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TAXATION SYSTEM TRANSFORMATION FOR DIGITAL ASSETS IN UKRAINE AMIDST THE PILLAR TWO GLOBAL TAX REFORM IMPLEMENTATION

This article presents a comprehensive study of the mechanisms for implementing the Pillar Two global tax reform within Ukraine's legal and economic framework as of 2026. Particular attention is paid to the GloBE (Global Anti-Base Erosion) mechanism, which introduces a hierarchy of rules: QDMTT (domestic tax), IIR (inclusion of income at the parent company level), and UTPR (safeguard rule). It is determined that for multinational enterprise groups (MEGs) with consolidated revenue exceeding 750 million euros, the tax base is now determined exclusively according to IFRS with a number of specific adjustments, which effectively neutralizes the competitive advantages of traditional «tax havens» and offshore instruments. The study pays particular attention to identifying critical risks for residents of the special legal regime «Dii.City». Since the current capital gains tax (CGT) rate of 9% is significantly lower than the established global minimum (15%), there is a real threat that other jurisdictions will capture the tax benefit through the Top-up Tax mechanism. It has been demonstrated that the current preferential capital gains tax (CGT) rate of 9% sets a precedent for low taxation (below the global minimum of 15%), which, in the absence of adaptive mechanisms, will lead to the withdrawal of tax benefits by other jurisdictions through the Top-up Tax mechanism. It is argued that Ukraine's implementation of its own QDMTT mechanism is a strategic step that will allow tax revenues from the activities of Ukrainian IT talent to remain in the state budget, preventing their redistribution to the benefit of the countries where corporate headquarters are located. A methodological analysis revealed significant discrepancies between the National Accounting Standards (NAS) and the GloBE rules regarding consolidation (Jurisdictional Blending), deferred tax accounting, and the valuation of crypto-assets. The author proposes three strategic directions for adapting businesses to the new realities: conducting systematic Impact Assessments (assessments of the impact on financial condition), revising transfer pricing policies, and preparing IT infrastructure for GIR reporting. The conclusion is that Pillar Two is effectively transforming into a «third accounting system», requiring deep integration of tax planning with IFRS to ensure Ukraine's investment attractiveness and international image as a transparent digital jurisdiction.

Key words: Pillar Two, Dii.City, accounting, taxation, digital assets, NAS, IFRS, GIR reporting, harmonization, tax planning.

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ТРАНСФОРМАЦІЯ СИСТЕМИ ОПОДАТКУВАННЯ ЦИФРОВИХ АКТИВІВ В УКРАЇНІ В УМОВАХ ВПРОВАДЖЕННЯ ГЛОБАЛЬНОЇ ПОДАТКОВОЇ РЕФОРМИ PILLAR TWO

У статті здійснено комплексне дослідження механізмів імплементації глобальної податкової реформи Pillar Two в правове та економічне поле України станом на 2026 рік. Особливу увагу приділено механізму GloBE (Global Anti-Base Erosion), який запроваджує ієрархію правил: QDMTT (внутрішній податок), IIR (включення доходу на рівні материнської компанії) та UTPR (захисне правило). Визначено, що для міжнародних груп компаній (МГК) із консолідованим доходом понад 750 млн євро база оподаткування тепер детермінується виключно за стандартами фінансової звітності (МСФЗ) із низкою специфічних коригувань, що фактично нівелює конкурентні переваги традиційних «податкових гаваней» та офшорних інструментів. Особливу увагу у дослідженні приділено ідентифікації критичних ризиків для резидентів спеціального правового режиму «Дія.Сіті». Оскільки діюча ставка податку на виведений капітал (ПнВК) у розмірі 9% є суттєво нижчою за встановлений глобальний мінімум (15%), виникає реальна загроза вилучення податкової вигоди іншими юрисдикціями через механізм Top-up Tax. Доведено, що діюча преференційна ставка податку на виведений капітал (ПнВК) у розмірі 9% створює прецедент низького оподаткування (нижче глобального мінімуму в 15%), що за відсутності адаптивних механізмів призведе до вилучення податкової вигоди іншими юрисдикціями через інструмент Top-up Tax. Обґрунтовано, що впровадження Україною власного механізму QDMTT є стратегічним кроком, який дозволить зберегти податкові надходження від діяльності українських ІТ-талантів у державному бюджеті, запобігаючи їх перерозподілу на користь країн перебування головних офісів корпорацій. Проведено методологічний аналіз, який виявив суттєві розбіжності між НП(С)БО та правилами GloBE у питаннях консолідації (Jurisdictional Blending), обліку відстрочених податків та оцінки криптоактивів. Автором запропоновано три стратегічні напрями адаптації бізнесу до нових реалій: системне проведення Impact Assessment (оцінки впливу на фінансовий стан), перегляд політик трансфертного ціноутворення та підготовка ІТ-інфраструктури до звітності GIR. Зроблено висновок, що Pillar Two фактично трансформується у «третю систему обліку», яка вимагає глибокої інтеграції податкового планування з МСФЗ для забезпечення інвестиційної привабливості та міжнародного іміджу України як прозорої цифрової юрисдикції.

