insightsoftware

Tax Global Transparency Guide

Longview

Version 26

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Tax Global Transparency Overview

Global tax transparency has become a central obligation for multinational enterprises operating across jurisdictions. Tax authorities worldwide now require detailed disclosure of how corporate groups are structured, where profits are generated, and how tax liabilities are allocated—giving regulators the visibility they need to assess compliance and identify risk.

Country-by-country reporting (CbCR) is a core component of this framework. Under CbCR requirements established by the OECD, multinational groups must report financial and operational data for each jurisdiction in which they operate, including revenue, profit, tax paid, employee headcount, and the nature of business activities carried out by each constituent entity. This information is submitted to tax authorities in structured XML or CSV formats and used for risk assessment and inter-agency information exchange.

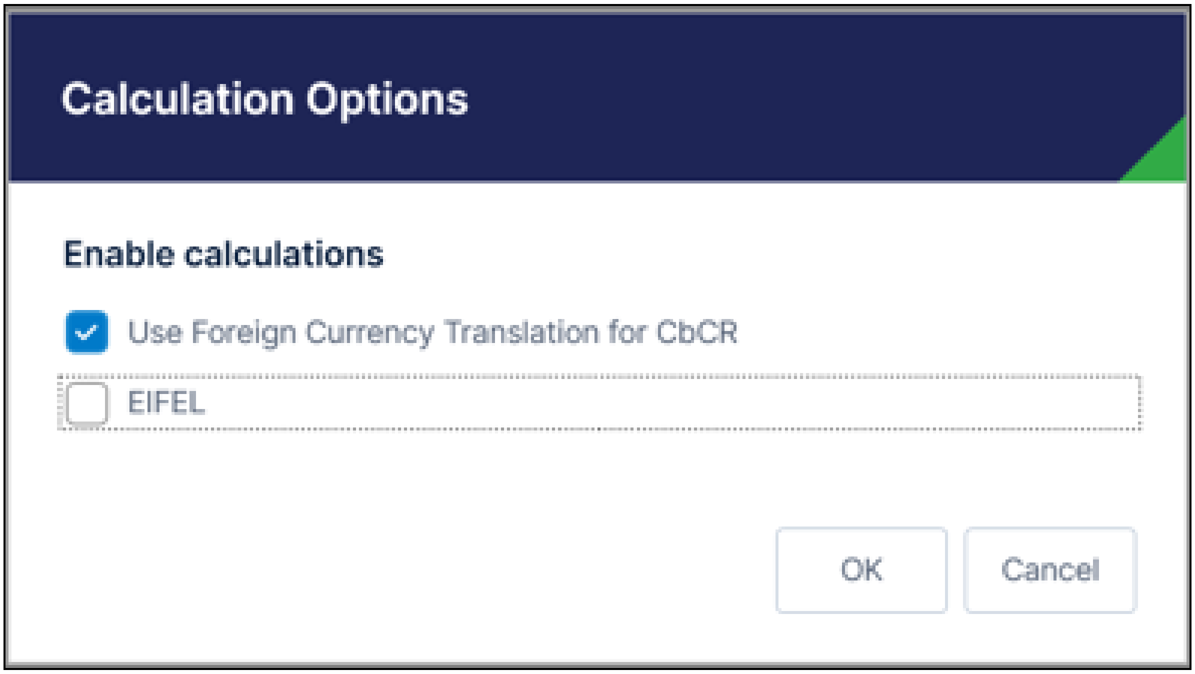
Pillar Two extends this framework by introducing a global minimum tax. Developed under the OECD's Base Erosion and Profit Shifting (BEPS) initiative, Pillar Two requires large multinational groups to calculate an effective tax rate (ETR) for each jurisdiction and pay a top-up tax where that rate falls below the agreed 15% minimum. The mechanism operates through two interlocking rules—the Income Inclusion Rule (IIR) and the Under-Taxed Payments Rule (UTPR)—and requires ongoing calculation of GloBE income, covered taxes, substance-based income exclusions, and jurisdictional top-up tax amounts across the group.

Meeting these obligations requires accurate, consistent data across legal entities, jurisdictions, and reporting periods, as well as the ability to produce compliant output files for submission to the relevant authorities.

Configuring Country by Country Reporting

v26.3 Activating Foreign Exchange for Country by Country Reporting

Administrators can enable Foreign Currency (F/X) Translation for Country-by-Country Reporting (CbCR) from Calculation Options. Enabling this option allows users to capture and review CbCR information in their native currency and enables dynamic currency translation functionality within Table 1 adjustments.



> **Note:** The *Use Foreign Currency Translation for CbCR* option is available only when *Global Transparency* is installed.

To activate Foreign Currency Translation for CbCR:

1. Navigate to Administration.
2. Expand System.
3. Select Calculation Options.
4. In the Calculation Options dialog, select **Use Foreign Currency Translation** for CbCR.
5. Click OK.

When Foreign Currency Translation for CbCR is enabled, the system performs dynamic foreign currency translation for adjustments in Table 1, automatically recalculates translated values when exchange rates change, and makes the manual Foreign Currency Translation option available within Tax Calculations.

To disable Foreign Currency Translation for CbCR:

1. Navigate to Administration > System > Calculation Options.
2. Clear the Use Foreign Currency Translation for CbCR checkbox.
3. Click OK.

When Foreign Currency Translation for CbCR is disabled, the system no longer performs dynamic foreign currency translation for adjustments, does not recalculate values when exchange rates change, and removes the manual Foreign Currency Translation option from Tax Calculations.

v26.3 CbC Financial Accounts

The Manage CbC Financial Accounts app is used to:

- Manage the financial account hierarchy used for Country-by-Country (CbC) reporting.
- Create and maintain financial accounts, including specifying disclosure requirements for EU Public CbCR and Australia Public CbCR.
- Import and export financial accounts to support data maintenance and migration.

The Manage CbC Financial Accounts app allows you to create and maintain financial accounts within the CbC financial account hierarchy and update account properties where permitted.

Understanding the CbC Financial Account Structure

The root account for the hierarchy is **CbC_FinancialData**.

This hierarchy contains the standard financial accounts used by the system for Country-by-Country reporting and public disclosure reporting. Additional custom accounts can be created as required.

The hierarchy root account (CbC_FinancialData):

- Cannot be deleted.
- Cannot be assigned to a different parent account.

All other account properties can be modified where permitted.

The following disclosure properties are available for each account:

- **Disclose for EU CbCR** – Indicates whether the account is included in EU Public CbCR reporting.
- **Disclose for AU CbCR** – Indicates whether the account is included in Australia Public CbCR reporting.

> **Note:** Accounts cannot be deleted from the hierarchy.

Importing CbC Financial Accounts

The Import option in the Manage CbC Financial Accounts dialog allows you to create and update financial accounts in the database from a .csv file.

To import accounts:

1. In the **Global Transparency** navigation pane, click **Manage CbC Financial Accounts**. The *Manage CbC Financial Accounts* dialog appears.
2. For Option, select **Import**.
3. For Accounts, select **CbC_FinancialData**.
4. Select the .csv file to import.Click Open.
5. To skip confirmation of each new parent assignment, check the **Automatically confirm parent assignment** option.
6. Click **OK**. A table will be displayed showing the summary of all actions performed by the import.

Note: If the import file contains errors, the system displays a summary of the issues and no changes are applied.

.csv file example

```
Name, Description, Parent, Weight, Sort Order, Disclose for EU CbCR,
Disclose for AU CbCR

"CbC_TotalRevenue","Total Revenue","CbC_FinancialData","0",10.000000000,1,0

"CbC_RevenueUnrelated","Unrelated Party Revenue","CbC_
TotalRevenue","+",10.000000000,0,1

"CbC_RevenueRelated","Related Party Revenue","CbC_
TotalRevenue","+",20.000000000,0,1
```

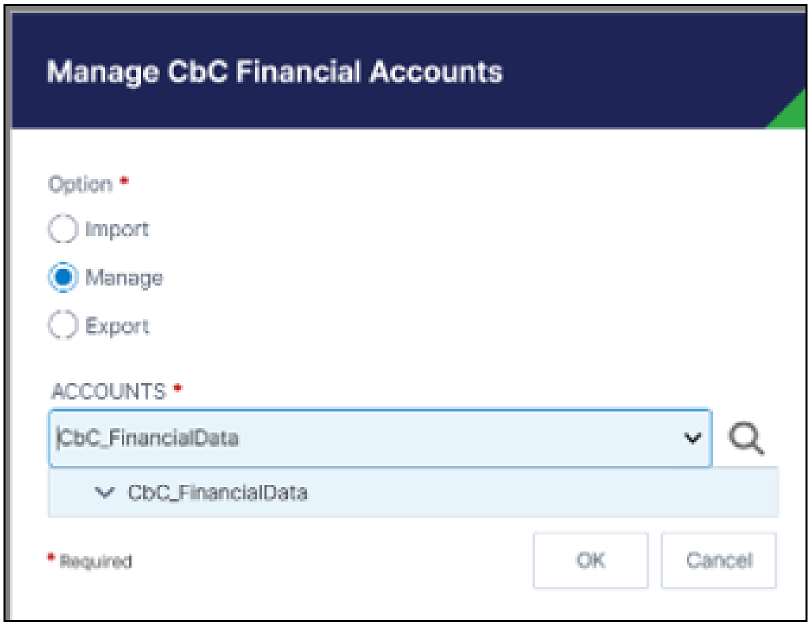
where:

Parameter	Description
Name	The name of the account symbol.
Description	The description of the account.
Parent	The name of a parent to assign the account to. The account will become a child of the specified parent, and the values in the parent will be calculated from all its children.
Weight	Specifies the weighting applied to the account for reporting and calculation purposes.
Sort Order	Indicates the order of the account under the parent, with lower numbers ordered before higher numbers. You can specify NULL or 0, which will assign the sort order as 0, which results in the symbol being sorted by when it was created.
Disclose for EU CbCR	Indicates whether the account should be disclosed in European Union Country-by-Country Reporting (EU CbCR). Valid values: 1 = Yes (disclose), 0 = No (do not disclose).

Parameter	Description
Disclose for AU CbCR	Indicates whether the account should be disclosed in Australian Country-by-Country Reporting (AU CbCR). Valid values: 1 = Yes (disclose), 0 = No (do not disclose).

Managing CbC Financial Accounts

The Manage option in the Manage CbC Financial Accounts dialog allows you to create and update financial accounts directly within the application.



To manage accounts:

1. Click **Manage CbC Financial Accounts**. A prompt appears.
2. For Option, select **Manage**.
3. Select **CbC_FinancialData**.
4. Click **OK**.

The hierarchy is displayed in a table showing the available accounts and their properties.

Working with the Hierarchy

The account table displays the selected account in a hierarchical view.To expand or collapse the hierarchy:

- Click the expand icon to display child accounts.
- Click the collapse icon to hide child accounts.

Adding an Account

To add a new account:

1. Select the account that will be the parent of the new account.
2. Click Add.
3. Enter the account details:
   - Name – The account name.
   - Description – A description of the account.
   - Weight – Specifies the weighting applied to the account for reporting and calculation purposes.
   - Sort Order – Controls the position of the account within the hierarchy.
   - Disclose for EU CbCR – Select to include the account in EU Public CbCR reporting.
   - Disclose for AU CbCR – Select to include the account in Australia Public CbCR reporting.
4. Click OK.

Note: New accounts are not saved until you click **Apply**.

Modifying an existing account

You can modify the following account properties:

1. Description – Edit the value in the Description column.
2. Weight – Update the weighting applied to the account.
3. Sort Order – Change the order in which the account appears under its parent.
4. Disclose for EU CbCR – Select or clear the checkbox to control inclusion in EU Public CbCR reporting.
5. Disclose for AU CbCR – Select or clear the checkbox to control inclusion in Australia Public CbCR reporting.
6. To change the parent of an account:
   a. Select the **account** in the table.
   b. Click **Edit**.
   c. Enter or select a new parent account.
   d. Click **OK**.

No changes are made to the database until you click **Apply**.

Applying Changes

To save changes to the hierarchy, click **Apply**.

The system validates the changes and displays a summary of:

- Accounts added.
- Accounts modified.
- Any errors encountered during processing.

Only valid changes are applied.

Refreshing the accounts

Click **Refresh** to refresh the list of accounts.

Click **Symbols** to change the selected account and refresh the list of accounts.

In either case, if there are any unapplied changes, you will be prompted to apply or discard any changes that have not yet been applied.

- Choose **Apply Changes** to apply any changes made, then refresh the list of accounts. If there are any errors the refresh will not be performed.
- Choose **Discard Changes** to discard any changes made, then refresh the list of accounts.
- Click **Cancel** to return to the table without refreshing the list of accounts.

Exporting from the Account Table

1. Click **Export** to export from the accounts table to a .csv file.
2. Select the .csv file to export to.

   > **Note:** If the file selected does not currently exist, it will be created during the export process.

3. Click **OK**. A confirmation dialog will appear.
4. Click **View File** to view the exported file.

Exporting CbC Financial Accounts

The Export option in the Manage CbC Financial Accounts dialog allows you to export accounts and their related settings from the database to a .csv file.

To export accounts:

1. Click on **Manage CbC Financial Accounts**. A prompt appears.
2. For Option, select **Export**.
3. Select the .csv file to export to.

   > **Note:** If the file selected does not currently exist, it will be created during the export process.

4. Select symbols to export.

5. Click **OK**. A confirmation dialog will appear.
6. Click **View File** to view the exported file.

v26.3 Country by Country automation

The Country by Country (CbC) Automation application enables users to automatically populate Country-by-Country reporting accounts using data from predefined source accounts and reporting dimensions. By automating data calculations and transfers, the application reduces manual data entry and helps ensure consistency in CbC reporting.

CbC automations are maintained at the entity level and can be configured for individual reporting accounts. Automation settings define how source data is selected, calculated, and populated into the corresponding CbC reporting accounts.

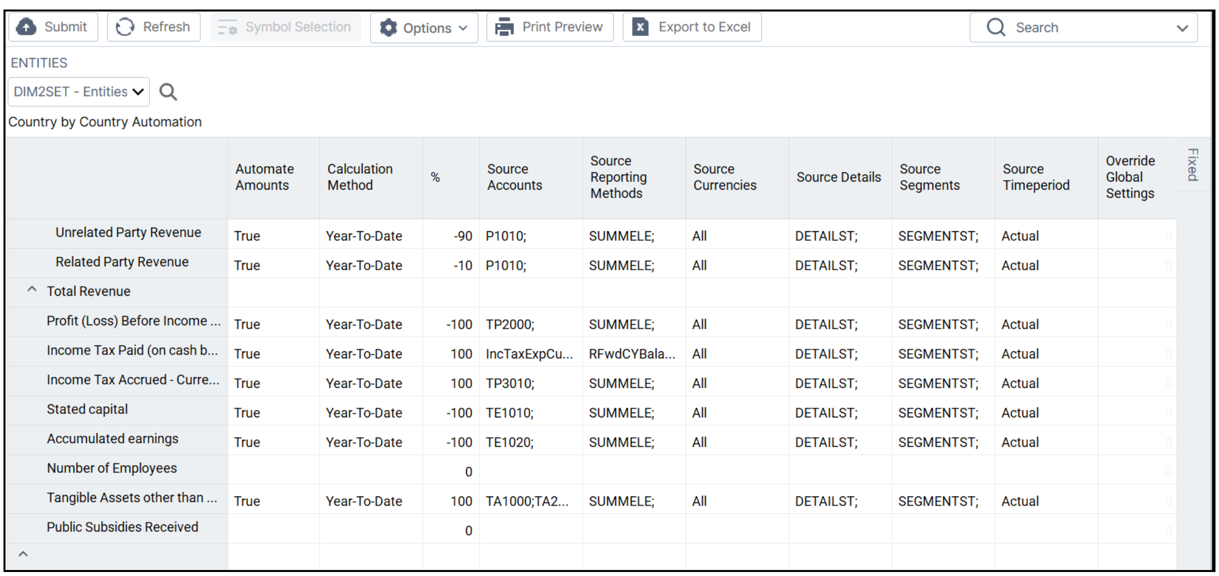
Accessing Country by Country Automation

To access the Country by Country Automation app:

1. Navigate to Administration > Global Transparency > Country by Country > Accounts > **Country by Country Automation**.
2. Select the required **Entity** from the Entities selector.
3. The Country by Country Automation grid displays the available CbC reporting accounts and their associated automation settings.

Managing Country by Country Automations

The Country by Country Automation grid allows users to define how values are automatically populated for each Country-by-Country reporting account.



	Automate Amounts	Calculation Method	%	Source Accounts	Source Reporting Methods	Source Currencies	Source Details	Source Segments	Source Timeperiod	Override Global Settings
Unrelated Party Revenue	True	Year-To-Date	-90	P1010;	SUMMELE;	All	DETAILST;	SEGMENTST;	Actual	
Related Party Revenue	True	Year-To-Date	-10	P1010;	SUMMELE;	All	DETAILST;	SEGMENTST;	Actual	
Total Revenue										
Profit (Loss) Before Income ...	True	Year-To-Date	-100	TP2000;	SUMMELE;	All	DETAILST;	SEGMENTST;	Actual	
Income Tax Paid (on cash b...	True	Year-To-Date	100	IncTaxExpCu...	RFwdCYBala...	All	DETAILST;	SEGMENTST;	Actual	
Income Tax Accrued - Curre...	True	Year-To-Date	100	TP3010;	SUMMELE;	All	DETAILST;	SEGMENTST;	Actual	
Stated capital	True	Year-To-Date	-100	TE1010;	SUMMELE;	All	DETAILST;	SEGMENTST;	Actual	
Accumulated earnings	True	Year-To-Date	-100	TE1020;	SUMMELE;	All	DETAILST;	SEGMENTST;	Actual	
Number of Employees			0							
Tangible Assets other than ...	True	Year-To-Date	100	TA1000;TA2...	SUMMELE;	All	DETAILST;	SEGMENTST;	Actual	
Public Subsidies Received			0							

The following reporting accounts can be automated, depending on system configuration:

- Unrelated Party Revenue
- Related Party Revenue
- Total Revenue
  - Profit (Loss) Before Income Tax
  - Income Tax Paid (on Cash Basis)
  - Income Tax Accrued (Current Year)
  - Stated Capital
  - Accumulated Earnings
  - Number of Employees
  - Tangible Assets Other Than Cash and Cash Equivalents
  - Public Subsidies Received

To configure an automation, select the required reporting account in the grid and define or update the automation settings in the available columns. Once the configuration is complete, click *Submit* to save the changes.

> **Note:** To modify an account's settings, right-click any cell in the account row and select *Define...* from the context menu. This opens the account definition form, where you can view and update the account's configuration settings.

Managing settings

For each reporting account, configure the following fields:

1. Account: Select the account for which you would like to set automation settings.
2. Automate Amounts: Select **True** to enable automation for the account.

   When enabled, values are automatically calculated and populated based on the configured source data. When disabled, values must be entered manually or loaded through another process.
3. Calculation Method: It defines how the system calculates the value that is transferred to the target Country-by-Country reporting account. Available options include:
   a. Year-To-Date: Uses the current period Year-to-Date balance from the source data. Additional calculation methods may be available depending on system configuration.
4. %: Enter the percentage you want to apply to the source amount prior to transferring it to the target account. The % value entered must be a number between -100 and 100.
5. Source Accounts: Specify the source account(s). You can select one or more parent or leaf symbols.
6. Source Reporting Methods: It defines the reporting method members used when retrieving source data. The automation will only use data associated with the selected reporting method.
7. Source Currencies: Defines the currency members that will be included when sourcing data.

8. Source DETAILS: Specify the source detail symbol(s). The source details column will display if attribute DETAILST is set to a parent symbol or contains multiple symbols.
9. Source SEGMENTS: Specify the source segment symbol(s). The source segments column will display if attribute SEGMENTST is set to a parent symbol or contains multiple symbols.
10. Source Time Period: It specifies the time period from which data is retrieved for the automation calculation. Select one of the available options:
    - Actual – Uses data from the Actual reporting period only.
    - Actual /Return – Uses data from the Actual /Return reporting period, where applicable.
11. Override Global Settings: Indicates whether the account-specific automation overrides any global automation settings defined elsewhere in the application.
    - When enabled, the settings defined on the current row take precedence over global automation definitions.
12. Status Code: Indicates the processing status of the Country-by-Country reporting record.

Modifying an account

You can change the properties of an existing account:

1. Locate the reporting account in the grid.
2. Modify one or more of the following settings:
3. Change the 'Automate Methods' to be used by selecting a different option.
4. Change the % to be used in the automation calculation by modifying the % value.
5. Change the source account(s), Source Reporting Methods by selecting different source account symbols.
6. Change source details, segments or Time Period by selecting different source symbols.

No changes are applied until you click **Submit**.

Applying changes

To apply changes to the automation settings, click **Submit**.

- Any changes to the ‘Automate Amounts’ setting will be applied.
- Any changes to the ‘Calculation Method’ setting will be applied.
- Any changes to the ‘%’ setting will be applied.
- Any changes to the ‘Source Accounts’ setting will be applied.
- Any changes to the source details, segments, or Time Period settings will be applied.

Refreshing the automations

Click **Refresh** to refresh the list of automation settings.

If there are any unapplied changes, you will be prompted to apply or discard any changes that have not yet been applied.

- Choose **Submit** to apply any changes made, then refresh the list of automation settings. If there are any errors the refresh will not be performed.
- Choose **Don't Submit** to discard any changes made, then refresh the list of accounts.
- Click **Cancel** to return to the table without refreshing the list of accounts.

Updating Country by Country Information

v26.3 Financial Information Input app (Table 1)

Use the Table 1 – Financial Information input app to enter and review Country-by-Country Reporting (CbCR) financial information.

If foreign exchange (FX) is enabled for CbCR, you can enter manual adjustments in the entity functional currency. The application automatically translates the values to the reporting currency. This input app allows you to :

- Manually adjust Table 1 financial data
- Review and Analyze Automated calculations
- Work with Comments and file attachments

To view the additional information entries, use the following reports:

- Table 1A - Financial Information.lvapp
- Table 1R - Financial Information.lvapp

To update the Financial information:

1. In the Global Transparency navigation pane, click **Data Collection**.
2. Expand Country by Country.
3. Expand the Actual or Return folder to access the apps in the appropriate period during launch.
4. Click **Table 1 - Financial Data.lvapp**

> **Note:** Depending on your configuration you may have a **Table 1A - Financial Information for Actual periods** and **Table 1R - Financial Information for Return periods**

5. For each needed entry, enter the following:
    a. Unrelated Party Revenue: Enter the revenue generated from transactions with independent parties.
    b. Related Party Revenue: Enter the revenue generated from transactions with related parties.
    c. Total Revenue: Displays the total of Unrelated Party Revenue and Related Party Revenue.
    d. Profit (Loss) Before Income Tax: Enter the profit or loss amount before income tax.
    e. Income Tax Paid (on cash basis): Enter the amount of income tax paid during the reporting period.

f. Income Tax Accrued - Current Year: Enter the accrued income tax amount for the current year.

g. Stated Capital: Enter the stated capital amount.

h. Accumulated Earnings: Enter the accumulated earnings amount.

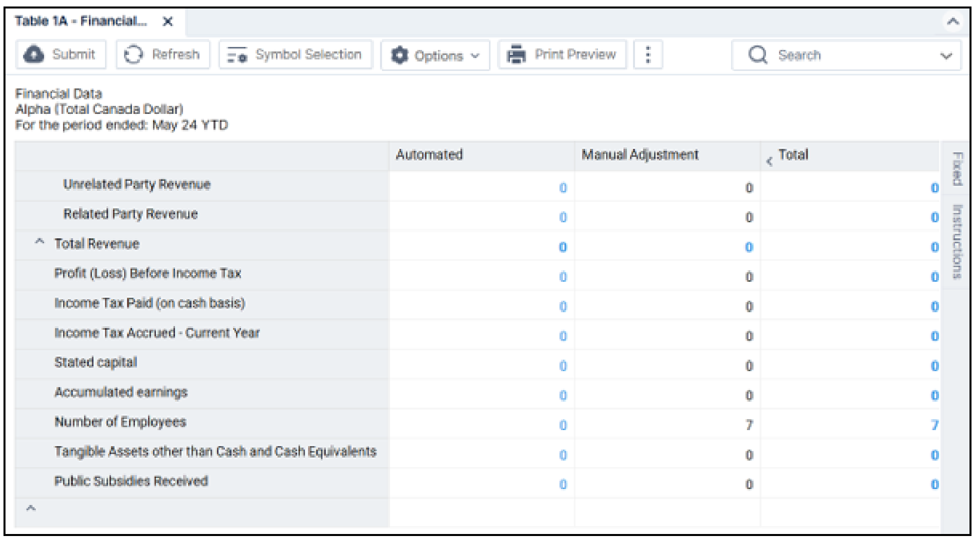
i. Number of Employees: Enter the total number of employees.

j. Tangible Assets other than Cash and Cash Equivalents: Enter the value of tangible assets excluding cash and cash equivalents.

k. Public Subsidies Received: Enter the amount of public subsidies received, if applicable.

Values can be entered in the ***Manual Adjustment*** column, and the updated total is displayed in the ***Total*** column.

6. When you are finished, click **Submit**.



	Automated	Manual Adjustment	Total
Unrelated Party Revenue	0	0	0
Related Party Revenue	0	0	0
Total Revenue	0	0	0
Profit (Loss) Before Income Tax	0	0	0
Income Tax Paid (on cash basis)	0	0	0
Income Tax Accrued - Current Year	0	0	0
Stated capital	0	0	0
Accumulated earnings	0	0	0
Number of Employees	0	7	7
Tangible Assets other than Cash and Cash Equivalents	0	0	0
Public Subsidies Received	0	0	0

Foreign Exchange Functionality

When the foreign exchange functionality is enabled :

- Manual inputs are entered in the entity's functional currency and automatically translated to the reporting currency.
- Automated calculations are performed in both functional and reporting currencies.
- For the Number of Employees field, an exchange rate of 1 is applied.

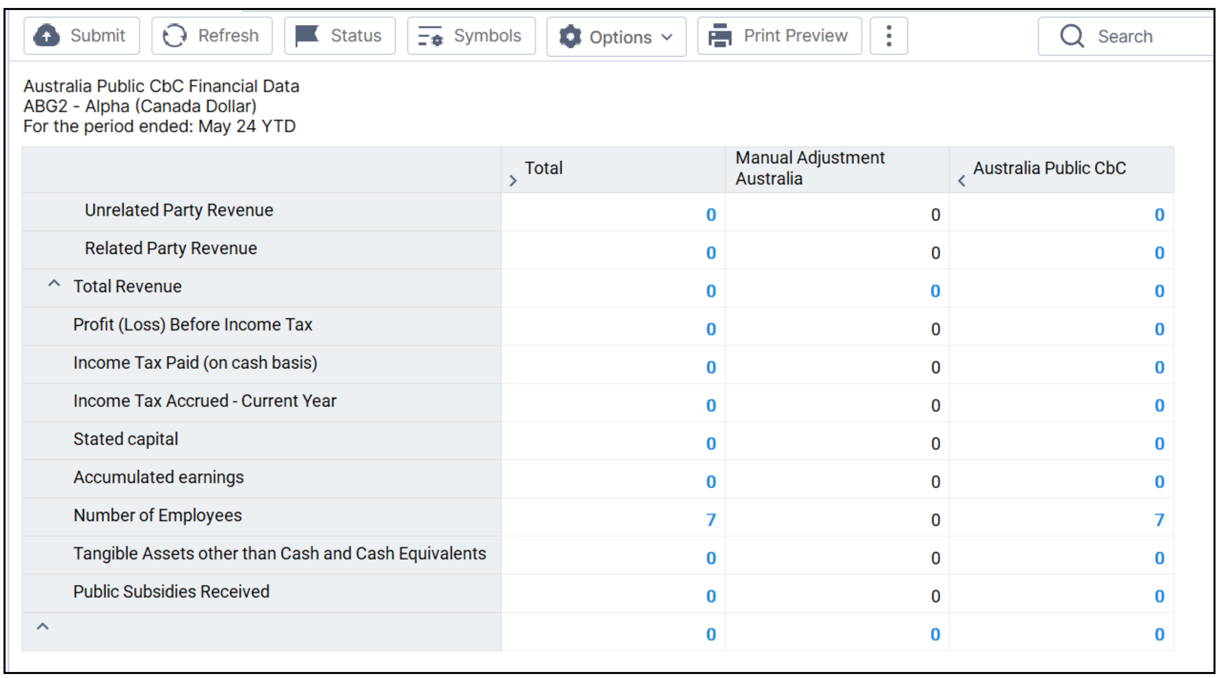
When the setting is disabled, the application continues to use the existing reporting currency behavior.

v26.3 Australia Public CbC Financial Data

The Australia Public CbC Financial Data app enables tax preparers to review CbCR Table 1 financial data, enter Australia Public CbC adjustments, and view the resulting Australia Public CbC amounts.

To update Australia Public CbC financial data:

1. In the Global Transparency navigation pane, click **Data Collection.**
2. Expand **Country by Country**.
3. Expand the **Actual or Return** folder to access the appropriate reporting period.
4. Expand Financial Information. Do one of the following:
   a. For an Actual period, click **Australia Public CbC Financial Data.lvapp** under Actual > Financial Information.
   b. For a Return period, click **Australia Public CbC Financial Data.lvapp** under Return > Financial Information.
5. Select the appropriate **Entity** and **Time Period** using the drop-down lists from the Symbol Selector icons, and then click OK to proceed.
6. Review the data and enter adjustments in the **Manual Adjustment Australia** column as required.
7. Click **Submit** to save your changes.



	Total	Manual Adjustment Australia	Australia Public CbC
Unrelated Party Revenue	0	0	0
Related Party Revenue	0	0	0
Total Revenue	0	0	0
Profit (Loss) Before Income Tax	0	0	0
Income Tax Paid (on cash basis)	0	0	0
Income Tax Accrued - Current Year	0	0	0
Stated capital	0	0	0
Accumulated earnings	0	0	0
Number of Employees	7	0	7
Tangible Assets other than Cash and Cash Equivalents	0	0	0
Public Subsidies Received	0	0	0
	0	0	0

The grid contains the following columns:

Column	Description
Total	Original CbCR financial amount.

Column	Description
Manual Adjustment Australia	Adjustment amount for Australia Public CbCR reporting.
Australia Public CbC	Calculated Australia Public CbCR amount, including any adjustments.

To enter adjustments, review the financial data and enter the required adjustment amounts in the Manual Adjustment Australia column. Click *Submit* to save your changes.

The Australia Public CbC values are updated automatically based on the adjustments entered.

The *currency* displayed on the page is determined by your organization's Global Transparency configuration and may vary depending on the reporting setup.

Use Select Symbols to choose the reporting period for the data, with available options including:

- CYTAXPER### (Current Year Tax Period)
- RTNTAXPER### (Return Tax Period)

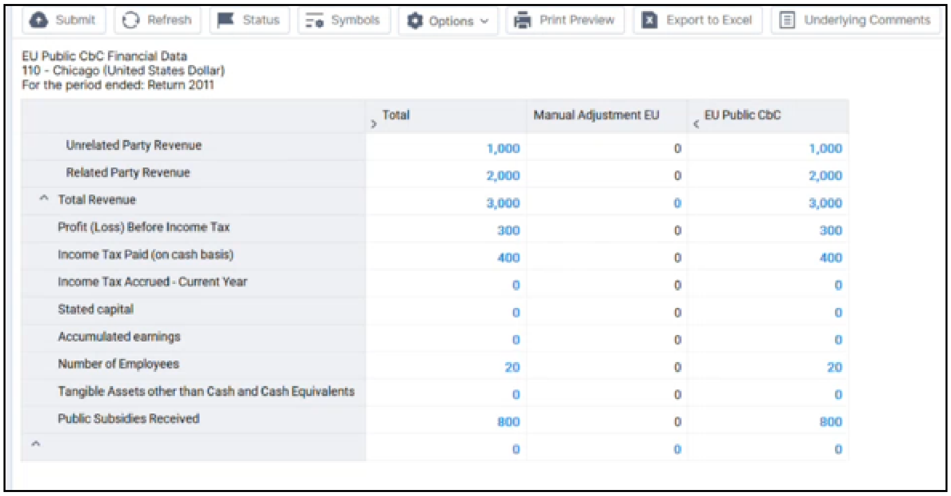
Note: Changes made in the *Manual Adjustment Australia* column apply only to Australia Public CbC reporting and do not affect the original values displayed in the Total column.

v26.3 EU Public CbC Financial Data

The EU Public CbC Financial Data app enables tax preparers to review CbCR Table 1 financial data, enter EU Public CbCR adjustments, and view the resulting EU Public CbC amounts.

To update EU Public CbC financial data:

1. In the Global Transparency navigation pane, click Data Collection.
2. Expand Country by Country.
3. Expand the Actual or Return folder to access the appropriate reporting period.
4. Expand Financial Information.
5. Do one of the following:
    - For an Actual period, click EU Public CbC Financial Data.lvapp under Actual > Financial Information.
    - For a Return period, click EU Public CbC Financial Data.lvapp under Return > Financial Information.
6. Select the appropriate **Entity** and **Time Period** using either the drop-down lists from the Symbol Selector icons, and then click OK to proceed.
7. Review the data and enter adjustments in the Manual Adjustment EU column as required.
8. Click Submit to save your changes.



	Total	Manual Adjustment EU	EU Public CbC
Unrelated Party Revenue	1,000	0	1,000
Related Party Revenue	2,000	0	2,000
Total Revenue	3,000	0	3,000
Profit (Loss) Before Income Tax	300	0	300
Income Tax Paid (on cash basis)	400	0	400
Income Tax Accrued - Current Year	0	0	0
Stated capital	0	0	0
Accumulated earnings	0	0	0
Number of Employees	20	0	20
Tangible Assets other than Cash and Cash Equivalents	0	0	0
Public Subsidies Received	800	0	800
	0	0	0

The grid contains the following columns:

Column	Description
Total	Original CbCR financial amount.
Manual Adjustment EU	Adjustment amount for EU Public CbCR reporting.
EU Public CbC	Calculated EU Public CbCR amount, including any adjustments.

To enter adjustments, review the financial data and enter the required adjustment amounts in the Manual Adjustment EU column. Click Submit to save your changes.

The EU Public CbC values are updated automatically based on the adjustments entered.

The currency displayed on the page depends on the Global Transparency FX configuration.

- If FX is enabled, amounts are shown using the configured foreign exchange rates.
- if FX is not enabled, amounts are displayed in the source reporting currency.

Use Select Symbols to choose the reporting period for the data, with available options including:

- CYTAXPER### (Current Year Tax Period)
- RTNTAXPER### (Return Tax Period)

Note: Changes made in the Manual Adjustment EU column apply only to EU Public CbCR reporting and do not affect the original values in the Total column.

Main Business Activities input app (Table 2A and Table 2R)

Use this input app to identify the functional business activities of the various entities within the organization for submission to outside authorities. This input app allows you to enter the:

- Tax Jurisdiction of the constituent members if they are different from the Jurisdiction of Residence.
- Identify relevance of business activity categories to the constituent entities.
- Tax Identification Number and it's issuing country if applicable.
- (Entity) Identification Number and issuing country by entity if applicable.
- The organization name to be used during file submission if it is different from the description of the entity symbol.
- Relevant information specific to the individual constituent entities.

