

Swedish experiences of Pillar 2 implementation

The Swedish Tax Agency

IOTA conference 20 May 2026

Agenda

- The Swedish Tax Agency
 - Organisation and Pillar 2 project management
- Legal Context
 - Swedish Pillar 2 legislation
- Pillar 2 Implementation: Experiences and Challenges
 - Operational perspective
 - Systems development
 - Legal guidance
 - Stakeholder engagement



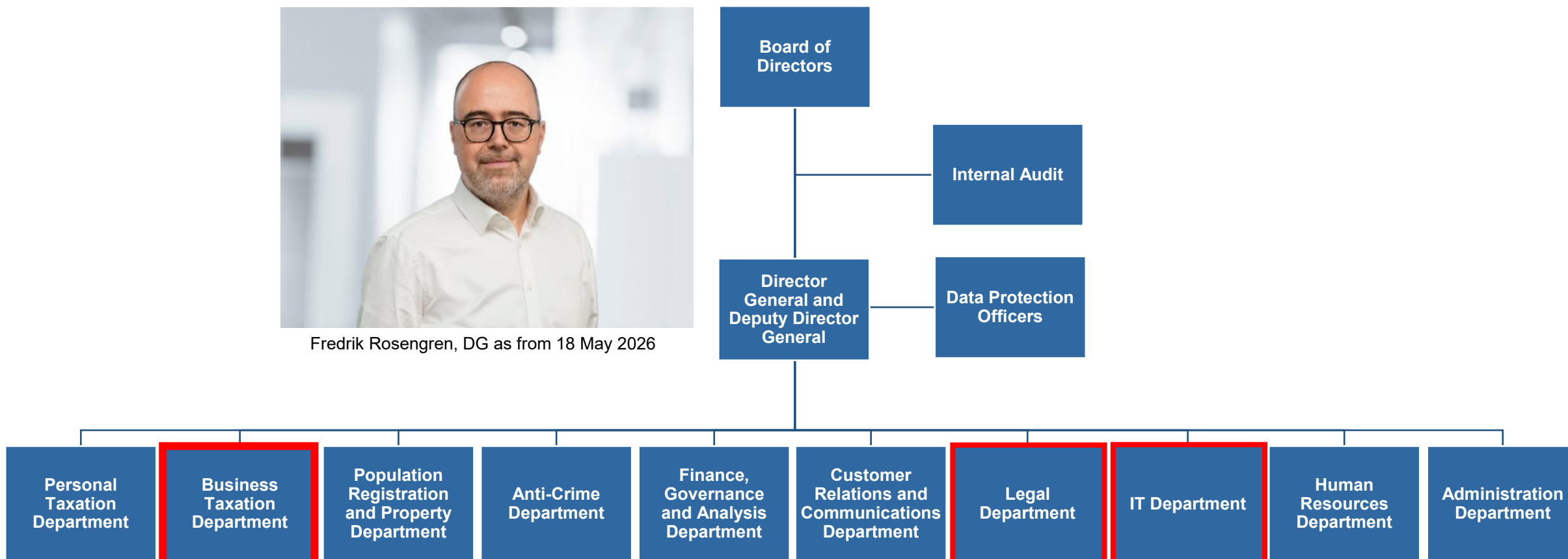


The Swedish Tax Agency

Our Organisation



Fredrik Rosengren, DG as from 18 May 2026



13 Units: ~ 2,500 employees
Large Tax Payers Unit: ~ 200 employees
Responsible for Pillar 2

Pillar 2 Implementation Project

- **PMO** within the Business Taxation Department
 - Large Taxpayers Unit
 - Approx. 7 persons with project managing roles
- Team from business side / Large Taxpayers Unit
 - 5 lawyers (some part-time)
 - 7 auditors (some part-time)
- Team from legal side / Legal Department
 - Approx. 6 lawyers (some part-time)
- STA builds our own IT-systems “in-house”
 - SAFE model, three Agile Release Trains involved



International Cooperation

- OECD
 - CFA: WP11 (+ WP1 and WP10)
 - FTA/LBIP: Amsterdam Dialogue
 - Community of Experts
 - Focus groups on risk and control
- EU
 - Fiscalis group
 - Capacity building
- Nordic Agenda
 - Work stream
- **Key take-aways**
 - Invaluable to exchange ideas & experiences, benchmark solutions, and to get early alerts on problem areas
 - Tax certainty is a huge challenge and collaboration is preventive



Legal Context

International Tax Policy

- Trends
 - Rules are designed outside of Sweden
 - "A tsunami of new rules"
 - Increased demand for dialogue with the Swedish Tax Agency (STA)
- "BEPS 2.0"
- **Two problems:**
 1. MNEs do not pay enough tax in market jurisdictions where value is created
 2. MNEs can still achieve low effective taxation even after BEPS 1.0

