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CASE STUDY

How NXP Semiconductors helped bridge the gap between Pillar Two readiness and Real-World Filing

Moving from Understanding Pillar Two to Executing It

NXP | Advance Tax Compliance

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Moving from Understanding Pillar Two to Executing It

For multinational tax departments, Pillar Two introduced a challenge unlike any other compliance initiative.

How do you turn a brand-new global tax regime into a successful real-world filing?

For **NXP Semiconductors**, the objective was not simply to understand Pillar Two. The team wanted confidence that its interpretation of the rules, its data, its filing approach, and its submission processes would stand up in a live reporting environment.

The challenge was that there was no established playbook.

As one of the first reporting cycles under Pillar Two approached, taxpayers, technology providers, advisors, and tax authorities were all navigating new territory. Practical filing experience was limited, technical requirements continued to evolve, and many implementation questions had not yet been tested in practice.

Rather than waiting for others to go first, NXP chose to engage early and take an active role in turning Pillar Two readiness into execution.

The Approach

NXP approached Pillar Two implementation with a high level of technical expertise and ownership.

As a sophisticated global tax organization, the team led much of the implementation effort internally, bringing deep knowledge of the Pillar Two framework, a strong understanding of its global operations, and a clear commitment to preparing for real-world compliance.

The team's willingness to engage directly with complex technical and operational questions proved critical. Rather than relying entirely on external advisors, NXP took ownership of the process and worked collaboratively with **Advance Tax Compliance** and **Orbitax** to address the Pillar Two compliance automation challenges as they emerged.

This proactive approach enabled the team to move beyond theoretical readiness and focus on the practical realities of filing under a completely new reporting regime.

> "Our goal was to understand the Pillar Two rules, what allowed us to forecast the impact and to prepare the tax provision for NXP. Therefore, it made sense to complete the Pillar Two filings ourselves with the support of the Orbitax software rather than to outsource it. Orbitax helped us structure our own data in such a way that it can be pushed as much as possible into an XML and/or PDF return; and it also performs validation checks before filing. As this was the first filing year it was important that we collaborated with Orbitax, Advance Tax Compliance, and eventually the Dutch Tax Administration. It was a pleasure and unique experience to work together with them to overcome the electronic filing challenges and successfully validating our compliance strategy after such a long journey since 2022."
>
> **Cees Boomhouwer** · Head of Tax Accounting, NXP Semiconductors

The Approach (contd.)

As NXP prepared for Pillar Two, the team recognized that the challenge extended beyond calculations. Compliance would ultimately require reporting, filing, and submission capabilities across an evolving global landscape.

NXP selected **Orbitax Global Minimum Tax (GMT)** because it provides a comprehensive platform for managing the Pillar Two compliance lifecycle, from calculations and reporting through to Global Information Return (GIR) preparation and filing but also for GIR notifications and QDMTT returns.

Equally important, Orbitax's focus on global filing capabilities aligned with NXP's objective of moving beyond readiness and preparing for real-world compliance obligations as jurisdictions began implementing filing requirements.

> "Based on demonstrations in early 2025, we already had confidence that the Orbitax platform could support the final step in our Pillar Two process, preparing and even direct electronic filing of our returns in some countries. So, when NXP electronically filed the first Dutch GIR we realized what we envisioned."

Cees Boomhouwer · Head of Tax Accounting, NXP Semiconductors

As one of the earliest organizations preparing for Pillar Two filing, NXP encountered practical questions that had little historical precedent. Working alongside Advance Tax Compliance, Orbitax, and the Dutch Tax Authorities, the team validated filing approaches, tested machine-to-machine submission capabilities, and addressed implementation challenges as they emerged.

> “This project was a great example of how a strong client partnership, well-structured data, and technology can drive success. The collaboration with NXP, Orbitax and other stakeholders enabled this successful first filing.”
>
> **Floris Verpaux** · Associate Manager Finance & Tax Technology, Advance Tax Compliance

The Outcome

The project culminated in the **first successful machine-to-machine GloBE Information Return submission in the Netherlands.**

More importantly, it demonstrated what can be achieved when a highly knowledgeable tax department takes ownership of implementation and works closely with technology providers, specialist advisors, and tax authorities to navigate new compliance requirements.

The experience helped bridge the gap between Pillar Two readiness and real-world filing, generating practical insights that supported not only NXP’s filing objectives but also broader readiness efforts across the Dutch Pillar Two ecosystem.

Looking Ahead

As Pillar Two transitions from implementation to ongoing compliance, tax departments around the world continue to navigate new requirements, evolving guidance, and increasing reporting obligations.

NXP’s experience demonstrates that success is not simply a function of technology or technical knowledge alone.

It requires leadership, ownership, collaboration, and a willingness to engage with challenges that do not yet have established answers.

By bringing those elements together, NXP helped demonstrate how multinational organizations can move from Pillar Two readiness to successful execution.

Interested to learn more?

If you would like to explore how **Advance Tax Compliance (ATC)** and **Orbitax** can support your Pillar Two compliance efforts, please contact us using the details below:

ADVANCE TAX COMPLIANCE (ATC)

Floris Verpaux

Associate Manager Finance & Tax Technology

Floris.Verpaux@teamatc.com

(+31) 010 453 5757

ORBITAX

Jeroen van Asch

Global Head of Sales & Partnerships

jeroen.vanasch@orbitax.com

+31 6 42213812

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