To view the business activities and tax jurisdiction of the constituent entities, use the following reports:

- Table 2A - Main Business Activities Report.lvapp
- Table 2R - Main Business Activities Report.lvapp

To update the business activities:

1. In the Global Transparency navigation pane, click **Data Collection**.
2. Expand **Country by Country**.
3. Expand the **Actual** or **Return** folder to access the apps in the appropriate period.
4. Expand **Activities**.
5. Use the drop-down list or the symbol selector to select the appropriate **entity**. For more information, seeUsing the Symbol Selector.
6. Do one of the following:
   - For Actual Period, click **Table 2A - Main Business Activities.lvapp**.
   - For Return Period, click **Table 2R - Main Business Activities.lvapp**.
7. For each entity, enter the following:
   a. CbC_JurisdictionDiff: Tax Jurisdiction of organization
   b. CbC_IncorpCountry: Tax Jurisdiction of incorporation
   c. CbC_Omit_MBA: Include as Constituent Entity
   d. CbC_RandD: Research and Development
   e. CbC_IntellectProperty: Holding or Managing intellectual property
   f. CbC_Purchasing: Purchasing or Procurement
   g. CbC_Manufacturing: Manufacturing or Production

h. CbC_SalesandMrkt: Sales, Marketing or Distribution

i. CbC_Adminstrative: Administrative, Management or Support Services

j. CbC_Services: Provision of Services to unrelated parties

k. CbC_InternalFinance: Internal Group Finance

l. CbC_FinancialServices: Regulated Financial Services

m. CbC_Insurance: Insurance

n. CbC_OtherEquity: Holding shares or other equity instruments

o. CbC_Dormant: Dormant

p. CbC_Other: Other

q. CbC_OtherExplan: Supplemental Explanation

r. CbC_Name: Submitted Oragnisation Name

s. CbC_TIN: Tax Identification Number (TIN)

t. CbC_TIN_Co: TIN - Issuing Country

u. CbC_IN: Entity Identification Number

v. CbC_IN_Co: Entity IN - Issuing Country

w. CbC_LegalAddressType: Legal Address Type

> **Note:** Valid settings per OECD schema: residentialOrBusiness, residential, business, registeredOffice, unspecified

x. CbC_Street: Street (Optional)

y. CbC_BuildingIdentifier: Building (Optional)

z. CBC_SuiteIdentifier: Suite (Optional)

aa. CbC_FloorIdentifier: Floor (Optional)

ab. CbC_DistrictName: District Name (Optional)

ac. CbC_POB: POB (Optional)

ad. CbC_PostCode: Post Code (Optional)

ae. CbC_City: City (Required)

af. CbC_CountrySubEntity: Country SubEntity (Optional)

8. When you are finished, click **Submit**.

Additional Information input app (Table 3A and Table 3R)

Use this input app to supply brief information and explanations as necessary to facilitate the understanding of the compulsory financial and business activity information loaded into the system. This information should relate to more than one member of the Multinational Entity (MNE) group or the group as a whole. This input app allows you to enter the:

- Text content of the additional information entries relevant to the MNE Group as a whole.
- The Language data element is required for OECD schema 2.0 filing and specifies the language in which the content of the Additional Info element, if any, has been provided. When the Additional Information is repeated for transliteration purposes, the Language attribute must be provided.
- Related country of residence for the MNE group.
- Related list of summary elements.

To view the additional information entries, use the following reports:

- Table 3A - Additional Information Report.lvapp
- Table 3R - Additional Information Report.lvapp

To update the additional information:

1. In the Global Transparency navigation pane, click **Data Collection**.
2. Expand Country by Country.
3. Expand the Actual or Return folder to access the apps in the appropriate period during launch.
4. Do one of the following:
   - For Actual Period, click **Table 3A - Additional Information.lvapp**.
   - For Return Period, click **Table 3R - Additional Information.lvapp**.
5. For each needed entry, enter the following:

   a. Additional Information: Free text up to 3999 characters long.

   > **Note:** To clear all values in a row, right-click the 'Additional Information' cell and select **Clear** from the context menu. This action removes the Additional Information and all other associated settings for the selected row.

b. Language (OECD): This data element specifies the language in which the content of the Additional Info element, if any, has been provided. When the OtherInfo is repeated for transliteration purposes, the Language attribute must be provided.

c. Relevant Country: A member of the list of active countries as defined in Countries.lvapp (Optional).

d. Revenues - Unrelated: TRUE|FALSE

e. Revenues - Related: TRUE|FALSE

f. Revenues - Total: TRUE|FALSE

g. Profit or Loss: TRUE|FALSE

h. Tax Paid: TRUE|FALSE

i. Tax Accrued: TRUE|FALSE

j. Capital: TRUE|FALSE

k. Earnings: TRUE|FALSE

l. Number of Employees: TRUE|FALSE

m. Assets: TRUE|FALSE

n. Name of MNE Group: TRUE|FALSE

6. When you are finished, click **Submit**.

v26.3 Specifying Jurisdiction Exemptions for Australia Public CbCR

Use the Australia Public CbCR Jurisdiction Exemptions page to specify which Australia Public Country-by-Country Reporting (CbCR) data should be exempt from public disclosure for each jurisdiction.

Exemptions are maintained by reporting period, allowing disclosure requirements to differ between reporting periods. During a rollover, exemption settings are copied to the new reporting period and can be modified as required.

The Australia Public CbCR Jurisdiction Exemptions page can be used to:

- Import jurisdiction exemption settings from a .csv file for a selected reporting period.
- Manage jurisdiction-specific disclosure exemptions by selecting the information that should be exempt from public disclosure.
- Export jurisdiction exemption settings to a .csv file for backup, review, or import into another environment.

Importing Australia Public CbCR Jurisdiction Exemptions

The Import option in the Australia Public CbCR Jurisdiction Exemptions dialog allows you to update jurisdiction exemption settings in the database from a .csv file for a selected reporting period.

To import Australia Public CbCR Jurisdiction Exemptions:

1. In the Global Transparency navigation pane, click **Administration**.
2. Expand **Country by Country**.
3. Expand **Entities**.
4. Click **Australia Public CbCR Jurisdiction Exemptions**. The Australia Public CbCR Jurisdiction Exemptions dialog appears.
5. Under *Option*, select **Import**.
6. In the File field, click *Browse* and select the appropriate .csv file to import.
7. In the *TIMEPER* field, select the reporting period for which you want to import the jurisdiction exemptions.
8. Click *OK*. A table is displayed showing the summary of all actions performed during the import.

Note: If there are any issues with the file, a table is displayed identifying the issues. No changes are made to the jurisdiction exemptions.

.csv file sample

```
Jurisdiction, Jurisdiction Name, Main Business Activities, Tax Difference
Explanation, Currency Used, Unrelated Party Revenue, Related Party Revenue,
Profit (Loss) Before Income Tax, Income Tax Paid (on cash basis), Income Tax
Accrued - Current Year, Number of Employees

"Australia",0,0,0,0,0,0,0,0,0,0

"Bahrain",1,0,0,0,0,0,0,0,0,0

"Bermuda",0,1,0,0,0,0,0,0,0,0

"Switzerland",0,0,1,0,0,0,0,0,0,0

"Guernsey",0,0,0,1,0,0,0,0,0,0

"Jersey",0,0,0,0,1,0,0,0,0,0

"Cayman Islands",0,0,0,0,0,1,0,0,0,0

"Monaco",0,0,0,0,0,0,1,0,0,0

"Singapore",0,0,0,0,0,0,0,1,0,0

"Vanuatu",0,0,0,0,0,0,0,0,1,0

"Other jurisdictions (aggregated information)",0,0,0,0,0,0,0,0,0,1
```

Managing Australia Public CbCR Jurisdiction Exemptions

The Manage option in the Australia Public CbCR Jurisdiction Exemptions dialog allows you to specify disclosure exemptions for each jurisdiction for a selected reporting period.

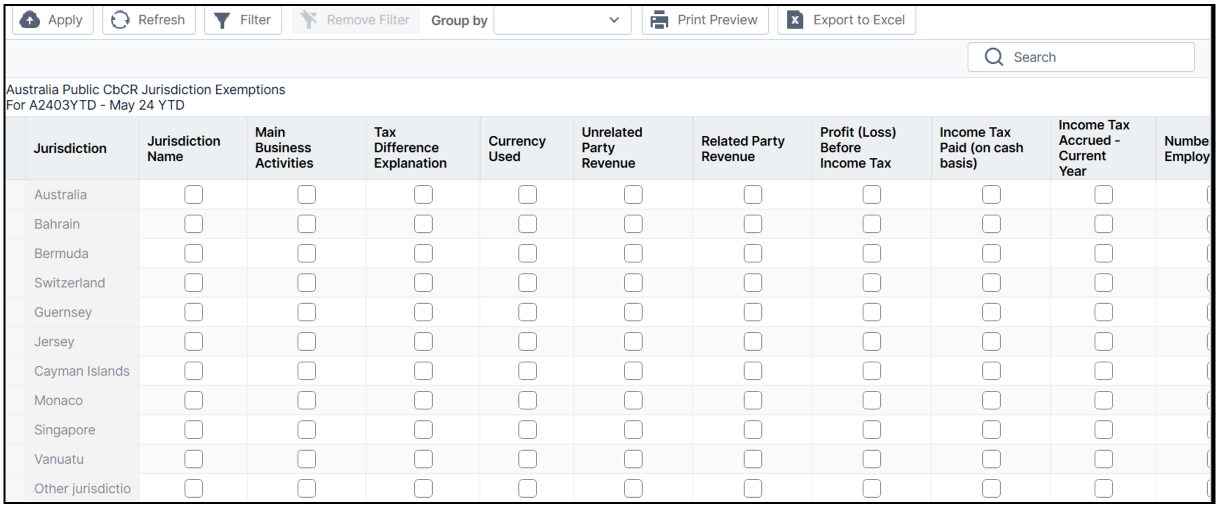
To manage Australia Public CbCR Jurisdiction Exemptions:

1. Click **Australia Public CbCR Jurisdiction Exemptions**. The Australia Public CbCR Jurisdiction Exemptions dialog appears.
2. Under Option, select **Manage**.
3. In the *TIMEPER* field, select the reporting period for which you want to manage the jurisdiction exemptions.
4. Click *OK*.

The Australia Public CbCR Jurisdiction Exemptions screen is displayed.

Australia Public CbCR Jurisdiction Exemptions Screen

The Australia Public CbCR Jurisdiction Exemptions screen is used to define disclosure exemptions for each jurisdiction included in Australia Public Country-by-Country Reporting (CbCR). The screen contains the following components:



Australia Public CbCR Jurisdiction Exemptions
For A2403YTD - May 24 YTD

Jurisdiction	Jurisdiction Name	Main Business Activities	Tax Difference Explanation	Currency Used	Unrelated Party Revenue	Related Party Revenue	Profit (Loss) Before Income Tax	Income Tax Paid (on cash basis)	Income Tax Accrued - Current Year	Numbe Employ
Australia										
Bahrain										
Bermuda										
Switzerland										
Guernsey										
Jersey										
Cayman Islands										
Monaco										
Singapore										
Vanuatu										
Other jurisdictio										

Toolbar Options

- *Apply* – Saves any changes made to the jurisdiction exemptions.
- *Refresh* – Reloads the jurisdiction exemption data for the selected reporting period.
- If there are unapplied changes, you are prompted to either apply or discard the changes before the data is refreshed.
  - *Apply Changes* saves your changes and refreshes the screen.
  - *Discard Changes* discards any unsaved changes and refreshes the screen.
  - *Cancel* returns to the screen without refreshing the data.
- *Filter* – Filters the displayed jurisdictions based on the selected criteria.
- *Group By* – Groups the displayed data by the selected column.
- *Print Preview* – Displays a printable view of the current grid.
- *Export to Excel* – Exports the displayed jurisdiction exemption data to Microsoft Excel.
- *Search* – Filters the displayed jurisdictions. For more information, refer to Searching Tables.

Jurisdiction

Displays all jurisdictions available for Australia Public CbCR reporting, including the aggregated jurisdiction. This field is read-only.

Exemption Fields

Each exemption column represents a data item that can be excluded from Australia Public CbCR public disclosure.The available exemption fields include:

Field	Description
Jurisdiction Name	Excludes the jurisdiction name from public disclosure.
Main Business Activities	Excludes the main business activities information.
Tax Difference Explanation	Excludes the tax difference explanation
Currency Used	Excludes the reporting currency.
Unrelated Party Revenue	Excludes unrelated party revenue from public disclosure.
Related Party Revenue	Excludes related party revenue.
Profit (Loss) Before Income Tax	Excludes profit or loss before income tax from public disclosure.
Income Tax Paid (on cash basis)	Excludes income tax paid.
Income Tax Accrued - Current Year	Excludes current year income tax accrued from public disclosure.
Number of Employees	Excludes Number of Employees.

Applying Exemptions

Select the check box for each disclosure item that should be exempt from public disclosure for a jurisdiction, or *clear* the check box to include the item in the Australia Public CbCR report.

After making your changes, click *Apply* to save the exemption settings.

Note: Exemption settings are maintained separately for each reporting period.

Exporting Australia Public CbCR Jurisdiction Exemptions

The Export option in the Australia Public CbCR Jurisdiction Exemptions dialog allows you to export jurisdiction exemption data for a selected reporting period from the database to a .csv file.

To export Australia Public CbCR Jurisdiction Exemptions:

1. Click **Australia Public CbCR Jurisdiction Exemptions**. The Australia Public CbCR Jurisdiction Exemptions dialog appears.

2. Under Option, select **Export**.

3. In the File field, specify the location and name of the .csv file to which you want to export the data, or click Browse to select a file location.

   Note: If the specified file does not exist, it will be created during the export process.

4. In the *TIMEPER* field, select the reporting period for which you want to export the jurisdiction exemptions.

5. Click **OK**.

6. A confirmation dialog appears when the export is completed successfully.

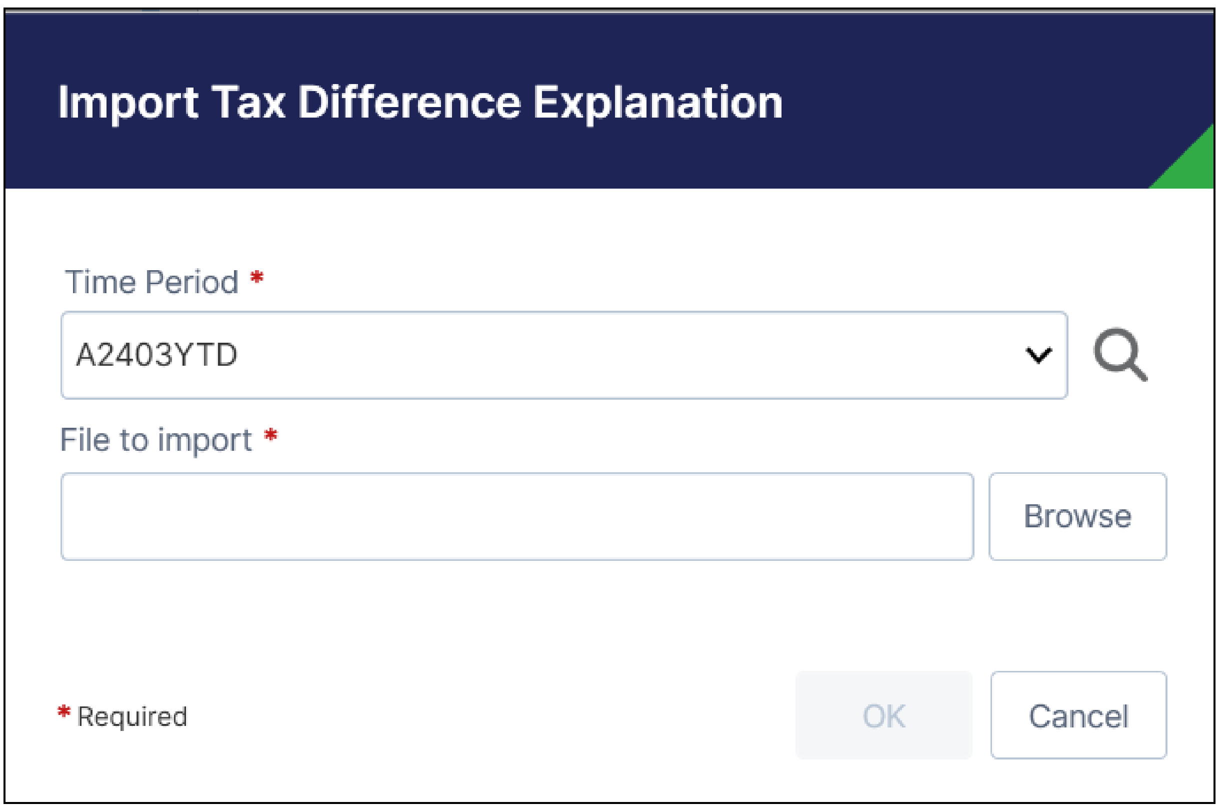
7. Click **View File** to open and review the exported .csv file.

v26.3 Specifying Tax Difference Explanation for Australia Public CbCR

Importing Tax Difference Explanation

The Import Tax Difference Explanation activity allows you to import explanations for the difference between tax accrued (current year) and the amount of income tax due if the income tax rate applicable to the jurisdiction were applied to profit and loss before income tax for one or more jurisdictions from a .csv file.

The imported explanations are stored for the selected reporting period and can contain up to 5,000 characters per jurisdiction.



To import Tax Difference Explanation:

1. In the Global Transparency navigation pane, expand **Country by Country**.

2. Expand the required reporting period **(Actual or Return)**.

3. Expand **Activities**.

4. Click **Import Tax Difference Explanation.lvapp**. The Import Tax Difference Explanation dialog appears.

5. In the File field, click Browse and select the .csv file to import.
6. In the **TIMEPER** field, select the reporting period to which you want to import the explanations. By default, the reporting period is set according to the system setting (Actual or Return).
7. Click **OK**.
8. A summary table is displayed showing the results of the import, including any records that were successfully imported or any validation issues encountered.

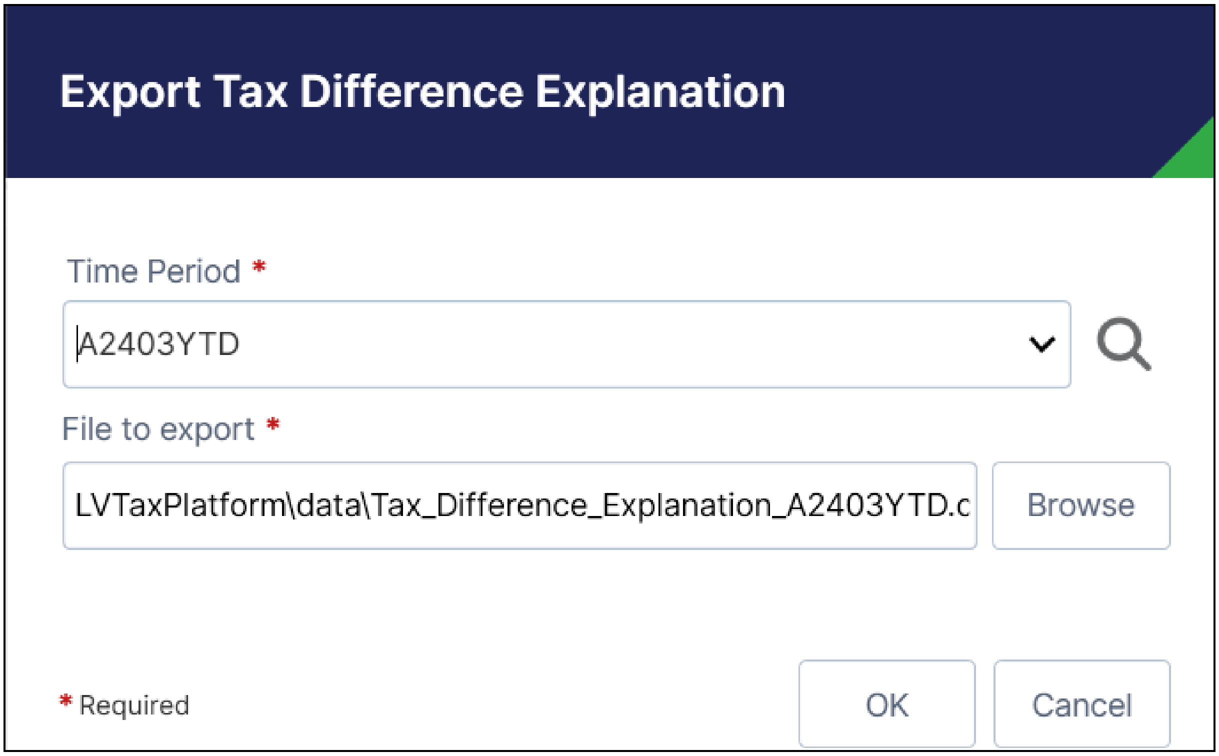
> **Note:** If the import file contains validation errors, the affected records are identified in the summary table. Any invalid records are not imported.

.csv File sample

```
ACCOUNTS,JURISDICTION,EXPLANATION

CbC_Explanation_1,Australia,"Explanation line 1, up to 1000 characters,
enclose in double quotes if text contains a comma"

CbC_Explanation_2,Australia,"Explanation line 2, up to 1000 characters,
enclose in double quotes if text contains a comma"

CbC_Explanation_3,Australia,leave blank or exclude if no further text
required

CbC_Explanation_4,Australia,

CbC_Explanation_5,Australia,

CbC_Explanation_1,Other jurisdictions (aggregated information),"Explanation
line 1, up to 1000 characters, enclose in double quotes if text contains a
comma"

CbC_Explanation_2,Other jurisdictions (aggregated information),"Explanation
line 2, up to 1000 characters, enclose in double quotes if text contains a
comma"

CbC_Explanation_3,Other jurisdictions (aggregated information),leave blank
or exclude if no further text required

CbC_Explanation_4,Other jurisdictions (aggregated information),

CbC_Explanation_5,Other jurisdictions (aggregated information),
```

Exporting Tax Difference Explanation

The Export Tax Difference Explanation activity allows you to export the explanations for the difference between tax accrued (current year) and the amount of income tax due if the income tax rate applicable to the jurisdiction were applied to profit and loss before income tax for one or more jurisdictions to a .csv file.



To export Tax Difference Explanation:

1. In the Global Transparency navigation pane, expand **Country by Country**.
2. Expand the required reporting period **(Actual or Return)**.
3. Expand **Activities**.
4. Click **Export Tax Difference Explanation.lvapp**. The Export Tax Difference Explanation dialog appears.
5. In the File field, specify the location and name of the .csv file to which you want to export the data.

   > **Note:** If the specified file does not exist, it is created during the export process.

6. In the **TIMEPER** field, select the reporting period for which you want to export the explanations. By default, the reporting period is set according to the system setting (Actual or Return).
7. Click **OK**.
8. A confirmation dialog appears when the export completes successfully.
9. Click **View File** to open and review the exported file.

Reviewing Country by Country Information

v26.3 Reviewing Public CbCR Financial Information

After Public Country-by-Country Reporting (CbCR) information is loaded into the Longview Tax database, you can open the Public CbCR Financial Information reports to review financial information by tax jurisdiction for the return period prior to submission.

The following reports are available:

- Australia Public CbC Financial Data
- Australia Public CbC Financial Data - with details
- EU Public CbC Financial Data
- EU Public CbC Financial Data - with details

Australia Public CbC Financial Data - with details

The Australia Public CbC Financial Data - with details report displays Public CbCR financial information by jurisdiction and allows users to expand the total row to view jurisdiction-level details.

Australia Public CbC Financial Data

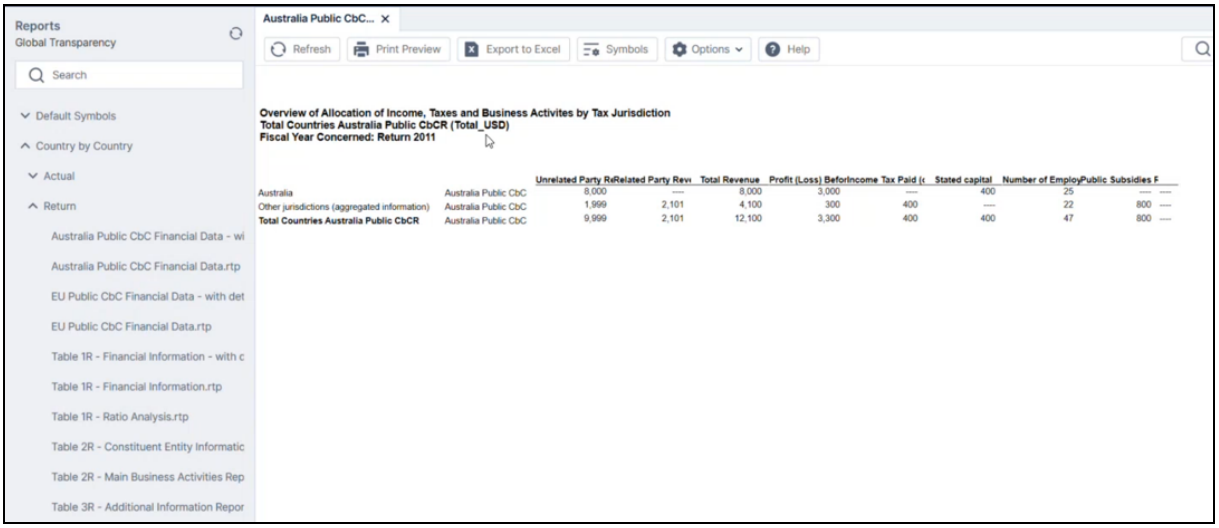
The Australia Public CbC Financial Data report displays summarized Public CbCR financial information by tax jurisdiction. The report includes a total row showing aggregated values for all jurisdictions included in the filing.

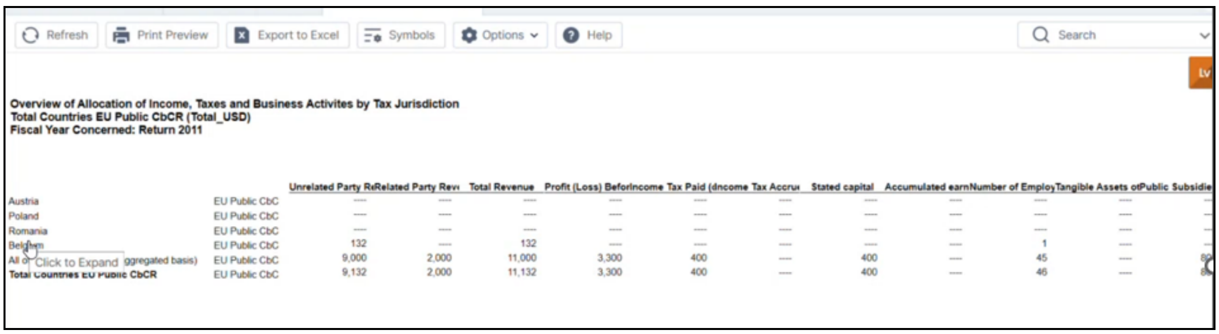
EU Public CbC Financial Data - with details

The EU Public CbC Financial Data - with details report displays Public CbCR financial information by jurisdiction and allows users to expand the total row to view jurisdiction-level details.

EU Public CbC Financial Data

The EU Public CbC Financial Data report displays summarized Public CbCR financial information by tax jurisdiction. The report includes a total row showing aggregated values for all jurisdictions included in the filing.





These reports contain the following financial information by jurisdiction:

- Unrelated Party Revenue
- Related Party Revenue
- Total Revenue
- Profit (Loss) Before Income Tax
- Income Tax Paid
- Income Tax Accrued
- Stated Capital
- Accumulated Earnings
- Number of Employees
- Tangible Assets
- Public Subsidiaries

To review the **Australia or EU Public CbC Financial Data - with details** report:

1. In the Global Transparency navigation pane, click **Reports**.
2. Expand **Country by Country**.
3. Expand **Return**.
4. Click **Australia Public CbC Financial Data - with details.rtp** or **EU Public CbC Financial Data - with details.rtp**.
5. Expand the **Total** row to view detailed financial information by jurisdiction.
6. Click **Symbols** to select a reporting period, and then refresh the report.

> **Note:** Expanding the Total row displays the jurisdictions that contribute to the aggregated financial amounts.

To review the **Australia or EU Public CbC Financial Data** report:

1. In the Global Transparency navigation pane, click **Reports**.
2. Expand **Country by Country**.
3. Expand **Return**.
4. Click **Australia Public CbC Financial Data.rtp** or **EU Public CbC Financial Data.rtp**.
5. Review the summarized financial information by jurisdiction.
6. Click **Symbols** to select a reporting period, and then refresh the report.

v26.3 Table 1 - Financial Information Report (Table 1A and Table 1R)

After information is loaded into the Longview Tax database, open the Financial Information Report to review country-by-country financial and tax data for the selected Actual or Return period. The report provides aggregated financial information by tax jurisdiction, including revenue, profit (loss), income taxes, employee counts, and tangible assets for Country-by-Country Reporting (CbCR) purposes.

Refresh | Print Preview | Export to Excel | Symbols | Options | Help | Search

Overview of Allocation of Income, Taxes and Business Activites by Tax Jurisdiction
Total Countries
Partnerships
(Total Canada Dollar)
Fiscal Year Concerned: May 24 YTD

	Unrelated Party Revenue	Related Party Revenue	Total Revenue	Profit (Loss) Before Income Tax	Income Tax Accrued - Current Year	Number of Employees	Tangible Assets other than Cash and Cash Equivalents
Monaco	16,731,198	1,859,022	18,590,220	3,160,338	780,606	----	37,135,098
Wallis and Futuna	16,670,313	1,852,257	18,522,570	3,148,838	329,052	----	36,999,963
Albania	16,503,156	1,833,684	18,336,840	3,117,263	325,753	----	36,723,456
Argentina	16,691,346	1,854,594	18,545,940	3,152,811	329,467	----	37,046,646
Australia	16,932,672	1,881,408	18,814,080	(5,397,831)	(1,415,787)	----	37,582,272
Bahrain	16,662,564	1,851,396	18,513,960	(5,116,259)	(568,212)	----	36,982,764
Belgium	20,004,597	2,222,733	22,227,330	(4,700,850)	(1,302,662)	----	44,400,447
Benin	16,806,474	1,867,386	18,673,860	3,174,557	784,116	----	37,302,174
Bermuda	16,453,341	1,828,149	18,281,490	3,107,853	324,769	----	36,518,391
Brazil	16,765,515	1,862,835	18,628,350	3,166,819	330,931	----	37,211,265
Cayman Islands	16,928,244	1,880,916	18,809,160	3,197,557	334,144	----	37,572,444
Chile	16,813,116	1,868,124	18,681,240	3,175,811	331,871	----	37,316,916
China	16,643,745	1,849,305	18,493,050	3,143,819	776,525	----	36,940,995
Colombia	16,654,815	1,850,535	18,505,350	3,145,910	328,746	----	36,965,565
CÃ´te d'Ivoire	16,778,799	1,864,311	18,643,110	3,169,329	331,193	----	37,240,749
Cyprus	16,545,222	1,838,358	18,383,580	3,125,208	771,927	----	36,722,322
Czech Republic	16,581,753	1,842,417	18,424,170	3,132,110	327,304	----	36,803,403
Denmark	16,632,675	1,848,075	18,480,750	3,141,728	776,008	----	36,916,425
Egypt	16,649,280	1,849,920	18,499,200	3,144,864	776,783	----	36,953,280
Finland	16,595,037	1,843,893	18,438,930	3,134,619	774,252	----	36,832,887
France	16,792,083	1,865,787	18,657,870	3,171,837	783,446	----	37,270,233

Total Details
Total Segments
Table 1A - Financial Information.rtp 1 of 1

These reports **(Table 1A Financial Information - with details and Table 1A Financial Information)** contain the following columns:

- Unrelated Party Revenue
- Related Party Revenue
- Total Revenue
- Profit (Loss) Before Income Tax
- Income Tax Accrued – Current Year
- Number of Employees (Available only for *Table 1A Financial Information - with details*)
- Tangible Assets Other than Cash and Cash Equivalents

Ratio Analysis Report (Table 1A and Table 1R):

The Ratio Analysis Report provides additional analytical measures based on the financial information reported for each tax jurisdiction. These reports assist users in identifying trends, anomalies, and jurisdictions that may warrant further review for CbCR purposes.

Ratio Analysis
Total Countries
Partnerships
(Total Canada Dollar)
Fiscal Year Concerned: May 24 YTD

	Monaco	Wallis and Futuna	Albania	Argentina	Australia	Bahrain	Belgium
Total Revenue	18,590,220	18,522,570	18,336,840	18,545,940	18,814,080	18,513,960	22,227,330
Profit (Loss) Before Income Tax	3,160,338	3,148,838	3,117,263	3,152,811	(5,397,831)	(5,116,259)	(4,700,850)
Income Tax Paid (on cash basis)	----	----	----	----	----	----	----
Income Tax Accrued - Current Year	780,606	329,052	325,753	329,467	(1,415,787)	(568,212)	(1,302,662)
Stated capital	----	----	----	----	----	----	----
Accumulated earnings	----	----	----	----	----	----	----
Tangible Assets other than Cash and Cash Equivalents	37,135,098	36,999,963	36,723,456	37,046,646	37,582,272	36,982,764	44,400,447
Number of Employees	----	----	----	----	----	----	----
Revenue per Stated Capital	----	----	----	----	----	----	----
Revenue per Tangible Assets	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Revenue per Employee	----	----	----	----	----	----	----
Profit (Loss) per Stated Capital	----	----	----	----	----	----	----
Profit (Loss) per Tangible Assets	0.09	0.09	0.08	0.09	(0.14)	(0.14)	(0.11)
Profit (Loss) per Employee	----	----	----	----	----	----	----
Income Tax Accrued per State Capital	----	----	----	----	----	----	----

The reports (*Table 1A - Ratio Analysis.rtp and Table 1R - Ratio Analysis.rtp*) include financial data and calculated ratios such as:

- Revenue per Stated Capital
- Revenue per Tangible Assets
- Revenue per Employee
- Profit (Loss) per Stated Capital
- Profit (Loss) per Tangible Assets
- Profit (Loss) per Employee
- Income Tax Accrued per Stated Capital
- Income Tax Accrued per Tangible Assets
- Income Tax Accrued per Employee

Note: Available ratio calculations may vary depending on the data loaded and the availability of underlying financial information.

To review the Financial Information Report:

1. In the Global Transparency navigation pane, click **Reports**.
2. Expand **Country by Country**.
3. Expand the **Actual or Return** folder to access the reports for the appropriate period.
4. Do one of the following

For Actual Period:

- Click **Table 1A - Financial Information - with details.rtp**
- Click **Table 1A - Financial Information.rtp**
- Click **Table 1A - Ratio Analysis.rtp**

For Return Period:

- Click Table **1R - Financial Information - with details.rtp**
- Click Table **1R - Financial Information.rtp**
- Click Table **1R - Ratio Analysis.rtp**

5. Review the financial, tax, or ratio analysis information by tax jurisdiction.
6. Click **Symbols** to change time periods and refresh the report.
7. Use Export to Excel or Print Preview as required for further analysis.

Main Business Activities Report (Table 2A and Table 2R)

After information is loaded into the Longview Tax database, you can open the Main Business Activities Report to review the jurisdictions and activities of the constituent entities for the actual or return period. This report contains entities and jurisdictions that are specific to your company.

