GLOBE INFORMATION RETURN AND EOI

Regional Outreach Meeting on International Tax Developments
for
Europe and Central Asia
13 – 15 October 2026
OECD Multilateral Tax Centre (MTC), Vienna, Austria

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BETTER POLICIES FOR BETTER LIVES

GLOBE INFORMATION RETURN

Overview

GloBE Information Return (GIR)

- GloBE Rules impose a common annual return to collect information from taxpayers on the tax calculations made under the GloBE rules (i.e. basis for a standardised GIR)
- Deadline is 15 months after the last day of the Reporting Fiscal Year (extended to 18 months on the first/transitional year)

Why a standardised GIR?

- MNEs – reduce compliance burden and avoid proliferation of different information requirements
- Tax administrations – common basis for tax risk assessment / consistent and coordinated application of the GloBE Rules

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GloBE Information Return

Structure

- Annex A1 - Data Points
- Annex A2 - Explanatory guidance
- Annex B - Notification that the GIR will be received through exchange
- Annex C - Transitional Penalty Relief

Status

- GIR was originally approved by IF and published in July 2023 (link)
- Updated GIR was published in January 2025 (link)
- Following release of the SbS package, the IF released an updated GIR in Sept 2026 to be used as of 2026 Fiscal Year (see next slides)

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GIR Data points - Structure

General Section

1. MNE Group Information

- Filing CE
- General info
- Corporate Structure
- High-level summary of GloBE information

Jurisdictional Sections

2. Jurisdictional Safe Harbours and Exclusions

- Info on Safe Harbours elected
- De-minimis election
- Initial phase of international activity Art 9.3 (if applicable)

3. GloBE Computations

- Template to be completed for each jurisdiction
  - ETR computation (jurisdictional and CE-by-CE)
  - Top-up Tax computation
  - Top-up Tax allocation and attribution (if any)

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Simplified Reporting and Tax Consolidation

Transitional Simplified Reporting Framework

- FYs beginning on/before 31.12.2028
- Adjustments to FANIL and Tax expense can be reported on a net/jurisdictional basis only
- Jurisdictions where no Top-up Tax liability arises or there is no need to allocate Top-up Tax on a CE-by-CE basis

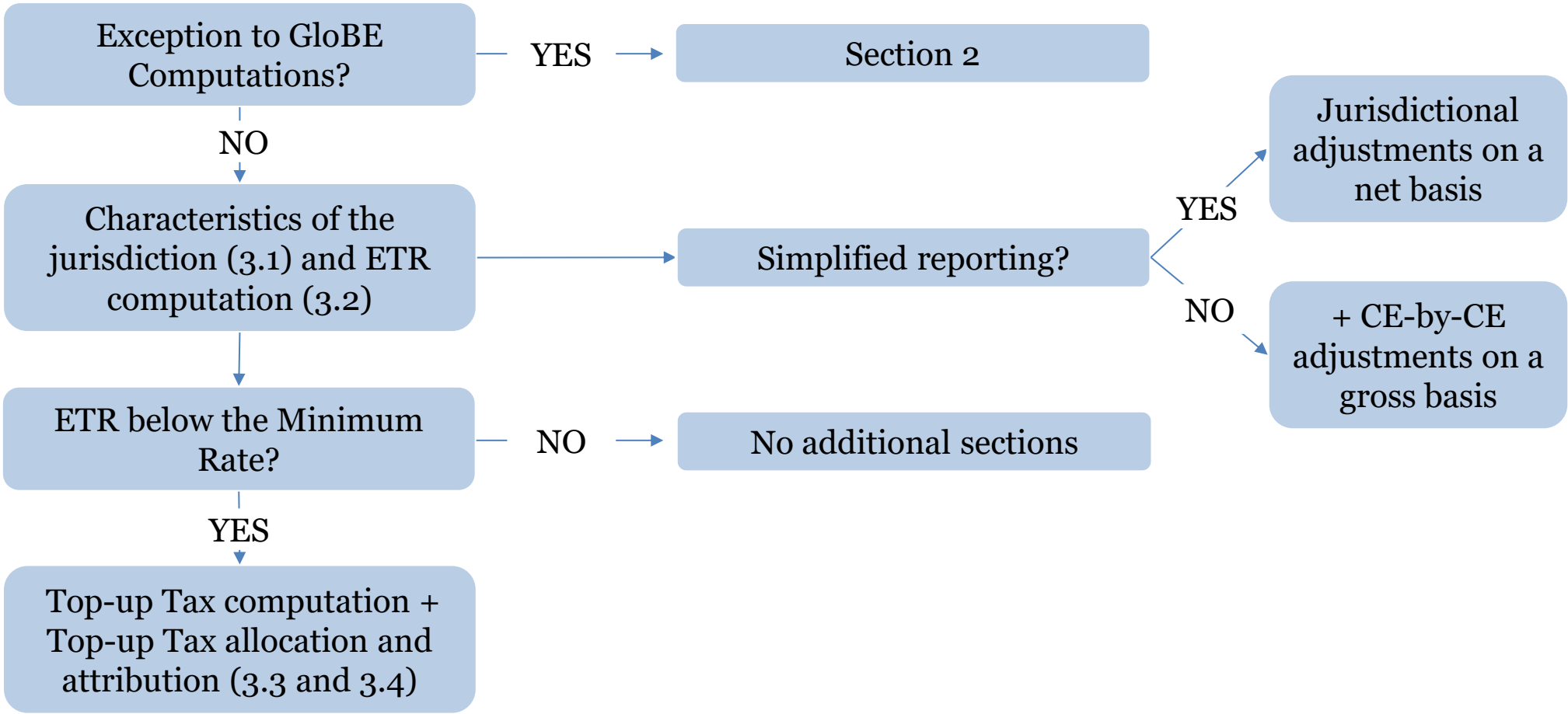
Aggregate Reporting (Tax Consolidated Groups)