Ключові слова: Pillar Two, Дія.Сіті, облік, оподаткування, цифрові активи, НП(С)БО, МСФЗ, звітність GIR, гармонізація, податкове планування.

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PROBLEM STATEMENT

The rapid transformation of the global economic architecture, driven by digitalization and the emergence of new asset classes such as cryptocurrencies, has presented financial regulators with unprecedented challenges. Traditional tax systems, which for decades were based on the principles of physical presence, have proven incapable of adequately responding to the cross-border mobility of digital capital. By 2026, Ukraine had become the epicentre of these changes. The implementation of the global Pillar Two tax reform, initiated by the OECD and supported by EU Directive 2022/2523 [14], requires domestic businesses to review their approaches to international tax planning and harmonize national accounting standards (NAS) with GloBE requirements.

ANALYSIS OF RECENT RESEARCH AND PUBLICATIONS

Among domestic scholars, Pillar Two is mentioned in the works of R. F. Brukhansky [1], O. Danilov [3], S. Lekar and A. Savchenko [6], V. M. Kostyuchenko [5], S. Vorobey, O. Fedorchenko [2], and others. Thus, V. M. Kostyuchenko's work on the consolidation of financial statements [5] and the application of Jurisdictional Blending in the GloBE rules requires a high level of unification of intra-group accounting policies. It is precisely the digitization of accounting, which is examined in detail by N. V. Radova and A. O. Plotnikova, that has contributed to the emergence of new assets that need to be accounted for [12, p. 138]. In their study, K. V. Klymenko and N. M. Ukhna note that further preparation for our country's EU membership will entail the obligation to harmonize national tax policy with EU standards and to carry out a comprehensive transformation of all areas of taxation [4, p. 112].

However, in our view, the rationale for conducting this study is based on a critical gap between the rapid implementation of the global Pillar Two rules at the EU and OECD levels and the current state of adaptation of national legislation and accounting practices in Ukraine. There is a lack of in-depth analysis regarding the mechanisms of Pillar Two, its impact on Ukraine, and the identification of strategic directions for its implementation. This necessitates further research.

PURPOSE OF THE STUDY

The purpose of this article is to conduct a comprehensive study of the theoretical and methodological foundations for implementing the global Pillar Two tax reform in Ukraine, to identify risks for entities in the digital economy (in particular, residents of «Diy.City»), and to justify strategic directions for adapting the national accounting system (NAS) to the requirements of the GloBE rules in order to preserve the country's investment attractiveness and tax sovereignty.

STATEMENT OF THE TASK

The main objectives of the study are: to explain the essence of the GloBE rules and determine their impact on cross-border transactions; to examine the algorithm for determining the tax base (GloBE Income) and the procedure for calculating the effective tax rate (ETR); to conduct a comparative analysis of the methodological approaches of the NAP(S) and IFRS in the context of determining the tax base under Pillar Two rules; to assess the impact of the global minimum tax on the effectiveness of preferential tax regimes in Ukraine; to propose practical recommendations for preparing businesses for GIR reporting and implementing an internal QDMTT mechanism.

STATEMENTS OF THE MAIN MATERIAL OF THE STUDY

The digitalization of the global economy has disrupted traditional notions of tax jurisdiction. Today's companies can generate billions in revenue in countries where they have no physical presence. This has led to significant tax revenue losses for many countries' budgets. In response to these challenges, the OECD (Organization for Economic Cooperation and Development) introduced a two-pillar plan to combat base erosion and profit shifting (BEPS 2.0). The most revolutionary element of this plan is Pillar Two (the GloBE rules). For Ukraine, which is actively integrating into the European legal space and has a robust IT sector, this issue is becoming extremely relevant.