These reports contain the following columns:

- Entity
- Tax Jurisdiction of organisation or incorporation if different from Tax Jurisdiction of Residence
- Include as Constituent Entity
- Research and Development
- Holding or Managing intellectual property
- Purchasing or Procurement
- Manufacturing or Production
- Sales, Marketing or Distribution
- Administrative, Management or Support Services
- Provision of Services to unrelated parties
- Internal Group Finance

- Regulated Financial Services
- Insurance
- Holding shares or other equity instruments
- Dormant
- Other
- Supplemental Explanation
- Tax Jurisdiction

To review the Main Business Activities Report:

1. In the Global Transparency navigation pane, click **Reports**.
2. Expand **Country by Country**.
3. Expand the **Actual** or **Return** folder to access the apps in the appropriate period during launch.
4. Do one of the following:
   - For Actual Period, click **Table 2A - Main Business Activities Report.lvapp**.
   - For Return Period, click **Table 2R - Main Business Activities Report.lvapp**.
5. Review the jurisdictions and business activities.
6. Click **Symbol** to change time periods and refresh the report.

Constituent Entity Information (Table 2A and Table 2R)

After information is loaded into the Longview Tax database, you can open the report to review the constituent entity information supplementing the Main Business Activities for the actual or return period. This report contains entities and jurisdictions that are specific to your company.

These reports contain the following columns:

- Entity
- Include as Constituent Entity
- Submitted Organisation Name
- Tax Identification Number (TIN)
- TIN - Issuing Country
- Entity Identification Number

- Entity IN - Issuing Country
- Legal Address Type

> **Note:** Valid settings per OECD schema are residentialOrBusiness, residential, business, registeredOffice, unspecified

- Street
- Building
- Suite
- Floor
- District Name
- POB
- Post Code
- City (Required)
- Country SubEntity

To review the Constituent Entity Information Report:

1. In the Global Transparency navigation pane, click **Reports**
2. Expand **Country by Country**.
3. Expand the **Actual** or **Return** folder to access the apps in the appropriate period during launch.
4. Do one of the following:
   - For Actual Period, click **Table 2A - Constitutent Entity Information.lvapp**.
   - For Return Period, click **Table 2R -Constitutent Entity Information.lvapp**.
5. Review the constituent entity information report details.
6. Click **Symbols** to change time periods and refresh the report.

Additional Information Report (Table 3A and Table 3R)

After information is input into the Longview Tax database, you can open the Additional Information report to review the MNE group level information and explanations for the actual or return period.

To review the Additional Information report:

1. In the Global Transparency navigation pane, click **Reports**.
2. Expand **Country by Country**.
3. Expand the **Actual** or **Return** folder to access the apps in the appropriate period during launch.
4. Do one of the following:
   - For Actual Period, click **Table 3A - Additional Information Report.lvapp**.
   - For Return Period, click **Table 3R - Additional Information Report.lvapp**.
5. Review the information and explanations.

Reporting On Country by Country Information

CSV File Creation

Use this app to create an CSV 2 column export file for import into third party filing tool. This file will consist of a series of identification tags indicating identifying record.field information and the associated data points.

> **Note:** Before this option is selected the address and identification numbers should be submitted to the reporting entity using the Table 2 - Main Business Activities app.

To export the CSV file:

1. In the Global Transparency navigation pane, click **Administration**.
2. Expand **Country Filing Export**.
3. Click CSV File **creation.lvapp**.
4. A symbol selection form will open in the workspace. Complete the following fields:
   a. Time Period: Select a leaf symbol for the period. Type the name of a period, use the drop-down list, or use the symbol selector to select the symbol. For more information on searching for symbols, see Using the Symbol Selector.
   b. Reporting Entity: Select a parent or leaf symbol for the entity on which the export is to run. Type the name of an entity, use the drop-down list, or use the symbol selector to select the symbol. For more information on searching for symbols, see Using the Symbol Selector.
5. Click **OK**. CSV File form is displayed.
6. Complete the following fields:
   a. MNE Name: Type the full trade or operating name of the organization under which the filing is to be made.
   b. Reporting Entity Name: Type the name of the reporting entity making the filing
   c. Reporting Entity Country: Select the country in which the reporting entity resides from the list of active countries as defined in the Countries.lvapp
   d. Reporting Entity Role: Select the role of the entity with respect to the filing of the report.
   e. Message Type: Select if this is new file or a correction to a submitted file.
   f. Language Type: Identify the language in which the content of the additional information has been provided. Select the relevant language from the supplied list per ISO 639.
   g. Contact Type: Type contact information for the sender of the message.

h. Output File: Type the name of the generated output file.

i. Period Ending: Identify the last day of the reporting period to which the message relates.

j. Reporting Entity Period Start: Identify the first day of the reporting period for the reporting entity to which the message relates.

k. Reporting Entity Period End: Identify the last day of the reporting period for the reporting entity to which the message relates.

7. Click **OK**.
8. A Successful generation message will be displayed with View File button. Click **View File** to view the CSV file using the default system editor.
9. Click **Close**.The file can be found in your local `My Documents\Longview` directory.

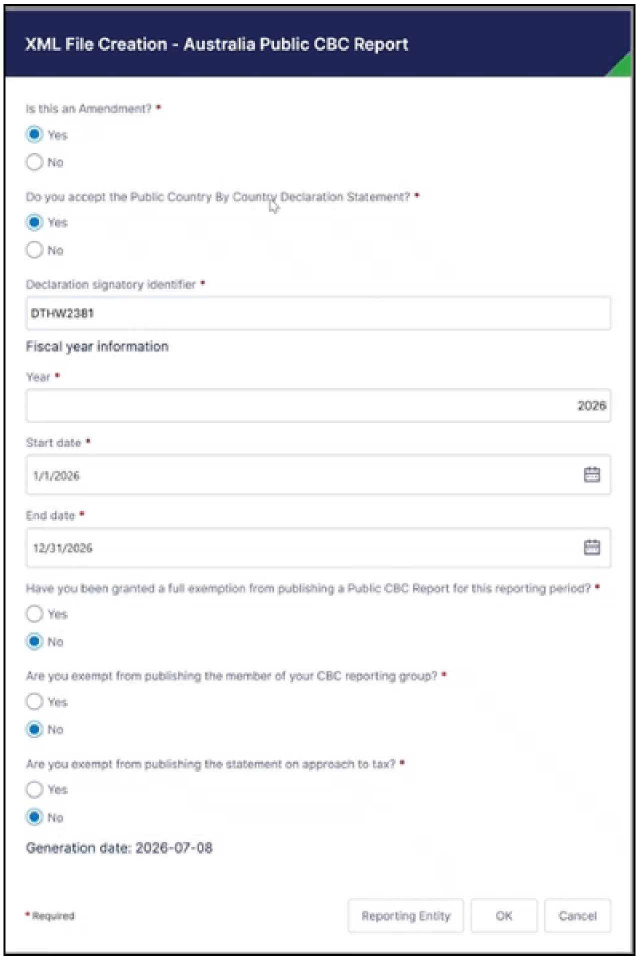
v26.3 XML File Creation - Australia Public CBC Report

Use the XML File Creation - Australia Public CBC Report app to generate an XML file that complies with the Australian Taxation Office (ATO) Public Country-by-Country Reporting (CbCR) requirements.

To generate an Australia Public CBC Report XML file:

1. In the Global Transparency navigation pane, click **Administration**.
2. Expand **Country by Country**, and then select **Country Filing Export.**
3. Select **XML File Creation - Australia Public CBC Report**.
4. Select the required **Time Period**, and then click *OK*.

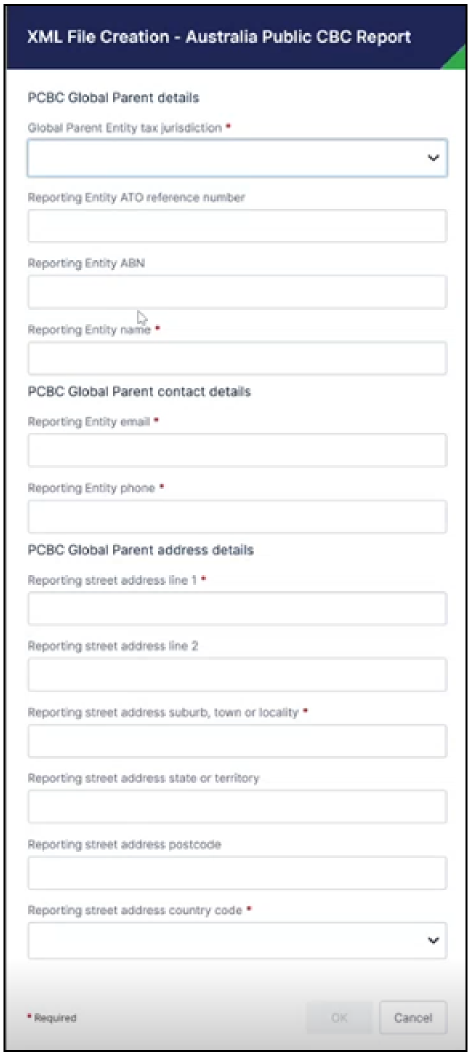
5. Complete the required reporting information, including:



- Whether the filing is an amendment.
- Whether you accept the Public Country-by-Country Declaration Statement.
- Declaration signatory identifier.
- Fiscal year information:
  a. Year
  b. Start date
  c. End date
- Whether you have been granted a full exemption from publishing a Public CbCR report.
- Whether you are exempt from publishing the members of your CbCR reporting group.
- Whether you are exempt from publishing the statement on approach to tax.

6. Click **Reporting Entity** to enter the reporting entity information.

7. Enter the required reporting entity details, including:



- Global Parent Entity tax jurisdiction
- Reporting Entity ATO reference number
- Reporting Entity ABN
- Reporting Entity name
- Reporting Entity email address
- Reporting Entity phone number
- Street address
- Suburb, town, or locality
- State or territory

- Postcode
- Country code

8. Click **OK** to save the information.
9. Run the app to generate the XML file.

The generated XML file can then be submitted to the Australian Taxation Office (ATO) as part of the Public Country-by-Country Reporting process.

XML File Creation - HMRC Format

Use this app to create an XML export file for electronic submission to the HMRC agency. This app allows you to enter the filing header information for the file, tag previous files as submitted and then generate the output file.

To export the XML file:

1. In the Global Transparency navigation pane, click **Administration**.
2. Expand **Country Filing Export**.
3. Click XML File creation - **HMRC Format.lvapp**.
4. A symbol selection form will open in the workspace. Complete the following fields:
   a. Time Period: Select a leaf symbol for the period. Type the name of a period, use the drop-down list, or use the symbol selector to select the symbol. For more information on searching for symbols, see Using the Symbol Selector.
   b. Reporting Entity: Select a parent or leaf symbol for the entity on which the export is to run. Type the name of an entity, use the drop-down list, or use the symbol selector to select the symbol. For more information on searching for symbols, see Using the Symbol Selector.
5. Click **OK**. The Filing Information - HMRC form is displayed.
6. To identify a previous file as submitted, click **Submitted File**. Else, go to step 16.
7. Select the **last file submitted** from the list of generated files starting from last identified submission.
8. Click **OK** to return to the Filing Information form.
9. Update form content.
10. To update the tax identification information for the reporting entity, click **Tax Identification**. Else, go to step 17.
11. Complete the following fields:
    a. Tax Identification Number: Type in tax identification number of the reporting entity.
    b. Issued By: Select the **country** issuing the tax identification number.

c. Entity Identification Number: Type in entity identification number of the reporting entity.

d. Entity IN - Issued By: Select the **country** issuing the entity identification number.

12. Click **OK** to return to the Filing Information form.
13. To update the reporting entity address, click **Set Address**. Else, go to step 17.
14. Complete the following fields:

    a. Legal Address Type: Select the **address type** of the reporting entity.

    b. Street: Type the street address of the reporting entity.

    c. Building: Type the building identifier of the reporting entity.

    d. Suite: Type the Suite identifier of the reporting entity, if relevant.

    e. Floor: Type the floor of the reporting entity, if relevant.

    f. District Name: Type the district of the reporting entity, if relevant.

    g. POB: Type the post office box identifier of the reporting entity, if relevant.

    h. Post Code: Type the postal code/zip code of the reporting entity, if relevant.

    i. City: Type the city name of the reporting entity.

    j. Country SubEntity: Type the region name for the country of the reporting entity, if relevant.

15. Click **OK** to return to the Filing Information form.
16. Click **OK**. If a correction file is requested continue to step 18. Else, go to step 20.
17. Complete the following fields:

    a. Delete Data Previously Filed: Select if previously filed data should be deleted.

    b. Reporting Entity: Select if the correction replaces the Reporting Entity section in the XML file previously submitted.

    c. Report Body: Select if the correction replaces the Summary and Main Business Activities section in the XML file previously submitted.

    d. Additional Information: Select if the correction replaces the Additional Information section in the XML file previously submitted.

18. Click **OK**.
19. A successful generation message will be displayed with a View File button. Click **View File** to view the XML file using the default system editor.

20. Click **Close**. The file can be found in your local `My Documents\Longview` directory.

XML File Creation - OECD Format

Use this app to create an XML export file for electronic submission to those authorities utilizing the Organization for Economic Co-operation and Development (OECD) standard. This app allows you to enter the filing header information for the file, tag previous files as submitted and then generate the output file.

To export the XML file:

1. In the Global Transparency navigation pane, click **Administration**.
2. Expand **Country Filing Export**.
3. Click **XML File creation - OECD Format.lvapp**.
4. A symbol selection form will open in the workspace. Complete the following fields:
    a. Time Period: Select a **leaf symbol** for the period. Type the name of a period, use the drop-down list, or use the symbol selector to select the symbol. For more information on searching for symbols see "Using the Symbol Selector" in the *Tax Administrator Guide*.
    b. Reporting Entity: Select a **parent** or **leaf symbol** for the entity on which the export is to run. Type the name of an entity, use the drop-down list, or use the symbol selector to select the symbol. For more information on searching for symbols see "Using the Symbol Selector" in the *Tax Administrator Guide*.
5. Click **OK**. The Filing Information – OECD form is displayed.
6. Complete the following fields:
    a. Transmitting Country: Select the **Jurisdiction** of the Competent Authority transmitting the message. All active countries defined in the Countries.lvapp are available for selection.
    b. Entity Name: Type the full legal name of the organization under which the filing is to be made.
    c. Reporting Entity Country: Select the **country** in which the reporting entity resides from the list of active countries as defined in the Countries.lvapp.
    d. Reporting Entity Role: Select the **role** of the entity with respect to the filing of the report.
    e. Message Type: This will identify the type of submission being made.
    f. Language Tag: Identify the language in which the content of the additional information has been provided. Select the relevant language from the supplied list per ISO 639.
    g. Cautionary Instruction: Type free form specific cautionary instructions about the use of the file content. If the data is for a period other than the full fiscal year it should be given here as a narrative, e.g. "ten month period"
    h. Contact Information: Type contact information for the sender of the message.

i. Test Data: Flag if the file being submitted is part of a testing period to avoid mingling of test data with "live" data.

j. Output File: Type an override the name of the generated output file.

k. Period Ending: Identify the last day of the reporting period to which the message relates.

l. Reporting Entity Period Start: Identify the first day of the reporting period for the reporting entity to which the message relates.

m. Reporting Entity Period End: Identify the last day of the reporting period for the reporting entity to which the message relates.

7. To identify a previous file as submitted, click **Submitted File**. Else, go to step 16.
8. Select the **last file submitted** from the list of generated files starting from last identified submission.
9. Click **OK** to return to the Filing Information form.
10. Update form content.
11. To update the tax identification information for the reporting entity, click **Tax Identification**. Else, go to step 17.
12. Complete the following fields:

    a. Tax Identification Number: Type in tax identification number of the reporting entity.

    b. Issued By: Select the **country** issuing the tax identification number.

    c. Entity Identification Number: Type in entity identification number of the reporting entity.

    d. Entity IN - Issued By: Select the **country** issuing the entity identification number.

13. Click **OK** to return to the Filing Information form.
14. To update the reporting entity address, click **Set Address**. Else, go to step 17.
15. Complete the following fields:

    a. Legal Address Type: Select the **address type** of the reporting entity.

    b. Street: Type the street address of the reporting entity.

    c. Building: Type the building identifier of the reporting entity.

    d. Suite: Type the Suite identifier of the reporting entity, if relevant.

    e. Floor: Type the floor of the reporting entity, if relevant.

    f. District Name: Type the district of the reporting entity, if relevant.

    g. POB: Type the post office box identifier of the reporting entity, if relevant.

h. Post Code: Type the postal code/zip code of the reporting entity, if relevant.

i. City: Type the city name of the reporting entity.

j. Country SubEntity: Type the region name for the country of the reporting entity, if relevant.

16. Click **OK** to return to the Filing Information form.
17. Click **OK**. If a correction file is requested continue to step 18. Else, go to step 20.
18. Complete the following fields:

    a. Delete Data Previously Filed: Select if previously filed data should be deleted.

    b. Reporting Entity: Select if the correction replaces the Reporting Entity section in the XML file previously submitted.

    c. Report Body: Select if the correction replaces the Summary and Main Business Activities section in the XML file previously submitted.

    d. Additional Information: Select if the correction replaces the Additional Information section in the XML file previously submitted.

19. Click **OK**.
20. A successful generation message displays. Click the **View File** button to view the XML file using the default system editor.
21. Click **Close**.

The file can be found in your local `My Documents\Longview` directory.

Using the Symbol Selector

Any input field with the Search icon to its right indicates that you can use the Symbol Selector to search for and select one or more symbols for that field.

> **Note:** In the Longview Add-In for Office, you can double-click worksheet cells that contain an LVSYMBOLSELECTOR function (usually indicated by a yellow background) to open the Symbol Selector dialog.

You can also select symbols for these fields using look-ahead functionality. Type the first character of the name of the symbol that you wish to select. A drop-down list appears below the symbol field, containing the symbols whose first character matches the character entered. Select the symbol you want to use, or further narrow down the list by typing more characters. You can press F3 to find and highlight the next instance in the hierarchy.

> **Note:** Look-ahead functionality is not available for fields in the Longview Add-In for Office or for Data Import Apps in Longview Designer.

To use the Symbol Selector, follow these steps:

1. Click the **Search** icon (if you are using the Longview Add-In for Office with a worksheet cell that contains an `LVSYMBOLSELECTOR` function, double-click the **cell**). The Symbol Selector dialog opens.
2. Navigate to the **symbol** in the hierarchy that you want to add and click it. The Add icon appears to the left of the symbol.
3. Click the **Add** icon. The selected symbol appears in the Selected Symbols list.

   The Add icon is unavailable because the symbol has already been selected. However, the Add icon can also be unavailable for the following reasons:

   - The maximum number of symbols have been selected. In this case, Add icons are unavailable for all symbols.
   - The symbol type (parent, leaf, or read-only) is not allowed to be selected, as set in the Symbol Selector definition.

     To remove a symbol from the Selected Symbols list, click the **Remove** icon to the left of the symbol name.

     > **Note:** To navigate to a symbol in the hierarchy, click the **symbol** in the Selected Symbols list.

4. When you are finished selecting the required symbols, click **OK**. The selected symbols appear in the input field or the worksheet cell.

   > **Note:** Depending on where the input field is located, or how the LVSYMBOLSELECTOR function was set up in the Longview Add-In for Office, you may be able to select multiple symbols in the Symbol Selector, or one symbol only.

Searching using the Symbol Selector

You can also use the Symbol Selector dialog to search the hierarchy for symbols. Select symbols from the list of search results.

To search for symbols, follow these steps:

1. Click the **Search** icon (if you are using the Longview Add-In for Office with a worksheet cell that contains an `LVSYMBOLSELECTOR` function, double-click the **cell**). The Symbol Selector dialog opens.
2. Use the search list at the top right of the Symbol Selector dialog to select one of the following options:
   - Search Symbol Names
   - Search Symbol Descriptions
   - Search Names and Descriptions (this is the default)
3. Begin typing the characters you want to search for into the search field. The dialog automatically switches to the Search Results tab and the symbols that match your search appear in a list. Continue entering text to narrow down the number of search results returned.

   Note: After text is entered in the search field, the Symbol Selector automatically navigates to the first search result symbol in the hierarchy. As in the Selected Symbols tab, click a symbol in the Search Results list to automatically navigate to that symbol in the hierarchy.

   If the same symbol appears in multiple hierarchies, that symbol displays multiple times in the Search Results list, one match per hierarchy. Use the Parent and Root columns to differentiate between the multiple occurrences.
4. Click the **Add** icon beside the symbol in the Search Results list that you want to select. The dialog switches to the Selected Symbols tab, and the symbol is added to the Selected Symbols list.

   Note: You can also add symbols by clicking the Add icon beside the symbol in the hierarchy. Depending on where the input field is located, or how the LVSYMBOLSELECTOR function was set up in the Longview Add-In for Office, you may be able to select multiple symbols in the Symbol Selector, or one symbol only.
5. Click the **Search Results** tab to return to the Search Results list. Repeat step 4 for each symbol that you want to add.

   Note: Click the **X** button to the right of the search field to clear the search field and the Search Results list.

   In the Search Results list, the Add icon is unavailable for symbols that have already been added.
6. Once you have finished selecting the required symbols, click **OK**. The selected symbols appear in the input field or the worksheet cell.

Understanding the symbol spec selector

The symbol spec selector allows you to select the section of the hierarchy to be used.

Note: Certain combinations of Symbols, Spec, and Level are restricted because they will not return a valid set of results. If you attempt to use one of these combinations, either the combination will be restricted (for example, if you specify Leaf for Spec, the Level field is unavailable), or you will receive an error message.

Hierarchy	Description
Symbols	Type a symbol name or click the symbol selector button to search the hierarchy for the selected dimension.
Spec	Specify the type of symbol to query, using one of the following options from the drop-down list: ■ All-To select all symbol types. ■ Leaf-To select only leaf symbols. ■ Parent-To select only parent symbols. ■ Root and Parent-To select only root and parent symbols. The default value for this field is Leaf.
Level	Type the number of levels of descendants of the selected symbol to appear in the results. You can select up to 99 levels of symbol detail. If you type 0, only the symbol you selected will appear. To include the selected symbol and one level of symbol detail below it, type 1. If you select 99 levels of symbol detail, all levels of symbol detail are included in the results.

To add additional symbols for a dimension, complete the following steps:

1. Select the applicable **symbol row**.
2. Click **Symbol**. A new row appears.
3. For the new symbol, specify the symbol specifications.
4. Repeat step 1 to step 3 for each additional symbol that you want to include.

Note: To delete additional symbols that you have added, select the **row** containing the symbol and click **Delete**. You can also change the order in which the symbols will appear in the query results by selecting the row containing the symbol and clicking **Move Up** or **Move Down**.

Pillar Two

Longview supports the calculation of ETR and top-up tax in support of the OECD's BEPS Pillar Two model rules. Pillar Two apps, reports and administration can be found within the Global Transparency module in the Longview Client.

Overview of the Pillar Two process

The Pillar Two Model Rules are supported by several inputs, reports, and calculations. The basic flow of the process is:

- Source trial balance data is imported.
  - Your system may have additional source data imports.
- If you are using Tax Provision,
  - Automations that use source trial balance will execute.
  - Tax inputs will trigger additional tax calculations.
  - GloBE Temporary Differences will populate with provision balances for deferred tax accounts.
- GloBE Income will be populated using any configured automation.
- GloBE Covered Taxes will be populated using any configured automation.
- GloBE Temporary Differences adjustments will be populated using any configured automation.
- If your reporting currency is not EUR, adjust thresholds using Pillar Two Thresholds.
- Optionally use GloBE Revenue to enter the GloBE Revenue for each constituent entity.
  - This can be used as part of the de minimis test for a jurisdiction.
- Use GloBE Income to enter any manual inputs to GloBE Income for each constituent entity.
- Use GloBE Temporary Differences to enter any manual adjustments to temporary differences for Pillar Two.
- Use Adjusted Covered Taxes to enter any manual inputs to Covered Taxes and the Total Deferred Tax Adjustment for each constituent entity.
  - The Total Deferred Tax Adjustment is automatically transferred to the Total Deferred Tax Adjustment Amount within Covered Taxes.
- The ETR and Top-up Tax Percentage will be calculated automatically by an event.
  - The results of these calculations are stored by jurisdiction in the related jurisdiction calculation entity.
- Use Substance-Based Income Exclusion to enter gross values to support the calculation of the substance-based income exclusion.
  - The substance-based income exclusion will be calculated and applied to the top-up tax calculation.

- If QDMTT is applicable to the jurisdiction:
  - Adjust Income for any differences in QDMTT rules for the jurisdiction.
  - Adjust Covered Taxes for any differences in QDMTT rules for the jurisdiction.
  - The ETR and Top-up Tax Percentage will be calculated automatically by an event.
    - The results of these calculations are stored by jurisdiction in the related jurisdiction calculation entity.
  - Adjust Substance-Based Income Exclusion for any differences in QDMTT rules for the jurisdiction.
    - The substance-based income exclusion will be calculated and applied to the top-up tax calculation.
  - Use Top-up Tax to adjust the top-up tax payable under QDMTT.
    - The adjusted top-up tax is automatically applied as a deduction in GloBE top-up tax.
- Use Top-up Tax to make any allowed adjustments to the Top-up tax for the jurisdiction.
- Jurisdictional top-up tax is allocated to constituent entities with GloBE Income automatically.
- Use Allocated Top-up Tax to review the Top-up tax allocated to constituent entities.
- Use Income Inclusion Rule to review the Top-up tax attributed to owners.
- Use Excess Negative Tax Expense to review excess negative tax expense related to article 4.1.5 .
- Use Under-taxed payments rule to manage UTPR factors and results.
- Use Additional Top-up tax to manage additional top-up tax generated from adjustments to prior fiscal years .
- If you are using Longview to capture return specific data, you may also want to:
  - Use GloBE Allocation of Income and Taxes to enter details of allocation of income and taxes between permanent establishments and flow through entities.
  - Use GloBE SBIE Allocations to enter details of allocation of payroll and assets to permanent establishments and owners of flow through entities.
  - Enter Transition Year Details for deferred tax balances and disposals.

Transitional Safe Harbours

A starter kit is provided with Longview Pillar Two to deploy hierarchies, events, and apps to support transitional safe harbours.

The starter kit contains the following items:

- A deployment app.
- An adjustment app to enter adjustments to transitional safe harbour values at a jurisdictional level.

- A report app to review transitional safe harbours across jurisdictions.
- An event to transfer source values into the transitional safe harbour accounts.

Before deploying the starter kit, modifications may be required depending on the functionality included in your system.

For further information, see "Deploying the transitional safe harbour starter kit".

Minimum Rate

The minimum rate is set at 15%, but an input app has been provided to support potential future rate changes. You can set the minimum rate using:

- P2501 – Minimum Tax Rate input app found in Global Transparency > Data Collection > Pillar Two > Rates.

The minimum rate is set on install and copied forward during rollover.

QDMTT Minimum Rate

The minimum rate is set at 15%, but an input app has been provided to support potential future rate changes. You can set the minimum rate using:

- QD501 – Minimum Tax Rate input app found in Global Transparency > Data Collection > QDMTT > Jurisdictions

The minimum rate is copied forward during rollover.

> **Note:** QDMTT Minimum Rate input will not be available for any jurisdiction that does not have QDMTT selected in Applicable Rules within Manage Jurisdiction Elections.

Pillar Two Thresholds

The GloBE Pillar Two model rules define specific thresholds for amounts denoted in EUR. In cases where these thresholds change in the future or you reporting currency is not EUR, you can adjust them using the Pillar Two Thresholds input app. There are several thresholds presented, but the ones used within the system are:

- Average GloBE Revenue (in transitional safe harbours).
- The Exchange rate for non-EUR reporting currency (in the GIR extract to csv).

To adjust Pillar Two Thresholds:

1. In Longview Client, select the Global Transparency module.
2. Select the Data Collection category in the navigation pane.
3. Expand Pillar Two.
4. Expand Rates and click P2503 – Pillar Two Thresholds. The app appears in the workspace.

5. Adjust the threshold in EUR as required.

6. If your reporting currency is not EUR, enter the exchange rate to use. The threshold in reporting currency is automatically calculated.

7. Click Submit to save your changes.

GloBE Revenue

The computation of GloBE Revenue is supported by:

- P2210 – GloBE Revenue input app found in Global Transparency > Data Collection > Pillar Two > Constituent Entities.
- P2210 – GloBE Revenue report found in Global Transparency > Reports > Pillar Two > Constituent Entities.

The accounts for GloBE Revenue are named and ordered using the articles outlined in section 3 of the OECD's GloBE Model Rules for Pillar Two.

Input

Specific accounts within the input app will be protected based on elections taken for the jurisdiction the entity resides in, or the entity itself if it is stateless.

Election	Accounts Protected
3.2.8 Intra-group transactions election	3.2.8 - Election to consolidate transactions in same jurisdiction and its descendants, if election is not taken

Report

The GloBE Revenue report allows you to review the GloBE Revenue for:

- A constituent entity
- A stateless constituent entity
- A jurisdiction
- The total of all jurisdictions

GloBE Income

The computation of GloBE income or loss is supported by:

- P2200 – GloBE Income input app found in Global Transparency > Data Collection > Pillar Two > Constituent Entities.
- P2200 – GloBE Income report found in Global Transparency > Reports > Pillar Two > Constituent Entities.

The accounts for GloBE Income are named and ordered using the articles outlined in section 3 of the OECD's GloBE Model Rules for Pillar Two.

Input

Specific accounts within the input app will be protected based on elections taken for the jurisdiction the entity resides in, or the entity itself if it is stateless.

Election	Accounts Protected
[3.2.1] Debt Release election	3.2.1 - Debt Releases and its descendants, if election is not taken
3.2.2 Stock Based Compensation	3.2.2 - Stock-based Compensation and its descendants, if election is not taken
3.2.5 Realisation Principle Election	3.2.5 - Election to use realisation method in lieu of fair value accounting and its descendants, if election is not taken
3.2.6 Aggregate Asset Gain Election	3.2.6 - Election to spread aggregate asset gains over five years, and its descendants, if election is not taken
3.2.8 Intra-group transactions election	3.2.8 - Election to consolidate transactions in same jurisdiction and its descendants, if election is not taken
[7.6] Taxable distribution method election	7.6.1 - Taxable Distribution Method Election, if election is not taken

Additionally, accounts configured for automation will be protected from input. You can use the 'Analyze' feature to view details about the automated amounts. For more information, see Analyzing data for automation source information.For more information about configuring automations, see Managing GloBE income automations.

Report

The GloBE Income report allows you to review the GloBE Income for:

- A constituent entity
- A stateless constituent entity
- A jurisdiction
- The total of all jurisdictions

QDMTT Income

The computation of QDMTT income or loss is supported by:

- QD200 – QDMTT Income input app found in Global Transparency > Data Collection > QDMTT > Constituent Entities.
- QD200 – QDMTT Income report found in Global Transparency > Reports > QDMTT > Constituent Entities.

Input

QDMTT Income is entered as an adjustment to the GloBE Income. The GloBE Income amounts are displayed and not editable, with an adjustment column available to apply any adjustments required. Any GloBE elections taken will also be applied.

Note: QDMTT Income input will not be available for any entity that is in a jurisdiction that does not have QDMTT selected in Applicable Rules within Manage Jurisdiction Elections.

Report

The QDMTT Income report allows you to review the QDMTT Income for:

- A constituent entity
- A stateless constituent entity
- A jurisdiction
- The total of all jurisdictions

The report displays the GloBE Income amounts, QDMTT adjustments, and QDMTT adjusted values.

GloBE Temporary Differences

The computation of temporary differences is supported by:

- P2310 – GloBE Temporary Differences input app found in **Global Transparency** > **Data Collection** > **Pillar Two** > **Constituent Entities**.
- P2310 – GloBE Transition Year input app found in **Global Transparency** > **Data Collection** > **Pillar Two** > **Constituent Entities**.
- P2310 – GloBE Temporary Differences report found in **Global Transparency** > **Reports** > **Pillar Two** > **Constituent Entities**.
- P2311 – GloBE Transition Year report found in **Global Transparency** > **Reports** > **Pillar Two** > **Constituent Entities**.

The accounts for Temporary Differences are named and ordered using the articles outlined in section 4 of the OECD's GloBE Model Rules for Pillar Two. GloBE temporary differences provide a mechanism to:

- Show temporary differences per provision and at the global minimum rate to facilitate the calculation of any recast adjustment.
- Adjust deferred taxes below the temporary differences.
- Use the temporary difference adjustments as a source for automation of amounts within covered taxes.

Provision temporary differences are populated in Pillar Two with the element mapping outlined in the following tables.