- Election to treat a tax consolidated group as a single CE for computations where:

a. Taxable profits/losses are aggregated to compute single tax liability
b. CEs are wholly-owned by the consolidating Entity
c. CEs are in the same jurisdiction
d. Filing CE made an election under Art. 3.2.8

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How to report GloBE computations



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Basis to complete the GIR

Objective

- Ensure a balance between the compliance and coordinated benefits of a standardised GIR template and the need to provide tax authorities with information that is appropriate to evaluate the correctness of a CE's Top-up Tax liability computed according to their jurisdiction's legislation.

Guidance

- GIR is generally completed based on the GloBE Model Rules
- GIR is exceptionally completed based on the legislation of the relevant jurisdiction where:
  - Jurisdiction/Subgroup is eligible for the QDMTT Safe Harbour
  - A single jurisdiction has taxing rights with respect to jurisdiction/subgroup

Differences

- Some differences between the single source of information used to complete the GIR and the legislation of jurisdictions with taxing rights are reported in the GIR
- If needed, tax authorities should collect further information on differences through additional information requests or follow-up activity with the MNE Group (the collection of such information through additional local filing requirements is only allowed where necessary due to constitutional/administrative constraints)

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GIR and notification filing deadlines

Article 8.1.6 Filing deadline

- No later than 15 months after the last day of the Reporting Fiscal Year

Article 9.4.1 Transitional relief

- No later than 18 months after the last day of the Reporting Fiscal Year that is the Transitional Year

Transitional deadline – short Fiscal Year (2023 December AG)

- Due date not before 30 June 2026

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UPDATES

Background

Why did the IF need to update the GIR?

- On 5 January 2026, the IF released a Side-by-Side Package which introduces new safe harbours
- Additional data points/explanatory guidance needed to allow elections for the safe harbours agreed as part of the SbS Package

When will the updated GIR be used?

- The SbS package applies to Fiscal Years commencing on or after 31.12.2025 (i.e. 2026 onwards)
- The GIRs for 2026 will be filed in 2028, but the IF was under pressure to provide MNEs and tax administrations sufficient time to update their existing reporting, filing and exchange systems

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2026 Updated GIR

Incorporation of the SbS package

Reporting of benefits

Other edits

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SbS Safe Harbour

Effect

- IIR/UTPR do not apply to MNE Group

Reporting

- Election reported in the Corporate Structure (Section 1)
- Limited disclosures
  - High level summary (section 1.4) not completed
  - Certain rows/columns of the corporate structure not completed (but rather limited, for instance Excluded Entities are only identified if located in QDMTT jurisdictions)
  - Juridictional sections (Section 2 and 3) still completed for QDMTT jurisdictions

1.3.1. Ultimate Parent Entity

1.	UPE Jurisdiction
2.	Applicable rules?
3.	Name of the UPE
4.	TIN of the UPE
5.	TIN of the UPE in the Filing Jurisdiction (if different, and if any)
6.	Election for the Side-by-Side Safe Harbour
7.	Status for GloBE purposes
8.	If the UPE is an Excluded Entity - Type
9.	Art. 10.3.5 Jurisdiction (if any)

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UPE Safe Harbour

Effect

- UTPR does not apply with respect to UPE jurisdiction

Reporting

- Election reported in Section 2 (Jurisdictional Safe Harbours and Exclusions)
- Juridictional Sections (Sections 2 and 3) continue to be reported for all jurisdictions

2.2.1 Safe harbour jurisdiction election

2.2.1.1 Safe harbour election

1. Safe Harbour elected	[insert the relevant option]

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Simplified ETR Safe Harbour

Effect

- Eliminates Jurisdictional Top-up Tax if the Simplified ETR is at least 15%

Reporting

- Election reported in Section 2 (Jurisdictional Safe Harbours and Exclusions)
- New table included in Section 2 to report basic information on eligibility for the SESH
- Limited disclosures in Section 3 (GloBE computation)
  - No CE-by-CE reporting
  - Elections (including SESH elections)
  - Conditional and optional adjustments
  - Tailored notes in the Explanatory Guidance

(b) Simplified ETR Safe Harbour

Simplified Income or Loss	1.	Jurisdictional Profit or Loss before Income Tax	[A]
	2.	Integrity adjustments	[B]
	3.	Excluded Dividends – Art. 3.2.1 (b)	[C]
	4.	Excluded Equity Gain or Loss – Art. 3.2.1 (c)	[D]
	5.	Policy disallowed Expenses – Art. 3.2.1 (g)	[E]
	6.	Other adjustments	[F]
	7.	Total Amount of Adjustments	[G] = [B]+[C]+[D] +[E]+[F]
	8.	Simplified Income or Loss	[H] = [A]+[G]
Simplified Taxes	9.	Jurisdictional Income Tax Expense	[I]
	10.	Integrity adjustments	[J]
	11.	Total Amount of Adjustments (current tax expense)	[K]
	12.	Total Amount of Adjustments (deferred tax expense)	[L]
	13.	Simplified Taxes	[M] = [I]+[J]+[K]+[L]
Simplified ETR	14.	Simplified ETR	[N] = [M]/[H]

