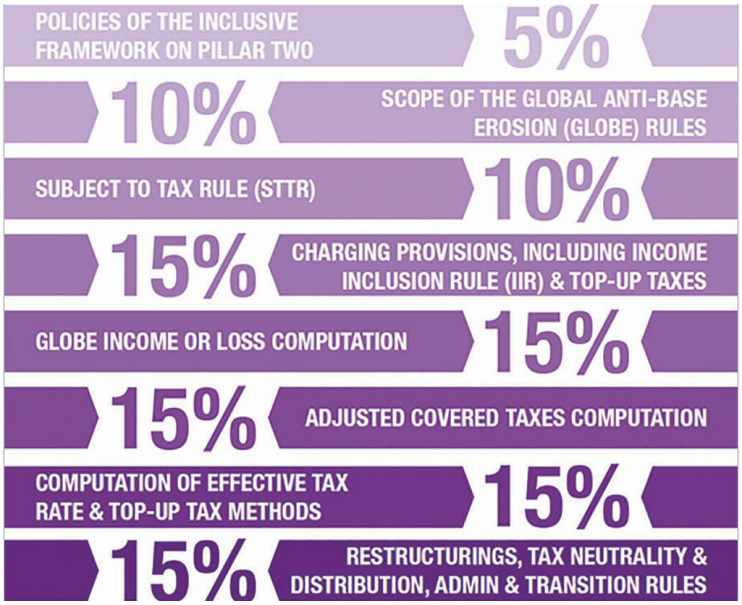
Our new Pillar Two Award

Briefings



03 February 2026

Get on top of top-up taxes with our new Pillar Two Award

The implementation of the OECD's Pillar Two initiative around the world, establishing a global minimum tax regime, represents one of the most significant developments in international tax governance in decades. It fundamentally alters how tax liabilities are calculated, reported and managed across borders. Detailed practical knowledge of the Pillar Two rules and their implications is now crucial for international corporate tax professionals and multinational firms alike.

CIOT's new Pillar Two Award, a standalone spin-off of our globally popular ADIT international tax programme, is specifically designed to guide tax professionals around the world on Pillar Two's key concepts and their practical implementation. A cutting-edge syllabus, updated annually and addressing both the source rules and how they translate into practice, will help practitioners to build their knowledge of topics ranging from GloBE to top-up taxes, gain confidence in applying the formal

rules to real-world situations, and consider the wider administrative, economic and geopolitical landscape as the Pillar Two regime is rolled out.

The learning programme consists of a single module, addressing Pillar Two both in theory and in practice. Assessment is via a single exam, which is available each June and December. Tuition is available online and on demand through a range of CIOT-recognised learning providers, and the Pillar Two Award can be attained in approximately 100 hours of total learning time. A certificate will be awarded to each student who achieves the qualification, recognising their newly acquired subject knowledge and enabling employers and employees alike to demonstrate their expertise in the Pillar Two field.

By mastering Pillar Two through this new qualification, tax professionals can provide informed guidance to colleagues and clients, anticipate and respond to new legislation and regulatory developments, and help organisations navigate complex implementation requirements as they emerge and evolve.

Registration for the Pillar Two Award is open to professionals across 70 eligible countries and territories, with the first exam scheduled to take place on Friday 12 June. Student registration costs £125, followed by an additional exam entry fee of £275.

Interest in the Pillar Two Award has been strong since we announced its launch at IFA 2025 Lisbon last October, indicating a strong appetite among international tax practitioners for professional learning and certification in this rapidly emerging subject. Whether you are a CTA, an ATT member or an ADIT qualification holder, or simply interested in learning about this crucial new area of tax practice, you can register today at www.tax.org.uk/pillar-two.

Alternatively, to find out more about how the Pillar Two Award can benefit you or your firm, email our Education Team at education@tax.org.uk.