



Progress report on Pillar Two: Journey to date and the path ahead for businesses

2025 KPMG EMA Tax Summit

Amsterdam

—

25 June 2025

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Agenda

- 01** Pillar Two implementation and policy matters
- 02** Practical challenges
- 03** Best practices businesses are adopting
- 04** What lies ahead?
- 05** Client insights

Today's KPMG panel presenters



Janette Wilkinson

Global BEPS Leader
Partner, KPMG United Kingdom



Florian Geiger

Partner
KPMG Germany



Grant Wardell-Johnson

Global Tax Policy Leader
KPMG United Kingdom



Lieke Mutsaers

Director
KPMG Netherlands



01

Pillar Two implementation and policy matters

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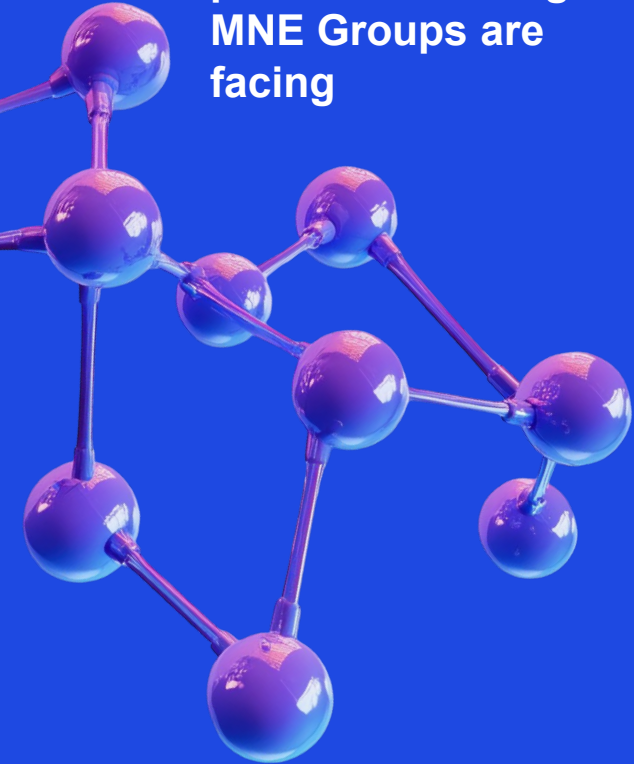
02

Practical challenges



Practical challenges

What are some of the practical challenges MNE Groups are facing



01

Safe harbour access and CbCR qualification

02

Local country implementation and interpretation

03

Data gathering for Pillar Two registration and compliance requirements

04

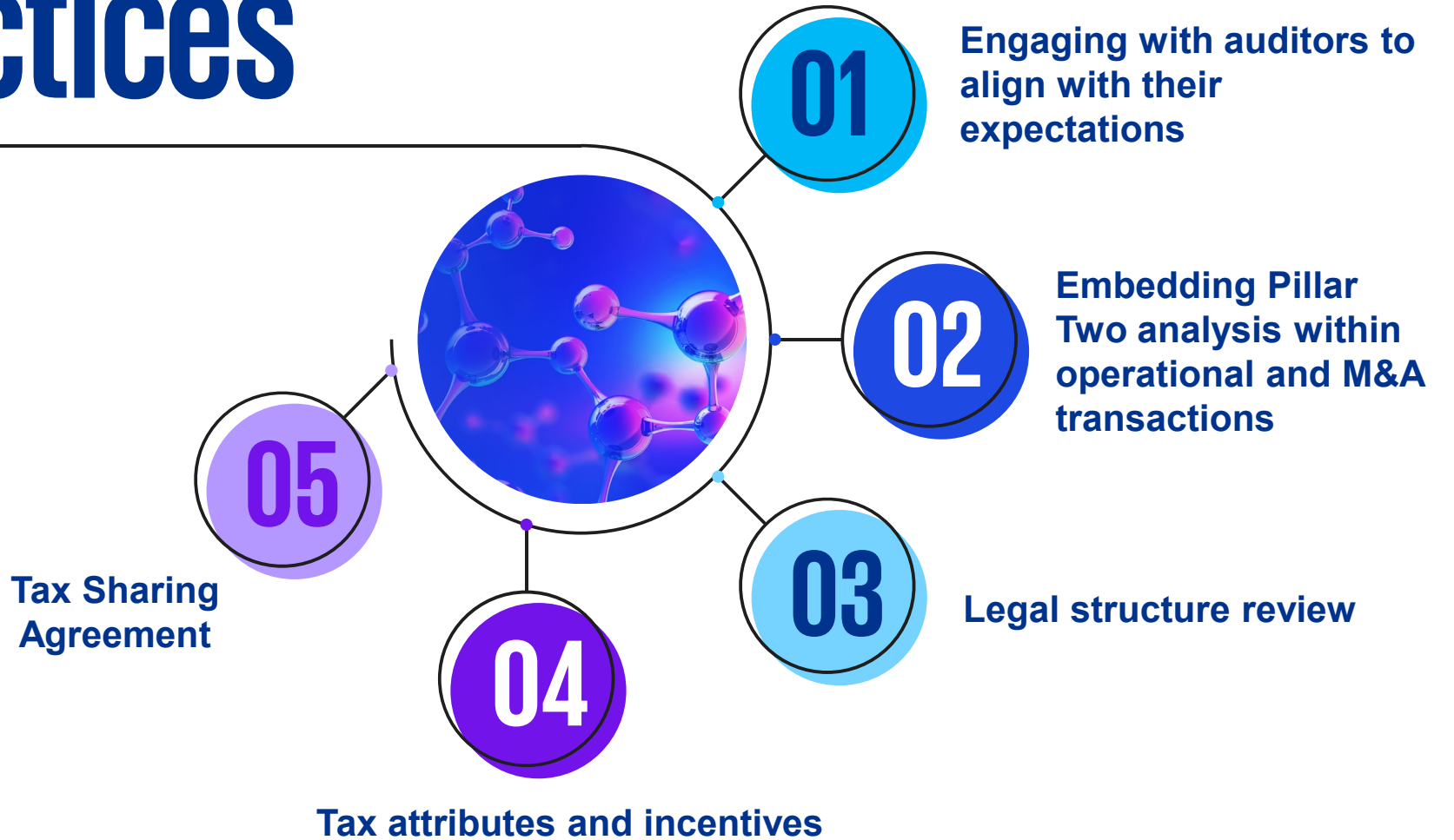
Choosing the right technology for Pillar Two

03

Best practices



Best practices



04

What lies ahead?



05

Client insights



Client insights



Kevin Tipton

Director,
Tax Transformation,
KPMG United Kingdom



Tom Kipping

Head of Tax
London Stock Exchange Group



Julian Oldaker

Vice President & Chief Tax Officer
Medtronic

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