

# How should you factor Pillar 2 impacts into international M&A and deals

**2024 KPMG EMA Tax Summit** 

London, UK

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# Pillar 2 – along the deal cycle

### **Post-Transaction**

- Financial reporting and P2 compliance
- Optimization
- Business integration
- Filings, ongoing co-operation

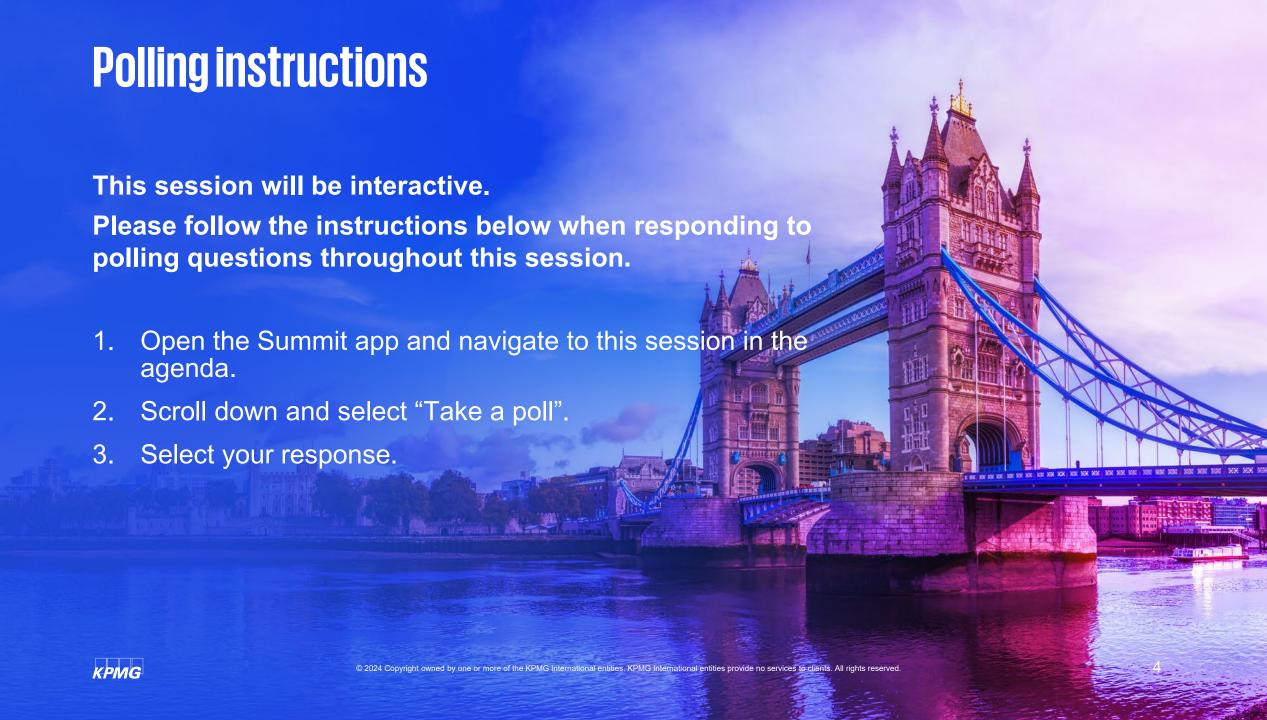
### **Pre-Transaction readiness**

- How much of an issue? (Structural and scoping)
- Impact of P2 attributes
- Approach to VDD

### **The Transaction**

- Modelling and Diligence
- Pricing & structuring
- SPA / Risk allocation
- Practical considerations





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