

Drafting Instructions for ADIT Pillar Two Professional Practice Course

Before Drafting Each Note

1. Review the Professional Practice Course standard in `what_is_a_Professional_Practice_Course.md` — focus on implementation, not theory
2. Check the Development Plan in this folder for the specific Part's:
 3. Chapter structure
 4. Learning objectives
 5. Case study requirements
 6. Tool integration points
7. Review the GloBE Information Return course in `../GloBE_Information_Return: Complete Filing Implementation/` for potential alignment — reuse content where it fits naturally, but do not force alignment if it disrupts flow

When Drafting

- Start with **HOW**, not **WHAT** — assume reader knows Pillar Two basics
- Show, don't describe — include worked examples, flowcharts, checklists inline
- One note at a time — complete and review before moving to next
- Stratos storyline — use consistent scenario data across Parts
- Tools reference — mention GIR-001 to GIR-006 where practice adds value
- Case study at end — only if Part benefits from hands-on practice

Tool References in Examples

Readers should be acquainted with tools **before** case studies:

- **In worked examples**, reference which tool can assist with the task (e.g., "Use GIR-001 GloBE Calculator to verify this computation")
- **Even if a chapter has no dedicated tool**, note how the data gathered feeds into tools used in later Parts
- **Purpose:** Build familiarity so learners are ready for hands-on practice in case studies

Citing Authorities (ADIT Exam Requirement)

This is a professional exam course — cite authorities strategically:

- **Place citations where the rule is stated**, not just at the bottom
- **Format:** "(Article X.X)" or "(Commentary, para. X)" inline with the text
- **Do not flood** the chapter with citations — one per key rule is sufficient
- **Do not discuss** the authority itself — just cite and move on
- **Key references section** at the end can summarise, but main citations should appear in context

Verification Through Web Searches

Accuracy is critical — perform multiple web searches when drafting each note:

- **Verify Article numbers** — confirm that Article references (e.g., Article 1.1.1, Article 3.2.1) match the actual OECD GloBE Model Rules
- **Check Commentary paragraphs** — ensure Commentary paragraph numbers cited are correct
- **Confirm thresholds and rates** — verify figures like €750M threshold, 15% minimum rate, SBIE transition percentages
- **Validate administrative guidance** — check for latest OECD Administrative Guidance that may affect the content

- **Cross-reference multiple sources** — don't rely on a single search; verify key facts from at least 2-3 authoritative sources

When in doubt, search again. Incorrect citations in exam preparation material can mislead candidates.

Quality Check

Does this note enable a practitioner to DO something tomorrow? If not, revise.