

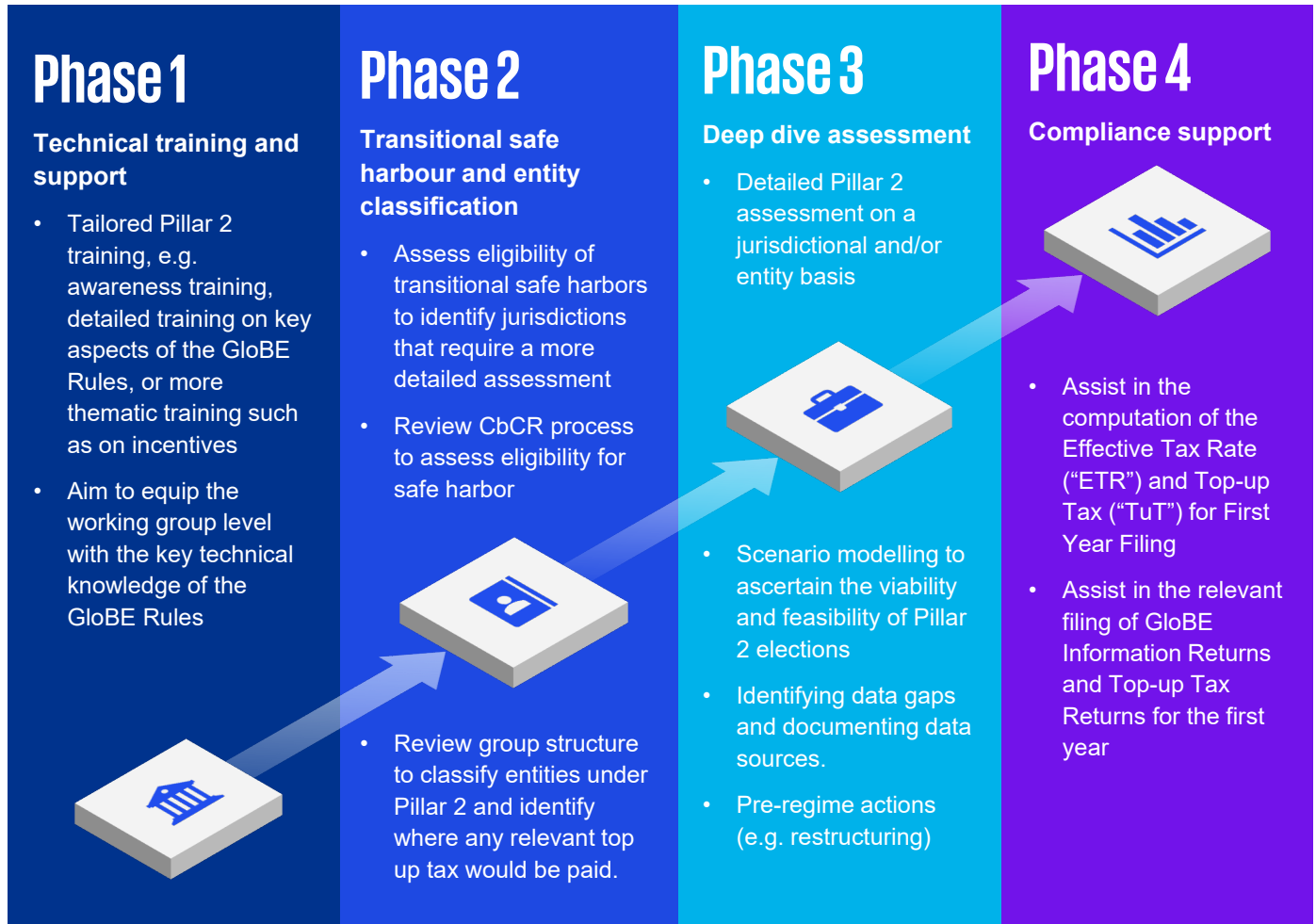
BEPS 2.0

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KPMG in Malaysia

The Base Erosion Profit Shifting (“BEPS”) 2.0 initiative is a significant change in the international tax landscape, with the introduction of the two-pillar solution to ensure multinational enterprises pay a fair share of tax wherever they operate. While the development of Pillar One rules is still in progress, the Pillar Two Global Anti-Base Erosion (“GloBE”) rules which subject in-scope multinational enterprises to a global minimum tax of 15% will be implemented in many jurisdictions, including Malaysia (effective from financial year 1 January 2025 onwards). The GloBE Rules require a fundamentally different tax calculation and hence give rise to a significant data challenge to multinational enterprises. Given the complexities of the GloBE rules, multinational enterprises need to take a proactive approach and comprehensive action to evaluate and prepare for its impacts.

At KPMG, we help clients to assess the impact of GloBE rules, perform safe harbor assessment and entity classification, provide BEPS training, scenario modelling for elections, and pre-regime actions. The [KPMG BEPS 2.0 Automation Technology \(KBAT\)](#) is designed to support organizations throughout the BEPS journey from collection to compliance. KBAT will cover the end-to-end Pillar 2 compliance process and support clients with modelling, planning and compliance, from data ingestion through to filing of the GloBE Information Returns.



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