

ADIT Pillar Two Award - Professional Practice Course

Course Overview

This Professional Practice Course transforms the ADIT Pillar Two Award syllabus into an implementation-focused training programme for tax professionals working with GloBE/Pillar Two compliance.

Target Audience: Tax advisors, in-house tax professionals, and compliance specialists at MNE groups

Approach: Implementation-first — teaches HOW to comply, not WHAT Pillar Two is

Course Structure

Part	Title	Syllabus Coverage	Tools
1	Scope Determination	Section I (10%)	None (flowcharts/ checklists)
2	Charging Mechanism (IIR/ UTPR)	Section II (15%)	GIR-001
3	GloBE Income Calculation	Section III (15%)	Content → GIR-001
4	Covered Taxes	Section IV (15%)	Content → GIR-001

Part	Title	Syllabus Coverage	Tools
5	ETR and Top-Up Tax	Section V (15%)	GIR-001
6	Special Structures	Section VI.A, VI.B (~8%)	GIR-001
7	Compliance and Filing	Section VI.C-E (~7%)	GIR-002 to GIR-006
8	STTR and Inclusive Framework	Sections VII, VIII (15%)	None (external links)

Folder Structure

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ADIT Pillar Two Award - Professional Practice Course/
├── README.md                                     (this file)
├── ADIT_Pillar_Two_Professional_Practice_Course_Development_Plan.md
├── Part_1_Scope_Determination/
├── Part_2_Charging_Mechanism/
├── Part_3_GloBE_Income/
├── Part_4_Covered_Taxes/
├── Part_5_ETR_and_TopUp_Tax/
├── Part_6_Special_Structures/
├── Part_7_Compliance_and_Filing/
└── Part_8_STTR_and_Inclusive_Framework/

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Progressive Storyline: Stratos Group

Throughout this course, learners follow **Stratos Group** through its first Pillar Two compliance cycle:

- UK-headquartered technology company
 - €950 million consolidated revenue
 - Operations in 12 jurisdictions
 - Mix of high-tax and low-tax jurisdictions
 - Recent acquisition activity (TechStart Ltd)
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Tools (from tools.mojitax.com)

Tool ID	Tool Name	Used In
GIR-001	GloBE Calculator	Parts 2, 4, 5, 6
GIR-002	Safe Harbour Qualifier	Part 7
GIR-003	Filing Deadline Calculator	Part 7
GIR-004	GIR Practice Form	Part 7
GIR-005	DFE Assessment Tool	Part 7
GIR-006	Audit File Checklist	Part 7

Case Studies

Each Part (except Part 8) concludes with a case study using Stratos data:

1. **Part 1:** Stratos's Scope Assessment
2. **Part 2:** Stratos's First Top-Up Tax Allocation

3. **Part 3:** Stratos's GloBE Income Calculation
 4. **Part 4:** Stratos's Covered Tax Computation
 5. **Part 5:** Stratos's Complete ETR and Top-Up Tax Calculation
 6. **Part 6:** Stratos's Acquisition of TechStart
 7. **Part 7:** Stratos's First GIR Filing
 8. **Part 8:** Practical Exercise (Staying Current)
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Development Status

See

`ADIT_Pillar_Two_Professional_Practice_Course_Development_Plan.md`

for: - Detailed chapter structure for each Part - Case study specifications - Tool integration guidance - Official resource links