The conceptual basis of Pillar Two lies in the implementation of a global minimum tax on the profits of multinational enterprises (MNEs) at a rate of 15%. This is achieved through a unified «Top-up Tax» mechanism that grants jurisdictions the right to tax MNC profits when other countries have not.

The basis for calculating the Top-up Tax is the MNC's net income, determined under accounting standards prior to consolidation, with subsequent adjustments in accordance with GloBE rules [13; 14]. Given the complexity of the calculations and compliance requirements, the GloBE rules apply exclusively to large MNCs whose consolidated financial statements show annual revenue exceeding €750 million in at least 2 of the 4 preceding years. This threshold aligns with the CbCR (Country-by-Country Reporting) rules, which significantly simplify the process for both businesses and tax authorities [18].

The implementation of the GloBE mechanism is based on three interrelated rules that operate according to a clear hierarchy (each subsequent rule takes effect if the previous one has not been applied):

1. QDMTT (Qualified Domestic Minimum Top-up Tax) is the «first line of defense» for the country where the profit is generated. If Ukraine implements QDMTT, it will impose an independent tax of up to 15% on local companies.

This allows tax revenues to remain within the country, rather than being transferred to foreign jurisdictions.

2. IIR (Income Inclusion Rule) - the income inclusion rule. It applies at the parent company level. If a «subsidiary» in Ukraine pays a 9% tax (for example, in Diya.City), and Ukraine has not introduced QDMTT, then the country where the group's headquarters is located will apply the IIR and collect the remaining 6%.

3. UTPR (Undertaxed Profits Rule) - a rule for undertaxed profits that acts as a «safety net». If neither the country where the subsidiary is located nor the country of the parent company has applied the minimum tax, other countries where the group has branches may adjust their tax assessments to collectively bring the group's rate to 15% [16].

It is important to note that a key rule is the Qualified Domestic Minimum Tax (QDMTT), which allows the source jurisdiction to capture the tax difference first. The IIR (Inclusion of Income Rule) and UTPR (Undertaxed Profits Rule) function as sequential safeguards to ensure a minimum level of taxation for multinational enterprise groups (MEGs) at the global level. This hierarchy ensures the inevitability of taxation: digital companies can no longer «hide» profits in a low-tax haven, as the tax will still be paid along the chain of ownership.

Thus, given the complexity of the GloBE Rules, it makes sense to apply them to truly large MNCs that have both the internal administrative resources to comply with the Rules and sufficient profits that can be subject to additional taxation [15].

Before the introduction of Pillar Two, countries attempted to tax digital services independently through Digital Services Tax (DST) mechanisms. In Ukraine, this took the form of the so-called «Google tax» - VAT on electronic services provided by non-residents.

However, it is important to understand a fundamental difference: Pillar Two focuses not on indirect taxes (such as VAT), but on corporate income tax.

This creates a conflict of interest: if a digital company provides services via a server in a low-tax country (e.g., 5% or 0%), Pillar Two effectively neutralizes this advantage. Any tax benefit received in one jurisdiction will be recouped by another country through the Top-up Tax mechanism.

To ensure transparency and unification of tax calculations, let us consider the procedure for transforming the financial accounting result into the GloBE tax base (Fig. 1).

The algorithm for transforming the financial result into the GloBE tax base involves a multi-level procedure for identifying the taxable object. A key step is determining the effective tax rate (ETR) based on adjusted covered taxes and the profit of a specific jurisdiction, followed by applying a substance-based income exclusion mechanism.

One of the most challenging aspects for accountants and CFOs in 2026 is that the effective tax rate (ETR) for Pillar Two is calculated, not from tax returns, but from financial statements prepared in accordance with IFRS. Key methodological adjustments include:

- elimination of dividends and capital gains;
- adjustment of net income for ineligible expenses (penalties, unethical payments, etc.);
- a special accounting procedure for deferred tax assets and liabilities (in particular, a cap on the discount rate and recalculation at a 15% rate).

This model allows identification of a taxable entity when the nominal tax rate in the country is lower than the established 15% threshold.

In this context, Ukraine faces a unique challenge. On the one hand, the country has introduced one of the most progressive regimes for the IT business - «Diya.City» - where the tax on withdrawn capital (TWC) is only 9% [10]. However, this poses risks for «Diya.City» residents if a Ukrainian IT company is part of a large international group (e.g., EPAM, SoftServe, or international startups with Ukrainian roots) whose revenue exceeds €750 million, its low rate in Ukraine (9% EIT) will result in the parent company abroad being forced to pay an additional 6% (a difference of up to 15%) to the budgets of other foreign states through the Top-up Tax mechanism.