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SBTI Safe Harbour

Effect

Eliminates the Top-up Tax attributable to Qualified Tax Incentives (QTIs)

Reporting

- Election reported in Section 2 (Jurisdictional Safe Harbours and Exclusions)
- New tables included in Section 2 to report
  - Basic information on the application of the SBTI
  - Breakdown of QTIs (subject to thresholds)
- New datapoints in Section 3 (GloBE computation) to report QTI adjustments to jurisdictional GloBE Income and Adjusted Covered Taxes

c) Substance-based Tax Incentive Safe Harbour

1. Substance Cap	a. 5.5% of Eligible Payroll Costs		
	b. 5.5% of Depreciation and depletion		
2. Five-Year Election to use carrying value cap	3. Election Year	4. Revocation Year	
	c. 1% of Carrying value of Eligible Tangible Assets		
5. Qualified Refundable Tax Credits and Marketable Transferable Tax Credits treated as Qualified Tax Incentives			
6. Qualified Tax Incentives (other than Qualified Refundable Tax Credits and Marketable Transferable Tax Credits)			

d) Breakdown of Qualified Tax Incentives

1. Qualified Tax Incentive	2. Amount

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Reporting of benefits

- New data points to:
  - administer Switch-off Rules;
  - Identified if benefits have been neutralised; and
  - collect the appropriate amount of Top-up Tax in instances where an MNE Group has received benefits that are covered by the Administrative Guidance on Article 9.1 published in January 2025 or any broader guidance agreed by the Inclusive Framework.
- IF is still finalising Administrative Guidance on related benefits. If needed, the IF could publish AG on how new data points should be completed after the AG on benefits is agreed

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EXCHANGE OF GIR INFORMATION UNDER THE GIR MCAA

GIR filing and EOI

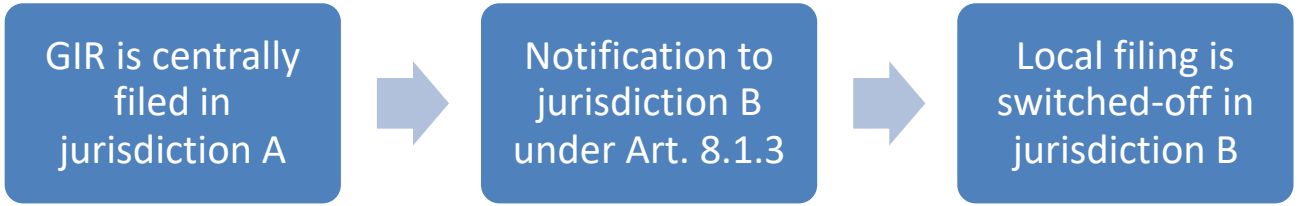
Central filing vs local filing

- Default obligation on each CE to file GIR with local tax administration
- Local filing obligation is switched off where the UPE or the Designated Filing Entity files GIR and there is a QCAA in effect for the Reporting Fiscal Year

Dissemination Approach

- Rules that determine which jurisdiction gets what part of the GIR
- Designed to ensure that each jurisdiction only gets information relevant to determination of MNE's Top-up Tax liability in that jurisdiction
- Equally applies where GIR is locally filed

Art. 8.1.3 – GIR received through exchange



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GIR MCAA

Legal Basis

- Convention on Mutual Administrative Assistance in Tax Matters (“MAC”)

Purpose

- Qualifying Competent Authority Agreement (QCAA)
- Sets out conditions and modalities for the automatic exchange of GIR information under the MAC

Exchanges

- Reciprocal and non-reciprocal exchanges (only sending or receiving) are allowed
- All information exchanged is subject to confidentiality rules and other safeguards, including the provisions limiting the use of the information exchanged

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Signatories of the GIR MCAA (webpage)

- List of signatories of the GIR MCAA is publicly available on the OECD website and constantly updated.
  - 40 signatories as of 1 October 2026
- Signing of the GIR MCAA is not enough to de-activate local filing. Active exchange relationships are needed, this requires:
  - CAAs to provide notifications (e.g. GloBE legislation in place, confidentiality safeguards met) and list the jurisdictions they are willing to exchange with. Jurisdictions A and B then have active relationship when they appear in respective lists.
- Over 850 bilateral exchange relationships activated under GIR MCAA and DAC9 - list of active exchange relationships is published on the OECD website.

