Income Tax Office
HM Government of Gibraltar

AEOI: Pillar Two

GloBE Information Return

11 JUNE 2026

Contents

GUIDANCE NOTE: Pillar Two - GloBE Information Return

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The Global Minimum Tax Act 2024 was enacted on 23 December 2024 and is effective as follows:

- Domestic Top-up Tax applies to Fiscal Years beginning on or after 31 December 2023; and
- Income Inclusion Rule applies to Fiscal Years beginning on or after 31 December 2024.

These rules are referred to collectively as the "Pillar Two Rules" in this Guidance Note.

Capitalised terms have the same meaning used in this Guidance Note as in the Global Minimum Tax Act 2024.

The following abbreviations are used throughout this Guidance Note:

Global Minimum Tax Act 2024:	"GMTA 2024"
GloBE Information Return:	"GIR"
Multinational Enterprise Group:	"MNE Group"

1. Background

In accordance with section 26 (Income Inclusion Rule) or section 27 (Domestic Top-Up Tax) of the GMTA 2024, MNE Groups within scope of the Pillar Two Rules have an obligation to file a GIR in Gibraltar.

This Guidance Note provides further detail in relation to the GIR filing requirements in Gibraltar and related matters, in accordance with section 26(3) and section 27(3) of the GMTA 2024.

Note that a GIR is not required to be filed in Gibraltar if the MNE Group has filed an Article 8.1.3 notification stating that the GIR will be filed in a jurisdiction that has a Qualifying Competent Authority Agreement in place with Gibraltar. Further information on Article 8.1.3 notifications is available in the Guidance Note "AEOI: Pillar Two – Article 8.1.3 Notification Requirements" which is available at HM Government of Gibraltar's AEOI landing page: https://aeoi.egov.gi/

In relation to local filing or central filing (see section 4 below for more detail on these terms), Gibraltar is adopting the common understanding of 2024 implementing jurisdictions to support central GIR filing and exchange as set out in: *OECD (2026), Global Minimum Tax: Support for Central GloBE Information Return Filing and Exchange (2024 Reporting Fiscal Year), OECD* available at the following link:

https://www.oecd.org/en/topics/sub-issues/global-minimum-tax/global-anti-base-erosion-model-rules-pillar-two.html#globe-information-return

In relation to the specific circumstances described in the document *OECD (2026), Global Minimum Tax: Support for Central GloBE Information Return Filing and Exchange (2024 Reporting Fiscal Year), OECD*, the Commissioner of Income Tax will exercise his discretion in accordance with section 48 of the GMTA 2024 to waive penalties that might otherwise apply in respect of local GIR filing obligations in Gibraltar.

2. Who is required to file a GIR?

An MNE Group within the scope of the Pillar Two Rules and which has one or more Gibraltar Constituent Entities will be required to file a GIR in Gibraltar (subject to an Article 8.1.3 notification being filed in Gibraltar – see section 1 above)..

For the purposes of Part 3 (Income Inclusion Rule) of the GMTA 2024, the GIR must be filed by either the Ultimate Parent Entity or the Designated Filing Entity.

For the purposes of Part 4 (Domestic Minimum Top-up Tax) of the GMTA 2024, the GIR must be filed by the Designated Local Entity.

3. What is the deadline for submitting a GIR?

In accordance with section 26(1) (Income Inclusion Rule) and section 27(1) (Domestic Top-up Tax) of the GMTA 2024, a GIR must be filed on or before the last day of the 15th month following the end of the Fiscal Year.

The filing deadline is extended to on or before the last day of the 18th month following the end of the Fiscal Year if:

- It is the first Fiscal Year that the MNE Group is subject to the provisions of the GMTA 2024; and
- The MNE Group has not been required to file a GIR in another jurisdiction for a previous Fiscal Year.

By way of example, the first Fiscal Year which an MNE Group will be subject to the GMTA 2024 is the year ending 31 December 2024. The filing due date for the GIR for the Fiscal Year ended 31 December 2024 is 30 June 2026 (i.e. the last day of the 18th month following the end of the Fiscal Year). This is on the basis that it is the first Fiscal Year that the MNE Group is subject to the provisions of the GMTA 2024 and the MNE Group has not been required to file a GIR in another jurisdiction for a previous Fiscal Year.

For the Fiscal Year ending 31 December 2025 (second Fiscal Year which the MNE Group is subject to the provisions of the GMTA 2024), the GIR must be filed by 31 March 2027 (i.e. the last day of the 15th month following the end of the Fiscal Year).

