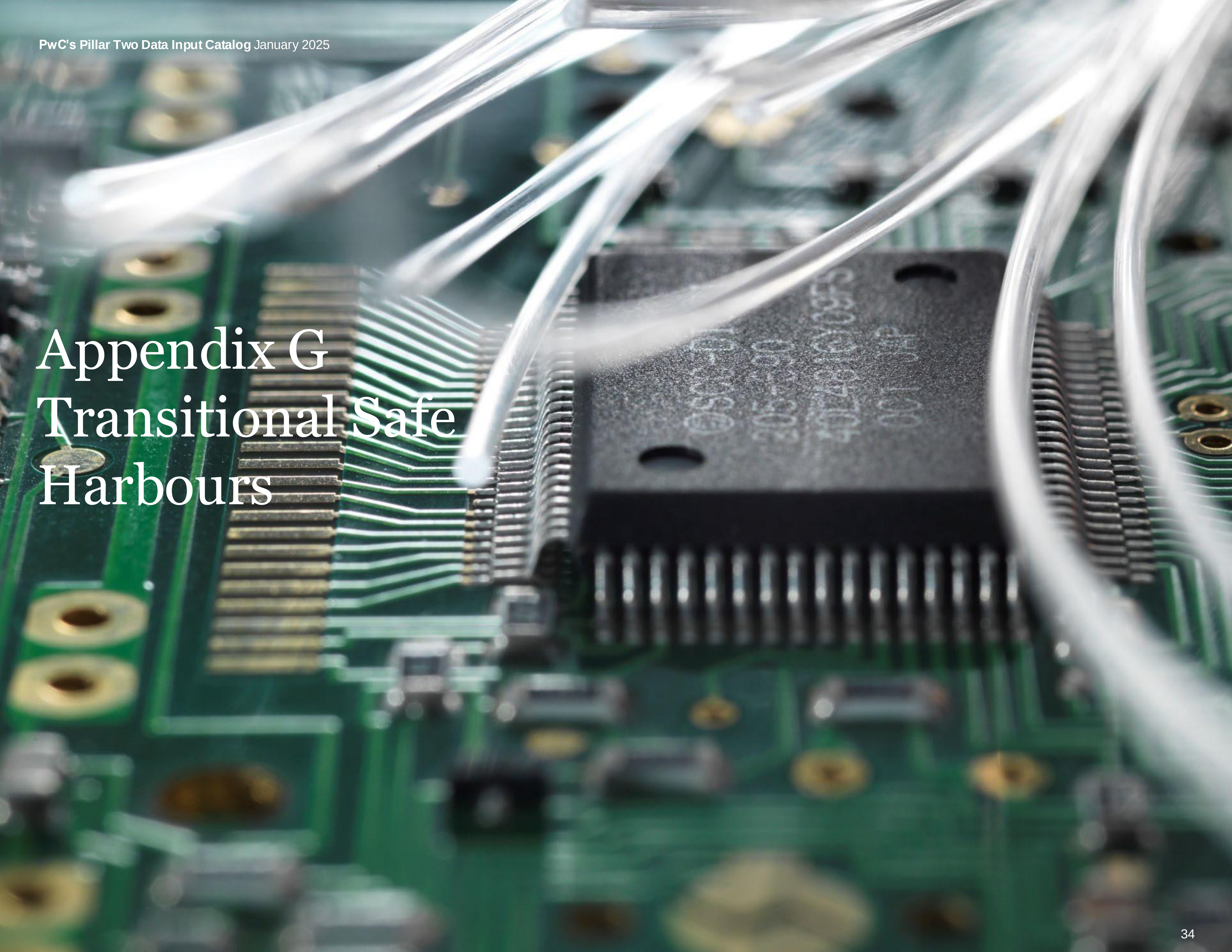
Appendix E
Substance-based Income Exclusion