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Time and Manner of Exchange

Time

- No later than 3 months after filing deadline of the GIR in the sending jurisdiction (or 3 months after the date on which the GIR is received, if later)
- No later than 6 months for the first exchange

XML Schema and CTS

- Automatic Exchange through a common schema in XML (XML Schema published on the OECD website in July 2025)
  - GIR XML Schema and User Guide reflect the content and structure of the GIR in a common electronic format
  - Primarily developed for EOI, XML Schema could also be used for local filing
  - The IF is currently working on a version 2.0 of the GIR XML Schema, to reflect the content of the revised 2026 GIR, and incorporate targeted technical refinements identified in the course of the work
- Information transmitted through the OECD Common Transmission System and in compliance with related encryption and file preparation standards

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SUPPORT FOR CENTRAL GIR FILING AND EXCHANGE

Common Understanding of 2024 Implementing Jurisdictions

Context

- First GIR filings for 2024 Reporting Fiscal Years due by 30 June 2026
- Delays in making available GIR filing portal or in activating exchange relationships might cause compliance and co-ordination challenges

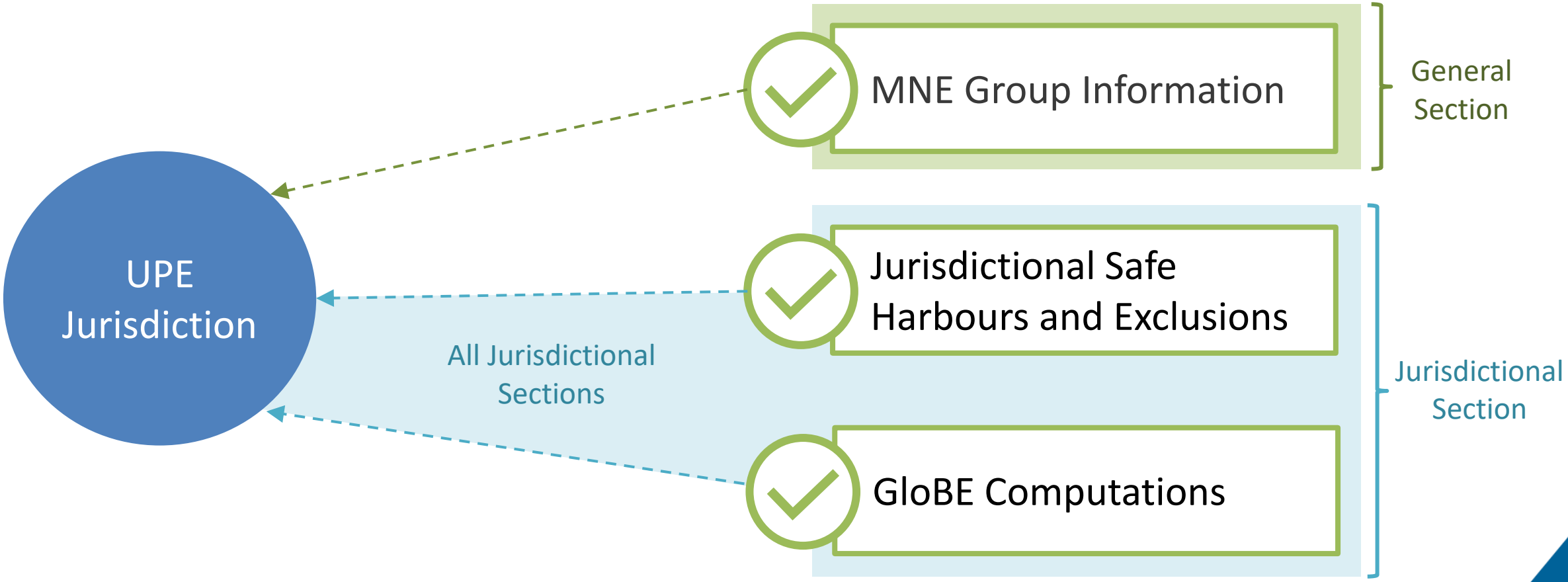
Common understanding

- 2024 Implementing Jurisdictions have agreed that they will use mechanisms, to the extent available under respective domestic laws, to: (i) waive penalties that might otherwise apply for non-compliance with local filing; or (ii) not enforce local filing before the relevant GIR exchange deadline
  - ➢ If the GIR was centrally filed in any of the jurisdictions listed in the Annex (and the GIR notification is received) by the relevant filing deadline

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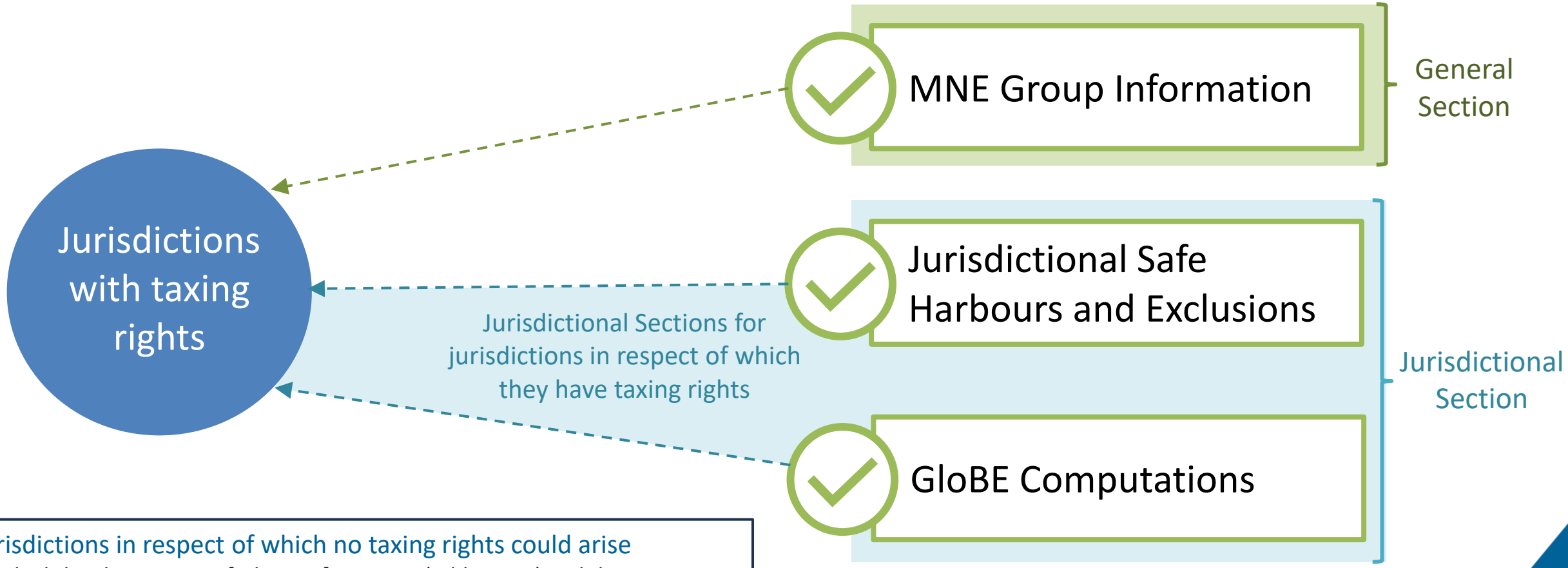
DISSEMINATION APPROACH

