MINIMUM TAX APPLICABILITY

Global Minimum Tax Readiness

Contoh Multinational Technology Group

FY2026 readiness scenario | Prepared for the fictional management team | 3 October 2026

Executive assessment

Complete the applicability and data assessment before calculating a payable top-up tax. The simplified sample rate bridge identifies a possible modelling issue, but it omits the adjustments, exclusions and jurisdictional interactions required for a real computation.

The fictional group has consolidated revenue of EUR 900 million in the latest year, with other relevant years still being checked. For one jurisdiction, management provides income of EUR 20 million and covered taxes of EUR 2.4 million. A 15% floor is used solely as an explicit model parameter in a simplified sensitivity.

Priority	Matter requiring a decision	Current evidence position
High	Multi-year applicability is not established	Open for professional review
High	Tax classification is provisional	Open for professional review
High	Simplified output omits material mechanics	Open for professional review

This is a worked sample, not an issued client opinion. All companies, transactions, evidence records and calculations are fictional. The recommended actions demonstrate professional delivery; they do not establish a tax liability, filing eligibility, benchmark or regulatory approval.

Scope and analytical method

Purpose and intended use

The purpose is to help the fictional management team understand the evidence, the decision still required and the work needed to complete a defensible deliverable. The report is intended for internal discussion with the responsible Falcon professional. It is not a filing, an audit opinion or a guarantee of an authority outcome.

Work performed in the illustrative case

- Group perimeter and applicability
- Jurisdictional income and tax data mapping
- Adjustments exclusions and safe harbour questions
- Filing governance and system readiness

Verify the actual scope rules and revenue history, identify constituent entities and map local accounts to the applicable computation. Test covered-tax classification and timing, deferred tax and required adjustments. Assess exclusions, safe harbours and rule ordering separately before treating any model output as payable.

Evidence population

Ref	Illustrative record	Role in the analysis
E01	Consolidated revenue history and entity perimeter	Starting population and primary bridge
E02	Jurisdiction income source pack	Classification and factual support
E03	Tax and deferred tax mapping	Exception or corroboration testing
E04	Computation assumptions and exclusions log	Decision history and completion support

The references are report-local training identifiers. They are not verified originals, app record IDs or hashes. No real client files were inspected. A live engagement must preserve the actual originals, their versions and the reviewer's assessment of each material claim. The descriptions above define the evidence that the case assumes or explicitly identifies as missing.

Coverage and limitations

Only the stated sample scope is covered. The report does not infer completeness of other entities, years, transactions or tax types. Where the record is incomplete, the analysis identifies the limitation rather than treating management's explanation as verified evidence. Any estimate remains subject to factual validation, current legal applicability and independent review.

Detailed findings and professional response

Priority is a qualitative judgement about the importance of resolving an issue before delivery. High means that the matter could change a material conclusion or prevent completion. Medium means that a control or corroboration improvement is required. These labels are not a probability of assessment or a calculated tax exposure.

Finding 1 Multi-year applicability is not established

High priority. E01 supplies only one revenue year and an incomplete entity perimeter.

Professional implication. The latest consolidated figure alone is not a complete applicability assessment.

Recommended response. Collect the required history and entity facts and document the current domestic framework.

Finding 2 Tax classification is provisional

High priority. E03 groups taxes without a verified covered-tax mapping.

Professional implication. A book-tax ratio may not equal the effective rate under the applicable rules.

Recommended response. Reconcile tax components, timing and adjustments in a controlled data dictionary.

Finding 3 Simplified output omits material mechanics

High priority. E04 excludes substance-based calculations, safe harbours and interactions with other jurisdictional rules.

Professional implication. The simple difference cannot be described as a legal top-up liability.

Recommended response. Complete the technical computation and obtain specialist review of each applicable mechanism.

Counteranalysis and judgement

An incomplete record is not proof that the taxpayer's position is wrong. Equally, an invoice, signed agreement or plausible narrative does not establish every factual or legal element. The reviewer should test alternative explanations and record what evidence would change the assessment. Preserve both supportive and adverse material so that the final conclusion remains balanced.

Financial analysis and decision alternatives

The schedule below makes the numerical reasoning reproducible. All inputs are fictional. The calculation basis states whether a value comes from the assumed record, a formula or an explicit scenario parameter. Figures should not be copied into a live return or used as a benchmark.