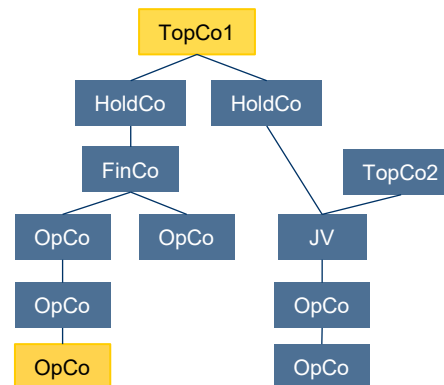
← **Pillar 1**

← **Pillar 2**



Pillar 2 – Background

- Large Groups, both national and multinational, with a consolidated income of at least 750 million EUR are subject to Swedish Global Minimum Tax
- The rules are also referred to as **Pillar 2**
- The rules are very extensive, and both legally and practically complex
 - Skills needed within areas such as IFRS tax accounting, international corporate taxation, procedural law, risk assessment, and likely systems-based audit approaches
- Entities in scope of the rules
 - Swedish-owned groups
 - Foreign-owned groups with Swedish subgroups, subsidiaries or permanent establishments



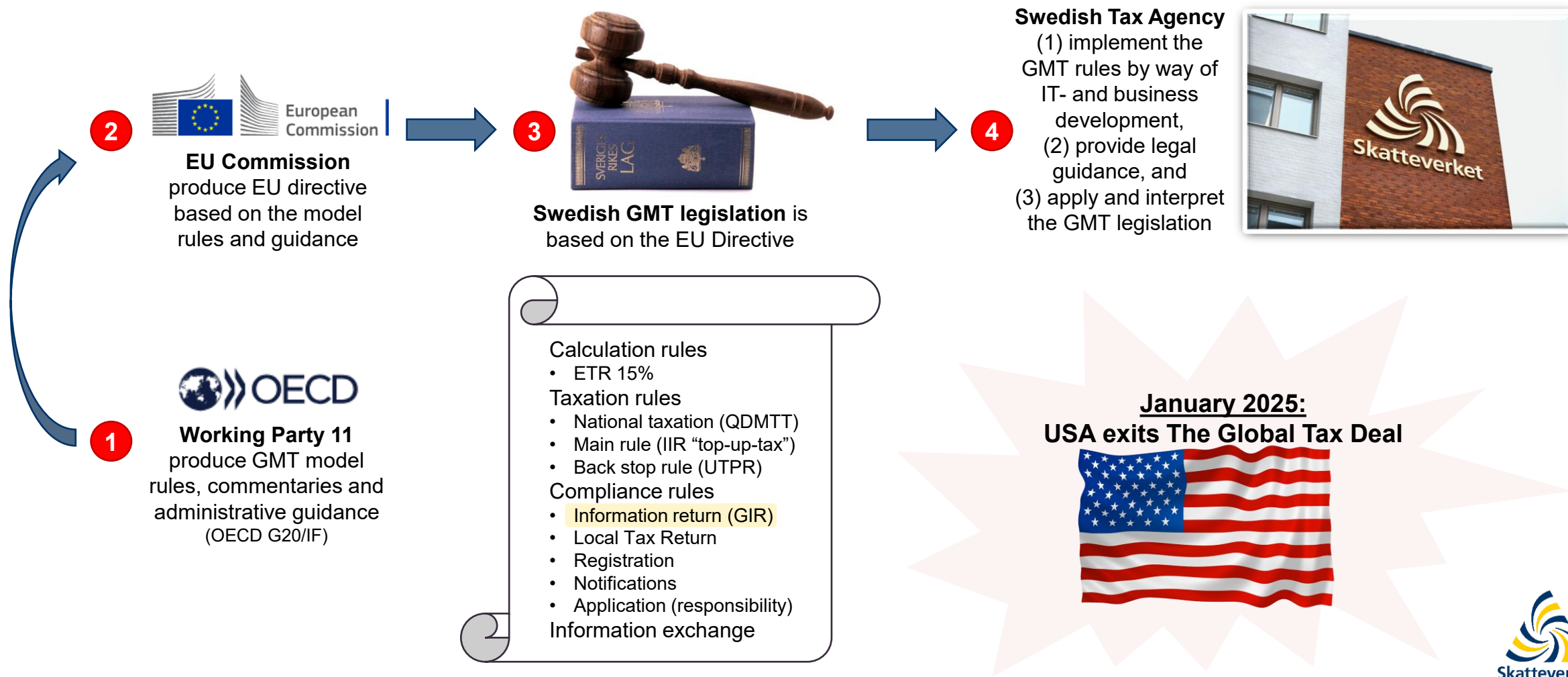
Swedish entities in scope of the GMT rules

