

### **Insights**

# IMPACT OF PILLAR TWO ON TAX RISK APPORTIONMENT FOR A CORPORATE SALE

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How do you draft a tax covenant for a corporate sale when the Seller Group is within the scope of a Pillar Two charge? This is an issue that will become increasingly relevant as we approach the Pillar Two start date at the end of 2023.

Read our article that looks at some of the risks that the Buyer and Seller may wish to address >

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