Dissemination Approach



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Dissemination Approach

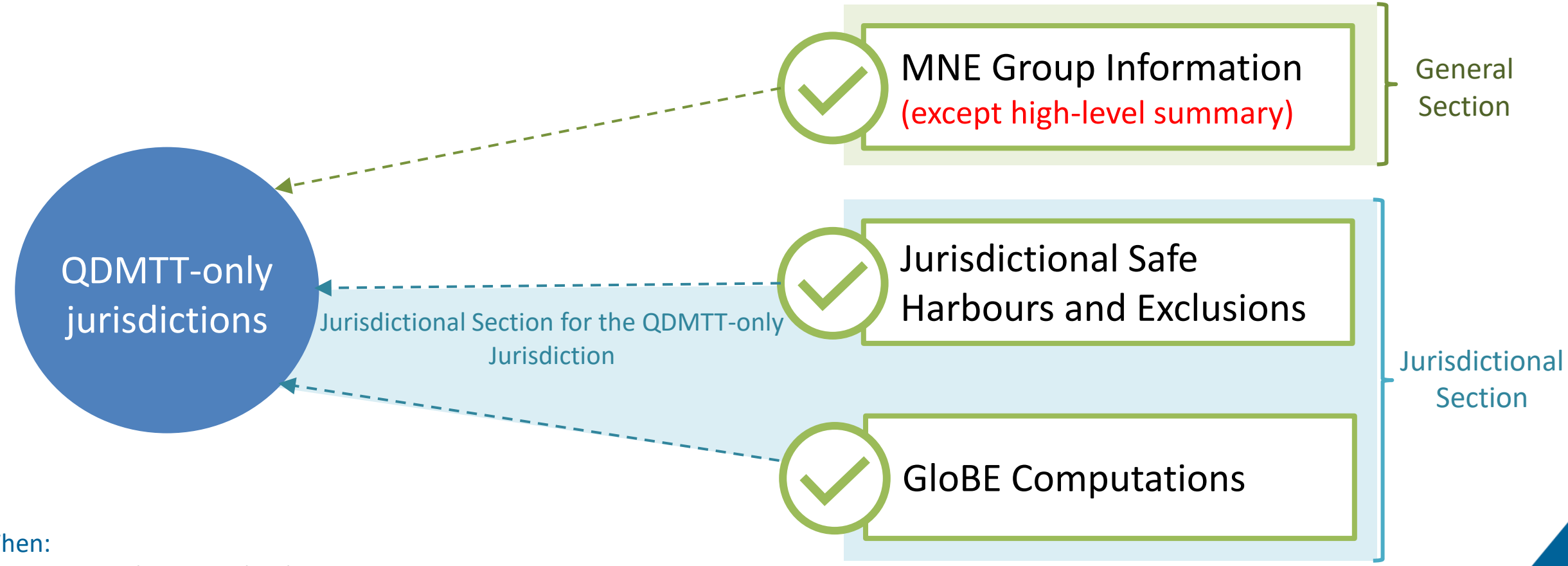


Jurisdictions in respect of which no taxing rights could arise

The high-level Summary of GloBE Information (table 1.4.1) and the Jurisdictional Section are not completed for those jurisdictions in respect of which no jurisdiction has taxing rights

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Dissemination Approach (2025 Update)