- 120-130 Swedish-owned groups
 - Out of which 10-20 national groups
 - Total of ~13 000 constituent entities (4 000 in Sweden and 9 000 abroad)
- 8 000 Foreign-owned Swedish constituent entities



= approx. 21 000 Swedish and Swedish-owned entities in scope of reporting requirements

Pillar 2 – Legal basis



Pillar 2 – Geopolitics

- **OECD/IF: Side-by-Side Package**
 - Package with simplification rules and a side-by-side system (SbS) for countries with approved tax systems
 - USA has an approved tax system
 - Likely most other countries will continue to apply the Pillar 2 rules
- **Consequences for Sweden**
 - For groups owned by ultimate parent entities in jurisdictions not exempted by SbS → GMT apply
 - For Swedish entities in US-owned groups → national GMT (“QDMTT”) will apply
 - No matter the jurisdiction of the ultimate parent entity, all constituent entities will likely be subject to reporting requirements

= Business as usual

Government of Canada / Gouvernement du Canada

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G7 statement on global minimum taxes

From: [Department of Finance Canada](#)

Statement

Earlier this year the U.S. Secretary of the Treasury outlined the United States’ concerns regarding the Pillar 2 rules agreed by the OECD/G20 Inclusive Framework on BEPS and set out a proposed ‘side-by-side’ solution under which U.S. parented groups would be exempt from the Income Inclusion Rule (IIR) and Undertaxed Profits Rule (UTPR) in recognition of the existing U.S. minimum tax rules to which they are subject.

Following discussions on this issue – which were informed by analysis of the respective minimum tax regimes, including consideration of recently proposed changes to the U.S. international tax system based on the Senate amendment of H.R. 1 (introduced June 16, 2025), the *One Big Beautiful Bill Act* (OBBBA), the removal of section 899 in the Senate version of the OBBBA, and consideration of the success of Qualified Domestic Minimum Top-up Tax (QDMTT) implementation and its impact – there is a shared understanding that a side-by-side system could preserve important gains made by jurisdictions in the Inclusive Framework in tackling base erosion and profit shifting and provide greater stability and certainty in the international tax system moving forward.

This understanding, which builds on our continued commitment to collaborate jointly through the Inclusive Framework to address the potential risks of base erosion and profit shifting, is based on the following accepted principles:

- A side-by-side system would fully exclude U.S. parented groups from the UTPR and the IIR in respect of both their domestic and foreign profits.
- A side-by-side system would include a commitment to ensure any substantial risks that may be identified with respect to the level playing field, or risks of base erosion and profit shifting, are addressed to preserve the common policy objectives of the side-by-side system.
- Work to deliver a side-by-side system would be undertaken alongside material simplifications being delivered to the overall Pillar 2 administration and compliance framework.
- Work to deliver a side-by-side system would be undertaken alongside considering changes to the Pillar 2 treatment of substance-based non-refundable tax credits that would ensure greater alignment with the treatment of refundable tax credits.

Delivery of a side-by-side system will facilitate further progress to stabilize the international tax system, including a constructive dialogue on the taxation of the digital economy and on preserving the tax sovereignty of all countries.

We recognize that these issues have relevance to a wider group of jurisdictions and look forward to discussing and developing this understanding, and the principles upon which it is based, within the Inclusive Framework with a view to expeditiously reaching a solution that is acceptable and implementable to all.

We also recognize that the removal of section 899 is crucial to this overall understanding and to providing a more stable environment for discussions to take place in the Inclusive Framework.

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[G7 statement on global minimum taxes - Canada.ca](#)

Date modified: 2025-06-28

Pillar 2 Implementation: Experiences and Challenges

Implementation challenges

Operational

- ★ Resources and staffing
 - It takes a long time to build capacity, and the profiles we need are also needed everywhere else...
- ★ New working methods
 - We may need a common international risk assessment approach, a new audit approach, and new control methods (possibly systems reviews).

Legal

- ★ Legislative consultations
 - Recurrent ongoing transpositions of OECD Administrative Guidance increases the level of complexity.
 - Last minute procedural law changes affected the basis for schemas already prepared.
 - Inconsistencies between SE and EU/OECD rules are still being identified and escalated to Ministry of Finance.
- ★ Legal guidance
 - The demand for STA legal guidance is still great.