4. Content of the GIR

Gibraltar has implemented the Pillar Two Rules by direct reference to the OECD's GloBE Model Rules and associated guidance and documentation.

The contents of the GIR filed in Gibraltar should follow the standardised GIR template as set out in the OECD document:

OECD (2025), Tax Challenges Arising from the Digitalisation of the Economy – GloBE Information Return (January 2025): Inclusive Framework on BEPS, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris.

This document is available at the following link:

https://www.oecd.org/en/publications/2025/01/tax-challenges-arising-from-the-digitalisation-of-the-economy-globe-information-return-january-2025_b03274ed.html

Further detail on the GIR and the exchange of GloBE information may be found in the following OECD document:

OECD (2025), Tax Challenges Arising from the Digitalisation of the Economy – Multilateral Competent Authority Agreement on the Exchange of GloBE Information (January 2025), OECD/G20 Inclusive Framework on BEPS, OECD, Paris ("OECD MCAA on Exchange of GloBE Information")

This document is available at the following link:

https://www.oecd.org/en/topics/sub-issues/global-minimum-tax/global-anti-base-erosion-model-rules-pillar-two.html#globe-information-return

The introduction section of the OECD MCAA on Exchange of GloBE Information document summarises the GIR filing requirements and Dissemination Approach as follows:

"…The Global Anti-Base Erosion (GloBE) Model Rules require each Constituent Entity of an MNE Group to annually file a GloBE Information Return (GIR) with the tax administration of the jurisdiction where it is located to support the administration of the GloBE Rules (Article 8.1.1).

The GIR is a standardised return and consists of two parts, namely a General Section that provides general information about the MNE Group as a whole, including its corporate structure and a high-level overview of the application of the GloBE Rules to the MNE Group, as well as one or more Jurisdictional Sections reflecting the detailed application of the GloBE Rules and the QDMTT, where applicable, in respect of each jurisdiction where the MNE Group operates. The portions of the GIR to be provided to each jurisdiction where the MNE Group is operating are multilaterally agreed as part of the Dissemination Approach and depend on the MNE Group's structure and the rule order under the GloBE Rules.

Pursuant to article 8.1.2, the GloBE Model Rules discharge a Constituent Entity from the requirement to file a GIR with the tax administration of the Implementing Jurisdiction where it is located if a GIR conforming to the requirements of the GloBE Rules is filed by the filing deadline by the Ultimate Parent Entity or Designated Filing Entity located in a jurisdiction that has a Qualifying Competent Authority Agreement with such jurisdiction.

While the default mechanism provided under the GloBE Model Rules is local filing, central filing reduces the compliance burden on MNE Groups, as it limits the number of jurisdictions where Constituent Entities are required to file the GIR. If all Implementing Jurisdictions and QDMTT-only Jurisdictions where Constituent Entities of an MNE Group are located have a Qualifying Competent Authority Agreement in effect with the jurisdiction of the Ultimate Parent Entity or Designated Filing Entity, central filing would enable the MNE Group to file the GIR with a single tax administration that would then exchange the relevant information with the other relevant jurisdictions…"

"Dissemination Approach" is defined in section 1f of the OECD MCAA on Exchange of GloBE Information document as follows:

"…the term "Dissemination Approach" means the approach approved by the OECD/G20 Inclusive Framework on BEPS to determine in which circumstances and to which extent a General Section or one or more Jurisdictional Sections of the GloBE Information Return are relevant for the administration of domestic taxes of the jurisdiction and pursuant to which:

i. the General Section is to be provided to Implementing Jurisdictions where the Ultimate Parent Entity or Constituent Entities of the MNE Group are located;

ii. the General Section, with the exception of the high-level summary of GloBE information in Section 1.4 of the GloBE Information Return, is to be provided to QDMTT-only Jurisdictions a) where Constituent Entities of the MNE Group are located; b) where a Joint Venture or a member of a JV Group of the MNE Group is located if the QDMTT is imposed in respect of Joint Ventures in the jurisdiction; or c) in situations where the QDMTT is imposed in the jurisdiction in respect of a Stateless Constituent Entity or a Stateless Joint Venture of the MNE Group;

iii. one or more Jurisdictional Section(s) are to be provided to the jurisdiction(s) that have taxing rights under the GloBE Rules or the QDMTT in respect of the jurisdiction(s) to which such Jurisdictional Section(s) relate. Notwithstanding the foregoing, a) UTPR Jurisdictions with a UTPR Percentage of zero are only to be provided with the portion of the GloBE Information Return that contains information on the attribution of Top-up Tax under the UTPR in respect of that jurisdiction, such information being consistent with an excerpt of Section 3.4.3 of the GloBE Information Return; and b) the Implementing Jurisdiction in which the Ultimate Parent Entity is located is provided with all Jurisdictional Sections;

Consistent with the above and the GloBE Model Rules, the default mechanism in Gibraltar as set out in the GMTA 2024 is that the GIR will be filed in Gibraltar ("local filing"). However, the GMTA 2024 also facilitates the GIR to be filed with a single tax administration which subsequently exchanges the GIR with other tax administrations where the relevant Qualifying Competent Authority Agreements are in place ("central filing").