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Substance Based Income Exclusion - Substance Based Income Exclusion					
5.001	Substance-based income exclusion (payroll and tangible asset carve-out) - applies by default, but can be opted out of per year/per jurisdiction by election	Calculation	Finance/HR	MR 5.3.1, July 2023 AG 3.1.1	3.3.2
5.002	Election - Election Not to Apply Substance-Based Income Exclusion	Election	Tax	MR 5.3.1, July 2023 AG 3.32	3.2.3.1.a.1.c
Substance Based Income Exclusion - Payroll					
5.003	Eligible employees (including contractors)	Data Point	Finance/HR	MR 5.3.3	3.3.2.1.1
5.004	Eligible payroll costs (total remuneration including stock-based compensation and employer-paid social security and pension)	Data Point	Finance/HR	MR 5.3.3	3.3.2.1.1
5.005	Eligible payroll costs capitalised and included in the eligible tangible asset carve-out base	Data Point	Finance/HR	MR 5.3.3(a)	3.3.2.1.1
5.006	Eligible payroll costs attributable to income that is excluded in accordance with Article 3 (e.g. shipping)	Data Point	Finance/HR	MR 5.3.3(b)	3.2.4.4.a.10
Substance Based Income Exclusion - Tangible Assets					
5.007	Eligible tangible assets - property, plant and equipment	Data Point	Finance	MR 5.3.4(a)	3.3.2.1.3
5.008	Eligible tangible assets - property, plant and equipment: carrying value of property, including land and buildings, that is held for sale, for lease (see more info) or for investment - after taking into account elimination entries in consolidation	Data Point	Finance	MR 5.3.4	3.3.2.1.3
5.009	Eligible tangible assets - property, plant and equipment: the carrying value of tangible assets used to derive income that is excluded in accordance with Article 3 (e.g., shipping)	Data Point	Finance	MR 5.3.4	3.2.4.4.a.11
5.010	Eligible tangible assets - natural resources	Data Point	Finance	MR 5.3.4(b)	3.3.2.1.3
5.011	Eligible tangible assets - lessee's right of use of tangible assets (after taking into account elimination entries in consolidation)	Data Point	Finance	MR 5.3.4(c)	3.3.2.1.3
5.012	Eligible tangible assets - subject to revaluation method (as for example IAS 16)	Data Point	Finance	MR 5.3.5	3.3.2.1.3
5.013	Eligible tangible assets - license or similar arrangement from a government for the use of immovable property or exploitation of natural resources that entails significant investment in tangible assets	Data Point	Finance	MR 5.3.4(d)	3.3.2.1.3
5.014	Eligible tangible assets - acquired from another entity within the MNE group	Data Point	Finance	MR 5.3.4	3.3.2.1.3
5.015	Eligible tangible assets - acquired from a 3rd party	Data Point	Finance	MR 5.3.4	3.3.2.1.3

Appendix F
Allocation of Taxes

REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Allocation of Taxes - Employees					
6.001	Number of employees of all Constituent Entities per jurisdiction that has implemented UTPR, including Permanent Establishments in jurisdiction	Data Point	Legal/HR	MR 2.6.2(a)	2.2.1.3.b
Allocation of Taxes - Tangible Assets					
6.002	NBV of tangible assets of all Constituent Entities per jurisdiction that has implemented UTPR, including Permanent Establishments in that jurisdiction	Data Point	Finance	MR 2.6.2(a)	2.2.1.3.b