Gross balance element mapping:

Target Element	Source Element ASC	Source Element IAS
P2BoY - Beginning of year	GrsBOY_ASC	GrsBOY_IAS
P2BS - Balance sheet movements	GrsAcqCur_ASC GrsAcqPR_ASC GrsDisp_ASC	GrsAcqCur_IAS GrsAcqPR_IAS GrsDisp_IAS
P2PY - Prior year adjustments	GrsPY_ASC	GrsPYAdj_IAS GrsRTPCurDfd_IAS
P2CY - Income statement	GrsCY_ASC GrsPYAdjDfd_ASC GrsRTPDfd_ASC GrsRARDfd_ASC GrsCurDfd_ASC GrsDfd_ASC GrsTrfrCurDfd_ASC GrsTrfrDfd_ASC GrsUDiff_ASC	GrsCY_IAS GrsCYOthCurDfd_IAS GrsCYOthDfd_IAS GrsCYTrfr_IAS GrsUDiff_IAS
P2OCI - OCI	GrsNPOCI_ASC GrsNPOCIOth_ASC GrsRTPNPOCIDfd_ASC	GrsOCI_IAS GrsOCIOth_IAS GrsRTPOCICurDfd_IAS GrsCTABOY_IAS GrsCTACY_IAS
P2Eq - Equity	GrsNP123_ASC GrsNPOth_ASC GrsNPEqOth_ASC GrsRTPNPEqDfd_ASC GrsUDiffEq_ASC	GrsEq_IAS GrsEQOth_IAS GrsRTPEqCurDfd_IAS GrsUDiffEq_IAS
P2CTA - CTA (ASC only)	GrsCTABOY_ASC GrsCTACY_ASC	

Net balance element mapping:

Target Element	Source Element ASC	Source Element IAS
P2BoY - Beginning of year	NetNBOY_ASC NetNBRBOY_ASC NetRBOY_ASC	NetNBOY_IAS NetNBRBOY_IAS NetRBOY_IAS MSP_NetRBOYConsAdj_IAS
P2PYDTNR - Prior Year DTNR		NetNDTNRPY_IAS NetRDTNRPY_IAS
P2BS - Balance sheet movements	NetNRCAcqP_ASC NetNRCAcqC_ASC NetNDisp_ASC NetRAcqPR_ASC NetRAcqCur_ASC NetRDisp_ASC	NetNAcqPR_IAS NetNAcqCur_IAS NetNDisp_IAS NetRAcqPR_IAS NetRAcqCur_IAS NetRDisp_IAS
P2PY - Prior year adjustments	NetNPY_ASC NetNBRPY_ASC NetRAcqPR_ASC NetRAcqCUR_ASC NetRDisp_ASC NetRPY_ASC	NetNPYAdj_IAS NetNRTPCurDfd_IAS NetNBRPY_IAS NetRAcqPR_IAS NetRAcqCur_IAS NetRDisp_IAS NetRPYAdj_IAS NetRRTPCurDfd_IAS MSP_NetRPYConsAdj_IAS MSP_NetRPYGrpBOYAdj_IAS

Target Element	Source Element ASC	Source Element IAS
P2CY - Income statement	NetNCY_ASC NetNPYAdjDfd_ASC NetNRTPDfd_ASC NetNRARDfd_ASC NetNCurDfd_ASC NetNDfd_ASC NetNTrfrCurDfd_ASC NetNTrfrDfd_ASC NetNUDiff_ASC NetNBRDP_ASC NetRCY_ASC NetRPYAdjDfd_ASC NetRRTPDfd_ASC NetRRARDfd_ASC NetRCurDfd_ASC NetRDfd_ASC NetRTrfrCurDfd_ASC NetRTrfrDfd_ASC NetRUDiff_ASC MSP_NetRCYGrpBOYAdj_ASC	NetNCY_IAS NetNCYOthCurDfd_IAS NetNCYOthDfd_IAS NetNCYTrfr_IAS NetNUDiff_IAS NetNBRCYT_IAS NetRCY_IAS NetRCYOthCurDfd_IAS NetRCYOthDfd_IAS NetRCYTrfr_IAS NetRUDiff_IAS MSP_NetRCYTConsAdj_IAS MSP_NetRCYTGrpBOYAdj_IAS

Target Element	Source Element ASC	Source Element IAS
P2CYRC - Current Year Rate Change		NetNRCBOY_IAS
	NetNRCBOY_ASC	NetNBRRCBOY_IAS
	NetNBRRCBOY_ASC	NetNRCCY_IAS
	NetNRCCY_ASC	NetNBRRCCY_IAS
	NetNBRRCCY_ASC	NetNRCAcqP_IAS
	NetNRCAcqPR_ASC	NetNRCAcqC_IAS
	NetNRCAcqCR_ASC	NetNRCAcqPR_IAS
	NetRRCBOY_ASC	NetNRCAcqCR_IAS
	NetRRCCY_ASC	NetRRCBOY_IAS
	NetRRCAcqP_ASC	NetRRCCY_IAS
	NetRRCAcqC_ASC	NetRRCAcqP_IAS
	NetRRCAcqPR_ASC	NetRRCAcqC_IAS
	NetRRCAcqCR_ASC	MSP_NetRAFCBOY_IAS
	MSP_NetRAFCBOY_ASC	MSP_NetRAFCCY_IAS
	MSP_NetRAFCCY_ASC	NetRRCAcqPR_IAS
		NetRRCAcqCR_IAS
P2CYDTNR - Change in DTNR (IAS only)		NetNDTNRChg_IAS
		NetRDTNRChg_IAS

Target Element	Source Element ASC	Source Element IAS
P2OCI - OCI	NetNNPOCI_ASC NetNRTPNPOCIDfd_ASC NetNNPOCIOth_ASC NetNBRNPOCI_ASC NetNNPOCIRCBOY_ASC NetNBRNPOCIRCBOY_ASC NetNNPOCIRCCY_ASC NetNBRNPOCIRCCY_ASC NetRNPOCI_ASC NetRRTPNPOCIDfd_ASC NetRNPOCIOth_ASC NetRNPOCIRCBOY_ASC NetRNPOCIRCCY_ASC MSP_NetRNPOCIGrpBOYAdj_ASC MSP_NetRNPOCIAFCBOY_ASC MSP_NetRNPOCIAFCCY_ASC	NetNOCI_IAS NetNRTPOCICurDfd_IAS NetNDTNRCOCI_IAS NetNOCIOth_IAS NetNOCIRCBOY_IAS NetNBROCIRCBOY_IAS NetNOCIRCCY_IAS NetNBROCIRCCY_IAS NetNBROCI_IAS NetNCTABOY_IAS NetNCTACY_IAS NetROCI_IAS NetRRTPOCICurDfd_IAS NetRDTNRCOCI_IAS NetROCIOth_IAS NetROCIRCBOY_IAS NetROCIRCCY_IAS MSP_NetROCIAFCBOY_IAS MSP_NetROCIAFCCY_IAS MSP_NetRCTABOY_IAS MSP_NetRCTACY_IAS MSP_NetROCIConsAdj_IAS MSP_NetROCIGrpBOYAdj_IAS NetRCTABOY_IAS (non-MRP only) NetRCTACY_IAS (non-MRP only)

Target Element	Source Element ASC	Source Element IAS
P2Eq - Equity	NetNNP123_ASC NetNNPOth_ASC NetNRTPNPEqDfd_ASC NetNNPEqOth_ASC NetNUDiffEq_ASC NetNBRNPEq_ASC NetNNPEqRCBOY_ASC NetNBRNPEqRCBOY_ASC NetNNPEqRCCY_ASC NetNBRNPEqRCCY_ASC NetRNP123_ASC NetRNPOth_ASC NetRRTPNPEqDfd_ASC NetRNPEqOth_ASC NetRUDiffEq_ASC NetRNPEqRCBOY_ASC NetRNPEqRCCY_ASC MSP_NetRNPEqGrpBOYAdj_ASC MSP_NetRNPEqAFCBOY_ASC MSP_NetRNPEqAFCCY_ASC	NetNEQ_IAS NetNRTPEQCurDfd_IAS NetNDTNRCEq_IAS NetNEQOth_IAS NetNUDiffEq_IAS NetNEqRCBOY_IAS NetNBREqRCBOY_IAS NetNEqRCCY_IAS NetNBREqRCCY_IAS NetNBREq_IAS NetREQ_IAS NetRRTPEQCurDfd_IAS NetRDTNRCEq_IAS NetREQOth_IAS NetRUDiffEq_IAS NetREqRCBOY_IAS NetREqRCCY_IAS MSP_NetREqAFCBOY_IAS MSP_NetREqAFCCY_IAS MSP_NetREqConsAdj_IAS MSP_NetREqGrpBOYAdj_IAS
P2CTA - CTA (ASC only)	NetNCTABOY_ASC NetNCTACYR_ASC NetRCTABOY_ASC NetRCTACYR_ASC	

Input

Specific symbols within the input app will be protected:

Symbol	Note
P2TMP4.1.1 - Temporary Differences per Provision (ACCOUNTS)	Temporary Differences per Provision and its descendants, as these values come from tax provision calculations.

Symbol	Note
P2NetP2 - Net per Pillar Two (DETAILS)	Net per Pillar Two Minimum Rate is calculated as follows: ■ For temporary differences entered as gross in tax provision, if the ETR for the account/element is > global minimum rate: Gross multiplied by the global minimum rate. ■ For temporary differences entered as gross in tax provision, if the ETR for the account/element is <= global minimum rate: Net per provision ■ For temporary differences entered as net in tax provision: Net per provision. ■ For the DTNR and rate change elements the value is always zero . ■ Manual input for all other adjustments.
P2NetTP - Net per Provision (DETAILS)	Net per Provision is calculated from the provision temporary differences. For all other adjustments, you may enter values for this detail.
P2Recast - Recast Adjustment	The recast adjustment is calculated for gross temporary differences as the difference between the net per pillar two and net per provision.The recast calculation does not apply to the DTNR or rate change elements.The recast adjustment is open for input for any temporary differences that are not entered as gross and all other pillar two adjustments.

Additionally, accounts configured for automation will be protected from input. You can use the 'Analyze' feature to view details about the automated amounts. For more information, see Analyzing data for automation source information. For more information about configuring automations, see Managing GloBE temporary difference automations.

Report

The GloBE Temporary Differences report allows you to review the GloBE Temporary Differences for:

- A constituent entity
- A stateless constituent entity
- A jurisdiction
- The total of all jurisdictions

GloBE Adjusted Covered Taxes

The computation of adjusted covered taxes is supported by:

- P2300 – GloBE Adjusted Covered Taxes input app found in **Global Transparency** > **Data Collection** > **Pillar Two** > **Constituent Entities**.
- P2300 – GloBE Adjusted Covered Taxes report found in **Global Transparency** > **Reports** > **Pillar Two** > **Constituent Entities**.

The accounts for Adjusted Covered Taxes are named and ordered using the articles outlined in section 4 of the OECD's GloBE Model Rules for Pillar Two.

Input

Specific accounts withing the input app will be protected based on elections taken for the jurisdiction the entity resides in, or the entity itself if it is stateless.

Election	Accounts Protected
4.5 GloBE Loss Election	3 4.1.2.b - GloBE Loss Deferred Tax Asset used (4.5 election) and its descendants, if election is not taken
4.5 GloBE Loss Election	4.4 - Covered Taxes - Deferred and its descendants, if election is taken
7.3.1 Deemed Distribution Tax Election	7.3.1 - Deemed Distribution Tax, and its descendants, if election is not taken

Additionally, accounts configured for automation will be protected from input.You can use the 'Analyze' feature to view details about the automated amounts. For more information, see Analyzing data for automation source information.For more information about configuring automations, See Managing GloBE adjusted covered tax automations .

Report

The GloBE Adjusted Covered Taxes report allows you to review the GloBE Adjusted Covered Taxes for:

- A constituent entity
- A stateless constituent entity
- A jurisdiction
- The total of all jurisdictions

QDMTT Adjusted Covered Taxes

The computation of QDMTT covered taxes is supported by:

- QD300 – QDMTT Adjusted Covered Taxes input app found in Global Transparency > Data Collection > QDMTT > Constituent Entities.
- QD300 – QDMTT Adjusted Covered Taxes report found in Global Transparency > Reports > QDMTT > Constituent Entities.

Input

QDMTT Adjusted Covered Taxes is entered as an adjustment to the GloBE Adjusted Covered Taxes. The GloBE Adjusted Covered Taxes amounts are displayed and not editable, with an adjustment column available to apply any adjustments required. Any GloBE elections taken will also be applied.

Note: QDMTT Adjusted Covered Taxes input will not be available for any entity that is in a jurisdiction that does not have QDMTT selected in Applicable Rules within Manage Jurisdiction Elections.

Report

The QDMTT Covered Taxes report allows you to review the QDMTT Covered Taxes for:

- A constituent entity
- A stateless constituent entity
- A jurisdiction
- The total of all jurisdictions

The report displays the GloBE Adjusted Covered Taxes amounts, QDMTT adjustments, and QDMTT adjusted values.

GloBE ETR and Top-up Tax Percentage

ETR and Top-up tax percentage is calculated by event calculations for each included Jurisdiction and Stateless Constituent entity using the values entered for GloBE Income and Adjusted Covered Taxes.

The top-up tax percentage is the greater of:

- Zero, and
- "Minimum tax rate" less “ETR”

ETR and Top-up Tax Percentage can be reviewed using:

- P2500 – Top-up Tax Percentage report found in Global Transparency > Reports > Pillar Two > Jurisdictions.

The Top-up Tax Percentage report allows you to review the Top-up tax percentage for:

- A stateless constituent entity
- A jurisdiction

QDMTT ETR and Top-up Tax Percentage

ETR and Top-up tax percentage is calculated by event calculations for each included Jurisdiction and Stateless Constituent entity using the values entered for QDMTT Income and Adjusted Covered Taxes.

The top-up tax percentage is the greater of:

- Zero, and
- "Minimum tax rate" less "ETR"

ETR and Top-up Tax Percentage can be reviewed using:

- QD500 – Top-up Tax Percentage report found in Global Transparency > Reports > QDMTT > Jurisdictions.

The Top-up Tax Percentage report allows you to review the Top-up tax percentage for:

- A stateless constituent entity
- A jurisdiction

Substance-Based Income Exclusion

The computation of substance-based income exclusion is supported by:

- P2502 – Substance-based income exclusion rates input app found in **Global Transparency** > **Data Collection** > **Pillar Two** > **Rates**.
- P2205 – Substance-based income exclusion input app found in **Global Transparency** > **Data Collection** > **Pillar Two** > **Constituent Entities**.
- P2205 – Substance-based income exclusion report found in **Global Transparency** > **Reports** > **Pillar Two** > **Constituent Entities**.

P2502 Input

Input the substance-based income exclusion rate applicable for payroll and tangible assets. Rates are defined in section 9.2 of the OECD’s Pillar 2 Model Rules and change by year until 2033, when they reach the prescribed 5% mark.

P2205 Input

The input app is not available for entities in jurisdictions or stateless entities that have taken the 5.3.1 election to not apply the substance-based exclusion.

Accounts in the input app are included to:

- Capture gross payroll and tangible asset amounts for a constituent entity.
- Capture any adjustments required for permanent establishments and flow-through entities under articles 5.3.6 and 5.3.7.
- Display the current rates for payroll carve-out and tangible asset carve-out amounts.
- Display the amount of substance-based income exclusion generated by the entity.

Additionally, accounts configured for automation will be protected from input.You can use the 'Analyze' feature to view details about the automated amounts. For more information, see Analyzing data for automation source information.For more information about configuring automations, See Managing GloBE substance-based income exclusion automations.

Report

The Substance-based Income Exclusion report allows you to review the amounts for:

- A constituent entity
- A jurisdiction
- The total of all jurisdictions

QDMTT Substance-Based Income Exclusion

The computation of QDMTT substance-based income exclusion is supported by:

- QD502 – Substance-based income exclusion rates input app found in Global Transparency > Data Collection > QDMTT > Jurisdictions.
- QD205 – QDMTT Substance-Based Income Exclusion input app found in Global Transparency > Data Collection > QDMTT > Constituent Entities.
- QD205 – QDMTT Substance-Based Income Exclusion report found in Global Transparency > Reports > QDMTT > Constituent Entities.

QD502 Input

Input the substance-based income exclusion rate applicable for payroll and tangible assets for QDMTT in the jurisdiction.

Note: QD502 input will not be available for any jurisdiction that does not have QDMTT selected in Applicable Rules within Manage Jurisdiction Elections.

QD205 Input

QDMTT Substance-Based Income Exclusion is entered as an adjustment to the GloBE Substance-Based Income Exclusion. The GloBE Adjusted Covered Taxes amounts are displayed and not editable, with an adjustment column available to apply any adjustments required. Any GloBE elections taken will also be applied.

Note: QD205 input will not be available for any entity that is in a jurisdiction that does not have QDMTT selected in Applicable Rules within Manage Jurisdiction Elections.

Report

The QDMTT Substance-Based Income Exclusion report allows you to review the QDMTT Substance-Based Income Exclusion for:

- A constituent entity
- A stateless constituent entity
- A jurisdiction
- The total of all jurisdictions

The report displays the GloBE Substance-Based Income Exclusion amounts, QDMTT adjustments, and QDMTT adjusted values.

Adjusted Jurisdictional Top-up Tax

The computation of adjusted Jurisdictional Top-up Tax is supported by:

- P2510 – Top-up Tax input app found in **Global Transparency** > **Data Collection** > **Pillar Two** > **Jurisdictions**.
- P2510 – Top-up Tax report found in **Global Transparency** > **Reports** > **Pillar Two** > **Jurisdictions**.

Input

Specific accounts withing the input app will be protected based on elections taken for the jurisdiction the entity resides in, or the entity itself if it is stateless.

Election	Accounts Protected
5.3.1 Do Not Apply Substance-Based Income Exclusion	Aggregate Substance-based income exclusion

Report

The Adjusted Jurisdictional Top-up Tax report allows you to review the Top-up taxes for:

- A stateless constituent entity
- A jurisdiction
- The total of all jurisdictions

QDMTT Adjusted Top-up Tax

The computation of QDMTT adjusted Top-up Tax is supported by:

- QD510 – Top-up Tax input app found in Global Transparency > Data Collection > QDMTT > Jurisdictions.
- QD510 – Top-up Tax report found in Global Transparency > Reports > QD510 > Jurisdictions.

Input

Specific accounts withing the input app will be protected based on elections taken for the jurisdiction the entity resides in, or the entity itself if it is stateless.

Election	Accounts Protected
5.3.1 Do Not Apply Substance-Based Income Exclusion	Aggregate Substance-based income exclusion

Note: QDMTT Top-up Tax input will not be available for any jurisdiction that does not have QDMTT selected in Applicable Rules within Manage Jurisdiction Elections.

Report

The Adjusted Jurisdictional Top-up Tax report allows you to review the Top-up taxes for:

- A stateless constituent entity
- A jurisdiction
- The total of all jurisdictions

Allocated Top-up Tax

Once top-up tax is calculated for a jurisdiction it is allocated to the constituent entities members of the jurisdiction that have GloBE Income. The allocated top-up tax report allows you to review the top-up tax allocated for:

- The constituent entities of a jurisdiction
- All constituent entities across all jurisdictions

The report is presented with the allocated top-up tax accounts across and the entities down. By default, the entities will be collapsed to the selected jurisdiction. Click on the **jurisdiction** to expand it to view the constituent entities. The report displays values related to top-up tax allocated to a constituent entity under Articles 5.2.4, 5.4.2, and 5.4.3, along with the GloBE income used for the allocation under these articles.

To review the allocated top-up taxes:

1. In Longview Client, select the **Global Transparency** module.
2. Select the **Reports** category in the navigation pane.
3. Expand the **Pillar Two** folder.
4. Expand the **Jurisdictions** folder.
5. Use the drop-down list or the symbol selector to select the appropriate jurisdiction. For more information, see Using the Symbol Selector.
6. Click **P2520 – Allocated Top-up Tax.rtp**. The report opens in the workspace.
7. Review the top-up taxes allocated to the selected entities.

Income Inclusion Rule

After the top-up tax is allocated to constituent entities it is assigned to the owners of those entities using the income inclusion rule. The top-up tax is allocated using the rules outlined in Articles 2.1, 2.2 and 2.3 of the Pillar Two Model Rules.

The attributed top-up tax displays the amount of top-up tax attributed to parent entities from each constituent entity and any offset amount.

Report

The Attributed Top-up Tax report allows you to review the Top-up taxes attributed to parent entities:

- A constituent entity
- A stateless constituent entity
- A jurisdiction
- The total of all jurisdictions

To review the attributed top-up taxes:

1. In Longview Client, select the **Global Transparency** module.
2. Select the **Reports** category in the navigation pane.
3. Expand the **Pillar Two** folder.
4. Expand the **Constituent Entities** folder.
5. Use the drop-down list or the symbol selector to select the appropriate entity. For more information, see Using the Symbol Selector.
6. Click **P2530 – Attributed Top-up Tax.rtp**. The report opens in the workspace.
7. Review the top-up taxes attributed to the selected entities, from each constituent entity.

Excess Negative Tax Expense

Excess negative tax expense is generated when the effective negative tax expense on a loss exceeds the global minimum rate. Under Article 4.1.5 this amount either generates additional top-up tax in the current year or is carried forward to a future year to be taken as a reduction to covered taxes.

The components of excess negative tax expense include:

- Expected Adjusted Covered Taxes Amount
- The Article 4.1.5 jurisdictional election to apply the excess negative tax expense carry-forward.
- The calculation of:
  - Excess negative tax expense when the Article 4.1.5 election is not taken.
  - Excess negative tax expense carry-forward, generated or used when the Article 4.1.5 election is taken.
- **P2320** – GloBE Excess Negative Tax Expense report, which displays:
  - Expected Adjusted Covered Taxes Amount
  - Excess Negative Tax Expense Carry-forward Remaining Balance, which includes:
    - The prior year balance.
    - Excess negative tax expense generated.

        - Decrease in covered taxes by excess negative tax expense.
    - Top-up Tax related to a Jurisdiction with no GloBE Income

- **QD320** – QDMTT Excess Negative Tax Expense report, which displays:
    - Expected Adjusted Covered Taxes Amount
    - Excess Negative Tax Expense Carry-forward Remaining Balance, which includes:
        - The prior year balance.
        - Excess negative tax expense generated
        - Decrease in covered taxes by excess negative tax expense
    - Top-up Tax related to a Jurisdiction with no GloBE Income

To access the GloBE excess negative tax expense report :

1. In Longview Client, select the Global Transparency module.

2. Select the Reports category in the navigation pane.

3. Expand the Pillar Two folder.

4. Expand the Jurisdiction folder.

5. Use the drop-down list or the symbol selector to select the appropriate entity. For more information, see “Using the Symbol Selector”.

6. Click P2320 – GloBE Excess Negative Tax Expense. The report opens in the workspace.

To access the QDMTT excess negative tax expense report :

1. In Longview Client, select the Global Transparency module.

2. Select the Reports category in the navigation pane.

3. Expand the QDMTT folder.

4. Expand the Jurisdiction folder.

5. Use the drop-down list or the symbol selector to select the appropriate entity. For more information, see “Using the Symbol Selector”.

6. Click QD320 – QDMTT Excess Negative Tax Expense. The report opens in the workspace.

Under-taxed payments rule

After top-up tax has been attributed to owners, any remaining top-up tax may be subject to the under-taxed payments rule (UTPR). This rule determines the amount of top-up tax that was not attributed to an owner and distributes it to jurisdictions that have implemented the under-taxed payments rule using an allocation factor based on assets and number of employees.

The total UTPR top-up tax amount is calculated as the difference between the allocated top-up tax amount for a constituent entity and the total top-up tax attributed to the owners of that constituent entity. The total amount across all constituent entities is then allocated using the Under-Taxed Payments Rule.

The under-taxed payments rule is supported by:

• P2600 – Under Taxed Payment Rule input app found in Global Transparency > Data Collection > Pillar Two > Jurisdictions.

• P2610 – UTPR Allocation Factors input app found in Global Transparency > Data Collection > Pillar Two > Constituent Entities.

• P2600 – Under Taxed Payment Rule report found in Global Transparency > Reports > Pillar Two > Jurisdictions.

P2600 Input

Use P2600 Under Taxed Payment Rule to review the inputs and calculation results for the Under-Taxed Payments Rule and provide any additional cash tax expense incurred under the rule.

To access the Under-Taxed Payments Rule:

1. In Longview Client, select the Global Transparency module.

2. Select the Data Collection category in the navigation pane.

3. Expand the Pillar Two folder.

4. Expand the Jurisdiction folder.

5. Use the drop-down list or the symbol selector to select the appropriate entity. For more information, see “Using the Symbol Selector”.

6. Click P2600 – Under Taxed Payment Rule. The app opens in the workspace.

P2610 Input

Use P2610 UTPR Allocation Factors to capture the number of employees and net book value of tangible assets by constituent entity. These factors are used in determining the allocation percentage used in the under-taxed payments rule.

To access the UTPR allocations factors input:

1. In Longview Client, select the Global Transparency module.

2. Select the Data Collection category in the navigation pane.

3. Expand the Pillar Two folder.

4. Expand the Constituent Entities folder.

5. Use the drop-down list or the symbol selector to select the appropriate entity. For more information, see “Using the Symbol Selector”.

6. Click P2610 – UTPR Allocation Factors. The app opens in the workspace.

P2600 Report

Use P2600 Under Taxed Payment Rule report to review the UTPR results for one or more jurisdictions.

To access the Under-Taxed Payments Rule report:

1. In Longview Client, select the Global Transparency module.

2. Select the Reports category in the navigation pane.

3. Expand the Pillar Two folder.

4. Expand the Jurisdictions folder.

5. Use the drop-down list or the symbol selector to select the appropriate entity. For more information, see “Using the Symbol Selector”.

6. Click P2600 – Under Taxed Payment Rule. The report opens in the workspace.

Additional Top-up tax

Additional top-up tax arises when there is an adjustment to a previously reported year that causes a change in the top-up tax amount. Any top-up tax determined in a previous year is applied as additional top-up tax in the current year.

Additional top-up tax is supported by:

• P2515 – Additional top-up Tax Adjustments input app found in Global Transparency > Data Collection > Pillar Two > Constituent Entities.

• P2515 – Additional Top-up Tax report found in Global Transparency > Reports > Pillar Two > Constituent Entities.

• P2516 – Allocation of Additional Top-up Tax report found in Global Transparency > Reports > Pillar Two > Constituent Entities.

• QD515 – Additional top-up Tax Adjustments input app found in Global Transparency > Data Collection > QDMTT > Constituent Entities.

• QD515 - Additional Top-up Tax report found in Global Transparency > Reports > QDMTT > Jurisdictions.

P2515 Input

Use P2515 Additional Top-up Tax Adjustments to adjust GloBE Income and Covered Taxes for up to the five previous fiscal years. Specific accounts are provided for adjustments to GloBE Income and Covered Taxes that align with the articles that require adjustments to previous years results.

To access Additional Top-up Tax Adjustments:

1. In the Longview Client, select the Global Transparency module.

2. Select the Data Collection category in the navigation pane.

3. Expand the Pillar Two folder.

4. Expand the Constituent Entities folder.

5. Use the drop-down list or the symbol selector to select the appropriate entity. For more information, see “Using the Symbol Selector”.

6. Click P2515 – Additional Top-up Tax Adjustments. The app opens in the workspace.

P2515 Report

Use P2515 Additional Top-up Tax to review additional top-up tax generated for a jurisdiction in the previous five fiscal years.

To access Additional Top-up Tax:

1. In the Longview Client, select the Global Transparency module.

2. Select the Reports category in the navigation pane.

3. Expand the Pillar Two folder.

4. Expand the Jurisdictions folder.

5. Use the drop-down list or the symbol selector to select the appropriate entity. For more information, see “Using the Symbol Selector”.

6. Click P2515 – Additional Top-up tax. The report opens in the workspace.

P2516 Report

Use P2516 Allocation of Additional Top-up Tax report to review additional top-up tax from prior five fiscal years, including amounts arising from Article 5.4.1 recalculations for jurisdictions with no income in the current fiscal year and amounts based on GloBE Income under Article 5.4.2. The report presents both individual prior-year and cumulative totals by jurisdiction.

To access Additional Top-up Tax:

1. In the Longview Client, select the Global Transparency module.

2. Select the Reports category in the navigation pane.

3. Expand the Pillar Two folder.

4. Expand the Jurisdictions folder.

5. Use the drop-down list or the symbol selector to select the appropriate entity. For more information, see “Using the Symbol Selector”.

6. Click P2516 – Allocation of Additional Top-up tax. The report opens in the workspace.

QD515 Input

Use QD515 Additional Top-up Tax Adjustments to adjust GloBE Income and Covered Taxes, for QDMTT purposes, for up to the five previous fiscal years. Specific accounts are provided for adjustments to GloBE Income and Covered Taxes that align with the articles that require adjustments to previous years results.

To access Additional Top-up Tax Adjustments:

1. In the Longview Client, select the Global Transparency module.

2. Select the Data Collection category in the navigation pane.

3. Expand the QDMTT folder.

4. Expand the Constituent Entities folder.

5. Use the drop-down list or the symbol selector to select the appropriate entity. For more information, see “Using the Symbol Selector”.

6. Click QD515 – Additional Top-up Tax Adjustments. The app opens in the workspace.

QD515 Report

Use QD515 Additional Top-up Tax to review additional top-up tax generated for a jurisdiction, under QDMTT, in the previous five fiscal years.

To access Additional Top-up Tax:

1. In the Longview Client, select the Global Transparency module.
2. Select the Reports category in the navigation pane.
3. Expand the QDMTT folder.
4. Expand the Jurisdictions folder.
5. Use the drop-down list or the symbol selector to select the appropriate entity. For more information, see “Using the Symbol Selector”.
6. Click QD515 – Additional Top-up tax. The report opens in the workspace.

Entering allocation details for income and taxes

The GloBE Allocation of Income and Taxes app is used to provide the details of allocations between permanent establishments and flow-through entities required for the GloBE Information Return. The data collected by the GloBE Allocation of Income and Taxes app is supplemental data for GloBE Information Return purposes only and is not applied to the related accounts within the GloBE Income and Covered Taxes hierarchies.

To access income and tax allocation input:

1. In the Longview Client, select the **Global Transparency** module.
2. Click on the **Data Collection** category.
3. Expand **Pillar Two** and expand **Constituent Entities**.
4. Optionally select an entity from the provided symbol selector.
5. Click on **P2201 – GloBE Allocation of Income and Taxes**.
6. Select the period, if prompted and click **OK**. The allocation of income and taxes input table appears.
7. Update the allocation data as necessary and click **Submit** to save the changes.
    a. Prior to the allocation details being saved the data will be validated. Any validation errors will prevent the data from being saved.
8. When finished close the P2201 – GloBE Allocation of Income and Taxes tab.

For general information on working with this table, see “Working with Longview data tables”.

To add a new allocation detail:

1. Click **Add**. Alternatively, if the new allocation detail is similar to an existing one, click on the row and click **Duplicate**.
2. Select the Basis for the allocation. The basis is tied to a specific article within the GloBE rules.
3. Select the source entity. The entity must be a leaf and cannot be the jurisdiction calculation entity.
4. Enter the amount of income or tax being allocated.

To create an import file for allocation detail:

1. Create a new command separated values file (.csv).
2. Add a header row with the values Basis, Source Entity, Amount.
3. For each allocation detail:
   a. Specify the allocation basis as one of the following values:
      i. Income - Article 3.4
      ii. Income - Article 3.5.3
      iii. Income - Article 3.5.1(a)
      iv. Income - Article 3.5.1(b)
      v. Income - Article 3.2.3
      vi. Income - Article 3.2.7
      vii. Taxes - Article 4.3.2(a)
      viii. Taxes - Article 4.3.2(b)
      ix. Taxes - Article 4.3.2(c)
      x. Taxes - Article 4.3.2(d)
      xi. Taxes - Article 4.3.2(e)
      xii. Taxes - Article 4.3.3(a)
      xiii. Taxes - Article 4.3.3(b)
      xiv. Taxes - Article 4.3.4
      xv. Taxes - Article 4.3.2(c) - Blended CFC Regime
   b. Specify the name of the source entity symbol. You must enclose the symbol name in square brackets if it is numeric.
   c. Specify the allocation amount.
4. Save the file.

The following issues will prevent the allocation details from being saved:

- Multiple rows have the same Basis and Source Entity combination.
- The source entity and the entity are the same.

The sum of all percentages for an entity does not equal 100.

Entering allocation details for substance-based income exclusion

The GloBE SBIE Allocations app is used to provide the details of allocations between permanent establishments and flow-through entities required for the GloBE Information Return. The data collected by the GloBE SBIE Allocations app is supplemental data for GloBE Information Return purposes only and is not applied to the related accounts within the Substance-based Income Exlcusion hierarchy.

To access substance-based income exclusion input:

1. In the Longview Client, select the **Global Transparency** module.
2. Click on the **Data Collection** category.
3. Expand **Pillar Two** and expand **Jurisdictions**.
4. Optionally select an entity from the provided symbol selector.
5. Click on **P2206 – GloBE SBIE Allocations**.
6. Select the period, if prompted and click **OK**. The SBIE allocations input table appears.
7. Update the allocation data as necessary and click **Submit** to save the changes.
   a. Prior to the allocation details being saved the data will be validated. Any validation errors will prevent the data from being saved.
8. When finished close the P2206 – GloBE SBIE Allocations tab.

For general information on working with this table, see "Working with Longview data tables".

To add a new allocation detail:

1. Click **Add**. Alternatively, if the new allocation detail is similar to an existing one, click on the row and click **Duplicate**.
2. Select the Allocation Type for the allocation. The allocation type indicates whether the allocation is related to a permanent establishment or flow-through entity.
3. Select the country.
   a. For permanent establishments, this is the country that the permanent establishment is located in.
   b. For flow-through entity, this is the country that the constituent entity owner is located in.
4. Indicate if the owner of the permanent establishment or flow-through entity is the UPE.
5. Enter the total eligible payroll costs.
   a. For permanent establishment, this is the Relevant Eligible Payroll Costs for all Main Entities located in the jurisdiction before any adjustments under Article 5.3.6 (Permanent Establishments)

b. For flow-through entity, this is the aggregate relevant Eligible Payroll Costs for all Flow-through Entities located in the jurisdiction after any adjustments under Article 5.3.6 (Permanent Establishments) and before any adjustments under Article 5.3.7 (Flow-Through Entities).

6. Enter the amount of payroll costs allocated to the permanent establishment or constituent entity owner.

7. Enter the total tangible assets.

   a. For permanent establishment, this is the aggregate carrying value of the Relevant Eligible Tangible Assets for all Main Entities located in the jurisdiction before any adjustments under Article 5.3.6 (Permanent Establishments)

   b. For flow-through entity, this is the aggregate relevant Eligible Payroll Costs for all Flow-through Entities located in the jurisdiction after any adjustments under Article 5.3.6 (Permanent Establishments) and before any adjustments under Article 5.3.7 (Flow-Through Entities).

8. Enter the amount of total assets allocated to the permanent establishment or constituent entity owner.

To create an import file for allocation detail:

1. Create a new command separated values file (.csv).
2. Add a header row with the values Allocation Type, Country, Owner is UPE, Total Payroll, Allocated Payroll, Total Tangible Assets, Allocated Tangible Assets.
3. For each allocation detail:
   a. Specify the allocation type as one of the following values:

   i. PEAllocation

   ii. FTEAllocation

   b. Specify the country of the permanent establishment or constituent entity owner as the 2-character ISO 3166-1 Alpha 2 standard for the jurisdiction.
   c. Specify **1**, if the owner is the UPE or 0 otherwise.
   d. Specify the amount for total payroll, or NULL if payroll costs are not being allocated.
   e. Specify the amount for allocated payroll, or NULL if payroll costs are not being allocated.
   f. Specify the amount for total tangible assets, or NULL if tangible assets are not being allocated.
   g. Specify the amount for allocated tangible assets, or NULL if tangible assets are not being allocated.
4. Save the file.

The following issues will prevent the allocation details from being saved:

- If a value for Total Payroll is specified, but no value is specified for Allocated Payroll.
- If a value for Allocated Payroll is specified, but no value is specified for Total Payroll.
- If a value for Total Tangible Assets is specified, but no value is specified for Allocated Tangible Assets.
- If a value for Allocated Tangible Assets is specified, but no value is specified for Total Tangible Assets.

Entering transition year information

Transition Year Information app is used to provide the details required for the GloBE Information Return. The data collected for the transition year is not used in any calculations. Transition year disposals are required to be reported for assets disposed to Constituent Entities or members of JV Groups located in this jurisdiction after 30 November 2021 and before the commencement of a Transition Year.

Transition Year information collected includes:

- Transition year balances for deferred tax assets and liabilities.
  - Required to report the balances of deferred tax assets and liabilities at the start of the year of transition.
- Transition year disposals.
  - Required to report assets disposed to Constituent Entities or members of JV Groups located in this jurisdiction after 30 November 2021 and before the commencement of a Transition Year.

To provide transition year balances for deferred tax assets and liabilities

1. Open the Longview Client and navigate to **Global Transparency** > **Data Collection** and expand **Pillar Two**, then expand **Constituent Entities**.
2. Select an entity in the symbol selector in the navigation pane. Alternatively, you will be prompted to select an entity when opening GloBE Transition Year.
3. Click on **P2311 – GloBE Transition Year**. The GloBE Transition Year input view appears.
4. Enter transition year balances as required:

   > **Note:** Only the Net per Pillar Two Minimum Rate value is required for the GloBE Information Return.

   a. Enter the gross, Net per Pillar Two Minimum Rate and Net per Provision for each temporary difference.

   b. The Recast value is calculated as Net per Provision less Net per Pillar Two Minimum Rate.
5. Click **Submit** to save your changes.

To provide transition year disposals for deferred tax assets and liabilities

1. Open the Longview Client and navigate to **Global Transparency** > **Data Collection** and expand **Pillar Two**, then expand **Jurisdictions**.

2. Select a jurisdiction in the symbol selector navigation pane. Alternatively you will be prompted to select a jurisdiction when opening GloBE Transition Year Disposals.