The same standardised GIR template should be used for both central and local filing of a GIR in Gibraltar. Note that the Dissemination Approach applies irrespective of whether the GIR is centrally or locally filed. This means that in practice when the GIR is locally filed in Gibraltar it should contain only the same information that Gibraltar would receive through exchange if the GIR had been filed centrally in another jurisdiction.

5. Format of the GIR

As part of its work on the facilitation of the implementation of the GloBE Model Rules, and with a view to ensuring a consistent, standardised approach to capturing the GIR information, the OECD's Inclusive Framework on BEPS has developed a schema in extensible mark-up language (XML) and a corresponding user guide.

A GIR filed in Gibraltar should be uploaded to the online portal in XML format. This applies to both central and local filing of a GIR in Gibraltar.

Further detailed guidance on the GIR XML Schema is available in the following OECD documents:

OECD (2025), GloBE Information Return (Pillar Two) XML Schema: User Guide for Tax Administrations, OECD Publishing, Paris,

OECD (2025), GloBE Information Return (Pillar Two) Status Message XML Schema: User Guide for Tax Administrations, OECD Publishing, Paris

OECD (2026), Tax Challenges Arising from the Digitalisation of the Economy – Guidance on the Use of the GIR XML Schema and Validation Rules for First GIR Filings and Exchanges: Inclusive Framework on BEPS, OECD

The above documents are available at the following link:

https://www.oecd.org/en/topics/sub-issues/global-minimum-tax/global-anti-base-erosion-model-rules-pillar-two.html#globe-information-return

Note that there are a small number of Gibraltar specific local validation rules which need to be considered prior to uploading the GIR XML. These are detailed in Appendix 1, point 1 “Preparing the GIR XML file prior to upload”.

6. How to submit a GIR

Further guidance on how to submit a GIR using the online portal is included in Appendix 1.

A recording of a webinar explaining how to use the online portal is also available in the GIR section of HM Government of Gibraltar’s Automatic Exchange of Information portal:

https://aeoi.egov.gi/

7. What happens after the GIR has been submitted?

Once submitted the online portal will show whether there has been a valid submission of the GIR based on initial validation checks of the uploaded XML file in accordance with the OECD’s GIR XML Schema (see Appendix 1). Relevant information will be exchanged with other jurisdictions which have a Qualifying Competent Authority Agreement in place with Gibraltar in accordance with the Dissemination Approach (see point 4 above).

The GIR will be reviewed by the Income Tax Office, however MNE Groups will only be contacted (via the Designated Local Entity) if there are any follow up questions.

8. Top-up Tax liability in Gibraltar

An MNE Group which is required to make a Top-up Tax payment in Gibraltar should also complete and submit form GMTA1 (in addition to a GIR or Article 8.1.3 notification). This form is available at the following link and includes details of how to make a payment:

https://aeoi.egov.gi/

Note that the due date for form GMTA1 is the same as for the GIR.

9. Questions relating to the GIR process

Any questions relating to the GIR process should be emailed to:

GMTAnotifications@gibraltar.gov.gi

Appendix 1 – How to file a GIR using the online portal

1. *Preparing the GIR XML file prior to upload*

   Further detailed guidance on the GIR XML Schema is available in the following OECD document:

   OECD (2025), GloBE Information Return (Pillar Two) XML Schema: User Guide for Tax Administrations, OECD Publishing, Paris. This document is available at the following link:

   https://www.oecd.org/en/publications/globe-information-return-pillar-two-xml-schema_c594935a-en.html