Measure	Illustrative result	Calculation basis
Jurisdiction income assumption EUR million	20.00	E02
Covered tax assumption EUR million	2.40	E03
Simple effective rate	12.00%	2.40 divided by 20.00
Model floor parameter	15.00%	Explicit simplified assumption
Simple rate difference	3.00 percentage points	15.00% minus 12.00%
Pre-adjustment sensitivity EUR million	0.60	20.00 multiplied by 3.00%

This table uses EUR million, not IDR. The 0.60 million result is a deliberately simplified sensitivity before exclusions, safe harbours, allocation, qualified domestic tax interaction and other adjustments. It is not tax payable. The identified Indonesian reference is PMK 136 of 2024; the actual period, amendments and international guidance must be verified for a real engagement.

Alternatives for management discussion

Alternative	Practical rationale	Condition before adoption
Perform applicability review first	Avoids unnecessary full computation	Requires complete group facts
Build a controlled data model	Improves repeatability and review	Needs technical mapping and source lineage
Run jurisdictional computation	Tests actual exposure	Requires specialist interpretation and qualification

Management should compare the alternatives using verified facts, operational feasibility and the applicable legal analysis. A more favourable numerical scenario is not evidence that its assumptions are valid. The report therefore recommends completing the unresolved work before selecting a final tax position or an external action.

Recommendations and delivery plan

The following sequence is an illustrative internal work plan measured from engagement kick-off. It is not a statutory timetable. Any external response or filing date must be verified separately and may require faster escalation. The engagement partner remains responsible for the scope and resources agreed with the client.

Work step	Responsible role	Indicative timing	Completion evidence
Confirm scope and procedural facts	Engagement lead	Days 1 to 2	Approved scope and verified external date where relevant
Resolve finding 1	Client finance and Falcon adviser	Days 2 to 5	Original evidence and documented resolution or scope limitation
Resolve finding 2	Technical workstream lead	Days 3 to 7	Originals and approved technical treatment
Resolve finding 3	Client owner and Falcon adviser	Days 3 to 8	Reviewed action and completion evidence
Review analysis and computations	Independent Falcon partner	After evidence closure	Documented challenge and approved current version
Authorise delivery and preserve receipts	Engagement lead and client signatory	After professional approval	Final report version and any external acknowledgement

Escalation and change control

Escalate immediately if an actual external date is near, an original contradicts the working facts, the legal framework changes, or the proposed action exceeds the authorised scope. New evidence can change the recommendation. Update the affected calculations, issue analysis and report version, and obtain fresh independent review where the conclusion has changed.

Client communication

Tell the client what is established, what remains uncertain and what they must supply or decide. Explain how missing evidence limits the deliverable. Obtain approval of the final audience and language. Preserve the distinction between internal review, client delivery and authority acceptance.

Technical references and completion record

The official references below were located on 3 October 2026. They are starting points for a real technical review, not a representation that every operative article, amendment, treaty or transitional provision has been checked. No quoted legal passage or current statutory rate is relied on to decide this fictional case.

Indonesian global minimum tax framework

PMK 136 of 2024 - Review current applicability, computation, transition, later changes and relevant international guidance for the actual period.

Open official reference

Indonesian tax administration

PMK 81 of 2024 and amendment history - The JDIH page lists amendment history including PMK 1 of 2026. Retrieve applicable originals and check all later amendments before use.

Open official reference

Required legal applicability record

For each material position, retain the original provision and exact article, authority and version, effective dates, relevant amendments and the reason it applies to the client's facts and period. Record competing interpretations and the specialist's conclusion. Official service pages and OECD guidance have different authority from domestic legislation and treaty text.

Independent completion checks

- The client identity, period and authorised scope match the actual engagement.
- Every material statement is traceable to the original record and preserves any contradiction.
- The calculations are independently reperformed and assumptions are distinguished from legal rules.
- The applicable law and source history support the conclusion for the actual period.
- A different qualified Falcon reviewer records the judgement and material limitations.
- The client authorises the intended delivery and any separate external submission is evidenced.

Sample status: not approved for client issue. No preparer, reviewer or client signature is simulated. Replace the fictional dataset and complete the real engagement review before using this document as a delivery model.