3. Click on **P2312 – GloBE Transition Year Disposals**. The GloBE Transition Year Disposals table input appears.

4. Click **Add** to add a new transition year disposal.

5. For each transition year disposal:
   a. Select the country the assets are disposed from.
   b. Enter the net amount of the aggregate pre-existing deferred tax assets
   c. or liabilities on the transferred asset(s) reflected in the financial accounts of the disposing Constituent Entity (or Constituent Entities).

i. Deferred tax assets are reported as a positive number.

ii. Deferred tax liabilities are reported as a negative number.

   d. Enter the Carrying Value of the transferred assets for GloBE purposes as the beginning of the transition year.

i. Deferred tax assets are reported as a positive number.

ii. Deferred tax liabilities are reported as a negative number.

   e. Enter the amount of tax paid in respect of the transaction(s).

   f. Enter the net deferred tax asset or liability with respect to the transferred assets for GloBE purposes. This is the net amount of the aggregate deferred tax assets and liabilities that should be recognised for purposes of the GloBE Rules at the beginning of the Transition Year with respect to the transferred assets.

i. Deferred tax assets are reported as a positive number.

ii. Deferred tax liabilities are reported as a negative number.

Configuring Pillar Two

Pillar Two hierarchies

Pillar Two uses specific hierarchies for data collection and reporting.

Dimension	Hierarchy	Use
ACCOUNTS	P24.1.5 - Excess Negative Tax	Holds amounts related to Article 4.1.5 Excess Negative Tax Expense.
ACCOUNTS	P2ATT5.4 - Additional Top-up Tax	Holds data related to additional top-up tax, including previously calculated balances, adjustments and recalculated results.
ACCOUNTS	P2CT - Covered Taxes	Collection of covered taxes for constituent entities.
ACCOUNTS	P2GI - GloBE Income	Collection of GloBE Income for constituent entities
ACCOUNTS	P2REV - Revenue	Collection for GloBE Revenue for constituent entities
ACCOUNTS	P2SBIE5.3 - GloBE Substance Based Income Exclusion	Collection of gross substance-based income exclusion values for constituent entities and calculation of substance-based income exclusion for top-up tax.
ACCOUNTS	P2SBIE5.3RATE - Substance Based Income Exclusion Rates	Holds the rate applied to calculate the substance-based income exclusion amount.
ACCOUNTS	P2THRESHOLDS - Pillar Two Thresholds	Holds the amounts defined as thresholds under the model rules.
ACCOUNTS	P2TMP - GloBE Temporary Differences	Holds the provision temporary differences and accounts for adjustments for Pillar Two purposes.
ACCOUNTS	P2TT - Adjusted Jurisdictional top-up Tax	Calculation of adjusted top-up tax for a jurisdiction or stateless constituent entity
ACCOUNTS	P2TT2.2 - Top-up tax payable	Holds the amount of top-up tax attributed to a parent entity for a constituent entity under the Income Inclusion Rule.
ACCOUNTS	P2TT5.2.CE - Top-up tax allocated to a constituent entity	Holds the amount of top-up tax allocated to a constituent entity under section 5.2 of the model rules.
ACCOUNTS	P2TTP - ETR and Top-up Tax Percentage	Calculation of ETR and top-up tax percentage for a jurisdiction or stateless constituent entity.
ACCOUNTS	P2UT2.4	Collection of data and calculations related to UTPR.

Dimension	Hierarchy	Use
ACCOUNTS	QDCT - QDMTT Covered Taxes	Collection of covered taxes adjustments for QDMTT by constituent entity. This hierarchy is synchronized with the P2CT hierarchy.
ACCOUNTS	QDGI - QDMTT Income	Collection of income adjustments for QDMTT by constituent entity. This hierarchy is synchronized with the P2GI hierarchy.
ACCOUNTS	QDSBIE5.3 - QDMTT Substance Based Income Exclusion	Collection of gross substance-based income exclusion values adjustments for QDMTT by constituent entity and calculation of substance-based income exclusion for QDMTT top-up tax.
ACCOUNTS	P2SBIE5.3RATE - Substance Based Income Exclusion Rates	Holds the rate applied to calculate the substance-based income exclusion amount for QDMTT. The rates for QDMTT can vary by jurisdiction.
ACCOUNTS	QDTT - Adjusted Domestic top-up Tax	Calculation of adjusted domestic top-up tax for a jurisdiction or stateless constituent entity
ACCOUNTS	QDTTP - ETR and Top-up Tax Percentage	Calculation of ETR and top-up tax percentage for a jurisdiction or stateless constituent entity under QDMTT rules.
TIMEPER	Compliance - Compliance Periods	Holds the periods created using the Compliance Maintenance app.
TIMEPER	CYP2PER - Pillar Two Process Current Period	Holds the current period and active scenarios for Pillar Two processes.
TIMEPER	RTNP2PER - Pillar Two Process Return Period	Holds the active return period for Pillar Two processes.
ENTITIES	P2JTotal - Total Jurisdictions	Holds the hierarchy of jurisdictions and constituent entities for Pillar Two purposes. This hierarchy may contain entities also used in Tax Provision or Transfer Pricing.
ENTITIES	Automation_Groups_P2 - Pillar Two Automation Groups	Holds the entity groups used for Pillar Two automation settings
DETAILS	SUMMDET - Detail Summary	Holds the data collected and calculated for Pillar Two. Default target detail for automations.
DETAILS	P2DET - Pillar Two Details	Holds the gross, per provision and per Pillar Two temporary difference balances. Also holds the gross and per Pillar Two adjustments
CURRENCY	<Reporting Currency>	All Pillar Two data is stored in the reporting currency for the Ultimate Parent Entity (UPE).
SEGMENTS	PRFY - Prior fiscal years	Holds data related to prior fiscal year adjustments that generate additional top-up tax in the current fiscal year.

Dimension	Hierarchy	Use
SEGMENTS	SUMMSEG - Segment Summary	Holds the data collected and calculated for Pillar Two. Default target segment for automations.
ELEMENTS	P2EUR - Threshold in EUR	Holds the Pillar Two thresholds as defined in EUR.
ELEMENTS	P2EUR - Threshold in Reporting Currency	Holds the Pillar Two thresholds as defined in reporting currency when the reporting currency is not EUR.
ELEMENTS	P2SUMM - Pillar Two Summary	Holds the data collected and calculated for Pillar Two. Default target element for automations.
ELEMENTS	P2EoY - End of Year Balance	Holds the data collected for temporary differences from Provision and adjustments to those temporary differences for Pillar Two
ELEMENTS	QDMTT - QDMTT	Holds the data collected for data collected and calculated for Pillar Two and the QDMTT adjustments.

Pillar Two Attributes

Pillar Two uses specific attributes for configuration. Attributes that are set via an app and should not be set directly are indicated.

Type	Name	Notes
SYSTEM	ASP2Cper	The current period for Pillar Two processes. The time period defined by this attribute is used for all input apps and reports and is updated by the Pillar Two rollover process.
SYSTEM	ASP2CTAutoAccountsSource	The source accounts for pillar two GloBE covered taxes automation. Default (P2): TRIALBAL, P2TMP Default (ASC): TRIALBAL, TaxIncome_ASC, P2TMP, NatTP_ASC, DefTax_ASC Default (ASC MRP): TRIALBAL, TaxIncome_ASC, P2TMP, NatTP_ASC, MSP_DefTax_ASC Default (IAS): TRIALBAL, TaxIncome_IAS, P2TMP, TXCT, DefTax_IAS Default (IAS MRP): TRIALBAL, TaxIncome_IAS, P2TMP, TXCT, MSP_DefTax_IAS

Type	Name	Notes
SYSTEM	ASP2CTAutoD0Source ASP2CTAutoD1Source ASP2CTAutoD2Source ASP2CTAutoD4Source ASP2CTAutoD7Source ASP2CTAutotD0Target ASP2CTAutotD1Target ASP2CTAutotD2Target ASP2CTAutotD4Target ASP2CTAutotD7Target	Not used
SYSTEM	ASP2CTAutoD3Source	Source details for pillar two GloBE covered taxes automation. Default: DETAILST, P2DET
SYSTEM	ASP2CTAutoD5Source	Source segments for pillar two GloBE covered taxes automation. Default: SEGMENTST
SYSTEM	ASP2CTAutoD6Source	Source elements for pillar two GloBE covered taxes automation. Default (P2): SUMMELE, Book_Chart_of_Accounts, P2EoY Default (ASC): SUMMELE, Book_Chart_of_Accounts, GrsCY_ASC, GrsNPEqT_ASC, GrsNPOCI_ASC, P2EoY Default (IAS): SUMMELE, Book_Chart_of_Accounts, GrsCY_IAS, GrsEQ_IAS, GrsOCI_IAS, P2EoY
SYSTEM	ASP2CTAutotD3Target	Target detail for pillar two GloBE covered taxes automation. Default: SUMMDET **Caution:** Changing this value will require overriding all apps and reports.

Type	Name	Notes
SYSTEM	ASP2CTAutoD5Target	Target segment for pillar two GloBE covered taxes automation. Default SUMMSEG **Caution:** Changing this value will require overriding all apps and reports.
SYSTEM	ASP2CTAutoD6Target	Target element for pillar two GloBE covered taxes automations. Default: P2SUMM **Caution:** Changing this value will require overriding all apps and reports.
SYSTEM	ASP2FX	Enable foreign currency translation for constituent entities. Default: FALSE **Caution:** Setting this to TRUE will change all constituent entity input and calculations to be in functional currency. Any automations will occur in both functional currency and reporting currency.
SYSTEM	ASP2GIAutoAccountsSource	The source accounts for pillar two GloBE income automation. Default (P2): TRIALBAL Default (ASC): TRIALBAL, TaxIncome_ASC Default (IAS): TRIALBAL, TaxIncome_IAS

Type	Name	Notes
SYSTEM	ASP2GIAutoD0Source ASP2GIAutoD1Source ASP2GIAutoD2Source ASP2GIAutoD4Source ASP2GIAutoD7Source ASP2GIAutotD0Target ASP2GIAutotD1Target ASP2GIAutotD2Target ASP2GIAutotD4Target ASP2GIAutotD7Target	Not used
SYSTEM	ASP2GIAutoD3Source	Source details for pillar two GloBE income automation. Default: DETAILST
SYSTEM	ASP2GIAutoD5Source	Source segments for pillar two GloBE income automation. Default: SEGMENTST
SYSTEM	ASP2GIAutoD6Source	Source elements for pillar two GloBE income automation. Default (P2): SUMMELE, Book_Chart_of_Accounts Default (ASC Provision): SUMMELE, Book_Chart_of_Accounts, GrsCY_ASC, GrsNPEqT_ASC, GrsNPOCI_ASC Default (IAS Provision): SUMMELE, Book_Chart_of_Accounts, GrsCY_IAS, GrsEQ_IAS, GrsOCI_IAS
SYSTEM	ASP2GIAutoD3Target	Target detail for pillar two GloBE income automation. Default: SUMMDET **Caution:** Changing this value will require overriding all apps and reports.
SYSTEM	ASP2GIAutoD5Target	Target segment for pillar two GloBE income automation. Default SUMMSEG **Caution:** Changing this value will require overriding all apps and reports.

Type	Name	Notes
SYSTEM	ASP2GIAutoD6Target	Target element for pillar two GloBE income automations. Default: P2SUMM **Caution:** Changing this value will require overriding all apps and reports.
SYSTEM	ASP2SBIAutoAccountsSource	The source accounts for pillar two GloBE Substance-based Income Exclusion Automation. Default (P2): TRIALBAL Default (ASC): TRIALBAL, TaxIncome_ASC Default (IAS): TRIALBAL, TaxIncome_IAS
SYSTEM	ASP2SBIAutoD0Source ASP2SBIAutoD1Source ASP2SBIAutoD2Source ASP2SBIAutoD4Source ASP2SBIAutoD7Source ASP2SBIAutotD0Target ASP2SBIAutotD1Target ASP2SBIAutotD2Target ASP2SBIAutotD4Target ASP2SBIAutotD7Target	Not used
SYSTEM	ASP2SBIAutoD3Source	Source details for pillar two GloBESubstance-based Income Exclusion automation. Default: DETAILST
SYSTEM	ASP2SBIAutoD5Source	Source segments for pillar two GloBE Substance-based Income Exclusion automation. Default: SEGMENTST
SYSTEM	ASP2SBIAutoD6Source	Source elements for pillar two GloBE Substance-based Income Exclusion automation. Default (P2): SUMMELE, Book_Chart_of_Accounts Default (ASC Provision): SUMMELE, Book_Chart_of_ Accounts,GrsEOY_ASC Default (IAS Provision): SUMMELE, Book_Chart_of_ Accounts,GrsEOY_IAS

Type	Name	Notes
SYSTEM	ASP2SBIAutoD3Target	Target detail for pillar two GloBE Substance-based Income Exclusion automation. Default: SUMMDET **Caution:** Changing this value will require overriding all apps and reports.
SYSTEM	ASP2SBIAutoD5Target	Target segment for pillar two GloBE Substance-based Income Exclusion automation. Default SUMMSEG **Caution:** Changing this value will require overriding all apps and reports.
SYSTEM	ASP2SBIAutoD6Target	Target element for pillar two GloBE Substance-based Income Exclusion automations. Default: P2SUMM **Caution:** Changing this value will require overriding all apps and reports.
SYSTEM	ASP2ReportingCurrency	Reporting currency for pillar two. This currency will be used for all input and calculations. **Note:** This attribute is set by the manage constituent entities app using the currency set on P2JTotal.
SYSTEM	ASP2TMPAutoAccountsSource	The source accounts for pillar two GloBE temporary differences automation. Default (P2): TRIALBAL Default (ASC Provision): TRIALBAL, DefTax_ASC Default (ASC MRP): TRIALBAL, MSP_DefTax_ASC Default (IAS Provision): TRIALBAL, DefTax_IAS Default (IAS MRP): TRIALBAL, MSP_DefTax_IAS

Type	Name	Notes
SYSTEM	ASP2TMPAutoD0Source ASP2TMPAutoD1Source ASP2TMPAutoD2Source ASP2TMPAutoD4Source ASP2TMPAutoD7Source ASP2TMPAutotD0Target ASP2TMPAutotD1Target ASP2TMPAutotD2Target ASP2TMPAutotD4Target ASP2TMPAutotD7Target	
SYSTEM	ASP2TMPAutoD3Source	Source details for pillar two GloBE temporary differences automation. Default: DETAILST
SYSTEM	ASP2TMPAutoD5Source	Source segments for pillar two GloBE temporary differences automation. Default: SEGMENTST
SYSTEM	ASP2TMPAutoD6Source	Source elements for pillar two GloBE temporary differences automation. Default (P2): SUMMELE, Book_Chart_of_Accounts Default (ASC): SUMMELE, Book_Chart_of_Accounts, GrsCY_ASC, GrsNPEqT_ASC, GrsNPOCI_ASC Default (IAS): SUMMELE, Book_Chart_of_Accounts, GrsCY_IAS, GrsEQ_IAS, GrsOCI_IAS
SYSTEM	ASP2TMPAutoD3Target	Target detail for pillar two GloBE temporary differences automation. Default: P2Det **Caution:** Changing this value will require overriding all apps and reports.
SYSTEM	ASP2TMPAutoD5Target	Target segment for pillar two GloBE temporary differences automation. Default SUMMSEG **Caution:** Changing this value will require overriding all apps and reports.

Type	Name	Notes
SYSTEM	ASP2TMPAutoD6Target	Target element for pillar two GloBE temporary differences automations. Default: P2EoY **Caution:** Changing this value will require overriding all apps and reports.
SYSTEM	ASP2TMPTPD3Source	Source details for transfer of temporary differences from Tax Provision to Pillar Two. Default: DETAILST
SYSTEM	ASP2TMPTPD5Source	Source segments for transfer of temporary differences from Tax Provision to Pillar Two. Default: SEGMENTST
SYSTEM	ASP2UltimateParentEntity	Identifies the constituent entity that is the ultimate parent entity for the group.
SYMBOL	AZP2AutomationGroup	Not used
SYMBOL	AZP2EntityConstituentType	The type of entity. Values: Root, Jurisdiction, Constituent, JurisdictionCalc, Stateless **Note:** This attribute is set by the manage constituent entities app using the currency set on P2JTotal.
SYMBOL	AZP2EntityMain	The main entity for an entity that is a Permanent Establishment. **Note:** This attribute is set by the manage constituent entities app using the currency set on P2JTotal.
SYMBOL	AZP2EntityMNEParentType	The type of parent the constituent entity is. Values: Ultimate Parent Entity, Intermediate Parent Entity, Partially Owned Parent Entity, or blank **Note:** This attribute is set by the manage constituent entities app using the currency set on P2JTotal.
SYMBOL	AZP2EntityStatusType	Not used
SYMBOL	AZP2JointVentureGroup	Not used
SYMBOL	AZPillarTwo	Not used

Type	Name	Notes
SYMBOL	AZTaxCalcEnableActivePeriod	Indicates whether active period calculations are enabled on a period. **Note:** This attribute is set by rollover.
SYMBOL	AZTaxCalcEnableReturnPeriod	Indicates whether return period calculations are enabled on a period. **Note:** This attribute is set by rollover.
SYMBOL	AZTaxScenarioP2	Indicates if a scenario time period is active for Pillar Two.
SYMBOL	AZTaxScenarioTP	Indicates if a scenario time period is active for Tax Provision. Only applies if the system contains both Tax Provision and Pillar Two.
SYMBOL	ZGPNativeCurrency	The functional currency of the entity. **Note:** This attribute is set by the manage constituent entities app.

Initial Setup

The account hierarchies deployed contain structures that capture data as described in the Pillar Two Model Rules. Each account hierarchy is deployed with account structures aligned with the articles in the model rules. In cases where it may be desirable to add additional detail to sum up to specific amounts, a default leaf symbol is provided. You may want to add additional accounts and are free to do so using the provided apps.

Entities are managed using the Manage Constituent Entities app. This app is used to:

- Set the reporting currency (at P2JTotal)
- Add Pillar Two specific jurisdictions.
- Add a Constituent entity to a jurisdiction.
- Add a Stateless Constituent entity.
- Assign an existing Tax Provision entity to a Pillar Two Jurisdiction
- Assign an existing Transfer Pricing entity to a Pillar Two Jurisdiction
- Assign an existing Tax Provision entity as a Stateless Constituent entity.
- Assign an existing Transfer Pricing entity as a Stateless Constituent entity.
- Set the status of a jurisdiction or stateless constituent entity to indicate whether it is included or excluded.
  - This value can be different by period.

- Set the elections taken by a Jurisdiction or Constituent entity.
  - The elections taken can vary by period.
- Set a group for automation rules, which allows you to override automation rules for a set of entities.
  - To enable automation groups, you need to add groups in the Automation_Groups_P2 hierarchy using Application Administrator.

Accounts are managed using hierarchy specific apps. To add additional detail to the default account structures, use:

- Manage GloBE Revenue Accounts to add additional detail to the revenue structure.
- Manage GloBE Income Accounts to add additional detail to the income structure and Manage GloBE Income Automations to define calculations for any accounts for which source data exists.
- Manage GloBE Adjusted Covered Taxes Accounts to add additional detail to the covered taxes structure and Manage GloBE Covered Taxes Automations to define calculations for any accounts for which source data exists.
- Manage GloBE Substance-Based Income Exclusion Accounts to add additional detail to the structure.
- Manage GloBE Temporary Differences Accounts to add additional detail to the income structure and Manage GloBE Temporary Differences Automations to define calculations for any accounts for which source data exists.

Configuring user symbol access

Input apps and reports require specific symbol access to allow the user to modify or review data for a jurisdiction or a constituent entity.

To use	Dimension	Minimum access required
Constituent entity input apps (P2200, P2205, P2210, P2300, P2310)	ENTITIES	Write access to a constituent entity. Read access to the constituent entity jurisdiction parent.
	CURRENCIES	If currency translation for constituent entities is disabled, write access to the reporting currency defined by system attribute ASP2ReportingCurrency. If currency translation for constituent entities is enabled, write access to the functional currency defined by the symbol attribute ZGPNativeCurrency.

To use	Dimension	Minimum access required
Constituent entity reports (P2200, P2205, P2210, P2300, P2310)	ENTITIES	Read access to a constituent entity.
	CURRENCIES	If currency translation for constituent entities is disabled, read access to the reporting currency defined by system attribute ASP2ReportingCurrency. If currency translation for constituent entities is enabled, read access to the functional currency defined by the symbol attribute ZGPNativeCurrency.
Jurisdiction input apps (P2510)	ENTITIES	Write access to the jurisdiction parent (0 levels). Write access to the jurisdiction calculation entity.
	CURRENCIES	Write access to the reporting currency defined by system attribute ASP2ReportingCurrency.
Jurisdiction reports (P2500, P2510)	ENTITIES	Read access to the jurisdiction parent (0 levels).
	CURRENCIES	Read access to the reporting currency defined by system attribute ASP2ReportingCurrency.
Jurisdiction detail reports (P2520)	ENTITIES	Read access to the jurisdiction parent and its constituent entities.
	CURRENCIES	Read access to the reporting currency defined by system attribute ASP2ReportingCurrency.
Rate inputs (P2501, P2502)	ENTITIES	Write access to DIM2SET.
	DETAILS	Write access to DIM3SET.
	CURRENCIES	Write access to DIM4SET.
	SEGMENTS	Write access to DIM5SET.

Configuring automation event rules

If you make changes to the source attributes for automation, you may need to modify the standard event rules or add additional rules.

For example, if you modify the source details for income automation (via system attribute ASP2GIAutoD3Source), to use a hierarchy other than DETAILST, you will need to modify the income automation rules and calculation settings for the change.

To modify the event rules:

1. Open Longview Application Administrator.
2. Select **Rules** from the Server Explorer.
3. Navigate to the appropriate rule and update the triggering symbols as required.

If you need to add additional rules, be sure not to conflict with the ranges reserved for standard tax, transfer pricing and pillar two model rules. See the implementer’s guide for more detail.

To modify the calculation settings:

1. Open Longview Client.
2. Navigate to **Global Transparency** > **Administration**.
3. Expand **Calculations** and click on **Tax Calculations**.

4. Enable **Show Settings** in the administration toolbar.
5. Locate the automation calculation under **Pillar Two** to be modified and check the box in **Active Period**. Double-click in the cell for the dimension to update to activate the cell.
6. Click in the cell to edit and press the **End** key.
7. Enter the additional symbols into the list (separated with a comma and ending with ### to include all leaf symbols under a parent).
8. Repeat steps 5 to 7 for any other dimensions that require modification.
9. Click **Save**.

Configuring source details and segments for temporary differences

Temporary differences balances are transferred to Pillar Two using the values in total details (DETAILST) and total segments (SEGMENTST). If you want to transfer balances from tax provision using different details and segments you can modify the configuration.

To modify the source details for temporary differences:

1. Open Longview Application Administrator.
2. In server explorer navigate to **Attributes** > **System**.
3. Locate the **ASP2TMPTPD3Source** system attribute.
4. Right-click on the attribute and select **Set value…**. The attribute values dialog appears.
5. In the **Enter New Value** field, enter the name of the detail symbol to use as a source for temporary difference transfers. Alternatively, you can click the **…** button to locate the symbol using the symbol selector.
6. Click the **Add to list** button to add the symbol to the list of source details.
7. Repeat for each symbol you wish to use as a source.
8. Click **OK**. The attribute values dialog closes.
9. In the **Actions** menu, select **Maintenance** to toggle maintenance mode off and apply the changes.
10. If temporary differences have already been transferred to Pillar Two with the previous settings, you will need to trigger the ‘Temporary Differences Gross Transfer’ and ‘Temporary Differences Net Transfer’ calculations using the Tax Calculations interface in Longview Client.

To modify the source segments for temporary differences:

1. Open Longview Application Administrator.
2. In server explorer navigate to **Attributes** > **System**.

3. Locate the **ASP2TMPTPD5Source** system attribute.
4. Right-click on the attribute and select **Set value…**. The attribute values dialog appears.
5. In the **Enter New Value** field, enter the name of the segment symbol to use as a source for temporary difference transfers. Alternatively, you can click the **…** button to locate the symbol using the symbol selector.
6. Click the **Add to list** button to add the symbol to the list of source details.
7. Repeat for each symbol you wish to use as a source.
8. Click **OK**. The attribute values dialog closes.
9. In the **Actions** menu, select **Maintenance** to toggle maintenance mode off and apply the changes.
10. If temporary differences have already been transferred to Pillar Two with the previous settings, you will need to trigger the 'Temporary Differences Gross Transfer' and 'Temporary Differences Net Transfer' calculations using the Tax Calculations interface in Longview Client.

To trigger the transfer of temporary differences to Pillar Two:

1. Launch Longview Client.
2. Select the **Administration** category from the left navigation bar.
3. Expand **Calculations** in the navigation pane.
4. Click **Tax Calculations**. The Tax Calculations interface appears in the workspace.
5. In the **Entities** field, select the entities you want to calculate. To calculate all entities at once select P2JTotal.
6. Click **Update** to apply your selection.
7. In the Currencies field, select **Currencies** and click **Update** to apply your selection.
8. Check the **Active Period** box for Temporary Difference Gross Transfer.
9. Check the **Active Period** box for Temporary Difference Net Transfer.
10. Click **Run Calculations**. The temporary difference transfer calculations execute.
11. Click **Close** on the confirmation message.

Foreign Exchange

In pillar two, foreign exchange is disabled by default. It can be enabled by setting the value of system attribute ASP2FX to TRUE.

The impact of this setting is as follows:

ASP2FX Value = FALSE	ASP2FX Value = TRUE
Constituent entity input is done in reporting currency, as defined by the system attribute ASP2ReportingCurrency	Constituent entity input is done in functional currency as defined by the symbol attribute ZGPNativeCurrency value set on the constituent entity
Constituent entity calculations are done in reporting currency, as defined by the system attribute ASP2ReportingCurrency	Constituent entity calculations are done in functional currency as defined by the symbol attribute ZGPNativeCurrency value set on the constituent entity
Automations are processing in reporting currency	Automations are processed in functional currency and reporting currency.
No foreign currency translation	Constituent entity input and calculation results are translated to the reporting currency
Jurisdiction level input and calculations are done in reporting currency, as defined by the system attribute ASP2ReportingCurrency	Jurisdiction level input and calculations are done in reporting currency, as defined by the system attribute ASP2ReportingCurrency

By default, all reports in Pillar Two use reporting currency. If you enable foreign exchange you may want to update the constituent entity reports to use functional currency or create duplicate reports for analysts who will be working in functional currency.

Configuring foreign exchange rates used in Pillar Two

The foreign exchange rates used in Pillar Two are configured using:

- XCC0101/XCC1101 – FX Method Rate Table found in Global Transparency > Administration > Foreign Exchange

If you have tax provision this table will also include the configuration for tax provision elements. Method rate configuration for Pillar Two is found in two groups:

- TRNELE_P2 – which contains the elements used for temporary differences.
- TRNELE_SUMM – which contains the pillar two summary element.

▪ TRNELE_Other - Translate Other	
P2BoY - Beginning of Yea Balance	FXRate_P2
P2BS - Balance Sheet Movements	FXRate_P2
P2PY - Prior Year Adjustments	FXRate_P2
P2CY - Income Statement	FXRate_P2
P20CI - 0CI	FXRate_P2
P2Eq - Equity	FXRate_P2
▪ TRNELE_P2 - Translate Pillar Two	

▪ TRNELE_Recognised - Translate Recognised	
▪ TRNELE_Regional - Translate Regional	
▪ TRNELE_Regional_REC - Translate Regional Recognised	
P2SUMM - Pillar Two Summary	FXRate_P2
▪ TRNELE_SUMM - Translate Summary	

By default, all pillar two elements are translated using the Pillar Two foreign exchange rate.

To modify the rate used for an element:

1. Double-click on the rate you wish to change.
2. Open the selection list that appears in the cell.
3. Select a different rate.
4. Repeat for other elements you wish to modify,
5. Once finished updating rates used click **Submit** to save the changes.

To apply the changes to existing data, you will need to manually execute Pillar Two foreign exchange calculations from the Tax Calculations interface.

Updating foreign exchange rates in Pillar Two

Foreign exchange rates for Pillar Two are updating using:

- P2100 – FX Rates – Pillar Two found in Global Transparency > Data Collection > Pillar Two > Rates.

When you click on P2100 – FX Rates – Pillar Two you will be prompted to select an entity from your available list of entities, unless you have a default input entity defined in your default symbols configuration. The input will open in the workspace and display the foreign exchange rates for each translation in the system for the current period. Your selected entity will be displayed in the rows dimension, along with any of its descendants, and the translations will be displayed in the columns dimension.

> **Note:** If you are using multiple exchange rates for Pillar Two the input app may be configured with a different orientation.

Enter the appropriate translation rates (for example, USD from CAD) for each entity and when you are finished, click Submit.

Constituent Entities

The Manage Constituency Entities app is used to:

- Manage the jurisdictions in scope for Pillar Two Model Rules
- Manage the constituent entities within jurisdictions for Pillar Two Model Rules
- Manage the stateless constituent entities in scope for Pillar Two Model Rules
- Manage the elections for jurisdictions and stateless constituent entities in scope for Pillar Two model rules, by period.
- Export the jurisdictions, constituent entities, and their elections to a file for import to another system or period.

In addition, for a jurisdiction, you can set its status (for a specific period) to:

- Included – to include the jurisdiction and its constituent entities in Pillar Two Model Rules calculations.
- Excluded (Safe Harbour) – to exclude the jurisdiction and its constituent entities from Pillar Two Model Rules calculations.
- Excluded (de minimis) – to exclude the jurisdiction and its constituent entities from Pillar Two Model Rules calculations.

You can also take specific elections for jurisdictions and stateless entities. These elections will protect specific accounts from input as outlined GloBE Revenue, GloBE Income, Adjusted Covered Taxes, and Adjusted Jurisdictional Top-up Tax.

Note: You must first activate at least one country before you set up constituent entities. For further information, see Working with countries in Maintaining Entities.

Understanding the constituent entity structure

The constituent entity root symbol is P2JTotal and contains jurisdictions, constituent entities, stateless constituent entities, and jurisdictional calculation entities.

The constituent entity structure has the following restrictions:

- Symbols directly under the root (P2JTotal) must be either:
  - A jurisdiction
  - A stateless constituent entity
- Symbols under a jurisdiction must be:
  - A constituent entity
  - A jurisdictional calculation entity

Jurisdictions

A jurisdiction is parent entity directly under the root symbol that has one or more constituent entities and a jurisdictional calculation entity as its direct descendants.

A jurisdiction can have a status of Included, Excluded – de minimis, or Excluded – safe harbour. Excluded jurisdictions and all their constituent entities are excluded from calculations.

Elections are set at the jurisdiction level for convenience, as any election taken by a constituent entity applies to all constituent entities in the same jurisdiction.

The Type, Main Entity and MNE Group Parent fields are not defined for a jurisdiction.

Jurisdictional calculation entity

A jurisdictional calculation entity is a leaf entity under a jurisdiction entity that is managed by the system. This entity holds the results of jurisdiction-level calculations (top-up tax, ETR and top-up tax percentage).

The description and sort order of this entity can be modified.

Constituent entities

A constituent entity is leaf entity under a jurisdiction parent entity.

A constituent entity can have a status of Included, Excluded Entity or Election. Excluded constituent entities are excluded from calculations, but not rollup.

The status of a constituent entity affects other fields as follows:

- A constituent entity with a status of Included can optionally have a type of Hybrid, Investment, Permanent Establishment, Reverse-Hybrid, or Tax Transparent. The default is blank, which indicates a constituent entity that does not meet the criteria for any of the specific types outlined by the Pillar Two model rules.
  - An Included entity that is a permanent establishment must indicate its Main Entity in the provided field.
- A constituent entity with a status of Excluded Entity must have a type of 1.5.1 Election or 1.5.2 Election to indicate which subsection of the Excluded Entity section of model rules pertain to it.
- A constituent entity with a status of Election must have a type of 1.5.3 Election indicating that it would have been excluded under section 1.5.2. but is being included by election.

Any constituent entity other than an entity that is an Investment Entity or Permanent Establishment can be an MNE Group Parent. For each entity that is a group parent indicate whether it is:

- The Ultimate Group Parent (only a single entity can have this designation)
- An Intermediate Parent Entity
- A Partially-Owned Parent Entity

For further details see GloBE Model Rules for Pillar Two.

Stateless constituent entities

A stateless constituent entity is a leaf entity not under any jurisdiction parent entity.

A stateless constituent entity can have a status of Included or Excluded – safe harbour.

The status of a stateless constituent entity affects other fields as follows:

- A stateless constituent entity can optionally have a type of Hybrid, Permanent Establishment, Reverse-Hybrid, or Tax Transparent. The default is blank, which indicates a stateless constituent entity that does not meet the criteria for any of the specific types outlined by the Pillar Two model rules.

Any stateless constituent entity other than an entity that is an entity that is a Permanent Establishment can be an MNE Group Parent. For each entity that is a group parent indicate whether it is:

- The Ultimate Group Parent (only a single entity can have this designation)
- An Intermediate Parent Entity
- A Partially-Owned Parent Entity

For further details, see GloBE Model Rules for Pillar Two.

Importing constituent entities

The Import option in the Manage GloBE Constituent Entities dialog allows you to import jurisdictions, constituent entities, and their related settings from a .csv file.

To import constituent entities:

1. Click on **Manage constituent entities**. A prompt appears.
2. Select the **Import** option.
3. Select the file you wish to import.
4. To skip confirmation of each new parent assignment, check the **Automatically confirm parent assignment** option.
5. Click **OK**.
6. A table displays showing the summary of all actions performed by the import.

Note:

- If there are any issues with the file, a table will be displayed indicating the issues. No changes will be made.
- The columns in the file will differ depending on whether any automation groups for pillar two have been created.

Creating an import file for constituent entities

To create an import file for constituent entities:

1. Create a comma separated values (.csv) file.
2. In the file, add a header row with the values Entity, Description, Parent, Sort Order, Currency, Jurisdiction.
   a. Add a heading for Automation Group after Jurisdiction if the pillar two automation groups are enabled.

3. Perform the following steps to modify a required jurisdiction entity:
    a. Specify a name of an entity, if creating a new jurisdiction. A name must conform to the P2Jnnnnn convention.
    b. Specify a description for a jurisdiction.
    c. Specify the parent of the jurisdiction as P2JTotal.
    d. Specify a sort order to indicate the order the jurisdiction will appear in the hierarchy.
    e. Specify a currency for the jurisdiction.
    f. Specify a jurisdiction, which must be one of the active countries in the system.
    g. If pillar two automation groups are enabled, specify [NULL].
4. Perform the following steps to modify a required constituent entity:
    a. Specify a name of an entity.
    b. Specify a description for an entity.
    c. Specify a parent for an entity. It can be P2JTotal for a stateless entity, or it must be a name of a jurisdiction.
    d. Specify a sort order to indicate the order the entity will appear in the hierarchy.
    e. Specify a currency for the entity.
    f. Specify 'NULL' for the jurisdiction.
    g. If pillar two automation groups are enabled, specify a name of an automation group, or [NULL] for no automation group.