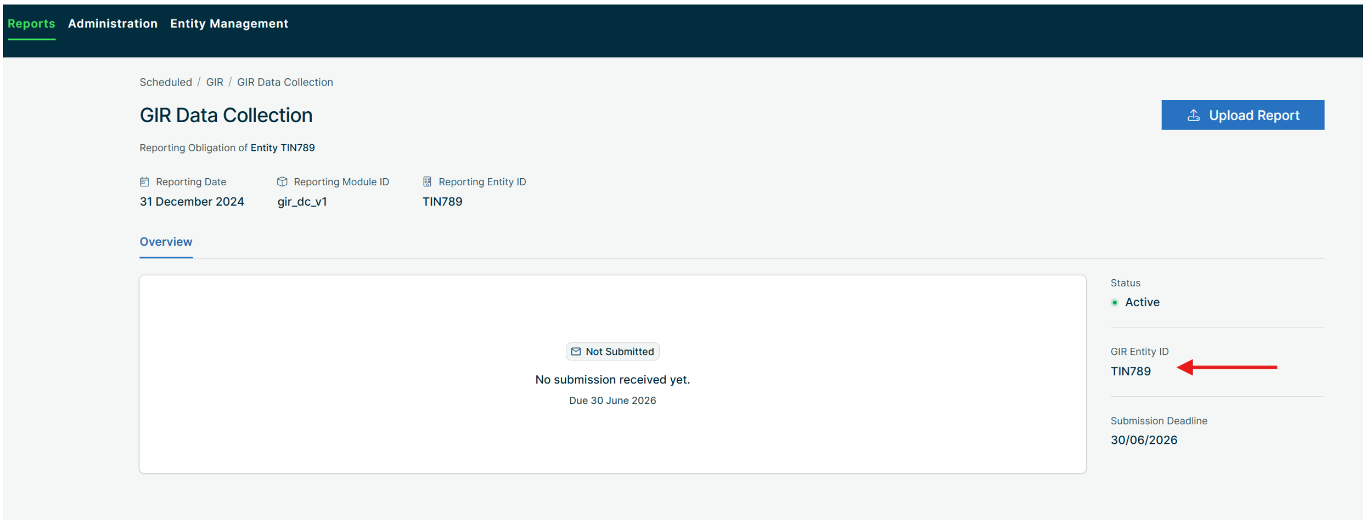
   Please note that there is currently no testing environment. Please ensure that only the final version of the GIR XML ready for submission is uploaded to the portal.

   A sample GIR XML file is available at HM Government of Gibraltar's AEOI landing page: https://aeoi.egov.gi/

   The following are Gibraltar specific local validation rules which need to be considered before uploading the GIR XML:

ID	Affected Sections	Description
40001	N/A	A submission file must contain exactly one GlobeBody element.
40002	GeneralSection, Summary, Jurisdiction Section, UTPRAttribution	When MessageTypeIndic is GIR102 and FilingInfor.DocSpec.DoctypeIndic is OECD0, no sections DocSpec.DocTypeIndic may be OECD1. Prevents a mix of new (OECD1) and existing (OECD0) records within a submission.
40004	FilingInfo, GeneralSection, Summary, JurisdictionSection, UTPRAttribution	Each DocRefId must conform to the pattern <TransmittingCountry><ReportingPeriodYear><TIN><UniqueID>. Ensures uniqueness across space and time and prevents duplications from different MNEs.
40005	N/A	A submission file must not contain forbidden character sequences ('—', '/*', '&#').

   Please note that in relation to validation rule "40004" (DocRedID) the TIN entered should match the taxpayer identification number entered during the Pillar 2 Registration process. Please have this to hand before starting the GIR submission process. It should be displayed under "GIR Entity ID" and can also be checked under the "entity management" tab:



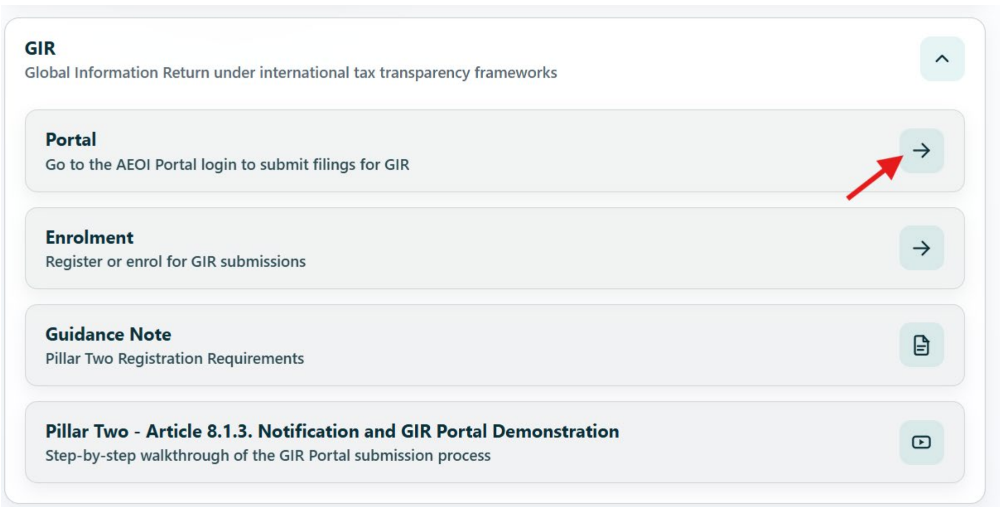
Additionally, validation rule "40004" (DocRefID) requires a "UniqueID". The MNE Group may generate and use any character combination as the Unique ID portion of the DocRefID.