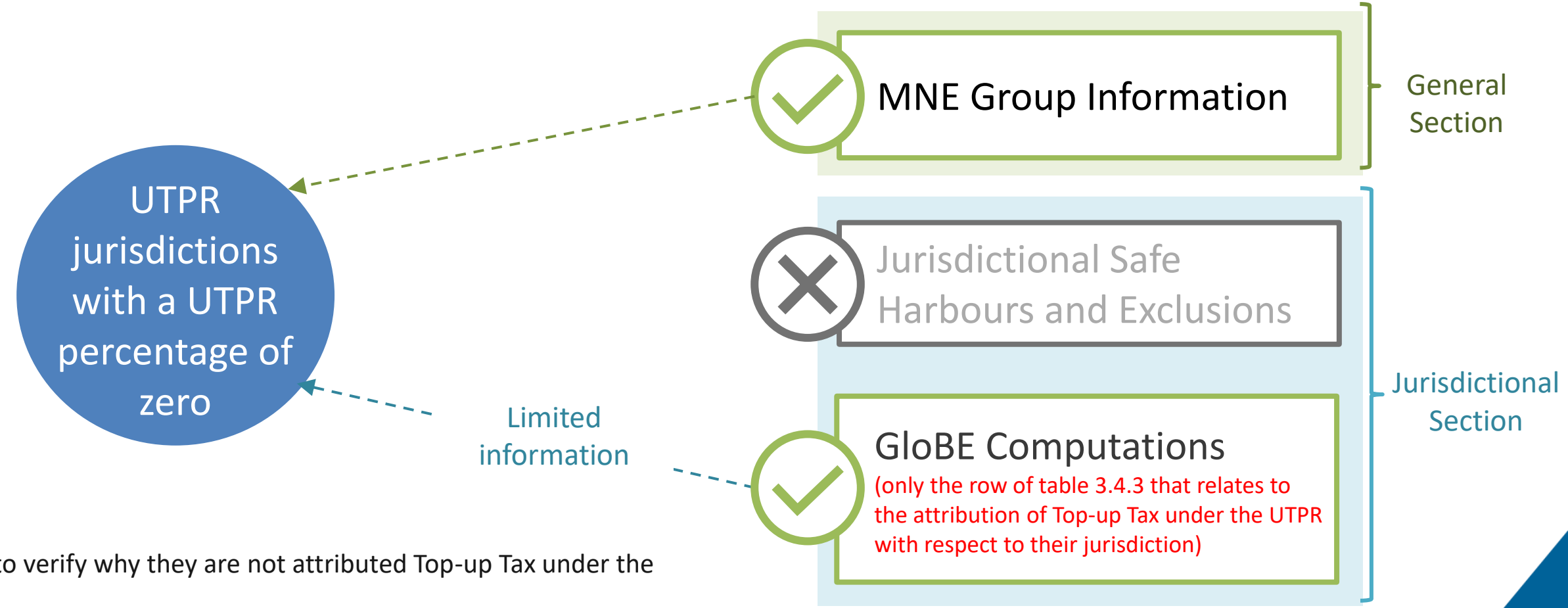


When:

- QDMTT can be imposed with respect to Constituent Entities, Joint Ventures or JV Group members of the MNE Group
- QDMTT can be imposed with respect to Stateless Constituent Entities or Stateless Joint Ventures

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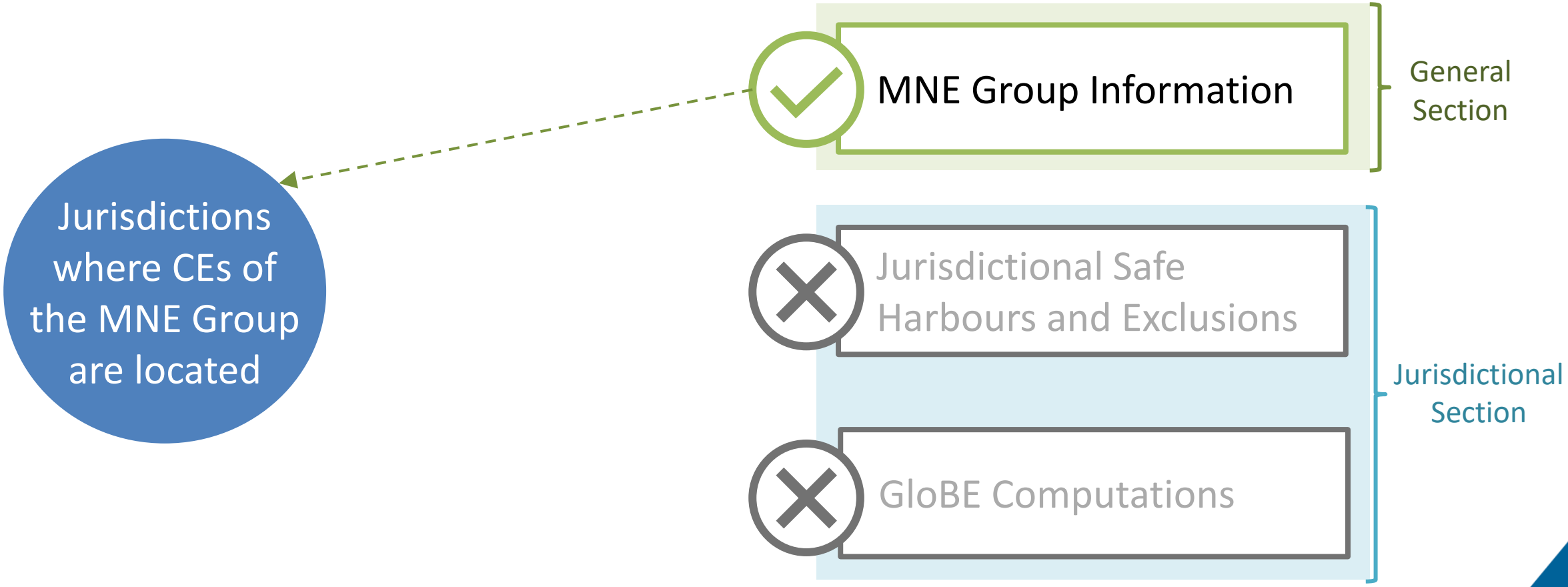
Dissemination Approach (2025 Update)