A strategic decision for the state to preserve tax revenues is for Ukraine to implement the QDMTT (Qualified Domestic Minimum Top-up Tax). For Ukraine, this means that the introduction of the QDMTT is not merely a technical requirement but a strategic obligation of the state. As emphasized in OECD studies, this approach prevents a situation where tax incentives granted by the local government (for example, for the IT sector «Diya.City») effectively become a subsidy for the budgets of foreign states through mechanisms for including income (IIR) [11; 14]. The implementation of this mechanism will allow Ukraine to collect the «additional 6%» independently, preventing foreign governments from claiming taxes generated by Ukrainian talent.

With the introduction of Pillar Two, reporting is undergoing a transformation, and by 2026, the link between tax accounting and IFRS will become inseparable, thereby increasing IFRS's role in this area. Thus, IAS 12 «Income Taxes» has been supplemented with specific exceptions for Pillar Two. Consequently, accountants can no longer simply ignore global rules, even if a company is local but part of a large group [16]. And accounting for cross-border digital services requires implementing ERP systems capable of collecting data on a per-country basis, since Pillar Two prohibits mixing profits from high- and low-tax countries to calculate a weighted-average rate.

To systematically analyze methodological differences, we will compare the provisions of the National Accounting Standards (NAS) with the GloBE (Pillar Two) rules and examine how national rules for determining financial results are transformed into a specific tax base under international standards (Table 1).