Where an MNE Group submits a GIR by way of local filing, the XML submission must be prepared in accordance with the applicable GIR XML schema, user guide and Gibraltar specific validation requirements. MNE Groups should ensure that the relevant filing role and receiving jurisdiction code fields are completed correctly where local filing applies.

2. *Proceed to the HM Government of Gibraltar Automatic Exchange of Information Portal landing page, available at the following link:*

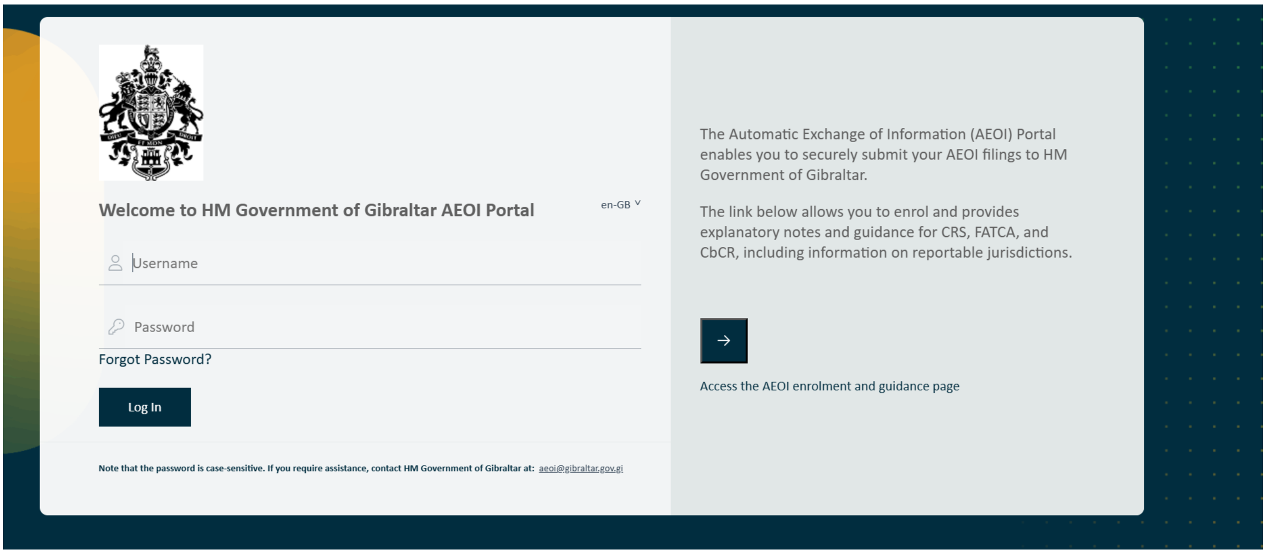
   https://aeoi.egov.gi/

3. *Select "GIR" and click on "Portal".*



