

# **OECD Pillar Two and the GloBE Rules: Challenges and Opportunities**

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## **Abstract**

The introduction of the OECD's Pillar Two and the Global Anti-Base Erosion (GloBE) Rules marks a historic step toward curbing profit shifting and ensuring a minimum level of taxation for multinational enterprises. By setting a global effective minimum corporate tax rate of 15%, these rules aim to create a more balanced and transparent international tax system. However, their implementation raises significant challenges, including the complexity of compliance, administrative burdens for both tax administrations and businesses, and the risk of regulatory fragmentation across jurisdictions. At the same time, Pillar Two opens opportunities for countries to safeguard domestic tax bases through Qualified Domestic Minimum Top-up Taxes (QDMTTs), while fostering fairer tax competition and strengthening international cooperation. This poster explores the dual nature of Pillar Two—an ambitious attempt to level the global tax playing field, but one that requires careful coordination, robust digital reporting systems, and continuous dialogue between policymakers, corporations, and international institutions to achieve its intended goals.

**Keywords:** OECD, Pilar II, GloBE, tax, tax haven, MNEs