




Capacity Building Activities on the Two-Pillar Solution

The Global Relations Programme (GRP) organises live and self-paced training to bring tax officials up to speed with the Two-Pillar Solution to address the tax challenges arising from the digitalisation of the economy.

To view live training events coming up, visit the [GRP calendar](#).

To learn about the Two-Pillar Solution **at your own pace**, watch the recorded webinars listed below:

BACKGROUND OF THE TWO-PILLAR SOLUTION		
Background of the Two-Pillar Solution (Video capsule)	EN	
PILLAR ONE		
Overview of the Pillar One building blocks	EN/ES/FR/ARA	
Essential aspects of the Draft Model Rules for Nexus and Revenue Sourcing - Part I	EN	
Essential aspects of the Draft Model Rules for Nexus and Revenue Sourcing - Part II	EN	
Elimination of Double Taxation - Part I	EN	
Elimination of Double Taxation - Part II	EN	
Marketing and Distribution Profits Safe Harbour	EN	
PILLAR TWO		
Overview of Pillar Two - Focus on GloBE Rules	EN/ES/FR/ARA	
Understanding the 5 steps in applying the key provisions of the GloBE Rules		
	1) Identifying Constituent Entities within Scope	EN
	2) Computation of GloBE Income or Loss	EN
	3) Adjusted Covered Taxes	EN
	4) How to Compute the Effective Tax Rate (ETR) and the Top-up Tax in the GloBE rules	EN
	5) Applying the Top-Up Tax under the IIR and UTPR	EN
Q&A session related to recorded webinars on Pillar 2	EN	

The GRP will continue producing more engaging content to help understand and implement the Two-Pillar Solution.

For more information on capacity-building tools on this topic, please visit the [Two-Pillar Solution Training](#) web page.