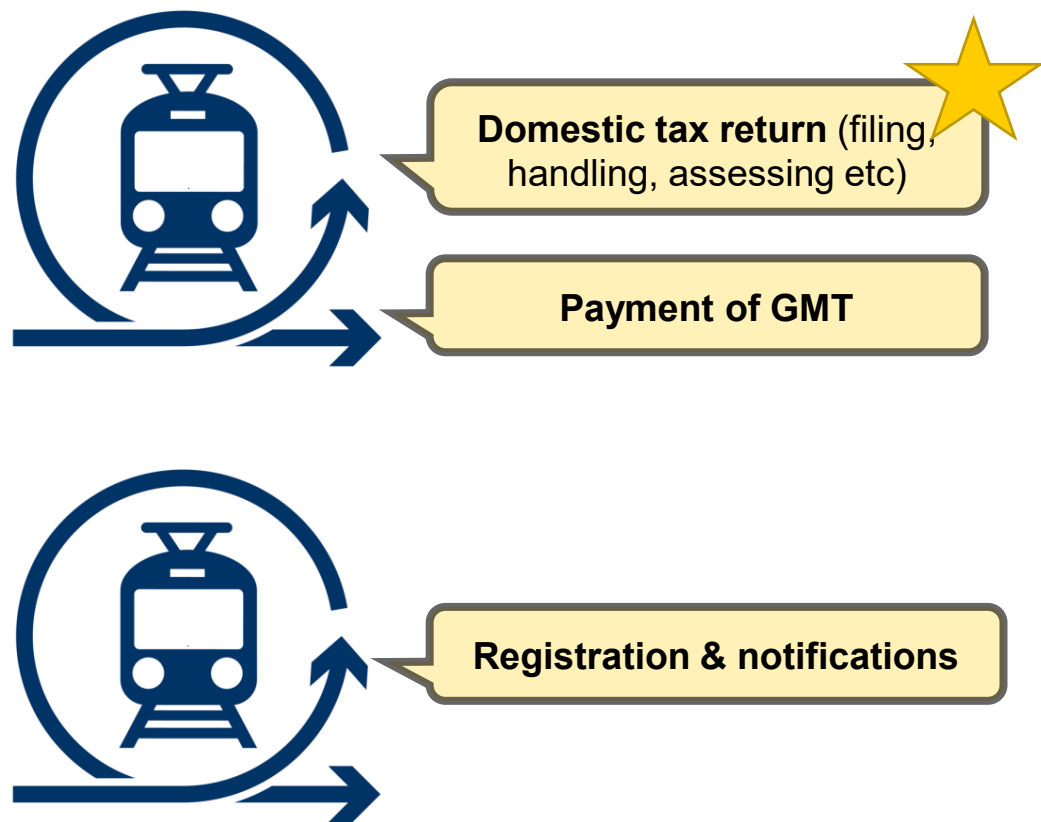
IT systems

- ★ Resources and scale
 - “The Perfect Storm” → new IT development on a larger scale within STA in combination with need for new IT systems to handle Pillar 2 compliance; budget restraints and prioritizations; multiple ARTs involved; recent reorganization; and increased needs for coordination between departments.
- ★ IT development requirements
 - The complexity of Pillar 2-rules, immense amounts of data to be gathered, and the reality of a whole new tax system make IT requirements extra challenging.

Customer service

- ★ Questions and answers
 - STA has received many questions from entities in scope of Pillar 2, advisors, industry groups and associations of enterprises. Recently, these questions mainly regard upfront compliance.
- ★ Dialogue meetings
 - STA offers dialogue meetings 3-4 times per year with focus on status and STA’s interpretation of Pillar 2 rules.
 - STA regularly participates in meetings with Confederation of Swedish Enterprise and Institute for the Accountancy Profession in Sweden (FAR).

Pillar 2 Agile Release Trains & Epics



Example: IT Challenges and Solutions

Resources and scale

Challenge is to navigate a “Perfect Storm” with large scale IT projects, budget restraints, recent reorganisation, multiple developing “trains” and advanced requirements for Pillar 2 purposes

Resources and scale

Solution is to keep senior management close and informed, which is achieved both by representation in the Pillar 2 project group and by creation of a sponsor group to which strategic issues are escalated

Reporting & EoI

Challenge is to handle the extensive amount of data including fragmentation in accordance with the Pillar 2 dissemination approach, while also creating user friendly environments

Reporting & EoI

Solution is to engage and coordinate necessary IT and business resources; to be involved in design of international practices (e.g. validation controls); and to take part in international collaboration

Effective use of information


Challenge is to identify, assess and manage tax risks as well as to conclude on how to audit/control Pillar 2 compliance and top-up-tax, in order to be able to formulate appropriate IT requirements

Effective use of information

Solution is to develop appropriate risk assessment and control frameworks for Pillar 2, in which context international cooperation will be valuable, which may form basis for analysis tools requirements

@ The Swedish Tax Agency

➤ Current status:

- E-services open 
 - Registrations, notifications and applications
 - GIR filing
 - Domestic tax return filing
- Virtual dialogue meeting 28 May
- Large increase in questions from stakeholders
- Meetings with business organisations
- EU capacity building
- International cooperation
- Risk assessment and audit approaches

[Global Minimibeskatning \(Tilläggsskatt\) | Skatteverket](#)





Thank you!