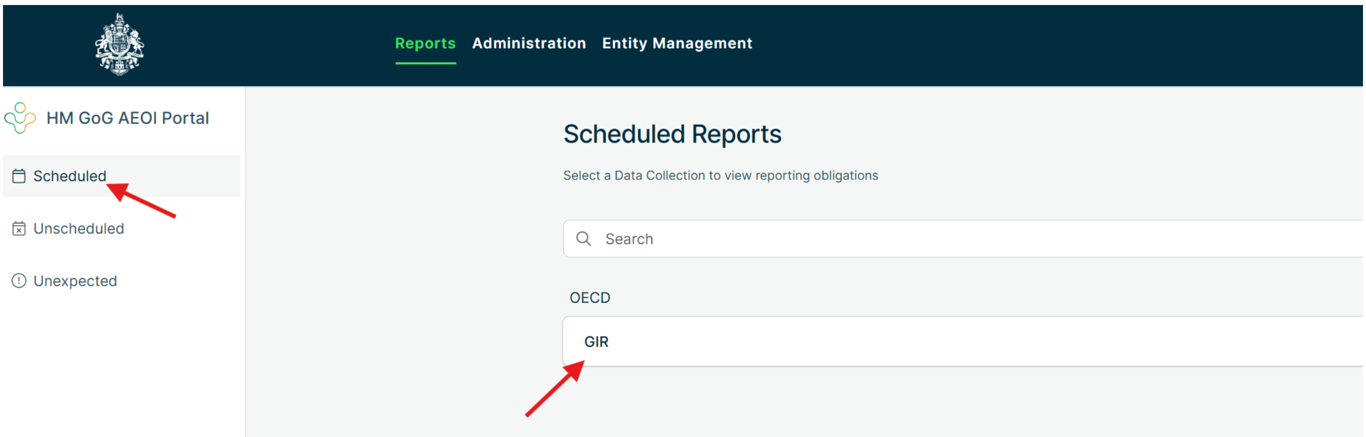
4. *Log in to the online portal*

Log in to the online portal following the steps sent to the primary user by email following Pillar Two registration (note that you will only be able to log in to the portal if you have previously registered for Pillar Two):



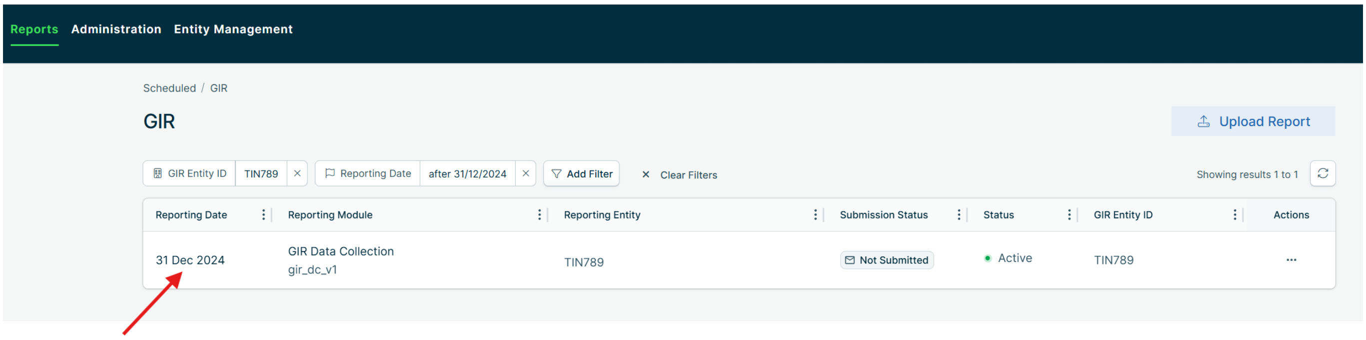
5. *Start a new "GIR submission".*

From the "Reports" tab, select "Scheduled" and click on "GIR":

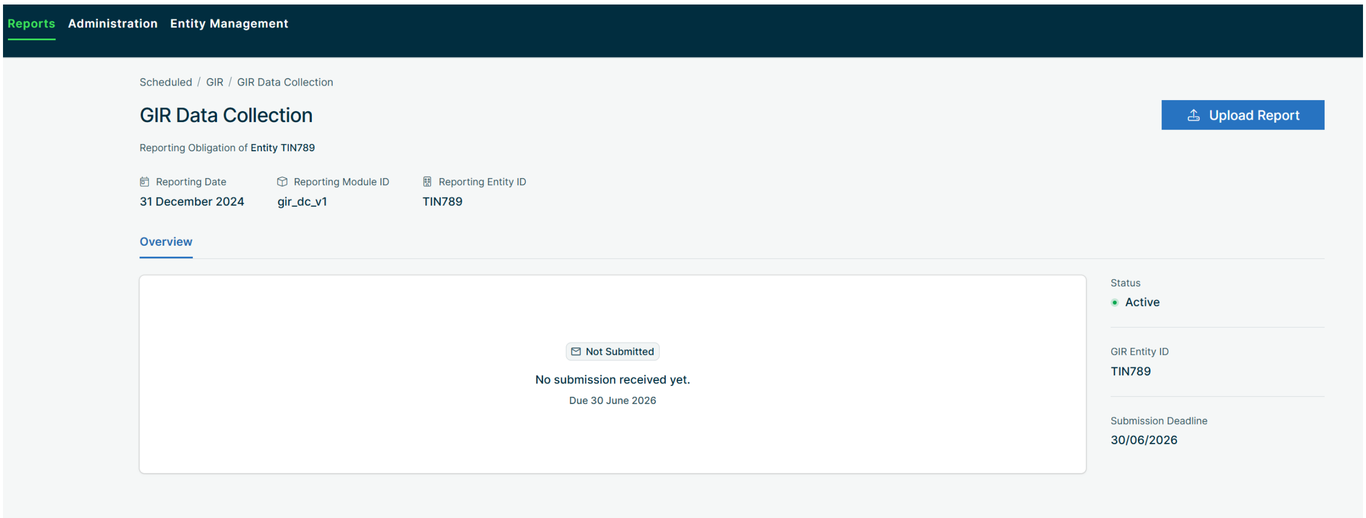


If a GIR is expected to be filed in Gibraltar, the relevant period will be listed under reporting date (see screenshot below).

