



PILLAR TWO ACADEMICY

Kuwait

We invite you to join BDO Kuwait’s exclusive in-person, two-day training course focused on the OECD Pillar Two framework and its practical implications for multinational groups. The OECD has introduced a 15% global minimum tax for groups with consolidated revenues of at least EUR 750 million in at least two of the last four financial years. This framework has been adopted in over 55 jurisdictions, including most of the GCC. In line with these developments, Kuwait has introduced its own Domestic Minimum Top-Up Tax (DMTT), effective for financial years beginning on or after 1 January 2025.

This evolving global tax landscape presents new practical challenges. Our course will provide you with in-depth insights into the application of the top-up taxes under the Globe rules, discuss potential implementation challenges specific to Kuwait, and outline effective compliance strategies.

Don’t miss this opportunity to gain expert knowledge and prepare your organization for the upcoming changes.

Topics covered

- ▶ Pillar Two and recent global tax development
- ▶ Impact of Global Minimum Tax
- ▶ Scope of Kuwait DMTT Law
- ▶ Interplay between Kuwait DMTT and existing tax laws
- ▶ Safe Harbour and transitional rules
- ▶ Top-up tax computations
- ▶ Pillar Two impact in M&A
- ▶ Pillar Two and tax incentives
- ▶ Compliance strategies
- ▶ Case studies

Learning objectives

- ▶ Assess the impact of Pillar Two on a group
- ▶ Understand the rules for accessing Pillar Two safe harbours
- ▶ Understand the steps and relevant adjustments for top-up tax computations
- ▶ Assess the impact of Pillar Two on merger and acquisition transactions
- ▶ Assess the impact of Pillar Two on existing tax incentives

Who should attend

This course would be valuable to in-house tax and finance managers, advisors, lawyers as well as academics and students interested in international tax. This is an intermediate level course - basic understanding of Pillar Two is required. Participants will receive an official certificate of completion at the end of the academy.

Course Dates: 11 & 12 February 2026

Course Time: 9:00am-2:30pm (both days)

Location: Kuwait city

Venue: TBC

Fees: KD 300 per person

Early bird discount: 10% discount until 8 January 2026.

Registration and contact details:

For inquiries about the programme and to register, please email us at: bdo.events@bdo.com.kw

For registering more than 2 people, please email us at the above email address or call +965 2295 7515



Key Speakers

Stephen Brunner

Stephen Brunner is a senior international tax partner at BDO Netherlands. Before joining BDO, Stephen has worked in the Middle East as tax policy leader where he supported various governments with the implementation of new tax systems, including Pillar Two. Stephen holds a master degree in Tax Law and Tax Economics and is a frequent speaker on international tax conferences.



Rami Alhadhrami

Rami is the Head of the tax practice at BDO Kuwait. He is a Chartered Accountant of the Australia and New Zealand Institute of Chartered Accountants. He holds a Bachelor of Commerce from University of Wellington, New Zealand, and an Advance Diploma in International Taxation (ADIT). Rami supported a regulator in the GCC with the implementation of Pillar Two and advised regional MNEs on this new tax.



Frederik Boulogne

Frederik is a core member of BDO's Global Pillar Two group. He is a Tax Partner in BDO Netherlands' International Tax practice, where he brings around 20 years of experience advising clients on complex international tax matters. He holds a Ph.D. in Tax Law from the University of Amsterdam (VU) and also lectures on international tax law at the University of Amsterdam, sharing his expertise with the next generation of tax professionals.



DISCLAIMER

- BDO reserves the right to cancel this course up to 3 weeks before the commencement date.
- The programme and line-up of speakers are subject to change.
- In the unfortunate event of the course being cancelled, registered participants will receive a full refund of the course registration fee.
- BDO is not responsible for any loss incurred by participants who book non-refundable travel and accommodation arrangements.