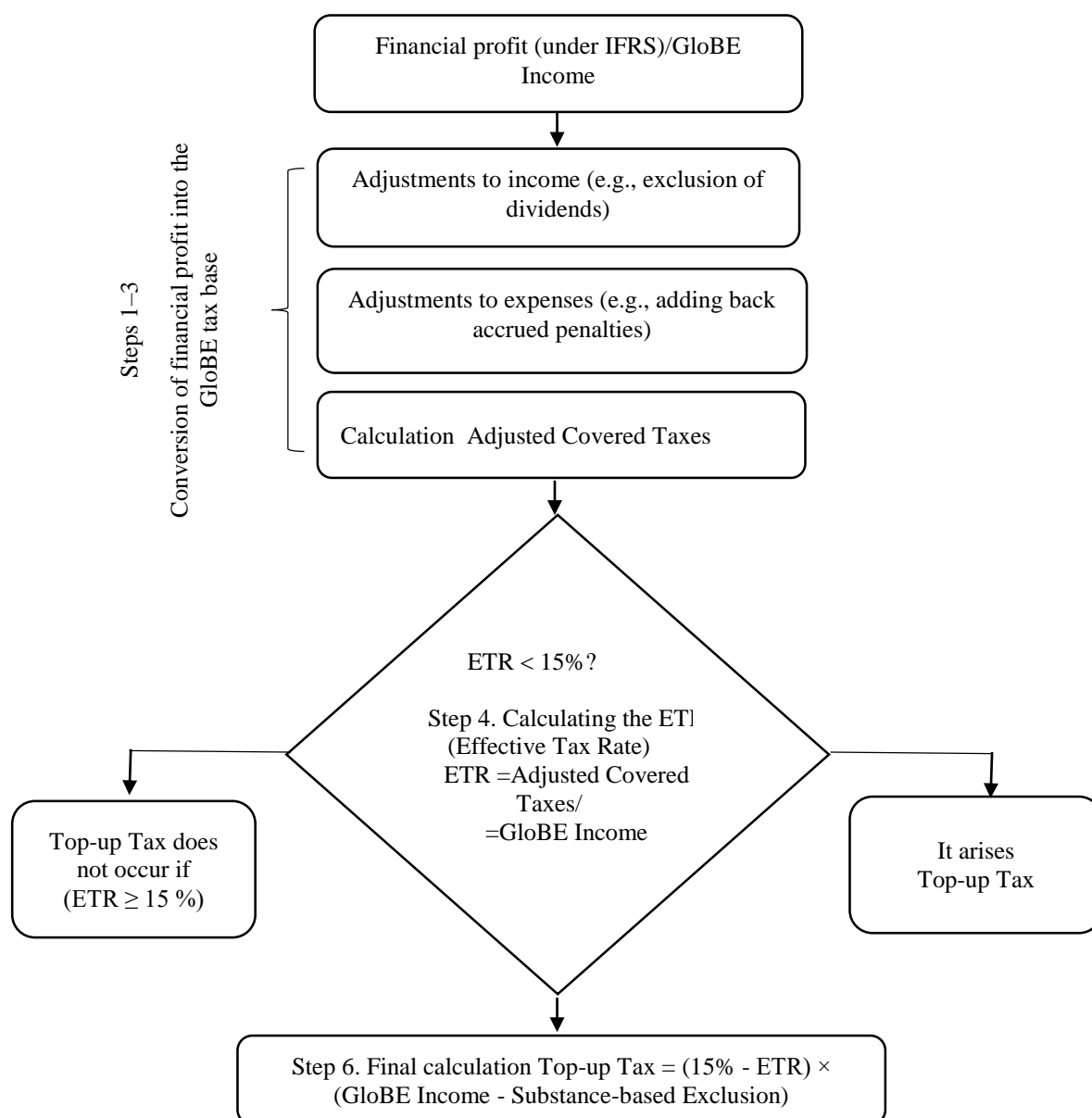


Fig. 1. Algorithm for Determining the Top-up Tax Amount According to the GloBE Methodology*

*Compiled by the author based on data from sources [14; 17]

Table 1

Comparative Analysis of Methodological Approaches to Financial Reporting Under National Standards (NAS) and the GloBE Rules (OECD Pillar Two)*

| Comparison Parameter | National Standards (NAS) | GloBE Rules (Pillar Two) |
|-------------------------|--|---|
| Accounting object | Separate legal entity (resident) | Consolidated group (CGC) within the jurisdiction |
| Base | Pre-tax financial result (accounting profit) | GloBE Income: IFRS profit with a number of specific adjustments |
| Income adjustments | In accordance with the Tax Code of Ukraine (permanent and temporary differences) | Exclusion of dividends and income from the revaluation of equity interests (>10%) |
| Expense accounting | Recognition of accounting for expenses on a matching basis. | Reversal: return to the base of fines (>50,000 euros) and income taxes |
| Tax rate | Nominal (standard - 18%, preferential - 9% for Diya.City) | Effective (ETR): calculated as the ratio of covered taxes to GloBE profit |
| Deferred taxes | Calculated at the current Tax Code rate (18%) | Recalculated at a rate not exceeding 15%; excess is ignored |
| Consolidation mechanism | Separate company reports | Jurisdictional Blending: aggregation of all group profits and losses in Ukraine |
| Impact of tax breaks | Irrevocably reduce the amount of tax payable | Tax breaks below 15% result in a Top-up Tax (additional payment) |

*Compiled by the author based on an analysis of [7; 8; 9; 14]

Thus, the table data highlight key differences between domestic accounting practices and the Pillar Two international requirements. Particular attention should be paid to differences in the definition of the tax base, consolidation mechanisms, and the specifics of accounting for deferred tax assets and liabilities, which are critical for cross-border transactions in the digital sector.

These differences are particularly significant for «digital cross-border services» (the «Diya City» regime), since the Capital Gains Tax (CGT) is, by its nature, a tax paid at the time of profit distribution, while the GloBE rules require a specific calculation of deferred taxes to ensure such a company does not appear as a «zero-rate offshore» entity during periods when dividends are not paid. Regarding non-cash transactions, fair value adjustments (e.g., for crypto assets or derivatives), which under Ukrainian Accounting Standards may not affect the tax base until the time of sale, may be included in the current period's calculation under GloBE rules, which significantly alter the effective tax rate (ETR). And while the Tax Code of Ukraine does not allow certain local expenses to be included in taxable expenses (e.g., marketing expenses exceeding the limit), GloBE rules may «allow» them, which paradoxically makes your actual tax rate in the eyes of the OECD even lower than it actually is.

Thus, we can note that Pillar Two is effectively a third accounting system that operates above financial and tax accounting. For Ukrainian accountants, this means maintaining «parallel calculations» so that the parent company does not receive an unpleasant surprise in the form of additional tax assessments in London or Paris due to Ukrainian tax incentives.

At the same time, the implementation of GloBE has certain advantages, which are primarily reflected in the harmonization of accounting - specifically, the convergence of financial and tax accounting, since the GloBE framework is based precisely on financial reporting (IFRS/IAS). Second, there is a transformation in auditing, meaning new audit objectives emerge - the correct calculation of the effective tax rate in each jurisdiction. «According to Accountancy Europe's position, auditors must pay particular attention to the correct adjustment of financial results for GloBE purposes» [13]. Third, GloBE encourages companies to compete not on low taxes but on transparency and innovation, a testament to sustainable economic development.