.csv file example (without automation groups)

```
Entity, Description, Parent, Sort Order, Currency, Jurisdiction
"P2J00001","Canada","P2JTotal",100.000000000,[TCAD],"Canada"
"ABG","Alpha Beta Gamma Holdings","P2J00001",1.000000000,[CAD],""
```

.csv file example (with automation groups)

```
Entity, Description, Parent, Sort Order, Currency, Jurisdiction, Automation
Group
"P2J00001","Canada","P2JTotal",100.000000000,[TCAD],"Canada",[NULL]
```

```
"ABG","Alpha Beta Gamma Holdings","P2J00001",1.000000000,[CAD],"", [NULL]
```

Managing constituent entities

To manage constituent entities:

1. Click on Manage constituent entities, a prompt appears.
   a. Select the **Manage** option.
   b. Select the entity you wish to manage.
   c. Click **OK**.
2. The Manage constituent entities table appears. Do one of the following actions:
   - Add a jurisdiction.
   - Add a new stateless constituent entity.
   - Add a new constituent entity to a jurisdiction.

Set the reporting currency

All pillar two operations are done in reporting currency. As such, it is necessary to define the reporting currency of the system.

To set the reporting currency:

1. On the first row in the table (P2JTotal).
   a. Select the reporting currency in the **Currency** field.
   b. Click **Apply**. The reporting currency system attribute ASP2ReportingCurrency will be updated. The value will be the source currency equivalent if a reporting currency is selected (i.e., if TCAD is selected the attribute value will be CAD).

This currency is used for all input, reports, and calculations.

Add a jurisdiction

To add a jurisdiction:

1. Click the **Add Jurisdiction** button. A dialog appears.
2. Complete the following fields:
   a. Description: Enter the description for the jurisdiction.
   b. Sort Order: Enter the sort order to determine the order of the jurisdiction under the P2JTotal root symbol.
   c. CURRENCY: Select the functional currency for the jurisdiction. This can be a reporting currency if the jurisdiction contains constituent entities with different functional currencies.

3. Click **OK**. The jurisdiction and its calculation symbol are added to the table.
   - The calculation symbol is used to store the results of the ETR and Top-up tax calculations.
   - The jurisdiction is added as Included for Pillar Two calculations with no elections taken.
4. Update the status and elections as required. Type, main entity and MNE group parent are not used for jurisdictions.

> **Note:** If a jurisdiction is set to “Excluded – de minimis” or “Excluded – safe harbour,” no ETR, top-up tax percentage, or top-up tax calculations will be executed.

Add a stateless constituent entity

To add a stateless constituent entity:

1. Right-click on the row selector for P2JTotal and select **Add Constituent Entity**. The Stateless Constituent Entity dialog appears.
2. Do one of the following:
   - Select **New** to add a new entity to the system. Complete the following fields:
     - ENTITIES: Enter the name of the new stateless constituent entity.
     - Description: Enter a description of the new stateless constituent entity.
     - Sort Order: Enter the sort order to determine the order the entity appears under the Total Jurisdictions root. Higher Sort Order values appear later. 0 Sort order values appear after all non-zero values, in order of creation.
     - CURRENCY: Select the functional currency of the stateless constituent entity.

     > **Note:** All Pillar Two model rules input, and calculations are done in the reporting currency determined by the Total Jurisdictions functional currency.

   - Select **Assign** to select an existing tax provision or transfer pricing entity. Complete the following fields:
     - ENTITIES: Select an existing leaf entity using the symbol selector.
     - Sort Order: Enter the sort order to determine the order the entity appears under the Total Jurisdictions root. Higher Sort Order values appear later. 0 Sort Order values appear after all non-zero values, in order of creation.
     - CURRENCY: Is automatically set using the existing entity’s functional currency.
3. Click **OK**. The stateless constituent entity is added to the table according to the specified sort order.

4. Update the status, type, and elections as required.
5. If the type is not “Permanent Establishment”, you can also set the **MNE Group Parent** to one of the following values:
   - Blank, if the entity is not a parent.
   - Ultimate Parent Entity if the entity is the ultimate parent of the group. This can only be specified on a single entity.
   - Intermediate Parent Entity if the entity is a parent, but not the ultimate parent of the group.
   - Partially Owned Parent Entity if the entity is a parent but is not the ultimate parent of the group and more than 20% of its ownership interests are held outside the MNE Group.
6. If the type is “Permanent Establishment”, you must select the **Main Entity** that includes the Financial Accounting Net Income or Loss of this entity in its financial statements.
7. If pillar two automation groups have been created in your system, you can also set an automation group.

> **Note:** If a stateless constituent entity is set to “Excluded – safe harbour,” no ETR, top-up tax percentage, or top-up tax calculations will be executed.

Add a constituent entity

To add a constituent entity:

1. Right-click on the row selector for a jurisdiction and select **Add Constituent Entity**. The Constituent Entity dialog appears.
2. Do one of the following:
   - Select **New** to add a new entity to the system. Complete the following fields:
     - ENTITIES: Enter the name of the new constituent entity.
     - Description: Enter a description of the new constituent entity.
     - Sort Order: Enter the sort order to determine the order the entity appears under the Jurisdictions parent. Higher Sort Order values appear later. 0 Sort Order values appear after all non-zero values, in order of creation.
     - CURRENCY: Select the functional currency of the constituent entity.

     > **Note:** All Pillar Two model rules input, and calculations are done in the reporting currency determined by the Total Jurisdictions functional currency.

   - Select **Assign** to select an existing tax provision or transfer pricing entity. Complete the following fields:

- ENTITIES: Select an existing leaf entity using the symbol selector.
- Sort Order: Enter the sort order to determine the order the entity appears under the jurisdiction parent. Higher Sort Order values appear later. 0 Sort Order values appear after all non-zero values, in order of creation.
- CURRENCY: Is automatically set using the existing entity's functional currency.

3. Click **OK**. The constituent entity is added to the table according to its parent and specified sort order.
4. Update the status and type, as required.
5. If the type is not "Permanent Establishment" and is not "Investment Entity", you can also set the **MNE Group Parent** to one of the following values:
   - Blank, if the entity is not a parent.
   - Ultimate Parent Entity if the entity is the ultimate parent of the group. This can only be specified on a single entity.
   - Intermediate Parent Entity if the entity is a parent, but not the ultimate parent of the group.
   - Partially Owned Parent Entity if the entity is a parent but is not the ultimate parent of the group and more than 20% of its ownership interests are held outside the MNE Group.
6. If the type is "Permanent Establishment", you must select the **Main Entity** that includes the Financial Accounting Net Income or Loss of this entity in its financial statements.
7. If pillar two automation groups have been created in your system, you can also set an automation group.

Exporting constituent entities

The Export option in the Manage GloBE Constituent Entities dialog allows you to export jurisdictions, constituent entities, and their related settings from the database to a .csv file.

To export constituent entities:

1. Click on Manage constituent entities, a prompt appears.
   a. Select the **Export** option.
   b. Specify the name of the file. Do one the following:
      - Enter the name of the file directly and it will be stored within the Documents\Longview folder.
      - Use the **Browse** button to select file location and specify its name.
   c. Select the entity you wish to export.
   d. Click **OK**.

2. The confirmation dialog appears.
   a. Click the **View File** button to open the file in your default csv file viewer.
   b. Click **Close** to exit.

> **Note:** The columns in the file will differ depending on whether any automation groups for pillar two have been created.

Migrating Election Settings

As of release 24.4 the jurisdiction election settings set in the Manage Constituent Entities editor are no longer used and have been replaced with the settings in the Manage Jurisdiction Elections editor. You can migrate the existing jurisdiction elections using the Migrate Jurisdiction Settings app. This process replaces any settings previously configured using Manage Jurisdiction Elections.

To migrate jurisdiction election settings:

1. Open Longview Client.
2. Navigate to the **Global Transparency** module.
3. Select the **Administration** category.
4. Expand the **System** folder and click on **Migrate Jurisdiction Settings**. A prompt appears.
5. Read the prompt carefully and click **OK** to proceed.
6. A confirmation message appears. Click **OK**.

As of the release 25.2, the constituent entity settings set in the Manage Constituent Entities editor are no longer used and have been replaced with the settings in the Manage Constituent Entity Elections editor. You may migrate the existing constituent entity settings using the Migrate Constituent Entity Settings app.

> **Note:** This process replaces any settings, configured previously using Manage Constituent Elections, but does not replace any elections set.

To migrate constituent entity settings:

1. Open **Longview Client**.
2. Navigate to the **Global Transparency** module.
3. Select the **Administration** category.
4. Expand the **System** folder and click **Migrate Constituent Entity Settings**.
   A prompt appears.
5. Read the prompt carefully and click **OK** to proceed.
   A confirmation message appears.
6. Click **OK**.

Constituent Entity Elections

Elections and settings for constituent entities are managed using:

- Manage Constituent Entity Elections app found in **Global Transparency** > **Administration** > **Pillar Two** > **Entities**.

To update constituent entity elections:

1. Click on **Manage Constituent Entity Elections** in the navigation pane.
2. When prompted, select an entity and add a period. The table appears.

   Note: If you select a parent entity, all constituent entities under the parent will be displayed.

3. The table appears, with the name of the entity, a description of the entity, and the location of the entity as determined by its jurisdiction.
4. Click **Apply** to save the changes.

The following elections are available for a constituent entity:

Setting / Election	Description
TIN	Enter the Tax Identification Number for the constituent entity.
TIN Issued By	If the Tax Identification Number was issued by a different country than the one specified by the Location, select the country that issued it.
TIN Type	Specify the type of identification number specified in the TIN column.
Status for GloBE Purposes	Select all that apply. Click the cell and then the "…" button to open the form top edit the values.
Excluded Type	Indicates a type of exclusion that applies for an Excluded entity. This can only be set if the Status for GloBE Purposes includes the Excluded Entity status.
Main Entity	Indicates a main entity for a permanent establishment. This can only bet set if the Status for GloBE Purposes includes the Permanent Establishment status.

Setting / Election	Description
Parent Entity Status	Indicates a type of parent a constituent entity or stateless constituent entity is. Leave blank for an entity that is not a parent.
[1.5.3] Not treating an Entity as an Excluded Entity	Indicates whether an excluded constituent entity is taking this election in the target period. Only applies to excluded entities.
Simplified Calculations	Indicates whether simplified calculations are being used for a non-material constituent entity
[3.2.1] Debt Release election	Indicates whether a constituent entity is taking this election in the target period. If this election is taken input and automation will be allowed for accounts under P2GI3.2.1.DR (3.2.1 - Debt Releases)
[3.2.1(b)] Inclusion of all dividends with respect to Portfolio Shareholdings	Indicates whether a constituent entity is taking this election in the target period.
[3.2.1(c)] Treating foreign exchange gains or losses attributable to hedging as an Excluded Equity Gain or Loss	Indicates whether a constituent entity is taking this election in the target period.
[4.4.7] Use Unclaimed Accrual Election	Indicates whether a constituent entity is taking this election in the target period.
[4.5.6] GloBE Loss Election	Indicates whether the GloBE Loss Election is being taken for the UPE. Only valid if the UPE is a Flow-Through Entity.
[6.3.4] Fair value election	Indicates whether a constituent entity is taking this election in the target period.
[7.5] Investment entity tax transparency election	Indicates whether a constituent entity is taking this election in the target period. Only applies to investment and insurance investment entities.
[7.6] Taxable distribution method election	Indicates whether a constituent entity is taking this election in the target period. If this election is taken input and automation will be allowed for accounts under P2GI7.6.1 (7.6.1 - Taxable Distribution Method Election)

Constituent Entity Election Years

For five year elections, you can specify the election year and revocation year using:

- Manage Constituent Entity Election Years app found in **Global Transparency** > **Administration** > **Pillar Two** > **Entities**.

To update constituent entity election years:

1. Click on **Manage Constituent Entity Election Years** in the navigation pane.
2. When prompted selection a constituent entity.
3. The table appears, with the list of five year elections with the Election Year and Revocation Year.
4. Update the Election Year and Revocation Year as required.
    a. The Revocation Year must be five years after the Election Year if both are specified.
5. Click **Apply** to save the changes.

Jurisdiction Elections

Elections and settings for jurisdictions and stateless entities are managed using:

- Manage Jurisdiction Elections app found in **Global Transparency** > **Administration** > **Pillar Two** > **Entities**.

To update jurisdiction elections:

1. Click on **Manage Jurisdiction Elections** in the navigation pane.
2. When prompted, select a period. The table appears.
3. The table displays the name of the jurisdiction, description of the jurisdiction, and the location of the jurisdiction.
4. Update any jurisdiction and election settings, as required.
5. Click **Apply** to save the changes.

The following settings and elections are available for a jurisdiction:

Setting/Election	Description
Name	Indicates a name of the jurisdiction symbol. **Note:** No longer available as of 25.3
Description	Indicates a description of the jurisdiction. **Note:** No longer available as of 25.3
Location	Indicates a location of the jurisdiction as set in Manage Constituent Entities. **Note:** No longer available as of 25.3

Setting/Election	Description
Sub-group	Indicates if the entities in this jurisdiction compose a sub-group for GloBE purposes. Leave this selection blank if there are no sub-groups in the jurisdiction.
TIN	Enter the tax identification number of the constituent entity at the top of the ownership structure, if this jurisdiction is a sub-group. Leave blank otherwise.
Applicable rules	Select each of the GloBE rules that apply to this jurisdiction.
Safe harbour exclusion applied	If this jurisdiction is excluded due to being a safe harbour, select the safe harbour that applies.
[3.2.1(c)] Equity Investment Inclusion Election	Indicates whether the jurisdiction is taking this election in the target period.
[3.2.2] Stock-based compensation election	Indicates whether the jurisdiction is taking this election in the target period.
[3.2.5] Realisation principle election	Indicates whether the jurisdiction is taking this election in the target period.
[3.2.6] Aggregate asset gain election	Indicates whether the jurisdiction is taking this election in the target period.
[3.2.8] Intra-group transactions election	Indicates whether the jurisdiction is taking this election in the target period.
Non-allocation of cross-border deferred tax election	Indicates whether the jurisdiction is taking this election in the target period.
[4.1.5] Apply excess negative tax expense carry-forward election	Indicates whether the jurisdiction is taking this election in the target period.
[4.5] GloBE Loss election	Indicates whether the jurisdiction is taking this election in the target period.
[4.6.1] Immaterial decrease in Covered Taxes election	Indicates whether the jurisdiction is taking this election in the target period.
[5.3.1] Election to not apply the Substance-based Income Exclusion	Indicates whether the jurisdiction is taking this election in the target period.
[7.3.1] Deemed Distribution Tax election	Indicates whether the jurisdiction is taking this election in the target period.
Simplified Reporting	Indicates whether the jurisdiction is taking this election in the target period.

Jurisdiction Election Years

For five year elections, you can specify the election year and revocation year using:

- Manage Jurisdiction Election Years app found in **Global Transparency** > **Administration** > **Pillar Two** > **Entities**.

To update jurisdiction election years:

1. Click on **Manage Jurisdiction Election Years** in the navigation pane.
2. When prompted selection a jurisdiction.
3. The table appears, with the list of five year elections with the Election Year and Revocation Year.
4. Update the Election Year and Revocation Year as required.
    a. The Revocation Year must be five years after the Election Year if both are specified.
5. Click **Apply** to save the changes.

Entering ownership data

The Ownership app is used to enter the direct ownership between entities and their parents. The app is used to derive the effective ownership used to apply the income inclusion rule.

To access ownership input and enter ownership data:

1. In the **Longview Client**, select the **Global Transparency** module.
2. Click the **Administration** category.
3. Expand **Pillar Two**, expand **Entities**, and then click **Ownership**.
4. Select a period and then click **OK**.
   The ownership input table appears.
5. Update the ownership data as necessary and then click **Submit** to save the changes.
    a. Prior to the ownership details being saved the data will be validated. Any validation errors will prevent the data from being saved.
6. After the ownership details are saved, the system will execute the effective ownership calculation
7. When finished close the Ownership tab.

For general information on working with this table, see Working with Longview Tables.

Adding direct ownership

To add a new direct ownership:

1. Click **Add**.
   Alternatively, if the new ownership is similar to the existing one, click a row, and then click **Duplicate**.

2. Select an entity. The entity must be a leaf and cannot be the jurisdiction calculation entity.

3. Select a owner. The owner must be a leaf and cannot be the jurisdiction calculation entity.

    a. If the owner is external or excluded, select **DIM2SET** for the owner.

    b. For **Owner Type**, select **Non-Group members (aggregate)** or **Excluded Entities (aggregate)**.

4. In the **Percentage** column, enter the direct ownership percentage . The percentage must be greater than 0 and less than or equal to 100.

Creating an import file for ownership

To create an import file for ownership:

1. Create a new comma separated values (.csv) file.

2. Add a header row with the values Constituent Entity, Owner, Owner Type, and Percentage.

3. Perform the following steps for each direct ownership:

    a. Specify the name of the constituent entity symbol. You must enclose the symbol name in square brackets if it is numeric.

    b. Specify the name of the owner symbol. You must enclose the symbol name in square brackets if it is numeric.

    c. If the owner is DIM2SET, specify the Owner Type as either: Non-Group members (aggregate) or Excluded Entities (aggregate).

    d. Otherwise specify NULL for the Owner Type.

    e. Specify the direct ownership percentage.

4. Save the file.

The following issues will prevent the ownership details from being saved:

- The entity is invalid or unspecified.
- The owner is invalid or unspecified.
- The owner is DIM2SET and the Owner Type is not provided.
- The owner is not DIM2SET and the Owner Type is not provided.
- The percentage is 0 or less.

- The percentage is grater than 100.
- The entity and the owner are the same.
- The sum of all percentages for an entity does not equal 100.
- The following will result in a warning requiring confirmation:
  - Not all constituent entities have ownership information specified
  - This does not apply to the ultimate parent entity

Effective ownership calculation

The effective ownership is used when applying the income inclusion rule and is determined for each owner as follows:

- Determining the indirect ownership in a constituent entity derived from each of the owner's directly owned constituent entities.
- Adding the direct ownership, if any, of the owner in the constituent entity.
- If the effective ownership for an owner in a constituent entity has not previously been calculated, and the owner is not a Partially Owned Parent Entity (POPE), the controlling interest flag is set to true, if the effective ownership exceeds fifty percent.
- The effective ownership is stored as value between 0 and 100 with a precision of two decimal places.
- After the effective ownership calculation is completed, it will trigger the income inclusion rule calculation.

Defining controlling interest

In cases where the ultimate parent entity (UPE) does not reside within a jurisdiction with a qualifying income inclusion rule (QIIR), top up tax may be attributed to intermediate parent entity. When this occurs, the top-down approach applies to an intermediate parent entity that has a controlling interest in another intermediate parent entity, while not itself being owned by another intermediate parent entity with a controlling interest. In order to apply this rule accurately each intermediate parent must designate whether its ownership interest is a controlling interest or not. The first time the ownership percentage is calculated for a combination of owner and constituent entity, if the owner holds greater than fifty percent ownership in the constituent entity, it is flagged as a controlling interest.

You can also review the ownership for all owners and constituent entities in this app.

To indicate whether an intermediate parent entity has controlling interest in another entity:

1. In the **Longview Client**, select the **Global Transparency** module.
2. Click on the **Administration** category.

3. Expand **Pillar Two**, expand **Entities**, and then click **Ownership – Controlling Interest**.
4. The controlling interest table appears, showing all ownership percentages.
5. Update the controlling interest flag for the **Owner / Constituent Entity** pairs as required.
   a. **Note:** When a new Owner or Constituent Entity pair is determined in the effective ownership calculation the controlling interest flag is set to true if the effective ownership percentage is greater than fifty percent.and the owner is not a POPE.
   b. . The controlling interest flag cannot be modified if the owner is a POPE.
6. Click **Submit** to save your changes.
   a. After the controlling interest details are saved, the system will execute the income inclusion rule calculation.
7. When finished, close the **Ownership – Controlling Interest** tab.

GloBE Revenue Accounts

The Manage GloBE Revenue Accounts app is used to:

- Manage the revenue accounts in scope for Pillar Two Model Rules.
- Export the accounts to a file for import to another system.
- Import accounts from a file to update the GloBE Revenue structure.

The Manage GloBE Revenue Accounts app provides the ability to create and modify custom accounts as well as the ability to edit the properties of existing accounts where permitted.

Understanding the GloBE revenue account structure

The GloBE Revenue Account root symbol is P2REV and the structure of the hierarchy follows the articles outlined in section 3 of the OECD's Model Globe Rules.

This hierarchy contains some out of box accounts that are used by the system for reporting and calculations. Certain out of box accounts allow for some modifications whereas others can not be changed.

The hierarchy root symbol (P2REV):

- Cannot be deleted.
- Cannot have new symbols assigned to it.

The following accounts are protected:

- P2REV3.2.1
- P2REV3.2

These symbols:

- Cannot be deleted.
- Cannot be modified.
- Cannot have new symbols assigned to them.
- Cannot be assigned to a different parent.

The following symbols are protected from being deleted and modified:

- P2REV3.1.1
- P2REV3.1.2
- P2REV3.2.1.B
- P2REV3.2.1.C
- P2REV3.2.1.D
- P2REV3.2.1.E
- P2REV3.2.1.F
- P2REV3.2.1.H
- P2REV3.2.3
- P2REV3.2.8
- P2REV3.2.9
- P2REV3.3
- P2REV3.4
- P2REV3.5
- P2REV6.2
- P2REV7.1
- P2REV7.6.1

Importing GloBE revenue accounts

The import option in the Manage GloBE Revenue Accounts dialog allows you to create and update GloBE Revenue accounts in the database from a .csv file.

To import accounts:

1. Click on **Manage GloBE Revenue Accounts**. A prompt appears.
2. For Option, select **Import**.
3. Select the .csv file to import from.
4. To skip confirmation of each new parent assignment, check the **Automatically confirm parent assignment** option.
5. Click **OK**. A table will be displayed showing the summary of all actions performed by the import.

Note: If there are any issues with the file, a table will be displayed indicating the issues. No changes will be made. See Understanding the GloBE revenue account structure for which accounts allow for child accounts to be created below them.

.csv file example

```
Name, Description, Parent, Sort Order
"P2REV","GloBE Revenue","NULL",0.000000000
"P2REV3.1.1","3.1.1 - Financial Accounting Revenue","P2REV",100.000000000
```

where:

Parameter	Description
Name	The name of the account symbol.
Description	The description of the account.
Parent	The name of a parent to assign the account to. The account will become a child of the specified parent, and the values in the parent will be calculated from all its children.
Sort Order	Indicates the order of the account under the parent, with lower numbers ordered before higher numbers. You can specify NULL or 0, which will assign the sort order as 0, which results in the symbol being sorted by when it was created.

Managing GloBE revenue accounts

The Manage option in the Manage GloBE Revenue Accounts dialog allows you to create, update and delete accounts from within the Manage GloBE Revenue Accounts table.

To manage accounts:

1. Click on **Manage GloBE Revenue Accounts**. A prompt appears.
2. For **Option**, select **Manage**.

3. Select the **GloBE** revenue accounts to manage.
The hierarchy of the selected account is displayed in the **Manage GloBE Revenue Accounts** table.

Working with the hierarchy

The Manage GloBE Revenue Accounts table displays the selected account in a hierarchical view. The view is initially expanded two levels below the selected account.

To change the level of expansion:

- Click a **collapsed hierarchy** icon to expand the hierarchy one level below the selected symbol.
- Click an **expanded hierarchy** icon to collapse the hierarchy to the selected symbol.
- Right-click on the top row and select one of these options:
  - Expand All for Selected Row - to expand the entire hierarchy below the selected symbol.
  - Collapse All - to collapse the entire hierarchy.
- Right-click on a parent row and select one of these options:
  - Expand All for Selected Row - to expand the entire hierarchy below the selected symbol.
  - Collapse All - to collapse the entire hierarchy.
  - Collapse Parent - to collapse the hierarchy to the parent of the selected symbol.
- Right-click on a leaf row and select one of these options:
  - Collapse All - to collapse the entire hierarchy.
  - Collapse Parent - to collapse the hierarchy to the parent of the selected symbol.

Adding an account

To add a new account:

1. Select a row in the table. The new account will be assigned as a child of the selected account.

> **Note:** You can add a new account that has similar settings to an existing account by selecting a row and clicking duplicate. See Understanding the GloBE revenue account structure for which accounts can have new child accounts created below them.

2. Click **Add**.
The **Add** dialog appears.
3. Fill in the following fields:
   a. **Name**: Enter the name of the new account. The name of the account is limited to 31 characters.
   b. **Description**: Enter a description for the new account. The description of the account is limited to 100 characters.
   c. **Parent**: Select or enter the name of the parent to assign the new account to.

> **Note:** You can also click the **search** button to open the symbol selector dialog to access advanced search options.

   d. **Sort Order**: Enter a number to define the order of the new account under the parent. Accounts are sorted from low to high. Accounts added with a sort order of 0 will appear last, in the order the account was created.

4. Click **OK** to add the new symbol to the table.

> **Note:** Accounts are not added to the database until you click **Apply**.

Modifying an existing account

You can change the properties of an existing account:

1. Modify the description by editing the value in the **Description** cell.
2. Change the order the account appears under its parent by modifying the sort order value.
3. To change the parent of an account:
   a. Select the row in the table.
   b. Click **Edit**. The Edit dialog appears.
   c. Enter or select a new parent.
   d. Click **OK**.

No changes are made to the database until you click **Apply**.

> **Note:** See Understanding the GloBE revenue account structure for which accounts and properties can be modified.

Applying changes

To apply changes to the accounts click **Apply**.

For new rows in the table:

- Each new account will be added under the selected parent symbol.

For modified accounts:

- Any description changes will be applied.
- If the parent account is changed, the account will be reassigned to the new parent with the specified sort order.
- Any changes to the sort order (same parent account) will be applied.

Results:

- All actions performed are presented at the end of processing with:
  - Each row identified by its symbol name.
  - The action performed or the reason any error occurred.
- Any valid changes, not cancelled, are applied.

Refreshing the accounts

Click **Refresh** to refresh the list of accounts.

Click **Symbols** to change the selected account and refresh the list of accounts.

In either case, if there are any unapplied changes, you will be prompted to apply or discard any changes that have not yet been applied.

- Choose **Apply Changes** to apply any changes made, then refresh the list of accounts. If there are any errors the refresh will not be performed.
- Choose **Discard Changes** to discard any changes made, then refresh the list of accounts.
- Click **Cancel** to return to the table without refreshing the list of accounts.

Exporting from the GloBE revenue accounts table

1. Click **Export** to export from the accounts table to a .csv file.
2. Select the .csv file to export to.

> **Note:** If the file selected does not currently exist, it will be created during the export process.

3. Click **OK**. A confirmation dialog will appear.
4. Click **View File** to view the exported file.

Exporting GloBE revenue accounts

The Export option in the Manage GloBE Revenue Accounts dialog allows you to export revenue accounts and their related settings from the database to a .csv file.

To export accounts:

1. Click on **Manage GloBE Revenue Accounts**. A prompt appears.
2. For Option, select **Export**.
3. Select the .csv file to export to.

> **Note:** If the file selected does not currently exist, it will be created during the export process.

4. Select symbols to export.

5. Click **OK**. A confirmation dialog will appear.
6. Click **View File** to view the exported file.

GloBE Income Accounts

The Manage GloBE Income Accounts app is used to:

- Manage the income accounts in scope for Pillar Two Model Rules.
- Export the accounts to a file for import to another system.
- Import accounts from a file to update the GloBE Income structure.

The Manage GloBE Income Accounts app provides the ability to create and modify custom accounts as well as the ability to edit the properties of existing accounts where permitted.

Understanding the GloBE income account structure

The GloBE Income Account root symbol is P2GI and the structure of the hierarchy follows the articles outlined in section 3 of the OECD's Model Globe Rules.

This hierarchy contains some out of box accounts that are used by the system for reporting and calculations. Certain out of box accounts allow for some modifications whereas others can not be changed.

The hierarchy root symbol (P2GI):

- Cannot be deleted.
- Cannot have new symbols assigned to it.

The following accounts are protected:

- P2GI3.2.1
- P2GI3.2

These symbols:

- Cannot be deleted.
- Cannot be modified.
- Cannot have new symbols assigned to them.
- Cannot be assigned to a different parent.

The following symbols are protected from being deleted and modified:

- P2GI3.1.1
- P2GI3.1.2

- P2GI3.2.1.A …P2GI3.2.1.I
- P2GI3.2.2…P2GI3.2.10
- P2GI3.3
- P2GI3.4
- P2GI3.5
- P2GI6.2
- P2GI7.1
- P2GI7.6.1

Note: Any updates applied to the GloBE Income account hierarchy using the Import or Manage option will be applied automatically to the QDMTT Income hierarchy.

Importing GloBE income accounts

The import option in the Manage GloBE Income Accounts dialog allows you to create and update GloBE Income accounts in the database from a .csv file.

To import accounts:

1. Click on **Manage GloBE Income Accounts**. A prompt appears.
2. For Option, select **Import**.
3. Select the .csv file to import from.
4. To skip confirmation of each new parent assignment, check the **Automatically confirm parent assignment** option.
5. Click **OK**. A table will be displayed showing the summary of all actions performed by the import.

Note: If there are any issues with the file, a table will be displayed indicating the issues. No changes will be made. See Understanding the GloBE income account structure for which accounts allow for child accounts to be created below them.

.csv file example

```
Name, Description, Parent, Sort Order

"P2GI","GloBE Income (Tax Base)","NULL",0.000000000

"P2GI3.1.1","3.1.1 - Financial Accounting Net Income or
Loss","P2GI",100.000000000
```

where:

Parameter	Description
Name	The name of the account symbol.
Description	The description of the account.
Parent	The name of a parent to assign the account to. The account will become a child of the specified parent, and the values in the parent will be calculated from all its children.
Sort Order	Indicates the order of the account under the parent, with lower numbers ordered before higher numbers. You can specify NULL or 0, which will assign the sort order as 0, which results in the symbol being sorted by when it was created.

Managing GloBE income accounts

The Manage option in the Manage GloBE Income Accounts dialog allows you to create, update and delete accounts from within the Manage GloBE Revenue Accounts table.

To manage accounts:

1. Click on **Manage GloBE Income Accounts**. A prompt appears.
2. For Option, select **Manage**.
3. Select the GloBE income accounts to manage. In the Manage GloBE Income Accounts table, the hierarchy of the account selected is displayed.

Working with the hierarchy

The Manage GloBE Income Accounts table displays the selected account in a hierarchical view. The view is initially expanded two levels below the selected account.

To change the level of expansion:

1. Click a **collapsed hierarchy** icon to expand the hierarchy one level below the selected symbol.
2. Click an **expanded hierarchy** icon to collapse the hierarchy to the selected symbol.
3. Right-click on the top row and select one of these options:
   - Expand All for Selected Row - to expand the entire hierarchy below the selected symbol.
   - Collapse All - to collapse the entire hierarchy.
4. Right-click on a parent row and select one of these options:
   - Expand All for Selected Row - to expand the entire hierarchy below the selected symbol.
   - Collapse All - to collapse the entire hierarchy.
   - Collapse Parent - to collapse the hierarchy to the parent of the selected symbol.
   - Expand All for Selected Row - to expand the entire hierarchy below the selected symbol.

- Collapse All - to collapse the entire hierarchy.
- Collapse Parent - to collapse the hierarchy to the parent of the selected symbol.

5. Right-click on a leaf row and select one of these options:
   - Collapse All - to collapse the entire hierarchy.
   - Collapse Parent - to collapse the hierarchy to the parent of the selected symbol.

Adding an account

To add a new account:

1. Select a row in the table. The new account will be assigned as a child of the selected account.

   Note:
   - You can add a new account that has similar settings to an existing account by selecting a **row** and clicking **duplicate**.
   - See Understanding the GloBE income account structure for which accounts can have new child accounts created below them.

2. Click **Add**. The Add dialog appears.
3. Fill in the following fields:
   a. Name: Enter the name of the new account. The name of the account is limited to 31 characters.
   b. Description: Enter a description for the new account. The description of the account is limited to 100 characters.
   c. Parent: Select or enter the name of the parent to assign the new account to.

      Note: You can also click the search button to open the symbol selector dialog to access advanced search options.

   d. Sort Order: Enter a number to define the order of the new account under the parent. Accounts are sorted from low to high. Accounts added with a sort order of 0 will appear last, in the order the account was created.
4. Click **OK** to add the new symbol to the table.

   Note: Accounts are not added to the database until you click **Apply**.

Modifying an existing account

You can change the properties of an existing account:

1. Modify the description by editing the value in the **Description** cell.
2. Change the order the account appears under its parent by modifying the sort order value.
3. To change the parent of an account:
   a. Select the **row** in the table.
   b. Click **Edit**. The Edit dialog appears.
   c. Enter or select a new parent.
   d. Click **OK**.

No changes are made to the database until you click **Apply**.

Note: See Understanding the GloBE income account structure for which accounts and properties can be modified.

Applying changes

To apply changes to the accounts click **Apply**.

For new rows in the table:

- Each new account will be added under the selected parent symbol.

For modified accounts:

- Any description changes will be applied.
- If the parent account is changed, the account will be reassigned to the new parent with the specified sort order.
- Any changes to the sort order (same parent account) will be applied.

Results:

- All actions performed are presented at the end of processing with:
  - Each row identified by its symbol name.
  - The action performed or the reason any error occurred.
- Any valid changes, not cancelled, are applied.

Refreshing the accounts

Click **Refresh** to refresh the list of accounts.

Click **Symbols** to change the selected account and refresh the list of accounts.

In either case, if there are any unapplied changes, you will be prompted to apply or discard any changes that have not yet been applied.

- Choose **Apply Changes** to apply any changes made, then refresh the list of accounts. If there are any errors the refresh will not be performed.
- Choose **Discard Changes** to discard any changes made, then refresh the list of accounts.
- Click **Cancel** to return to the table without refreshing the list of accounts.

Exporting from the GloBE income accounts table

1. Click **Export** to export from the accounts table to a .csv file.
2. Select the .csv file to export to.

> **Note:** If the file selected does not currently exist, it will be created during the export process.

3. Click **OK**. A confirmation dialog will appear.
4. Click **View File** to view the exported file.

Exporting GloBE income accounts

The Export option in the Manage GloBE Income Accounts dialog allows you to export income accounts and their related settings from the database to a .csv file.

To export accounts:

1. Click on **Manage GloBE Income Accounts**. A prompt appears.
2. For Option, select **Export**.
3. Select the .csv file to export to.

> **Note:** If the file selected does not currently exist, it will be created during the export process.

4. Select symbols to export.
5. Click **OK**. A confirmation dialog will appear.
6. Click **View File** to view the exported file.

Managing GloBE income automations

GloBE income accounts can be calculated rather than manually input or imported. The Manage GloBE income automations app allows you to set accounts to be calculated using source data from your trial balance or tax provision results.

GloBE income automations are period specific and can be overridden:

- For an entity.
- For an automation group if automation groups exist.
  - Entity overrides supersede automation group overrides.

To manage automations:

1. Click on **Manage GloBE Income Automations**. A prompt appears.
2. Select the GloBE income accounts to manage.
3. Select the period to update automations for. In the Manage GloBE Income Automations table, the current automations for the selected accounts are displayed.

Managing default settings

1. From the Default Settings tab, click **Add** to add automation default settings for an account. Automation settings are not added to the database until you click **Apply**.

> **Note:** You can add settings on an account that has similar settings to another account by selecting an existing **row** and clicking **duplicate**.