Neet to verify why they are not attributed Top-up Tax under the UTPR

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Dissemination Approach

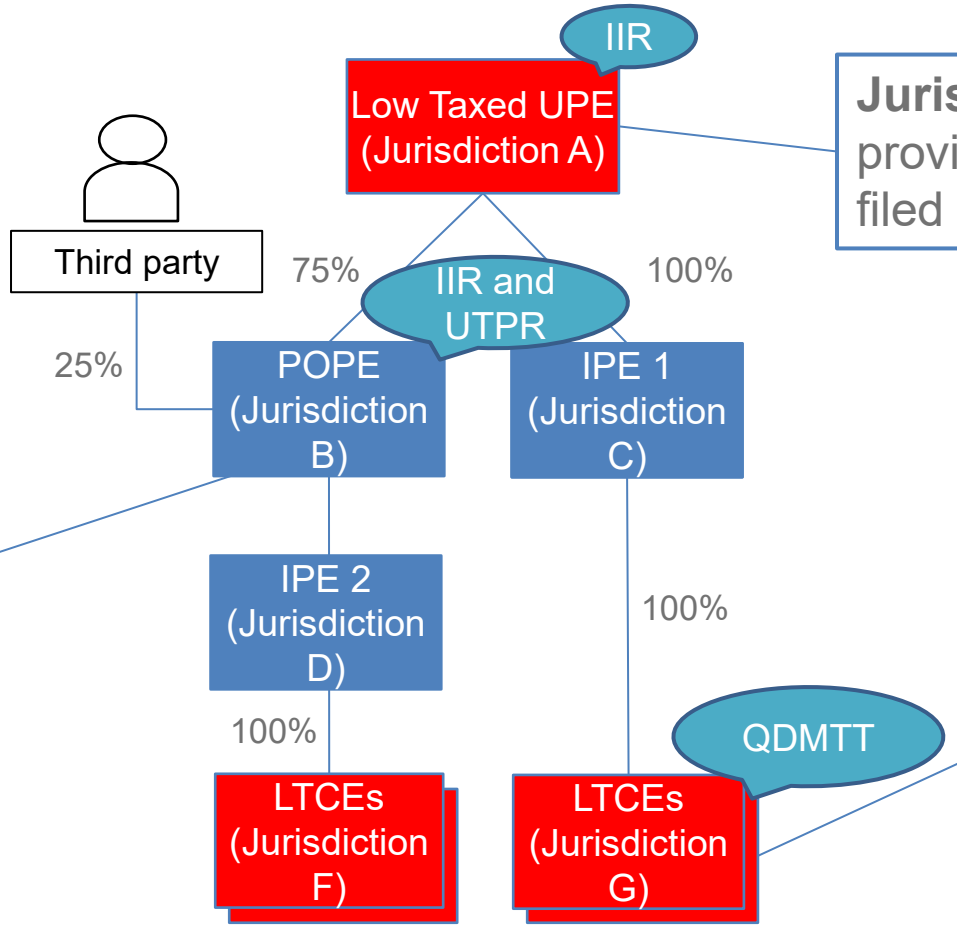


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Dissemination Approach - Example 1

Jurisdiction B would be provided with :

- General Section and
- Jurisdictional Section for Jurisdictions D and F, in respect of which it has a taxing right under the IIR.
- Jurisdictional Section for Jurisdiction A, in respect of which it has a taxing right under the UTPR.



Jurisdiction A would be provided with the full GIR as filed by the MNE Group.

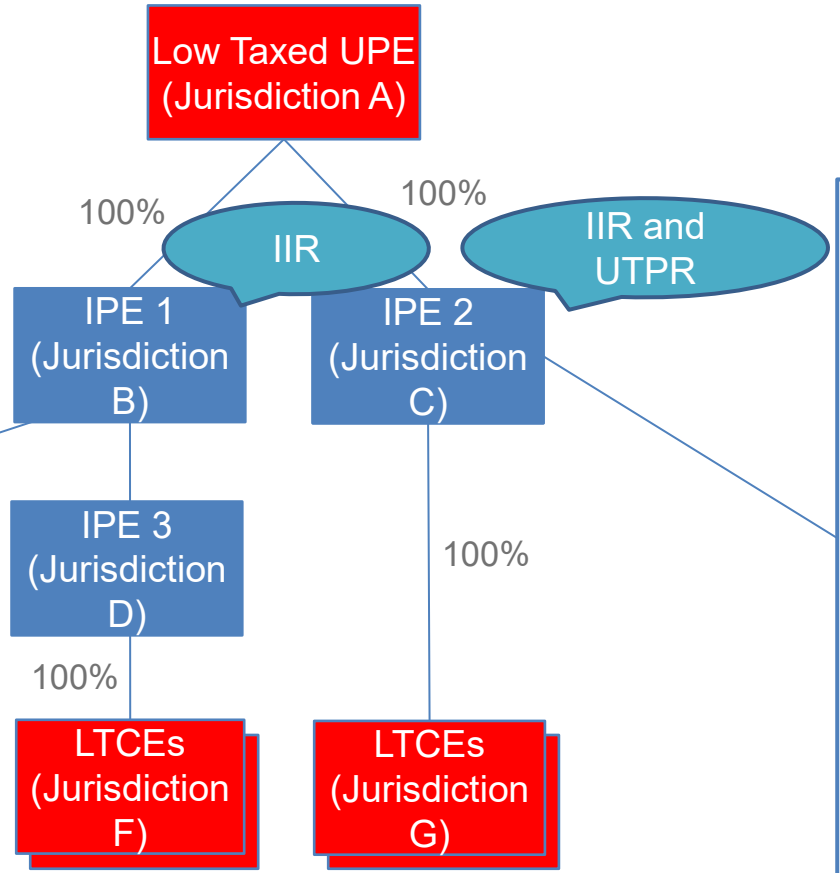
Jurisdiction G would be provided with the General Section (except the high-level summary) and the jurisdictional section for Jurisdiction G