However, alongside the benefits, the implementation of GloBE carries certain risks and challenges, including:

- complexity of calculations - companies need to collect vast amounts of data from all branches;
- tax incentives - traditional investment incentives (for example, for the IT sector) may lose their meaning if a company is still required to pay an additional tax of up to 15% in the country of the parent company.

Thus, it can be concluded that the implementation of GloBE effectively marks the end of the «offshore era» in its classical sense for transnational capital. Therefore, large businesses must adapt to the new digital services taxation rules in a timely manner. To ensure readiness for the implementation of GloBE rules and minimize the risk of Top-up Tax assessments, we recommend structuring efforts around three strategic directions of preparation (Table 2).

Since the GloBE rules require the processing of massive amounts of data (over 200 data points per jurisdiction), it is important to integrate verification algorithms into existing accounting systems. This will enable automatic reconciliation of financial accounting data with tax directive requirements and simplify data collection, both of which are critical for reporting under Pillar Two [15].

Table 2

Strategic Approaches for International Corporate Groups to Adapt to GloBE rules (Pillar Two)*

| Direction | Recommendations | Expected Outcome |
|------------------------------------|--|---|
| 1. Impact Assessment | - analysis of financial statements for 2024–2025 to calculate the effective tax rate (ETR) in each jurisdiction; - identification of jurisdictions where the ETR is below 15%; - modelling the impact of tax incentives and differences between accounting and tax treatment on the GloBE Income metric. | identification of «risk areas» (low-taxed jurisdictions) and forecasting of the group's future tax liabilities. |
| 2. Review of transfer pricing (TP) | - audit of license fees (royalties) and payments for digital services between related parties; - verification of the compliance of intra-group prices with the arm's length principle; - adjustment of TP policies, taking into account that income from intellectual property is now a key component of the GloBE Income calculation. | minimization of double taxation risks and ensuring a basis for the correct calculation of income under GloBE rules. |
| 3. Preparation for GIR reporting | - inventory of data sources: determining which metrics are already in the ERP system and which need to be collected manually; - developing internal data collection procedures for the GloBE Information Return (GIR); - test-filling of reporting forms based on 2025 data to identify gaps in the internal control system. | a ready infrastructure for submitting reports without operational disruptions and avoiding penalties for incomplete data. |

*Compiled by the author

When conducting an impact assessment, it is important to consider the harmonization of Ukrainian legislation with EU directives. This will help synchronize reporting submitted in Ukraine with the requirements of international corporate groups. Therefore, if a business entity has a complex ownership structure, it is recommended to start with the Safe Harbours step - that is, verifying whether the company falls under the simplified rules of the transition period - which can significantly reduce reporting volume in the early stages.

Reviewing transfer pricing is becoming a mandatory survival requirement. In a world where GloBE Income is based on market prices, any deviation from the arm's-length principle in intra-group transactions will automatically increase the tax burden.

Thus, summarizing the proposed directions, we can conclude that preparing for the implementation of GloBE rules is not merely a formal matter of filling out new reports, but a profound transformation of the financial management system of international corporate groups. Strategic readiness for Pillar Two rules will help businesses avoid «tax chaos», ensure compliance with international transparency standards, and maintain investment attractiveness in the global digital economy.

CONCLUSIONS

The conducted research allows for the formulation of several conceptual conclusions:

1. In 2026, the accounting of cryptocurrencies ceased to be a local corporate issue. The implementation of Pillar Two requires that the valuation of virtual assets be synchronized with the rules for determining GloBE Income. Any discrepancies between NAS (National Accounting Standards) and IFRS in this area could lead to an artificial understatement of the Effective Tax Rate (ETR) and the emergence of additional Top-up Tax liabilities.

2. The implementation of the QDMTT mechanism is critically important for Ukraine. This will allow the state to retain tax revenues from Diia.City residents and major IT exporters are within the national budget, preventing the redistribution of these funds to the jurisdictions of parent companies.

3. New requirements for GIR reporting dictate the necessity of implementing next-generation internal control systems at enterprises. Audit certification of Pillar Two calculations is becoming an essential element of trust in the international capital market.

In summary, it can be argued that Ukraine's successful adaptation to Pillar Two rules will serve as a powerful signal to the global community about our economy's readiness to play by the transparent, unified rules of the «digital age». Only a profound understanding of the intersection between IFRS and tax legislation will allow Ukrainian businesses not only to survive under these new conditions but also to utilize transparency as a competitive advantage.

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