2. For each account, fill in the following fields:
   a. Account: Select the account for which you would like to set default automation settings.
   b. Automate: Check this option if this account will be automated. For the default settings, the automation check box is selected by default. Automated accounts will have data automatically transferred from the defined source to the target account.
   c. Method: This column provides a drop-down with two options:
      - Year-To-Date Balance – Select this option when the target account should use the current period YTD balance.
      - Change in Balance – Select this option when the target account should reflect the difference between the current period value and the prior period value.
   d. %: Enter the percentage you want to apply to the source amount prior to transferring it to the target account. The % value entered must be a number between -100 and 100.
   e. Source Accounts: Specify the source account(s). You can select one or more parent or leaf symbols.
   f. Source DETAILS: Specify the source detail symbol(s). The source details column will display if attribute `ASP2GIAutoD3Source` is set to a parent symbol or contains multiple symbols.
   g. Target DETAILS: Specify the target detail. The target details column will display if attribute `ASP2GIAutoD3Target` is set to a parent symbol or contains multiple symbols.

h. Source SEGMENTS: Specify the source segment symbol(s). The source segments column will display if attribute `ASP2GIAutoD5Source` is set to a parent symbol or contains multiple symbols.

i. Source ELEMENTS: Specify the source element symbol(s). The source elements column will display if attribute `ASP2GIAutoD6Source` is set to a parent symbol or contains multiple symbols.

Managing override settings

1. From either the Group Override or Entity Override tab, click **Add** to add new override settings. Override settings are not added to the database until you click **Apply**.

> **Note:**
> - The Group Override tab is used to override account settings at an automation group level. This tab will only appear if you have Pillar Two automation groups set up in your system (under entity root symbol Automation_Groups_P2).
> - The Entities Override tab is used to override account settings at an entity level. This tab will only appear if you have leaf entities under the P2JTotal structure.

2. For each account, fill in the following fields:

   a. Account: Select the account for which you would like to set override automation settings.

   b. Automation Group/Entity: If on the Group Override tab, select the automation group you would like to set override settings for. If on the Entity Override tab, select the entity you would like to set override settings for.

   c. Automate: Check this option if this account will be automated at the override level. Automated accounts will have data automatically transferred from the defined source to the target account.

   d. Method: It defines how the system calculates the value that will be written to the target account when automation is enabled at the override level. This field is available only when Automate is checked for the selected account.This column provides a drop-down with two options:

      - Year-To-Date Balance
      - Change in Balance

   e. %: Enter the percentage you want to apply to the source amount prior to transferring it to the target account. The % value entered must be a number between -100 and 100.

   f. Source Accounts: Specify the source account(s). You can select one or more parent or leaf symbols.

g. Source DETAILS: Specify the source detail symbol(s). The source details column will display if attribute `ASP2GIAutoD3Source` is set to a parent symbol or contains multiple symbols.

h. Source SEGMENTS: Specify the source segment symbol(s). The source segments column will display if attribute `ASP2GIAutoD5Source` is set to a parent symbol or contains multiple symbols.

i. Target DETAILS: Specify the target detail. The target details column will display if attribute `ASP2GIAutoD3Target` is set to a parent symbol or contains multiple symbols.

j. Source ELEMENTS: Specify the source element symbol(s). The source elements column will display if attribute `ASP2GIAutoD6Source` is set to a parent symbol or contains multiple symbols.

Modifying an account

You can change the properties of an existing account:

1. Change the automation setting on the account by checking or un-checking the **automate** option.
2. Change the 'Method' to be used by selecting a different option.
3. Change the % to be used in the automation calculation by modifying the % value.
4. Change the source account(s) by selecting different source account symbols.
5. Change source details, segments, or elements symbol(s) by selecting different source symbols.

No changes are applied until you click **Apply**.

Applying changes

To apply changes to the automation settings, click **Apply**.

- Any changes to the ‘Automate’ setting will be applied.
- Any changes to the ‘Method’ setting will be applied.
- Any changes to the ‘%’ setting will be applied.
- Any changes to the ‘Source Accounts’ setting will be applied.
- Any changes to the source details, segments, or elements settings will be applied.

Refreshing the automations

Click **Refresh** to refresh the list of automation settings.

If there are any unapplied changes, you will be prompted to apply or discard any changes that have not yet been applied.

- Choose **Apply Changes** to apply any changes made, then refresh the list of automation settings. If there are any errors the refresh will not be performed.

- Choose **Discard Changes** to discard any changes made, then refresh the list of accounts.
- Click **Cancel** to return to the table without refreshing the list of accounts.

Deleting automation settings

You can delete an automation setting at the default automation group override or entity override level:

1. Highlight the row you want to delete.
2. Click the **delete** button.
3. Automation settings are not deleted until you click **Apply**.

GloBE Adjusted Covered Taxes Accounts

The Manage GloBE Adjusted Covered Taxes Accounts app is used to:

- Manage the covered taxes accounts in scope for Pillar Two Model Rules.
- Export the accounts to a file for import to another system.
- Import accounts from a file to update the GloBE Adjusted Covered Taxes structure.

The Manage GloBE Adjusted Covered Taxes Accounts app provides the ability to create and modify custom accounts as well as the ability to edit the properties of existing accounts where permitted.

Understanding the GloBE adjusted covered taxes account structure

The GloBE Adjusted Covered Taxes Account root symbol is P2CT and the structure of the hierarchy follows the articles outlined in section 4 of the OECD's Model Globe Rules.

This hierarchy contains some out of box accounts that are used by the system for reporting and calculations. Certain out of box accounts allow for some modifications whereas others can not be changed.

The hierarchy root symbol (P2CT):

- Cannot be deleted.
- Cannot have new symbols assigned to it.

The following accounts are protected:

- P2CT4.1
- P2CT4.4
- P2CT4.4.6
- P2CT.ENTE.D
- P2CT.ENTE.G

These symbols:

- Cannot be deleted.
- Cannot be modified.
- Cannot have new symbols assigned to them.
- Cannot be assigned to a different parent.

The following symbols are protected from being deleted and modified:

- P2CT4.1.1
- P2CT4.1.2
- P2CT4.1.2.A
- P2CT4.1.2.D
- P2CT4.1.3
- P2CT4.1.3.A
- P2CT4.1.3.E
- P2CT4.2
- P2CT4.3
- P2CT7.3.1
- P2CT4.4.1
- P2CT4.4.1.A
- P2CT4.4.1.E
- P2CT4.4.2
- P2CT4.4.2.A
- P2CT4.4.2.C
- P2CT4.4.3
- P2CT4.4.4
- P2CT4.4.6
- P2CT4.4.7

- P2CT4.6.1
- P2CT4.6.2
- P2CT4.6.3
- P2CT4.6.4

Note: Any updates applied to the Covered Taxes account hierarchy using the Import or Manage option will be applied automatically to the QDMTT Covered Taxes hierarchy.

Importing GloBE adjusted covered taxes accounts

The import option in the Manage GloBE Adjusted Covered Taxes Accounts dialog allows you to create and update GloBE Adjusted Covered Taxes accounts in the database from a .csv file.

To import accounts:

1. Click on **Manage GloBE Adjusted Covered Taxes Accounts**. A prompt appears.
2. For Option, select **Import**.
3. Select the .csv file to import from.
4. To skip confirmation of each new parent assignment, check the **Automatically confirm parent assignment** option.
5. Click **OK**. A table will be displayed showing the summary of all actions performed by the import.

   Note: If there are any issues with the file, a table will be displayed indicating the issues. No changes will be made. See Understanding the GloBE adjusted covered taxes account structure for which accounts allow for child accounts to be created below them.

.csv file example

```
Name, Description, Parent, Sort Order
"P2CT","GloBE Covered Taxes","NULL",0.000000000
"P2CT4.1"," Covered Taxes - Current","P2CT",100.000000000
```

where:

Parameter	Description
Name	The name of the account symbol.
Description	The description of the account.
Parent	The name of a parent to assign the account to. The account will become a child of the specified parent, and the values in the parent will be calculated from all its children.

Parameter	Description
Sort Order	Indicates the order of the account under the parent, with lower numbers ordered before higher numbers. You can specify NULL or 0, which will assign the sort order as 0, which results in the symbol being sorted by when it was created.

Managing GloBE adjusted covered taxes accounts

The Manage option in the Manage GloBE Adjusted Covered Taxes Accounts dialog allows you to create, update and delete accounts from within the Manage GloBE Adjusted Covered Taxes Accounts table.

To manage accounts:

1. Click on **Manage GloBE Adjusted Covered Taxes Accounts**. A prompt appears.
2. For Option, select **Manage**.
3. Select the GloBE adjusted covered taxes accounts to manage. In the Manage GloBE Adjusted Covered Taxes Accounts table, the hierarchy of the account selected is displayed.

Working with the hierarchy

The Manage GloBE Adjusted Covered Taxes Accounts table displays the selected account in a hierarchical view. The view is initially expanded two levels below the selected account.

To change the level of expansion:

1. Click a **collapsed hierarchy** icon to expand the hierarchy one level below the selected symbol.
2. Click an **expanded hierarchy** icon to collapse the hierarchy to the selected symbol.
3. Right-click on the top row and select one of these options:
   - Expand All for Selected Row - to expand the entire hierarchy below the selected symbol.
   - Collapse All - to collapse the entire hierarchy.
4. Right-click on a parent row and select one of these options:
   - Expand All for Selected Row - to expand the entire hierarchy below the selected symbol.
   - Collapse All - to collapse the entire hierarchy.
   - Collapse Parent - to collapse the hierarchy to the parent of the selected symbol.
5. Right-click on a leaf row and select one of these options:
   - Collapse All - to collapse the entire hierarchy.
   - Collapse Parent - to collapse the hierarchy to the parent of the selected symbol.

Adding an account

To add a new account:

1. Select a row in the table. The new account will be assigned as a child of the selected account.

   Note:

   - You can add a new account that has similar settings to an existing account by selecting a **row** and clicking **duplicate**.
   - See Understanding the GloBE adjusted covered taxes account structure for which accounts can have new child accounts created below them.

2. Click **Add**. The Add dialog appears.
3. Fill in the following fields:
   a. Name: Enter the name of the new account. The name of the account is limited to 31 characters.
   b. Description: Enter a description for the new account. The description of the account is limited to 100 characters.
   c. Parent: Select or enter the name of the parent to assign the new account to.

      Note: You can also click the search button to open the symbol selector dialog to access advanced search options.

   d. Sort Order: Enter a number to define the order of the new account under the parent. Accounts are sorted from low to high. Accounts added with a sort order of 0 will appear last, in the order the account was created.
4. Click **OK** to add the new symbol to the table.

   Note: Accounts are not added to the database until you click **Apply**.

Modifying an existing account

You can change the properties of an existing account:

1. Modify the description by editing the value in the ‘Description’ cell.
2. Change the order the account appears under its parent by modifying the sort order value.
3. To change the parent of an account:
   a. Select the row in the table.
   b. Click **Edit**. The Edit dialog appears.
   c. Enter or select a new parent.
   d. Click **OK**.

No changes are made to the database until you click **Apply**.

Note: See Understanding the GloBE adjusted covered taxes account structure for which accounts and properties can be modified.

Applying changes

To apply changes to the accounts click **Apply**.

For new rows in the table:

- Each new account will be added under the selected parent symbol.

For modified accounts:

- Any description changes will be applied.
- If the parent account is changed, the account will be reassigned to the new parent with the specified sort order.
- Any changes to the sort order (same parent account) will be applied.

Results:

- All actions performed are presented at the end of processing with:
  - Each row identified by its symbol name.
  - The action performed or the reason any error occurred.
- Any valid changes, not cancelled, are applied.

Refreshing the accounts

Click **Refresh** to refresh the list of accounts.

Click **Symbols** to change the selected account and refresh the list of accounts.

In either case, if there are any unapplied changes, you will be prompted to apply or discard any changes that have not yet been applied.

1. Choose **Apply Changes** to apply any changes made, then refresh the list of accounts. If there are any errors the refresh will not be performed.
2. Choose **Discard Changes** to discard any changes made, then refresh the list of accounts.
3. Click **Cancel** to return to the table without refreshing the list of accounts.

Exporting from the GloBE adjusted covered taxes accounts table

1. Click **Export** to export from the accounts table to a .csv file.
2. Select the .csv file to export to.

   Note: If the file selected does not currently exist, it will be created during the export process.

3. Click **OK**. A confirmation dialog will appear.
4. Click **View File** to view the exported file.

Exporting GloBE adjusted covered taxes accounts

The Export option in the Manage GloBE Adjusted Covered Taxes Accounts dialog allows you to export accounts and their related settings from the database to a .csv file.

To export accounts:

1. Click on **Manage GloBE Adjusted Covered Taxes Accounts**. A prompt appears.
2. For Option, select **Export**.
3. Select the .csv file to export to.

> **Note:** If the file selected does not currently exist, it will be created during the export process.

4. Select symbols to export.
5. Click **OK**. A confirmation dialog will appear.
6. Click **View File** to view the exported file.

Managing GloBE adjusted covered tax automations

GloBE covered tax accounts can be calculated rather than manually input or imported. The Manage GloBE covered taxes automations app allows you to set accounts to be calculated using source data from your trial balance or tax provision results.

GloBE covered tax automations are period specific and can be overridden:

- For an entity.
- For an automation group if automation groups exist.
  - Entity overrides supersede automation group overrides.

To manage automations:

1. Click on **Manage GloBE Covered Taxes Automations**. A prompt appears.
2. Select the GloBE covered tax accounts to manage.
3. Select the period for which you want to update automations.In the Manage GloBE Covered Taxes Automations table, the current automations for the selected accounts are displayed.

Managing default settings

1. From the Default Settings tab, click **Add** to add automation default settings for an account. Automation settings are not added to the database until you click **Apply**.

> **Note:** You can add settings on an account that has similar settings to another account by selecting an existing row and clicking duplicate.

2. For each account fill in the following fields:

   a. Account: Select the account for which you would like to set default automation settings.

   b. Automate: Check this option if this account will be automated. For the default settings, the automation check box is selected by default. Automated accounts will have data automatically transferred from the defined source to the target account.

   c. Method: This column provides a drop-down with two options:

      - Year-To-Date Balance – Select this option when the target account should use the current period YTD balance.

      - Change in Balance – Select this option when the target account should reflect the difference between the current period value and the prior period value.

   d. %: Enter the percentage you want to apply to the source amount prior to transferring it to the target account. The % value entered must be a number between -100 and 100.

   e. Source Accounts: Specify the source account(s). You can select one or more parent or leaf symbols.

   f. Source DETAILS: Specify the source detail symbol(s). The source details column will display if attribute `ASP2CTAutoD3Source` is set to a parent symbol or contains multiple symbols.

   g. Source SEGMENTS: Specify the source segment symbol(s). The source segments column will display if attribute `ASP2CTAutoD5Source` is set to a parent symbol or contains multiple symbols.

   h. Source ELEMENTS: Specify the source element symbol(s). The source elements column will display if attribute `ASP2CTAutoD6Source` is set to a parent symbol or contains multiple symbols.

Managing override settings

1. From either the Group Override or Entity Override tab, click **Add** to add new override settings. Override settings are not added to the database until you click **Apply**.

Note:

- The Group Override tab is used to override account settings at an automation group level. This tab will only appear if you have Pillar Two automation groups set up in your system (under entity root symbol Automation_Groups_P2).
- The Entities Override tab is used to override account settings at an entity level. This tab will only appear if you have leaf entities under the P2JTotal structure.

2. For each account, fill in the following fields:
   a. Account: Select the account for which you would like to set override automation settings.
   b. Automation Group/Entity: If on the Group Override tab, select the automation group you would like to set override settings for. If on the Entity Override tab, select the entity you would like to set override settings for.
   c. Automate: Check this option if this account will be automated at the override level. Automated accounts will have data automatically transferred from the defined source to the target account.
   d. Method: It defines how the system calculates the value that will be written to the target account when automation is enabled at the override level. This field is available only when Automate is checked for the selected account.This column provides a drop-down with two options:
      - Year-To-Date Balance
      - Change in Balance
   e. %: Enter the percentage you want to apply to the source amount prior to transferring it to the target account. The % value entered must be a number between -100 and 100.
   f. Source Accounts: Specify the source account(s). You can select one or more parent or leaf symbols.
   g. Source DETAILS: Specify the source detail symbol(s). The source details column will display if attribute `ASP2CTAutoD3Source` is set to a parent symbol or contains multiple symbols.
   h. Source SEGMENTS: Specify the source segment symbol(s). The source segments column will display if attribute `ASP2CTAutoD5Source` is set to a parent symbol or contains multiple symbols.
   i. Source ELEMENTS: Specify the source element symbol(s). The source elements column will display if attribute `ASP2CTAutoD6Source` is set to a parent symbol or contains multiple symbols.

Modifying an account

You can change the properties of an existing account:

1. Change the automation setting for the account by checking or unchecking the 'Automate' option.
2. Change the 'Method' to be used by selecting a different option.
3. Change the % to be used in the automation calculation by modifying the % value.
4. Change the source account(s) by selecting different source account symbols.
5. Change source details, segments, or elements symbol(s) by selecting different source symbols.

No changes are applied until you click **Apply**.

Applying changes

To apply changes to the automation settings, click **Apply**.

- Any changes to the ‘Automate’ setting will be applied.
- Any changes to the ‘Method’ setting will be applied.
- Any changes to the ‘%’ setting will be applied.
- Any changes to the ‘Source Accounts’ setting will be applied.
- Any changes to the source details, segments, or elements settings will be applied.

Refreshing the automations

Click **Refresh** to refresh the list of automation settings.

If there are any unapplied changes, you will be prompted to apply or discard any changes that have not yet been applied.

- Choose **Apply Changes** to apply any changes made, then refresh the list of automation settings. If there are any errors the refresh will not be performed.
- Choose **Discard Changes** to discard any changes made, then refresh the list of accounts.
- Click **Cancel** to return to the table without refreshing the list of accounts.

Deleting automation settings

You can delete an automation setting at the default automation group override or entity override level:

1. Highlight the row you want to delete.
2. Click the **delete** button.
3. Automation settings are not deleted until you click **Apply**.

Substance-based Income Exclusion Accounts

The Manage GloBE Substance-based Income Exclusion Accounts app is used to:

- Manage the accounts used to calculate the substance-based income exclusion amount.
- Export the accounts to a file for import to another system.
- Import accounts from a file to update the GloBE Substance-based Income Exclusion structure.

The Manage GloBE Substance-based Income Exclusion Accounts app provides the ability to create and modify custom accounts as well as the ability to edit the properties of existing accounts where permitted.

Understanding the GloBE substance-based income exclusion structure

The GloBE Substance-based Income Exclusion Account root symbol is P2SBIE5.3 and the structure of the hierarchy is designed to capture the amounts required for calculating the exclusion amount as defined in section 5.3 of the OECD's Model Globe Rules.

The hierarchy contains accounts to capture gross amounts for payroll and tangible asset carve-out and adjustments required for permanent establishments and flow-through entities. Certain out of box accounts allow for some modifications whereas others can not be changed.

The hierarchy root symbol (P2SBIE5.3):

- Cannot be deleted.
- Cannot have new symbols assigned to it.

The following accounts are protected:

- P2SBIE5.3.6.PC and all its descendants
- P2SBIE5.3.7.PC and all its descendants
- P2SBIE5.3.6.TA and all its descendants
- P2SBIE5.3.7.TA and all its descendants
- P2SBIE5.3.1

These symbols:

- Cannot be deleted.
- Cannot be modified.
- Cannot have new symbols assigned to them.
- Cannot be assigned to a different parent.

The following symbols are protected from being deleted and modified:

- P2SBIE5.3.3
- P2SBIE5.3.4

Note: Any updates applied to the GloBE Substance Based Income Exclusion account hierarchy using the Import or Manage option will be applied automatically to the QDMTT Substance Based Income Exclusion hierarchy.

Importing GloBE substance-based income Exclusion accounts

The import option in the Manage GloBE Substance-based Income Exclusion Accounts dialog allows you to create and update GloBE Substance-based Income Exclusion accounts in the database from a .csv file. For efficiency, your source file should only contain accounts under P2SBIE5.3.3 and P2SBIE5.3.4.

To import accounts:

1. Click on **Manage GloBE Substance-based Income Exclusion Accounts**. A prompt appears.
2. For Option, select **Import**.
3. Select the .csv file to import from.
4. To skip confirmation of each new parent assignment, check the **Automatically confirm parent assignment** option.
5. Click **OK**. A table will be displayed showing the summary of all actions performed by the import.

Note: If there are any issues with the file, a table will be displayed indicating the issues. No changes will be made. See Understanding the GloBE substance-based income exclusion account structure for which accounts allow for child accounts to be created below them.

.csv file example

```
Name, Description, Parent, Sort Order
"P2SBIE5.3.3.001","Payroll carve-out"," P2SBIE5.3.3",100.000000000
"P2SBIE5.3.4.001","Tangible asset carve-out”,”P2TSBIE5.3.4",100.000000000
```

where:

Parameter	Description
Name	The name of the account symbol.
Description	The description of the account.
Parent	The name of a parent to assign the account to. The account will become a child of the specified parent, and the values in the parent will be calculated from all its children.
Sort Order	Indicates the order of the account under the parent, with lower numbers ordered before higher numbers. You can specify NULL or 0, which will assign the sort order as 0, which results in the symbol being sorted by when it was created.

Managing GloBE substance-based income exclusion accounts

The Manage option in the Manage GloBE Substance-Based Income Exclusion Accounts dialog allows you to create, update and delete accounts from within the Manage GloBE Temporary Differences Accounts table.

To manage accounts:

1. Click on **Manage GloBE Substance-Based Income Exclusion Accounts**. A prompt appears.
2. For Option, select **Manage**.
3. Select the GloBE substance-based income exclusion accounts to manage.In the Manage GloBE Substance-Based Income Exclusion Accounts table, the hierarchy of the account selected is displayed.

Working with the hierarchy

The Manage GloBE Substance-Based Income Exclusion Accounts table displays the selected account in a hierarchical view. The view is initially expanded two levels below the selected account.

To change the level of expansion:

1. Click a **collapsed hierarchy** icon to expand the hierarchy one level below the selected symbol.
2. Click an **expanded hierarchy** icon to collapse the hierarchy to the selected symbol.
3. Right-click on the top row and select one of these options:
   - Expand All for Selected Row - to expand the entire hierarchy below the selected symbol.
   - Collapse All - to collapse the entire hierarchy.
4. Right-click on a parent row and select one of these options:
   - Expand All for Selected Row - to expand the entire hierarchy below the selected symbol.
   - Collapse All - to collapse the entire hierarchy.
   - Collapse Parent - to collapse the hierarchy to the parent of the selected symbol.
5. Right-click on a leaf row and select one of these options:
   - Collapse All - to collapse the entire hierarchy.
   - Collapse Parent - to collapse the hierarchy to the parent of the selected symbol.

Adding an account

To add a new account:

1. Select a row in the table. The new account will be assigned as a child of the selected account.

   Note:

   - You can add a new account that has similar settings to an existing account by selecting a **row** and clicking **duplicate**.
   - See Understanding the GloBE adjusted covered taxes account structure for which accounts can have new child accounts created below them.

2. Click **Add**. The Add dialog appears.
3. Fill in the following fields:
   a. Name: Enter the name of the new account. The name of the account is limited to 31 characters.
   b. Description: Enter a description for the new account. The description of the account is limited to 100 characters.
   c. Parent: Select or enter the name of the parent to assign the new account to.

      Note: You can also click the **search** button to open the symbol selector dialog to access advanced search options.

   d. Sort Order: Enter a number to define the order of the new account under the parent. Accounts are sorted from low to high. Accounts added with a sort order of 0 will appear last, in the order the account was created.
4. Click **OK** to add the new symbol to the table.

   Note: Accounts are not added to the database until you click **Apply**.

Modifying an existing account

You can change the properties of an existing account:

1. Modify the description by editing the value in the ‘Description’ cell.
2. Change the order the account appears under its parent by modifying the sort order value.
3. To change the parent of an account:
   a. Select the row in the table.
   b. Click **Edit**. The Edit dialog appears.
   c. Enter or select a new parent.
   d. Click **OK**.

No changes are made to the database until you click **Apply**.

Note: See Understanding the GloBE substance-based income exclusion account structure for which accounts and properties can be modified.

Applying changes

To apply changes to the accounts click **Apply**.

For new rows in the table:

- Each new account will be added under the selected parent symbol.

For modified accounts:

- Any description changes will be applied.
- If the parent account is changed, the account will be reassigned to the new parent with the specified sort order.
- Any changes to the sort order (same parent account) will be applied.

Results:

All actions performed are presented at the end of processing with:

- Each row identified by its symbol name.
- The action performed or the reason any error occurred.
- Any valid changes, not cancelled, are applied.

Refreshing the accounts

Click **Refresh** to refresh the list of accounts.

Click **Symbols** to change the selected account and refresh the list of accounts.

In either case, if there are any unapplied changes, you will be prompted to apply or discard any changes that have not yet been applied.

- Choose **Apply Changes** to apply any changes made, then refresh the list of accounts. If there are any errors the refresh will not be performed.
- Choose **Discard Changes** to discard any changes made, then refresh the list of accounts.
- Click **Cancel** to return to the table without refreshing the list of accounts.

Exporting from the GloBE substance-based income exclusion accounts table

1. Click **Export** to export from the accounts table to a .csv file.
2. Select the .csv file to export to.

> **Note:** Note If the file selected does not currently exist, it will be created during the export process.

3. Click **OK**. A confirmation dialog will appear.
4. Click **View File** to view the exported file.

Exporting GloBE substance-based income exclusion accounts

The Export option in the Manage GloBE Substance-Based Income Exclusion Accounts dialog allows you to export accounts and their related settings from the database to a .csv file.

To export accounts:

1. Click on **Manage GloBE Substance-Based Income Exclusion Accounts**. A prompt appears.
2. For Option, select **Export**.
3. Select the .csv file to export to.

> **Note:** If the file selected does not currently exist, it will be created during the export process.

4. Select symbols to export.
5. Click **OK**. A confirmation dialog will appear.
6. Click **View File** to view the exported file.

Managing GloBE substance-based income exclusion automations

GloBE substance-based income exclusion automations can be calculated rather than manually input or imported. The Manage GloBE substance-based income exclusion automations app allows you to set accounts to be calculated using source data from your trial balance or tax provision results.

GloBE substance-based income exclusion automations are period specific and can be overridden:

- For an entity.
- For an automation group if automation groups exist.
  - Entity overrides supersede automation group overrides.

To manage automations:

1. Click on **Manage GloBE substance-based income exclusion Automations**. A prompt appears.
2. Select the period for which you want to update automations. In the Manage GloBE substance-based income exclusion Automations table, the current automations for the selected accounts are displayed.

Managing default settings

1. From the Default Settings tab, click **Add** to add automation default settings for an account. Automation settings are not added to the database until you click **Apply**.

> **Note:** You can add settings on an account that has similar settings to another account by selecting an existing **row** and clicking **duplicate**.

2. For each account, fill in the following fields:
   a. Account: Select the account for which you would like to set default automation settings.
   b. Automate: Check this option if this account will be automated. For the default settings, the automation check box is selected by default. Automated accounts will have data automatically transferred from the defined source to the target account.
   c. Method: This column provides a drop-down with three options:
      - Average – Select this option when the target account should reflect the average of the current period value and the prior period value from the selected source accounts.
      - Change in Balance – Select this option when the target account should reflect the difference between the current period value and the prior period value.
      - Year-To-Date Balance – Select this option when the target account should use the current period YTD balance.
   d. %: Enter the percentage you want to apply to the source amount prior to transferring it to the target account. The % value entered must be a number between -100 and 100.
   e. Source Accounts: Specify the source account(s). You can select one or more parent or leaf symbols.
   f. Source DETAILS: Specify the source detail symbol(s). The source details column will display if attribute `ASP2SBIAutoD3Source` is set to a parent symbol or contains multiple symbols.
   g. Target DETAILS: Specify the target detail. The target details column will display if attribute `ASP2SBIAutoD3Target` is set to a parent symbol or contains multiple symbols.
   h. Source SEGMENTS: Specify the source segment symbol(s). The source segments column will display if attribute `ASP2SBIAutoD5Source` is set to a parent symbol or contains multiple symbols.

i. Source ELEMENTS: Specify the source element symbol(s). The source elements column will display if attribute `ASP2SBIAutoD6Source` is set to a parent symbol or contains multiple symbols.

Managing override settings

1. From either the Group Override or Entity Override tab, click **Add** to add new override settings. Override settings are not added to the database until you click **Apply**.

> **Note:**
> - The Group Override tab is used to override account settings at an automation group level. This tab will only appear if you have Pillar Two automation groups set up in your system (under entity root symbol Automation_Groups_P2).
> - The Entities Override tab is used to override account settings at an entity level. This tab will only appear if you have leaf entities under the P2JTotal structure.

2. For each account, fill in the following fields:

   a. Account: Select the account for which you would like to set override automation settings.

   b. Automation Group/Entity: If on the Group Override tab, select the automation group you would like to set override settings for. If on the Entity Override tab, select the entity you would like to set override settings for.

   c. Automate: Check this option if this account will be automated at the override level. Automated accounts will have data automatically transferred from the defined source to the target account.

   d. Method: It defines how the system calculates the value that will be written to the target account when automation is enabled at the override level. This field is available only when Automate is checked for the selected account.This column provides a drop-down with three options:

      - Average
      - Change in Balance
      - Year-To-Date Balance

   e. %: Enter the percentage you want to apply to the source amount prior to transferring it to the target account. The % value entered must be a number between -100 and 100.

   f. Source Accounts: Specify the source account(s). You can select one or more parent or leaf symbols.

   g. Source DETAILS: Specify the source detail symbol(s). The source details column will display if attribute `ASP2SBIAutoD3Source` is set to a parent symbol or contains multiple symbols.

h. Source SEGMENTS: Specify the source segment symbol(s). The source segments column will display if attribute

`ASP2SBIAutoD5Source` is set to a parent symbol or contains multiple symbols.

i. Target DETAILS: Specify the target detail. The target details column will display if `ASP2SBIAutoD3Target` is set to a parent symbol or contains multiple symbols.

j. Source ELEMENTS: Specify the source element symbol(s). The source elements column will display if attribute `ASP2SBIAutoD6Source` is set to a parent symbol or contains multiple symbols.

Modifying an account

You can change the properties of an existing account:

1. Change the automation setting on the account by checking or un-checking the **automate** option.
2. Change the % to be used in the automation calculation by modifying the % value.
3. Change the 'method' to be used by selecting a different method.
4. Change the source account(s) by selecting different source account symbols.
5. Change source details, segments, or elements symbol(s) by selecting different source symbols.

No changes are applied until you click **Apply**.

Applying changes

To apply changes to the automation settings, click **Apply**.

- Any changes to the ‘Automate’ setting will be applied.
- Any changes to the ‘Method’ setting will be applied.
- Any changes to the ‘%’ setting will be applied.
- Any changes to the ‘Source Accounts’ setting will be applied.
- Any changes to the source details, segments, or elements settings will be applied.

Refreshing the automations

Click **Refresh** to refresh the list of automation settings.

If there are any unapplied changes, you will be prompted to apply or discard any changes that have not yet been applied.

- Choose **Apply Changes** to apply any changes made, then refresh the list of automation settings. If there are any errors the refresh will not be performed.
- Choose **Discard Changes** to discard any changes made, then refresh the list of accounts.
- Click **Cancel** to return to the table without refreshing the list of accounts.

Deleting automation settings

You can delete an automation setting at the default automation group override or entity override level:

1. Highlight the row you want to delete.
2. Click the **delete** button.
3. Automation settings are not deleted until you click **Apply**.

GloBE Temporary Differences Accounts

The Manage GloBE Temporary Differences Accounts app is used to:

- Manage the temporary difference adjustment accounts in scope for Pillar Two Model Rules
- Export the accounts to a file for import to another system.
- Import accounts from a file to update the GloBE Temporary Differences structure.

The Manage GloBE Temporary Differences Accounts app provides the ability to create and modify custom accounts as well as the ability to edit the properties of existing accounts where permitted.

Understanding the GloBE temporary differences account structure

The GloBE Temporary Differences Account root symbol is P2TMP and the structure of the hierarchy is designed to help bridge the differences between temporary differences for tax provision and the mechanism for addressing temporary differences in section 4.4 of the OECD's Model Globe Rules.

This hierarchy contains any temporary differences you created for tax provision, and some out of box accounts that are used by the system for reporting and calculations. Certain out of box accounts allow for some modifications whereas others can not be changed.

The hierarchy root symbol (P2TMP):

- Cannot be deleted.
- Cannot have new symbols assigned to it.

The following accounts are protected:

- P2TMP4.4.1 and all its descendants as these are managed by tax provision.

These symbols:

- Cannot be deleted.
- Cannot be modified.
- Cannot have new symbols assigned to them.
- Cannot be assigned to a different parent.

The following symbols are protected from being deleted and modified:

- P2TMP4.1.1.A
- P2TMP4.1.1.B
- P2TMP4.1.1.C
- P2TMP4.1.1.D
- P2TMP4.1.1.E

Importing GloBE temporary difference accounts

The import option in the Manage GloBE Temporary Differences Accounts dialog allows you to create and update GloBE Temporary Differences accounts in the database from a .csv file. For efficiency, your source file should only contain accounts under P2TMP4.1.1.A P2TMP4.1.1.E.

To import accounts:

1. Click on **Manage GloBE Temporary Differences Accounts**. A prompt appears.
2. For Option, select **Import**.
3. Select the .csv file to import from.
4. To skip confirmation of each new parent assignment, check the **Automatically confirm parent assignment** option.
5. Click **OK**. A table will be displayed showing the summary of all actions performed by the import.

Note:

- If there are any issues with the file, a table will be displayed indicating the issues. No changes will be made.
- See Understanding the GloBE adjusted covered taxes account structure for which accounts can have new child accounts created below them.

.csv file example

```
Name, Description, Parent, Sort Order

"P2TMP4.4.1.A.001","Deferred tax expense on items excluded from GloBE
Income","P2TMP4.4.1.A",100.000000000

"P2TMP4.4.1.B.001","Deferred tax expense related to Disallowed and Unclaimed
Accruals","P2TMP4.4.1.B",100.000000000
```

where:

Parameter	Description
Name	The name of the account symbol.

Parameter	Description
Description	The description of the account.
Parent	The name of a parent to assign the account to. The account will become a child of the specified parent, and the values in the parent will be calculated from all its children.
Sort Order	Indicates the order of the account under the parent, with lower numbers ordered before higher numbers. You can specify NULL or 0, which will assign the sort order as 0, which results in the symbol being sorted by when it was created.

Managing GloBE temporary differences taxes accounts

The Manage option in the Manage GloBE Temporary Differences Accounts dialog allows you to create, update and delete accounts from within the Manage GloBE Temporary Differences Accounts table.

To manage accounts:

1. Click on **Manage GloBE Temporary Differences Accounts**. A prompt appears.
2. For Option, select **Manage**.
3. Select the GloBE temporary differences accounts to manage. In the Manage GloBE Temporary Differences Accounts table, the hierarchy of the account selected is displayed.

Working with the hierarchy

The Manage GloBE Temporary Differences Accounts table displays the selected account in a hierarchical view. The view is initially expanded two levels below the selected account.

To change the level of expansion:

1. Click a **collapsed hierarchy** icon to expand the hierarchy one level below the selected symbol.
2. Click an **expanded hierarchy** icon to collapse the hierarchy to the selected symbol.
3. Right-click on the top row and select one of these options:
    - Expand All for Selected Row - to expand the entire hierarchy below the selected symbol.
    - Collapse All - to collapse the entire hierarchy.
4. Right-click on a parent row and select one of these options:
    - Expand All for Selected Row - to expand the entire hierarchy below the selected symbol.
    - Collapse All - to collapse the entire hierarchy.
    - Collapse Parent - to collapse the hierarchy to the parent of the selected symbol.
    - Expand All for Selected Row - to expand the entire hierarchy below the selected symbol.
    - Collapse All - to collapse the entire hierarchy.
    - Collapse Parent - to collapse the hierarchy to the parent of the selected symbol.