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Dissemination Approach - Example 2

Jurisdiction B would be provided with :

- General Section and
- Jurisdictional Section for Jurisdictions D and F, in respect of which it has a taxing right under the IIR.



Jurisdiction C would be provided with :

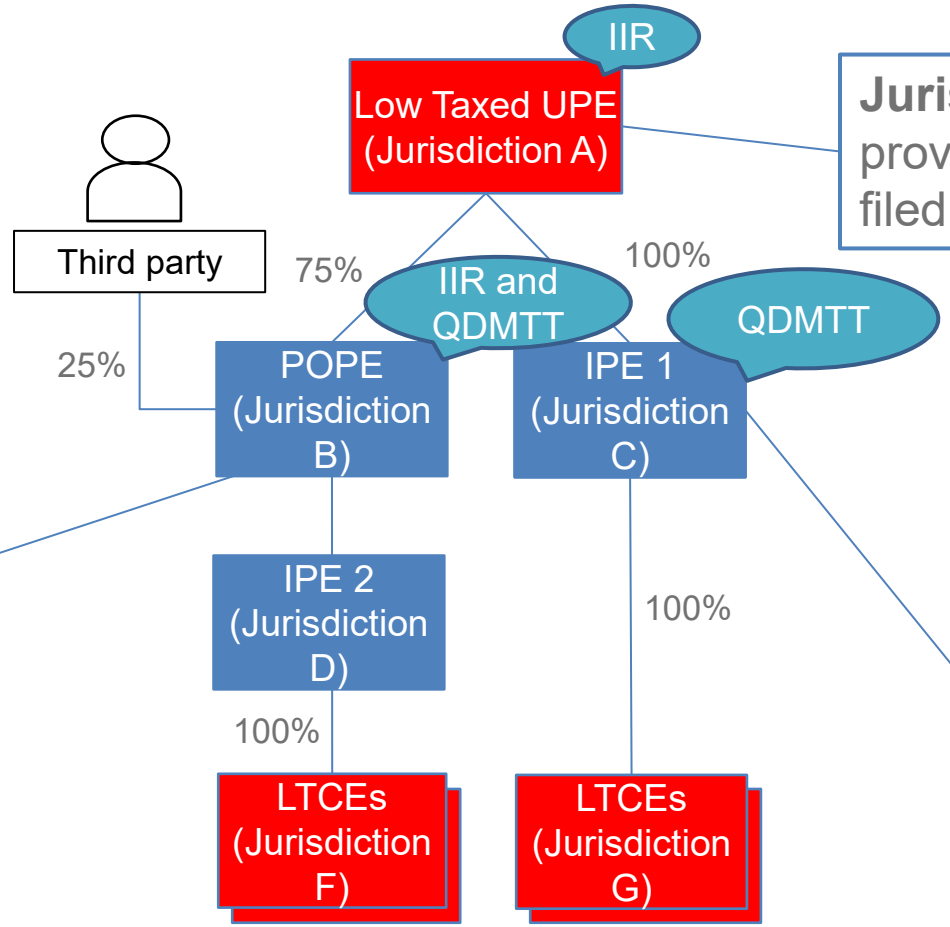
- General Section and
- Jurisdictional Section for Jurisdictions G, in respect of which it has a taxing right under the IIR.
- Jurisdictional Section for Jurisdiction A and B, in respect of which it has a taxing right under the UTPR.

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Dissemination Approach - Example 3

Jurisdiction B would be provided with :

- General Section and
- Jurisdictional Section for Jurisdiction B
- Jurisdictional Section for Jurisdictions D and F, in respect of which it has a taxing right under the IIR.



Jurisdiction A would be provided with the full GIR as filed by the MNE Group.

Jurisdiction C would be provided with the General Section (except the high-level summary) and the jurisdictional section for Jurisdiction C

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ROUNDTABLE

Discussion

- Has your jurisdiction joined the Common Understanding of 2024 Implementing Jurisdictions? What are the mechanisms used by your jurisdiction to apply the Common Understanding?
- Has your jurisdiction signed the GIR MCAA and activated exchange relationships?
- Will your jurisdiction be ready to send/receive GIR information by December (with respect to 2024)?
- What administrative approaches or practices has your jurisdiction adopted to facilitate GIR compliance and support taxpayers?
- What has been your jurisdiction's experience with the first cycle of GIR filings? What were the main practical or technical challenges encountered by taxpayers and tax administrations (if any)? Has you jurisdiction taken any measure to address these challenges?

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