

PILLAR TWO AWARD PROGRAMME

THE UK CHARTERED INSTITUTE OF TAXATION'S
(CIOT) CUTTING-EDGE PILLAR TWO AWARD



ABOUT PILLAR TWO AWARD PROGRAMME

The Pillar Two Award Certificate, delivered by ADGM Academy with STI Taxand and World Tax Lawyers (WTL), is a standalone programme derived from the Advanced Diploma in International Taxation (ADIT). It guides global tax professionals through Pillar Two's core concepts and practical application. The programme offers a practical, syllabus focused approach to the OECD GloBE Rules, building strong technical knowledge and analytical skills for multinational contexts.

Training is delivered through interactive live online workshops led by experts, with recordings available. Participants also receive comprehensive study materials, including slides, worked examples, practice questions, and revision notes. Upon completion, participants earn a certificate of participation, recognising their commitment to mastering Pillar Two.

	10 weeks of training
	8 live online sessions, 2 physical revision sessions

WHO IS THE PROGRAMME FOR?

The Pillar Two Award is designed for international tax professionals at any career stage, whether advising clients, managing multinational compliance, or contributing to government policy.

THIS PROGRAMME IS IDEAL FOR:

- Tax advisors and consultants
- In-house tax and finance professionals
- CFOs and finance directors
- Transfer pricing specialists
- Legal professionals involved in tax matters
- Government and regulatory professionals
- Professionals preparing for advanced international tax roles



HOW TO BOOK ANY OF OUR PROGRAMMES

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SYLLABUS OVERVIEW

The programme covers the full Pillar Two Award syllabus and all examinable topics, including:

- Scope and application of the GloBE rules
- MNE groups, constituent and excluded entities
- Ultimate Parent Entities and revenue thresholds
- Income Inclusion Rule (IIR) and Undertaxed Profits Rule (UTPR)
- Top-up tax ordering and allocation
- Calculation of GloBE income or loss
- Adjusted covered taxes and temporary differences

- Effective Tax Rate (ETR) and top-up tax calculations
- Substance-based, de minimis, and QDMTT exclusions
- Corporate restructurings, joint ventures, and holding structures
- Distribution regimes and tax neutrality
- Compliance, filing obligations, and safe harbours
- Transitional rules, deferred tax adjustments, and reliefs
- Subject to Tax Rule (STTR) and Inclusive Framework governance

WHAT YOU'LL LEARN

By the end of the course, participants will be able to:

- Demonstrate detailed and advanced knowledge of the Pillar Two GloBE Rules across all syllabus areas.
- Apply Pillar Two rules in written and computational exam-style scenarios.
- Analyse complex fact patterns involving ETR calculations, top-up tax and allocation mechanisms.
- Identify and resolve issues arising from group restructurings, hybrid entities and transitional rules.
- Confidently approach the CIOT Pillar Two Award examination with a structured exam strategy.

CERTIFICATION

Upon completing the programme, you will receive an ADGM Academy Certificate of Completion, and a Chartered Institute of Taxation Certificate once you pass the qualification exam.

Once you pass the Pillar Two Award exam, your certificate will be posted to you at no extra cost, typically within ten weeks of results, with additional time for international delivery. If you need a replacement, email us; a £70 fee applies, including courier delivery, payable by bank transfer. You may also request a free digital copy.

STUDY PLANNER

All sessions are delivered 9:00am-1:30pm GST		
Day	Date	Delivery Mode
1	21 Feb Sat	Live Online
2	28 Feb Sat	Live Online
3	14 March Sat	Live Online
4	28 March Sat	Live Online
5	04 April Sat	Live Online
6	18 April Sat	Live Online
7	25 April Sat	Live Online
8	02 May Sat	Live Online
Revision 1	09 May Sat	Physical
Revision 2	16 May Sat	Physical

PROGRAMME FEES

Course Fee	USD 4,000*
Exam Fee	£ 275
Exam Date	12 June 2026
Registration Fee	£ 125
Early bird	15% discount by 2 nd of February
CPD Units	40

*Please note that registration to the CIOT and the examination fees for the Pillar Two Award are not included in our course fees. It is the candidates' responsibility to register with the CIOT and pay for any examination fees.



FACULTY



MR. CHRISTOS THEOPHILOU

Christos Theophilou is an international tax and transfer pricing partner at STI Taxand and a qualified tax attorney and Chartered Accountant (England & Wales). He advises on complex cross-border tax, transfer pricing, private equity, IP, structured finance, and international trade matters. Christos holds an MSc in Tax Law from Oxford, an economics degree, an LLB, and the ADIT qualification. He is a prolific author and co-author of Pillar Two of the Inclusive Framework on BEPS (2024), a committee member of ICPAC, a freelance lecturer for Tolley's, IBFD, and QMUL, and a frequent international conference speaker.



MR. COSTAS SAVVA

Costas Savva is a corporate tax and transfer pricing partner at STI Taxand, advising on international and corporate tax matters with a focus on inbound and outbound business operations, cross-border investment structures, and structured finance. He also specializes in transfer pricing, including financial transactions and intragroup services. Costas holds an LLB and an LL.M. in International Taxation from WU Vienna and is a fellow member of ACCA and a member of ICPAC. Formerly with KPMG Cyprus, he is the Cypriot correspondent for IBFD's holding regime, co-author of Limiting Base Erosion, and a regular tax author.



MR. DEMIS IOANNOU

Demis Ioannou is a transfer pricing and corporate tax partner at STI Taxand, specializing in corporate income tax, transfer pricing, and international tax treaty law. He advises on complex transfer pricing and corporate tax matters, drawing on strong expertise in comparative income tax systems. Demis holds an MSc in Tax Law from Oxford, an LLB, a first-class degree in Accounting and Finance, and is a Chartered Accountant (England & Wales). Trained at a Big4 firm, he has published on income tax fundamentals and Cypriot tax law history and serves as Cyprus co-representative for IFA (YIN).

OUR DELIVERY PARTNER



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