Appendix G Transitional Safe Harbours



REF #	Description	Category	Typical Data Owner	References	
				OECD Guidance	GIR
Transitional Safe Harbours - Qualified CbC Report					
7.001	Qualified CbC Report	Informational	Tax	MR 1.13.1	
7.002	Profit (Loss) before Income Tax	Data Point	Finance/ Controllership	MR 1.13.1	2.2.1.3.a.2
7.003	Total Revenue	Data Point	Finance/ Controllership	MR 1.13.1	2.2.1.3.a.1
Transitional Safe Harbours - Qualified Financial Statements					
7.004	Qualified Financial Statements	Informational	Finance/ Controllership	2022 SH 17	1.2.2.1
7.005	Current Tax Expense (excluding taxes that are not Covered Taxes)	Calculation	Finance/ Controllership	2022 SH 6.1	2.2.1.3.a.3
7.006	Deferred Tax Expense (excluding taxes that are not Covered Taxes)	Calculation	Finance/ Controllership	2022 SH 6.1	2.2.1.3.a.3
7.007	Uncertain Tax Positions	Data Point	Finance/Tax	2022 SH 6.1	2.2.1.3.a.3
Transitional Safe Harbours - Substance Based Income Exclusion					
7.008	Substance-based Income Exclusion	Calculation	Tax	MR 5.3.1, July 2023 AG 3.1.1	3.3.2
Transitional Safe Harbours - Special Rules & Exclusions					
7.009	Special Rule for Tax Neutral UPEs	Informational	Finance/Tax	2022 SH 6.1	2.2.1.3.a
7.010	Profit (Loss) before Income Tax (and any associated taxes) of the UPE (if it is a flow-through or subject to Deductible Dividend Regime)	Data Point	Finance/Tax	2022 SH 6.1	2.2.1.3.a.2
7.011	Amount attributable to or distributed as a result of an Ownership Interest held by a Qualified Person	Calculation	Finance/Tax	2022 SH 6.1	2.2.1.3.a
7.012	Net Unrealized Fair Value Loss	Calculation	Finance/Tax	2022 SH 6.1	2.2.1.3.a
Transitional Safe Harbours - Purchase Price Accounting					
7.013	Purchase Price Accounting in Qualified Financial Statements	Data Point	Finance/Tax	2022 SH 17.5, December 2023 AG 1.3	
7.014	Goodwill impairment adjustments for transactions after November 30, 2021	Data Point	Finance/Tax	2022 SH 17.5, December 2023 AG 1.3	2.2.1.3.a
Transitional Safe Harbours - Hybrid Arbitrage Arrangements					
7.015	List of Hybrid arbitrage arrangements	Informational	Finance/Tax	2022 SH 74.25-74.31, December 2023 AG 2.6	2.2.1.3.a
7.016	Type of hybrid arbitrage arrangements with date that arrangement was entered: • Deduction/non-inclusion arrangement • Duplicate loss arrangement • Duplicate tax recognition arrangement	Data Point	Finance/Tax	2022 SH 74.25-74.31, December 2023 AG 2.6	2.2.1.3.a
7.017	Tested Jurisdiction's Pre-tax book income with respect to any Hybrid Arbitrage Arrangements entered into after 15 December 2022	Calculation	Finance/Tax	2022 SH 74.25-74.31, December 2023 AG 2.6	2.2.1.3.a
7.018	Tested Jurisdiction's income tax expense with respect to any Hybrid Arbitrage Arrangements entered into after 15 December 2022	Calculation	Finance/Tax	2022 SH 74.25-74.31, December 2023 AG 2.6	2.2.1.3.a
Transitional Safe Harbours - Election - Simplified Calculations Safe Harbour (for NMCE)					
7.019	Election - Simplified Calculations Safe Harbour (for NMCE)	Election	Tax	MR 8.2.1, December 2023 AG 6.4	2.2.1.2.a

Appendix H Legend

Column Legend:

Ref # - Data requirement reference number

Description - Represents the data requirement for Pillar Two calculations. Bolded items represent the main adjustments in the Model Rules, and the non-bolded items are the data points that are used to determine the adjustment.

Category - Reflects the type of the data requirement (data point, out of system, calculation).

Typical Data Owner - Reflects which cross-functional group in an organization may 'own' the data requirement. This will likely vary from one organization to another and therefore serves as a general guideline only.

References - Reconciliation of PwC's data requirements to the OECD Model Rules (or commentary where applicable) and the GloBE Information Return Annex A1.

Abbreviations and acronyms:

AG - Administrative Guidance

CbCR - Country-by-Country Reports

CE - Constituent Entity

CFC - Controlled Foreign Company

CT - Current Tax

DIR - Directive

DT - Deferred Tax

DTA - Deferred Tax Asset

DTL - Deferred Tax Liability

ETR - Effective Tax Rate

EU - European Union

FX - Foreign Exchange

FY - Fiscal Year

GIR - GloBE Information Return

GloBE - Global Anti-Base Erosion

IIR - Income Inclusion Rule

JV - Joint Venture

MNE - Multinational Enterprise

MR - Model Rules

OCI - Other Comprehensive Income

OECD - Organisation for Economic Co-operation and Development

PBT - Profit Before Tax

PE - Permanent Establishment

P&L - Profit and Loss

P2 - Pillar Two

POPE - Partially Owned Parent Entity

SH - Safe Harbours

UPE - Ultimate Parent Entity

UTP - Uncertain Tax Position

UTPR - Undertaxed Profits Rule

WHT - Withholding Tax