

ALVAREZ & MARSAL TAX APAC – PILLAR TWO ADVISORY SERVICES

OUR SERVICE OFFERINGS

FINANCIAL ACCURACY AND TRANSPARENCY



- Integration of Pillar Two into reporting and compliance cycle
- Preparation and alignment of disclosures with US GAAP/IFRS
- Reconciliation of US GAAP/IFRS for global consistency
- External audit readiness
- Deferred tax calculation and readiness
- GloBE ETR and top-up tax modelling
- Board and investor reporting

COMPLIANCE, EXECUTION, AND GOVERNANCE



- Monitoring and impact tracking of local Pillar Two legislation
- Internal tax control frameworks for Pillar Two-specific processes
- Support with domestic minimum top-up tax returns and GloBE Information Return
- Foreign filing coordination and local advisor engagement
- Tracking legislative developments and impact on Pillar 2 profile
- Safe harbor and election advisory

M&A AND GROUP STRUCTURING



- Assess Pillar Two risks in M&A due diligence
- Advise on deal structures, holding company locations, and tax residency
- Evaluate tax liability allocation and settlement mechanisms.
- Support post-deal integration for Pillar Two compliance alignment
- Model Pillar Two impacts of restructures and strategic elections
- Scenario modeling for group restructures and investment decisions

TECHNOLOGY-ENABLED SOLUTIONS



- Bespoke compliance and reporting automation, integrated with Orbitax, OneSource, CorpTax, etc.
- Data reconciliation between local GAAP, IFRS, and GloBE rules
- GloBE data modelling, audit trails, and scenario planning
- Enablement of in-house compliance
- Multi-jurisdictional reporting automation, aligned with local returns

STRATEGIC DECISION-MAKING



- Interim Pillar Two implementation leadership
- Gap and readiness assessments to align with Pillar Two from Day 1
- Development of a long-term data strategy that supports Pillar Two and future BEPS/ESG developments
- Stakeholder engagement and internal training sessions
- Change management support across Finance, Tax, and IT functions

DATA GOVERNANCE AND CBCR INTEGRATION



- Data readiness assessment and mapping to GloBE data points
- Development of data governance protocols to support auditability and consistency
- Preparation of qualifying CbCR to access transitional safe harbors
- Integration of CbCR and GloBE and broader tax transparency initiatives

CONTACT US



Matt Andrew
Managing Director
Hong Kong
m.andrew@alvarezandmarsal.com



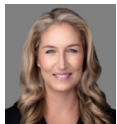
Bruno Aniceto da Silva
Senior Advisor
Hong Kong
banicetodasilva@alvarezandmarsal.com



Tom Lobb
Managing Director
U.K.
+44 207 715 5200
tlobb@alvarezandmarsal.com



Jayde Thompson
Managing Director
Australia
jayde.thompson@alvarezandmarsal.com



Elizabeth Arrendale
Managing Director
U.S.
earrendale@alvarezandmarsal.com



Hang Vo
Senior Director
Australia
h.vo@alvarezandmarsal.com



Carina Ngai
Senior Director
Hong Kong
c.ngai@alvarezandmarsal.com



Ed Raza
Senior Director
Hong Kong
+852 9666 3875
rraza@alvarezandmarsal.com



Jordan Gill
Director
U.A.E
jgill@alvarezandmarsal.com

About Alvarez & Marsal Tax

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