5. Right-click on a leaf row and select one of these options:
   - Collapse All - to collapse the entire hierarchy.
   - Collapse Parent - to collapse the hierarchy to the parent of the selected symbol.

Adding an account

To add a new account:

1. Select a row in the table. The new account will be assigned as a child of the selected account.

   > **Note:** You can add a new account that has similar settings to an existing account by selecting a row and clicking **duplicate**. See Understanding the GloBE temporary differences account structure for which accounts can have new child accounts created below them.

2. Click **Add**. The Add dialog appears.
3. Fill in the following fields:
   a. Name: Enter the name of the new account. The name of the account is limited to 31 characters.
   b. Description: Enter a description for the new account. The description of the account is limited to 100 characters.
   c. Parent: Select or enter the name of the parent to assign the new account to.

      > **Note:** You can also click the **search** button to open the symbol selector dialog to access advanced search options.

   d. Sort Order: Enter a number to define the order of the new account under the parent. Accounts are sorted from low to high. Accounts added with a sort order of 0 will appear last, in the order the account was created.
4. Click **OK** to add the new symbol to the table.

   > **Note:** Accounts are not added to the database until you click **Apply**.

Modifying an existing account

You can change the properties of an existing account:

1. Modify the description by editing the value in the **Description** cell.
2. Change the order the account appears under its parent by modifying the sort order value.

3. To change the parent of an account:
   a. Select the row in the table.
   b. Click **Edit**. The Edit dialog appears.
   c. Enter or select a new parent.
   d. Click **OK**.

No changes are made to the database until you click **Apply**.

Note: See Understanding the GloBE temporary differences account structure for which accounts and properties can be modified.

Applying changes

To apply changes to the accounts click **Apply**.

For new rows in the table:

- Each new account will be added under the selected parent symbol.

For modified accounts:

- Any description changes will be applied.
- If the parent account is changed, the account will be reassigned to the new parent with the specified sort order.
- Any changes to the sort order (same parent account) will be applied.

Results:

- All actions performed are presented at the end of processing with:
  - Each row identified by its symbol name.
  - The action performed or the reason any error occurred.
  - Any valid changes, not cancelled, are applied.

Refreshing the accounts

Click **Refresh** to refresh the list of accounts.

Click **Symbols** to change the selected account and refresh the list of accounts.

In either case, if there are any unapplied changes, you will be prompted to apply or discard any changes that have not yet been applied.

- Choose **Apply Changes** to apply any changes made, then refresh the list of accounts. If there are any errors the refresh will not be performed.
- Choose **Discard Changes** to discard any changes made, then refresh the list of accounts.
- Click **Cancel** to return to the table without refreshing the list of accounts.

Exporting from the GloBE temporary differences accounts table

1. Click **Export** to export from the accounts table to a .csv file.
2. Select the .csv file to export to.

> **Note:** If the file selected does not currently exist, it will be created during the export process.

3. Click **OK**. A confirmation dialog will appear.
4. Click **View File** to view the exported file.

Exporting GloBE temporary differences accounts

The Export option in the Manage GloBE Temporary Differences Accounts dialog allows you to export income accounts and their related settings from the database to a .csv file.

To export accounts:

1. Click on **Manage GloBE Temporary Differences Accounts**. A prompt appears.
2. For Option, select **Export**.
3. Select the .csv file to export to.

> **Note:** If the file selected does not currently exist, it will be created during the export process.

4. Select symbols to export.
5. Click **OK**. A confirmation dialog will appear.
6. Click **View File** to view the exported file.

Managing GloBE temporary difference automations

GloBE temporary difference accounts can be calculated rather than manually input or imported. The Manage GloBE temporary differences automations app allows you to set accounts to be calculated using source data from your trial balance or tax provision results.

GloBE temporary difference automations are period specific and can be overridden:

- For an entity.
- For an automation group if automation groups exist.
  - Entity overrides supersede automation group overrides.

To manage automations:

1. Click on **Manage GloBE Temporary Differences Automations**. A prompt appears.
2. Select the GloBE temporary difference accounts to manage.

3. Select the period to update automations for. In the Manage GloBE Temporary Differences Automations table, the current automations for the selected accounts are displayed.

Managing default settings

1. From the Default Settings tab, click **Add** to add automation default settings for an account.

> **Note:**
> - You cannot automate accounts within the Temporary Differences per Provision sub-hierarchy as these amounts are calculated from tax provision.
> - You can add settings on an account that has similar settings to another account by selecting an existing row and clicking duplicate.

2. For each account fill in the following fields:

   a. Account: Select the account for which you would like to set default automation settings.

   b. Automate: Check this option if this account will be automated. For the default settings, the automation check box is selected by default. Automated accounts will have data automatically transferred from the defined source to the target account.

   c. Method: This column provides a drop-down with two options:

      - Year-To-Date Balance – Select this option when the target account should use the current period YTD balance.
      - Change in Balance – Select this option when the target account should reflect the difference between the current period value and the prior period value.

   d. %: Enter the percentage you want to apply to the source amount prior to transferring it to the target account. The % value entered must be a number between -100 and 100.

   e. Source Accounts: Specify the source account(s). You can select one or more parent or leaf symbols.

   f. Source DETAILS: Specify the source detail symbol(s). The source details column will display if attribute `ASP2TMPAutoD3Source` is set to a parent symbol or contains multiple symbols.

   g. Source SEGMENTS: Specify the source segment symbol(s). The source segments column will display if attribute `ASP2TMPAutoD5Source` is set to a parent symbol or contains multiple symbols.

   h. Source ELEMENTS: Specify the source element symbol(s). The source elements column will display if attribute `ASP2TMPAutoD6Source` is set to a parent symbol or contains multiple symbols.

i. Target ELEMENTS: Specify the target element. The target elements column will display if `ASP2TMPAutoD6Target` is set to a parent symbol or contains multiple symbols.

Automation settings are not added to the database until you click **Apply**.

Managing override settings

1. From either the Group Override or Entity Override tab, click **Add** to add new override settings.

Note:

- The Group Override tab is used to override account settings at an automation group level. This tab will only appear if you have Pillar Two automation groups set up in your system (under entity root symbol Automation_Groups_P2).
- The Entities Override tab is used to override account settings at an entity level. This tab will only appear if you have leaf entities under the P2JTotal structure.

2. For each account, fill in the following fields:

   a. Account: Select the account for which you would like to set override automation settings.

   b. Automation Group/Entity: If on the Group Override tab, select the automation group you would like to set override settings for. If on the Entity Override tab, select the entity you would like to set override settings for.

   c. Automate: Check this option if this account will be automated at the override level. Automated accounts will have data automatically transferred from the defined source to the target account.

   d. Method: It defines how the system calculates the value that will be written to the target account when automation is enabled at the override level. This field is available only when Automate is checked for the selected account.This column provides a drop-down with two options:

      - Year-To-Date Balance
      - Change in Balance

   e. %: Enter the percentage you want to apply to the source amount prior to transferring it to the target account. The % value entered must be a number between -100 and 100.

   f. Source Accounts: Specify the source account(s). You can select one or more parent or leaf symbols.

   g. Source DETAILS: Specify the source detail symbol(s). The source details column will display if attribute `ASP2TMPAutoD3Source` is set to a parent symbol or contains multiple symbols.

   h. Source SEGMENTS: Specify the source segment symbol(s). The source segments column will display if attribute `ASP2TMPAutoD5Source` is set to a parent symbol or contains multiple symbols.

i. Source ELEMENTS: Specify the source element symbol(s). The source elements column will display if attribute `ASP2TMPAutoD6Source` is set to a parent symbol or contains multiple symbols.

j. Target ELEMENTS: Specify the target element. The target elements column will display if `ASP2TMPAutoD6Target` is set to a parent symbol or contains multiple symbols.

Override settings are not added to the database until you click **Apply**.

Modifying an account

You can change the properties of an existing account:

1. Change the automation setting for the account by checking or unchecking the 'Automate' option.
2. Change the 'Method' to be used by selecting a different option.
3. Change the % to be used in the automation calculation by modifying the % value.
4. Change source details, segments, or elements symbol(s) by selecting different source symbols.
5. Change the target element by selecting a different target symbol.
6. Change the source account(s) by selecting different source account symbols.

No changes are applied until you click **Apply**.

Applying changes

To apply changes to the automation settings, click **Apply**.

- Any changes to the 'Automate' setting will be applied.
- Any changes to the 'Method' setting will be applied.
- Any changes to the '%' setting will be applied.
- Any changes to the 'Source Accounts' setting will be applied.
- Any changes to the source details, segments, or elements settings will be applied.

Refreshing the automations

Click **Refresh** to refresh the list of automation settings. If there are any unapplied changes, you will be prompted to apply or discard any changes that have not yet been applied.

- Choose **Apply Changes** to apply any changes made, then refresh the list of automation settings. If there are any errors the refresh will not be performed.
- Choose **Discard Changes** to discard any changes made, then refresh the list of accounts.
- Click **Cancel** to return to the table without refreshing the list of accounts.

Deleting automation settings

You can delete an automation setting at the default automation group override or entity override level:

1. Highlight the row you want to delete.
2. Click the **delete** button.
3. Automation settings are not deleted until you click **Apply**.

Working with Compliance Periods

Pillar Two lets you work with Compliance Periods to disconnect Pillar Two from Tax Provision as you finalize your data for the GloBE Information Return.Using a compliance time period allows you to adjust your Pillar Two data without affecting your tax provision for the period.

Creating Compliance Periods:

You can use the Compliance Period Maintenance app to create new Compliance Periods.

To create Compliance Periods:

1. In the Global Transparency navigation pane, click Administration.

2. Expand Pillar Two and then expand the Time Periods.

3. Click Compliance Period Maintenance. The app opens in the workspace.

4. Click New.

> **Note:** If this is the first time using the Compliance Period Maintenance-app for your system, you are automatically directed to create a Compliance Period.

5. Enter a year and type a description for the new Compliance Period.

6. When you are finished, click Create. The new Compliance Period appears in the list of Compliance Periods.

7. Do one of the following:

- To modify the Compliance Period you just created, proceed to Maintaining Compliance Periods.
- To exit the app, click Close.

Field	Description
Compliance	Select the compliance period to modify. To create a new compliance period, see Creating Compliance periods.
Description	Modify the description of the compliance period.

Field	Description
Active for Pillar Two	Selecting this option allows Compliance Period initialization to populate this Compliance Period with Pillar Two data and settings and adds the Compliance Period to the Pillar Two Process Current Period hierarchy.

8. Click Apply. The Compliance Period is updated accordingly.

9. Do one of the following:

- To modify another Compliance Period, repeat step 4 to step 5 for each Compliance Period you want to modify.
- To close the app, click Close.

Maintaining Compliance Periods

You can use the Compliance Period Maintenance-app to modify the description and status, of a Compliance Period.

To maintain Compliance Periods:

1. In the Global Transparency navigation pane, click Administration.

2. Expand Pillar Two and then expand the Time Periods.

3. Click Compliance Period Maintenance. The app opens in the workspace.

4. Complete the following fields:

Field	Description
Compliance	Select the compliance period to modify. To create a new compliance period, see Creating Compliance periods.
Description	Modify the description of the compliance period.
Active for Pillar Two	Selecting this option allows Compliance Period initialization to populate this Compliance Period with Pillar Two data and settings and adds the Compliance Period to the Pillar Two Process Current Period hierarchy.

Initializing Compliance Periods:

You can use the Compliance Period Initialization-app to initialize the period-specific information and data for a Compliance Period. You cannot initialize Compliance Period until you have created them. For more information on creating Compliance Period, see Creating Compliance Periods.

> **Note:** Before you initialize a Compliance Period, use the Rollover and Scenario Setup editor to define relevant data intersections for the purpose of Compliance Period initialization. For more information, see Setting up rollover processes.

To initialize Compliance Periods:

1. In the Global Transparency navigation pane, click Administration.

2. Expand Pillar Two and then expand the Time Periods.

3. Click Compliance Period Initialization. The app opens in the workspace.

4. Complete the following fields:

Field	Description
Source Period	Select the source period from which to copy the data for the Compliance Period.
Compliance Period	Specify the Compliance Period to receive the data from the source period.
Populate Using	Specify the method to use to populate the Compliance Period: Compliance Initialization - The compliance period is populated using the Pillar Two initialization parameters as defined by the Return Rollover column in the Rollover and Scenario Setup editor.

5. Click OK. A confirmation dialog appears.

6. Do one of the following:

- To initialize the Compliance Period, click Initialize.
- To return to the main app, click Cancel.

Pillar Two Rollover

At the close of each period, the system needs to be moved from the current time period into the next. This process is called a rollover. The rollover is run at period end and at year end. The Pillar Two rollover process will advance the period and/or year independently of Tax Provision. Prior to executing the rollover, it is advised that you take a backup of the database, either using the export function in server manager or taking a RDBMS backup.

The Pillar Two Period End rollover process performs the following steps:

1. Updates time period alternate hierarchies.
2. Updates these system attributes to reflect the current period:
   a. ASP2Cper (Time Period - Current Period Symbol)
3. Copies the minimum tax rate to the next period.
4. Copies the Substance-Based Income Exclusion rates to the next period.
5. Copies the QDMTT minimum tax rate to the next period.
6. Copies the QDMTT Substance-Based Income Exclusion rates to the next period.

7. Copies automations settings for GloBE Income to the next period.
8. Copies automations settings for GloBE Covered Taxes to the next period.
9. Copies automations settings for GloBE Temporary Differences to the next period.
10. Copies jurisdiction and constituent entity settings to the next period.
11. Copies ownership information.
12. Copies data related to additional top-up tax expense:
    a. Additional top-up tax for prior fiscal years are shifted one year earlier and Recalculated values are copied to Previously Reported.
    b. Values are copied from the current year to the Previously Reported values of the first prior fiscal year.
    c. The year for each of the prior fiscal years is set.
13. Copies data related to Excess Negative Tax Expense.
14. Copies data related to income and tax allocations.
15. Copies data related to substance-based income exclusion allocations.
16. Copies data related to UTPR.
17. Copies data related to Pillar Two thresholds .

If the rollover is a year end rollover, and the rollover for tax provision has not been executed yet, the Pillar Two rollover process will also:

1. Create time period symbols for next year for the actuals timeframe (Months, Quarters, Year, YTD Months, YTD Year, and Return time periods).
2. Delete the seventh prior year time period symbols for actuals timeframe (Months, Quarters, Year, YTD Months, YTD Year, and Return time periods).

Note: In a system with Tax Provision and Pillar Two, whichever rollover is executed first will perform the create and delete steps.

The following time period hierarchies are updated during the period end rollover:

Hierarchy	Old symbol removed	New symbol added
CYP2PER - Pillar Two Process Current Period	Current period symbol, e.g., A2303YTD	New current period symbol, e.g., A2306YTD

The following time period hierarchies are updated during the year end rollover:

Hierarchy	Old symbol removed	New symbol added
ActualYTD - Actual YTD Time Periods	Seventh prior year time period symbols, e.g., CP17	New YTD symbols, e.g., CP24

Preparing for a rollover

Before you perform a rollover in Longview Tax, make sure the following conditions are met:

- Ensure that all data intersections and the associated criteria have been defined for the period end or year end and return rollovers.
- Inform all users that a rollover is imminent and make sure they have time to exit the system, then ensure no users are in the system.
- Ensure all events are completed prior to beginning the rollover.
- Ensure all data submissions are completed prior to beginning the rollover.
- Ensure there are no outstanding locks.
- Create a backup of the Longview production database and copy to a safe place by running an Export through Longview Server Manager.

Running the tax rollover process (Period end and year end)

You can use the Rollover tool to run the pillar two rollover process for the end of the current period. The rollover procedure in the Rollover tool is the same for period end and year end rollovers.

The rollover type in the Rollover tool is determined by the following:

- If the current period is the last period for the year in the ASP2CPer attribute, the rollover is a year end rollover.
- If the current period is any other period in the ASP2CPer attribute, the rollover is a period end rollover.

Caution: Be sure to have a complete and recent backup of your database prior to running the rollover process.

To perform a rollover:

1. In the Global Transparency navigation pane, click **Administration**.
2. Expand **Pillar Two**, then expand Rollover.
3. Click **Rollover**. The Rollover tool opens in the workspace. If there are any locks in the target period, a message displays. Locks can prevent the rollover from running successfully. Click **Data Locks** to open the Data Locks tool and review the conflicting locks. Clicking Data Locks will end the rollover process.
4. If there are any user submissions in progress, a message displays. You must wait until all user submissions are complete before you start the rollover process. Click **User Submissions** to open the User Submissions tool and monitor any user submissions in progress. Clicking User Submissions will end the rollover process.

5. If there are any events in progress a message displays. You must wait until all events are complete before you start the rollover process. Click **Events** to open the Events tool and monitor any events in progress. Clicking Events will end the rollover process.

6. Click **Start Rollover**. The progress message appears. When the rollover is complete, the summary page appears.

> **Note:** If the rollover fails, you must restore the database by running an Import of your backup through Longview Server Manager. For more information, see the Longview Server Manager Guide.

7. If you want to view the rollover log file, click **View Log File**. The log file is saved to the following location:

```
C:\Users\<userID>\Documents\Longview\Rollover\
```

8. When you are finished, click **Close**.

Exporting and importing automation settings

There may be occasions when you need to manually copy automation settings between periods or Longview instances. You can use export and import to accomplish this.

To export automation settings:

1. 1. In Longview Client navigate to **Global Transparency** > **Administration** and expand the **Import and Export** folder.

2. Click **Export Pillar Two Automations**. The Export Pillar Two Automations form appears.

3. Select the account hierarchy to export automation settings for by using the Accounts radio buttons.

- GloBE Income - The 'Method' column is included in the export file and is applied during automation export.
- GloBE Covered Taxes - The 'Method' column is included in the export file and is applied during automation export.
- GloBE Temporary Differences - The 'Method' column is included in the export file and is applied during automation export.
- GloBE substance-based income exclusion

4. Select the period from which to export automation settings. Default is the current period.

5. Click **OK**. The automation settings are exported to a file and a confirmation dialog appears.

6. You can:
   a. Click **View File** to open the automation settings file in your default comma-separated values (.csv) editor.

b. Click **Close** to exit the process.

To import automation settings:

1. In Longview Client navigate to **Global Transparency** > **Administration** and expand the Import and Export folder.
2. Click **Import Pillar Two Automations**. The Import Pillar Two Automations form appears.
3. Select the account hierarchy to import automation settings for by using the Accounts radio buttons.

- GloBE Income - The 'Method' column is included in the import file and is applied during automation import.
- GloBE Covered Taxes - The 'Method' column is included in the import file and is applied during automation import.
- GloBE Temporary Differences - The 'Method' column is included in the import file and is applied during automation import.
- GloBE substance-based income exclusion

4. Select the period to import automation settings. Default is the current period.
5. Select the file.
6. Click **OK**. The automation settings are imported from the selected file and a confirmation dialog appears.
7. Click **Close** to exit the process.

.csv file example (GloBE substance-based income exclusion)

```
ACCOUNT,ENTITY,AUTOMATE,AUTOMATIONMETHOD,PERCENT,SOURCEACCOUNT,SOURCEDETAILS
,SOURCESEGMENTS,SOURCEELEMENTS

[P2SBIE5.3.3.001],[ENTITIES_
Default],1,"Average",58.000000000,"TRIALBAL","DETAILST","SEGMENTST","SUMMEL
E"

[P2SBIE5.3.6.PC_3.4.1],[UTAG1],1,"Year-To-Date
Balance",100.000000000,"BALSHEET","DETAILST","SEGMENTST","IFRS_GAAP_Total"

[P2SBIE5.3.4.001],[5201],1,"Change In
Balance",40.000000000,"TRIALBAL","DETAILST","SUMMSEG","SUMMELE"
```

where:

Column	Description
Account	The pillar two account for which you would like to set automation settings. **Note:** This must be an account under the structure selected using the Accounts radio button.
Entity	The entity the automation settings will be applied to. If this is a default automation setting, the entity should be set to ENTITIES_Default. If this is a Group Override setting, the automation group should be specified. **Note:** This must be an entity under Automation_Groups_P2 If this is an Entity Override setting, the entity you would like to set override settings for should be specified. **Note:** This must be a constituent entity under P2JTotal.
Automate	1 if the account will be automated. 0 if the account will not be automated.
Automation Method	Displays the type of calculation selected for the account.
Percent	The percentage you want to apply to the source amount prior to transferring it to the target account. The % value entered must be a number between -100 and 100.
Source Account	The source account(s) for the target account. You can set one or more parent or leaf symbols; they must be separated by a semi-colon(;)
Source <Non-Key Dimension>	The source non-key dimension symbol(s) for the account. Source non-key dimension values are only required for any non key dimensions or controls where attribute ASP2<XX>AutoD<#>Source is set to a parent symbol. Typically, source must be specified for DETAILS, SEGMENTS, and ELEMENTS though the configuration in your system may vary. **Note:** If the target non-key dimension symbol specified is a parent, the source non-key dimension symbol must also be the same parent. If the target non-key dimension symbol specified is a leaf, you can set one or more parent or leaf symbols for the source.

Column	Description
Target <Non-Key Dimension>	The target non-key dimension symbol for the Profitability Analysis account. Target non-key dimension values are only required for any non key dimensions or controls where attribute ASP2<XX>AutoD<#>Target is set to a parent symbol. Typically target must be specified for ELEMENTS for temporary differences only, though the configuration in your system may vary. **Note:** If the target non-key dimension symbol specified is a parent, the source non-key dimension symbol must also be the same parent. If the target non-key dimension symbol specified is a leaf, you can set one or more parent or leaf symbols for the source.

Exporting and importing Pillar Two elections

There may be occasions when you need to manually copy election settings or election years between periods or Longview instances. You can use export and import to accomplish this.

To export election settings:

1. In Longview Client, navigate to **Global Transparency** > **Administration** and expand the **Import and Export** folder.
2. Click **Export Pillar Two Elections**. The Export Pillar Two Elections form appears.
3. Select the type of entities to export.
4. Select the period from which to export election settings. Default is the current period.
5. Click **OK**. The election settings are exported to a file and a confirmation dialog appears.
6. You can:
   a. Click **View File** to open the election settings file in your default comma-separated values (.csv) editor.
   b. Click **Close** to exit the process.

To import election settings:

1. In Longview Client, navigate to **Global Transparency** > **Administration** and expand the **Import and Export** folder.
2. Click **Import Pillar Two Elections**. The Import Pillar Two Elections form appears.
3. Select the type of entities to import.
4. Select the period to import automation settings. Default is the current period.
5. Select the file.

6. Click **OK**. The election settings are imported from the selected file and a confirmation dialog appears.

7. Click **Close** to exit the process.

> **Note:** If there are any issues with the file, a table will be displayed indicating the issues. No changes will be made.

To create an import file for constituent entities:

1. Create a new command separated values file (.csv).

2. Add a header row with the values:ENTITY, TIN, TINISSUEDBY, TINTYPE, GLOBESTATUS, EXCLUDETYPE, MAINENTITY, PARENTENTITYSTATUS, ARTICLE153, SimplCalculations, ARTICLE321, ARTICLE321b, ARTICLE321c, ARTICLE447, ARTICLE456, ARTICLE634, ARTICLE75, ARTICLE76

3. For each constituent entity that you wish to modify the elections:

    a. Specify the name of the entity symbol. You must enclose the entity name in square brackets if it is numeric.

    b. Specify the tax identification number.

    c. Specify the country the tax identification number was issued by, if different from its location, otherwise leave it blank.

    d. Specify the type of identification number specified as one of the following values:

i. GIR3001, for Tax Identification Number.

ii. GIR3002, for Functionally equivalent number.

iii. GIR3003, for Agreed GIR designated number.

iv. GIR3004, for Not required to be reported.

    e. Specify the GloBE Status of the entity. If more than one status applies, separate each with a semicolon. Valid statuses include:

i. Constituent Entity

ii. Flow Through Entity - Tax Transparent

iii. Flow Through Entity - Reverse Hybrid

iv. Hybrid Entity

v. Permanent Establishment (not valid for the UPE)

vi. Main Entity

vii. Minority-Owned Parent Entity (not valid for the UPE)

viii. Minority-Owned Subsidiary (not valid for the UPE)

ix. Minority-Owned Constituent Entity (not valid for the UPE)

x. Investment Entity

xi. Insurance Investment Entity

xii. Joint Venture (JV) (not valid for the UPE)

xiii. JV Subsidiary (not valid for the UPE)

xiv. Non-Material Constituent Entity (not valid for the UPE)

xv. Excluded Entity

f. If the Globe Status includes ‘Excluded Entity’, specify the exclusion that applies. Valid statuses include:

i. Governmental Entity

ii. International Organisation

iii. Non-profit Organisation

iv. Pension Fund

v. Investment Fund that is UPE

vi. Real Estate Investment Vehicle that is UPE

vii. Entity owned by Excluded Entities under Article 1.5.2 (a) (not valid for UPE)

viii. Entity owned by Excluded Entities under Article 1.5.2 (b) (not valid for UPE)

g. If the Globe Status includes 'Permanent Establishment', specify the Main Entity. You must enclose the main entity in square brackets if it is numeric.

h. For each election, enter **1** to take the election, or **0** to not take the election:

i. ARTICLE153: Not treating an Entity as an Excluded Entity election.

ii. SimplCalculations:Used simplified calculations for a non-material constituent entity. Will be forced to false if the entity is not a non-material constituent entity

iii. ARTICLE321: Debt release election

iv. ARTICLE321b: Inclusion of all dividends with respect to Portfolio Shareholdings.

v. ARTICLE321c: Inclusion of all dividends with respect to Portfolio Shareholdings.

vi. ARTICLE447: Unclaimed Accrual Election.

vii. ARTICLE456: GloBE Loss Election for UPE that is a Flow-Through Entity. Forced to false when this is not the case for the entity.

viii. ARTICLE634: Fair Value election.

ix. ARTICLE75: Investment entity tax transparency election.

x. ARTICLE76: Taxable distribution method election

4. Save the file.

.csv file example

```
ENTITY, TIN, TINISSUEDBY, TINTYPE, GLOBESTATUS, EXCLUDETYPE, MAINENTITY,
PARENTENTITYSTATUS, ARTICLE153, SimplCalculations, ARTICLE321, ARTICLE321b,
ARTICLE321c, ARTICLE447, ARTICLE456, ARTICLE634, ARTICLE75, ARTICLE76
[ABG1],”123456789”,,GIR3001,”Constituent
Entity”,NULL,NULL,0,0,1,0,0,0,0,0,0,0
[0110],”789012345”,”Canada”,GIR3001,”Constituent Entity;Permanent
Establishment”,NULL,[ABG1],1,0,0,0,0,0,0,0,1
```

To create an import file for constituent entity election years:

1. Create a new comma separated values file (.csv).

2. Add a header row with the values: ENTITY, ELECTION, EY, RY

3. For each constituent entity that you wish to set election years for:

    a. Specify the name of the entity symbol. You must enclose the entity name in square brackets if it is numeric.

    b. Specify the article for the election year. It must be one of the following values:

i. ARTICLE153

ii. ARTICLE321b

iii. ARTICLE321c

iv. ARTICLE447

v. ARTICLE456 (will only be applied if the entity is the UPE and the UPE is a Flow-Through entity.)

vi. ARTICLE75

vii. ARTICLE76

c. Specify the election year or NULL if not being specified. The election year must be 2024 or later.

d. Specify the revocation year or NULL if not being specified. The revocation year must be at least five years after the election year, if the election year is specified.

.csv File Example

```
ENTITY,ELECTION,EY,RY
[ABG2],"ARTICLE321b",2024,"NULL"
[ABG2],"ARTICLE447","NULL",2030
```

To create an import file for jurisdictions:

1. Create a new command separated values file (.csv).

2. Add a header row with the values ENTITY, SUBGROUP, TIN, APPLICABLERULE, SHE_APPLIED, ARTICLE321c, ARTICLE322, ARTICLE325, ARTICLE326, ARTICLE328, NoDefTaxAllocation, ARTICLE415, ARTICLE45, ARTICLE461, ARTICLE531, ARTICLE731, SimplifiedReporting

3. For each jurisdiction that you wish to modify the elections:

   a. Specify the name of the entity symbol. You must enclose the entity name in square brackets if it is numeric.

   b. Specify the tax identification number.

   c. Specify the GloBE Status of the entity. If more than one status applies, separate each with a semicolon.

   d. If the Globe Status includes ‘Excluded Entity’, specify the exclusion that applies.

   e. If the Globe Status includes 'Permanent Establishment', specify the Main Entity. You must enclose the main entity in square brackets if it is numeric.

   f. For each election enter ‘1’ to take the election or ‘0’ to not take the election:

i. ARTICLE321c: Equity Investment Inclusion Election.
ii. ARTICLE322: Stock-based compensation election.
iii. ARTICLE325: Realisation principle election.
iv. ARTICLE326: Aggregate asset gain election.
v. ARTICLE328: Intra-group transactions election.
vi. NoDefTaxAllocation: Non-allocation of cross-border deferred tax election.
vii. ARTICLE415 :Apply excess negative tax expense carry-forward election
viii. ARTICLE45:GloBE Loss Election.
ix. ARTICLE461:Immaterial decrease in Covered Taxes election.
x. ARTICLE531: Election not to apply the Substance-based Income Exclusion.
xi. ARTICLE731: Deemed Distribution Tax election.
xii. SimplifiedReporting: Using the simplified reporting framework for this jurisdiction.

4. Save the file.

.csv file example

```
ENTITY, SUBGROUP, TIN, APPLICABLERULE, SHE_APPLIED, ARTICLE321c,
ARTICLE322, ARTICLE325, ARTICLE326, ARTICLE328,
NoDefTaxAllocation,ARTICLE415,ARTICLE45, ARTICLE461, ARTICLE531,
ARTICLE731, SimplifiedReporting
[P2J00001], "NULL", "NULL", "(i) QIIR|(iv) QDMTT", "NULL", 0, 1, 0, 0, 0,
0,1,0, 0, 0, 0, 0
[P2J00002], "NULL", "NULL", "(i) QIIR|(iv) QDMTT", "NULL", 0, 1, 0, 0, 0,
0,0,0, 0, 0, 0, 0
```

To create an import file for jurisdiction election years:

1. Create a new comma separated values file (.csv).
2. Add a header row with the values: ENTITY, ELECTION, EY, RY
3. For each jurisdiction that you wish to set election years for:
    a. Specify the name of the jurisdiction symbol. You must enclose the entity name in square brackets if it is numeric.

b. Specify the article for the election year. It must be one of the following values:

i. ARTICLE322

ii. ARTICLE325

iii. ARTICLE328

iv. NODEFTAXALLOCATION

v. ARTICLE45

vi. ARTICLE321c

4. Specify the election year or NULL if not being specified. The election year must be 2024 or later.
5. Specify the revocation year or NULL if not being specified. The revocation year must be at least five years after the election year, if the election year is specified.

.csv File Example

```
ENTITY,ELECTION,EY,RY
[P2J00001]," ARTICLE322",2024,"NULL"
[P2J00001]," ARTICLE328","NULL",2030
```

Exporting data for the GloBE Information Return (GIR) to csv files

You can export Pillar Two data within Longview to support the filing of the GloBE Information Return. You can optionally include the following data in the extract:

- Jurisdiction data
  - Jurisdiction calculation data
  - SBIE allocation data
  - Transition year disposal data
- Constituent entity data
  - Constituent entity calculation data
  - Income and tax allocation data
- Ownership data

To export GIR data to one or more csv files:

1. In Longview Client, select the Global Transparency module.
2. Select the Administration category in the navigation pane.

3. Expand Import and Export and click Export GIR Data to CSV. The Export GIR Data to CSV form appears in the workspace.

4. Select the time period from which to extract data.

   a. You can choose from any active period and any compliance period, whether active or not.

5. Choose the data to export from the following options:

   a. Jurisdiction Data: Select this option to extract jurisdiction calculation data and SBIE allocation data.

   b. Select the Include Transition Year Data option to include:

   i. Transition year details within the jurisdiction calculation data.

   ii. Transition year disposals data.

   c. Constituent Entity Data: Select this option to extract constituent entity calculation data and income and tax allocation data

   d. Ownership Data: Select this option to extract ownership data.

6. Click OK.

7. A confirmation will appear for each file generated.

Deploying the transitional safe harbour starter kit

Before deploying the transitional safe harbours starter kit, review the following items and adjust as necessary for your system:

Open the Deploy Transitional Safe Harbours app in Longview Designer to review the event rules deployed.

- By default, event rules will be deployed to transfer:
  - CbCR total revenue, if available.
  - CBCR profit before tax, if available.
  - UTP, if available.
  - Substance-based income exclusion.
- By default, event rules will be deployed to IDs: 5950170-5950176.
- To deploy additional rules, you will need to:

- Modify the EventFiles procedure to include additional rule files.
- Add the additional rules files as Supporting Files.
- The most obvious addition is to add a rule that triggers on change to income tax expense as this is one of the feeds to calculate the simplified ETR.

No other changes should be required. You can run the deployment app from Designer via the Run button or publish the app and run it from the navigation pane of the Longview Client.

The transitional safe harbours deployment app will perform the following actions:

- Deploy the transitional safe harbours account hierarchy (P2TSH).
- Publish the Transitional Safe Harbours adjustments app to the Analysts and CorporateAnalysts groups within the Jurisdictions folder of data collection.
- Publish the Transitional Safe Harbours across jurisdictions app to the Analysts and CorporateAnalysts groups within the Jurisdictions folder of reports.
- Deploy the event rules for executing the transitional safe harbour transfers.

For efficient event execution the rule merging should be updated for the rules added to support transitional safe harbours. The RuleMerges document in the Supporting Files folder contains the configuration assuming all the default rules were deployed. You can copy the text from RuleMerges and paste it into the Event Rue Merging Setup window in Application Administrator. Adjust as necessary if not all rules were deployed, or you deployed any additional rules for the transitional safe harbours transfer.

Additional modifications will be required if you want to add additional transfers into the P2TSHTransfer event.

To modify the transitional safe harbours event, open the event P2TSHTransfer in Longview Designer:

By default, the event assumes all the default sources and included configuration to only run the transfers for the source symbols that exist.

The following source symbols are configured into the event (you can review these in the Main procedure):

- CbCR Revenue: CbC_TotalRevenue (variable: sourceP2TSHDMTRCbCR).
- CBCR Profit or Loss before Tax: CbC_PnLB4Tax (variable: sourceP2TSHDMTRCbCPBT).
- Substance-based Income Exclusion: P2SBIE5.3.1 1 (variable: sourceP2TSHRPTSBIE53).
- Uncertain tax positions (IAS): NatAddCurrentM004T_IAS, NatAddCurrentM005_IAS, NatAddCurrentM006_IAS (variable: sourceP2TSHSETRTUTP).
- Uncertain tax positions (ASC): NatAddCurrentM005T_ASC, NatAddCurrentM006_ASC, NatAddCurrentM007_ASC (variable: sourceP2TSHSETRTUTP).

In addition, there is a place to configure the source for income tax expense (variables: sourceP2TSHSETRTITE_Account and sourceP2TSHSETRTITE_Element).