

**INTERACTIVE WORKSHOP ON GLOBAL MINIMUM TAX -
FREQUENTLY ASKED QUESTIONS
VIRTUAL WORKSHOP**

OECD – Malaysia – Korea TC

23, 24 & 25 May 2023

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Objectives: During the live Interactive Sessions on the Global Minimum Tax, OECD experts will answer your questions regarding the 5 steps in applying the key provisions of the GloBE Rules. To be part of these interactive learning experience, participants must follow these steps:

STEP 1: LEARN KEY CONCEPTS

To prepare for this session please watch the following recorded webinars:

- Overview of Pillar Two - Focus on GloBE Rules ([EN/ES/FR/ARA](#))
- Understanding the 5 steps in applying the key provisions of the GloBE Rules
 - [1\) Identifying Constituent Entities within Scope](#)
 - [2\) Computation of GloBE Income or Loss](#)
 - [3\) Adjusted Covered Taxes](#)
 - [4\) How to Compute the Effective Tax Rate \(ETR\) and the Top-up Tax in the GloBE rules](#)
 - [5\) Applying the Top-Up Tax under the IIR and UTPR](#)

STEP 2: REGISTER AND SUBMIT YOUR QUESTIONS

Save your spot in one of the Interactive Sessions! Register by clicking on the registration button at the top of this message. Don't forget to submit your questions before the **event via the registration form** or by sending your questions to this [e-mail](#).

STEP 3: ATTEND THE Q&A SESSION!

We encourage you to engage as much as possible, so please have your questions ready and ask away!

Target audience: will be particularly useful for tax officials and policy makers who work on aspects relating to international taxation or that are, or will be, involved in the implementation of the Two-Pillar Solution.

Format: The seminar will be led by OECD experts: Ms. Felicie Bonnet, Mr. Andrea Sollecito and Ms. Lingyu Han. The facilitators will answer the questions received from participants in advance (which will be the priority) and spontaneous questions during the workshop (if time permits).

The presentations will be delivered **in English only**.

Material will be available in **English only**.

Schedule: A detailed schedule of the time and sessions to be covered each day is included below.

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Experts:

Ms. Felicie Bonnet (OECD)

Ms. Lingyu Han (OECD)

Mr. Andrea Sollecito (OECD)

Mr. Nestor Venegas (OECD)

Ms. Caroline Arman (Australia Taxation Office)

Mr. Michael Hashemi (HMRC UK)

Day 1 09:00 -11:00, Paris time	Session
Tuesday, 23 May	
09:00 - 09:05 (5 min.)	Housekeeping rules & welcome by Felicie Bonnet
09:05 – 09:10 (5 min.)	Opening remarks by Mr. Sangyun Lee, Director General of the OECD Korea Policy Centre – Tax Programme.
09:10 – 10:00 (50 min.)	Session 1: Answers to questions received from participants (giving priority to the questions received in advance) <ul style="list-style-type: none"> • Caroline Arman (ATO) will provide insights on the Australian implementation of the GloBE Rules • Michael Hashemi (HMRC) will provide insights on the UK’s implementation of the GloBE Rules
10:00 – 10:10 (10 min.)	BREAK
10:10 – 11:00 (50 min.)	Session 2: Answers to questions received from participants (giving priority to the questions received in advance)

Day 2 09:00 -11:00, Paris time	Session
Wednesday, 24 May	
09:00 - 09:05 (5 min.)	Housekeeping rules & welcome by Felicie Bonnet
09:05 – 09:55 (50 min.)	Session 3: Answers to questions received from participants (giving priority to the questions received in advance)
09:55 – 10:05 (10 min.)	BREAK
10:05 – 11:00 (55 min.)	Session 4: Answers to questions received from participants (giving priority to the questions received in advance)

Day 3 09:00 -11:00, Paris time	Session
Thursday, 25 May	
09:00 - 09:05 (5 min.)	Housekeeping rules & welcome by Felicie Bonnet
09:05 – 09:55 (50 min.)	Session 3: Answers to questions received from participants (giving priority to the questions received in advance)
09:55 – 10:05 (10 min.)	BREAK
10:05 – 11:00 (55 min.)	Session 4: Answers to questions received from participants (giving priority to the questions received in advance)