Note if you are required to file a GIR in Gibraltar and the relevant reporting period is not displayed, please contact us by email: GMTAnotifications@gibraltar.gov.gi

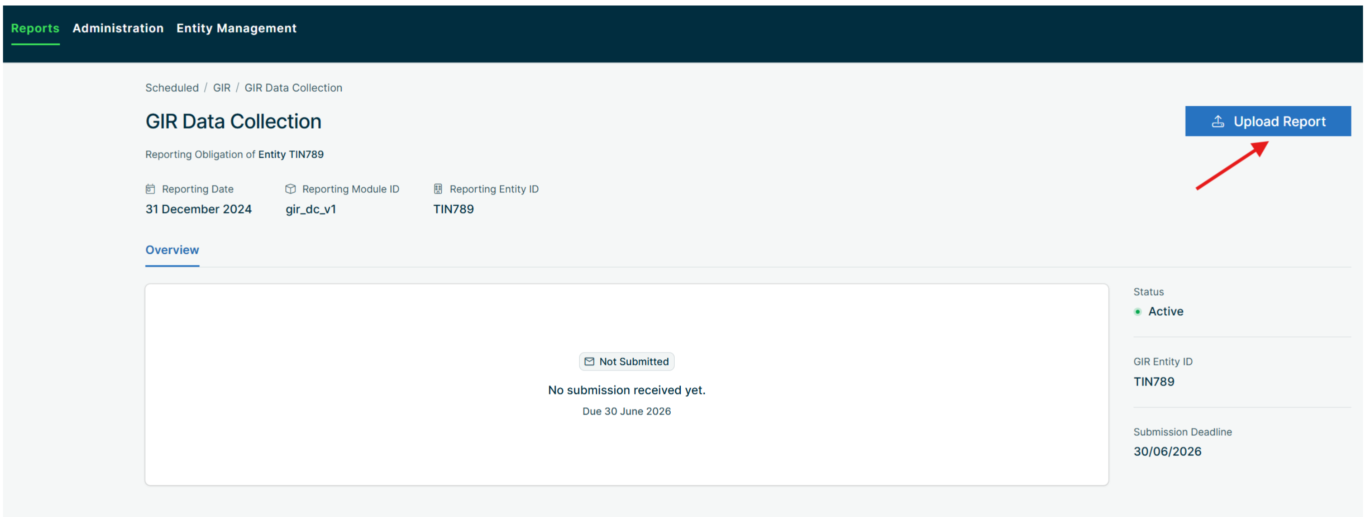


Click on the relevant reporting date (31 December 2024 in this case) and you will be taken to the following screen:

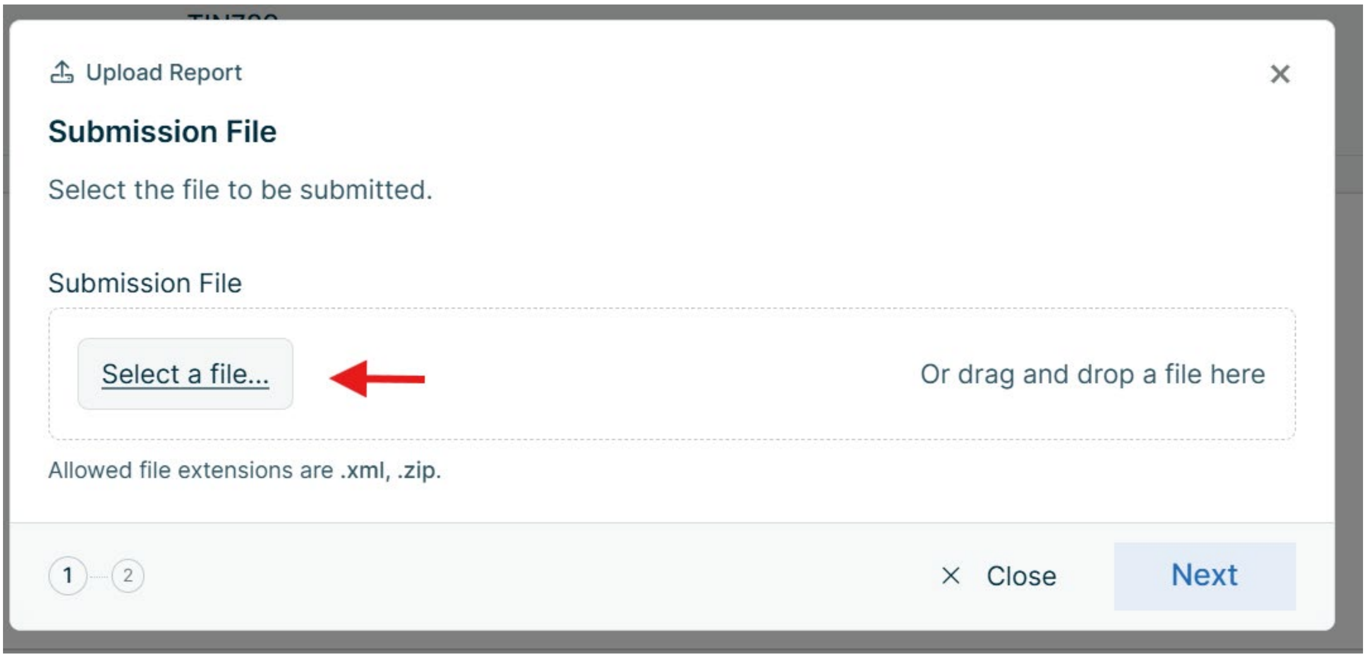


6. *Upload the GIR*

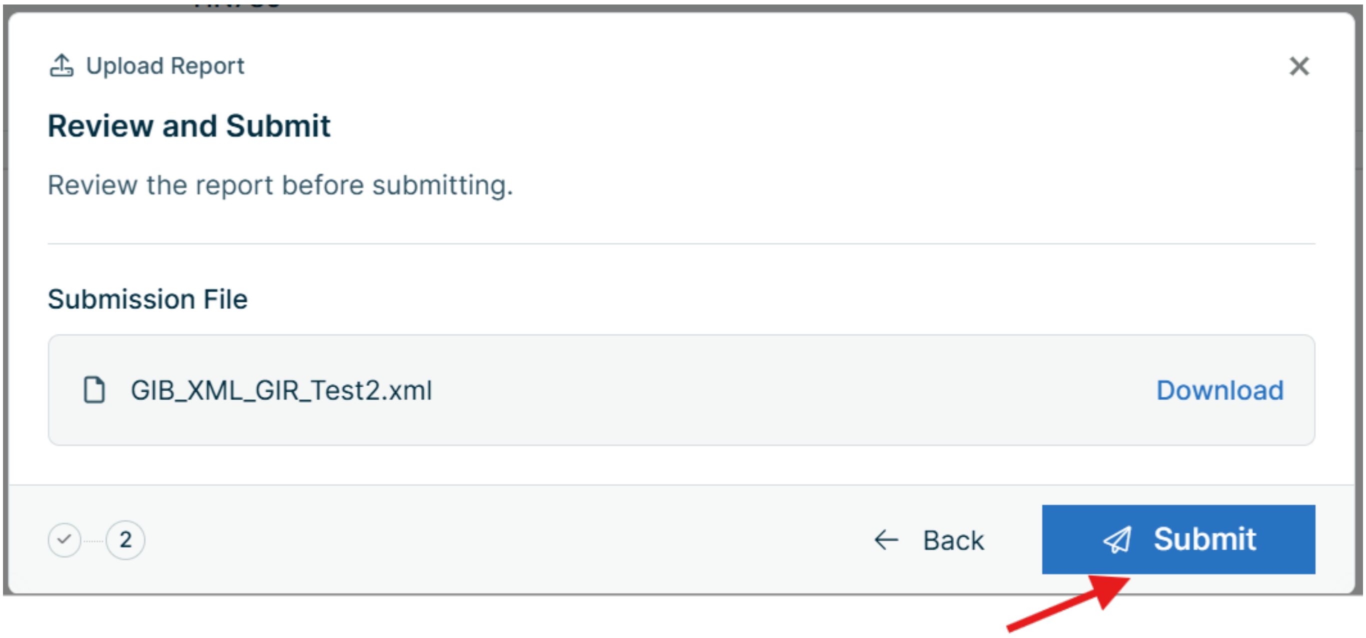
Once the GIR is ready to be submitted, select upload report:



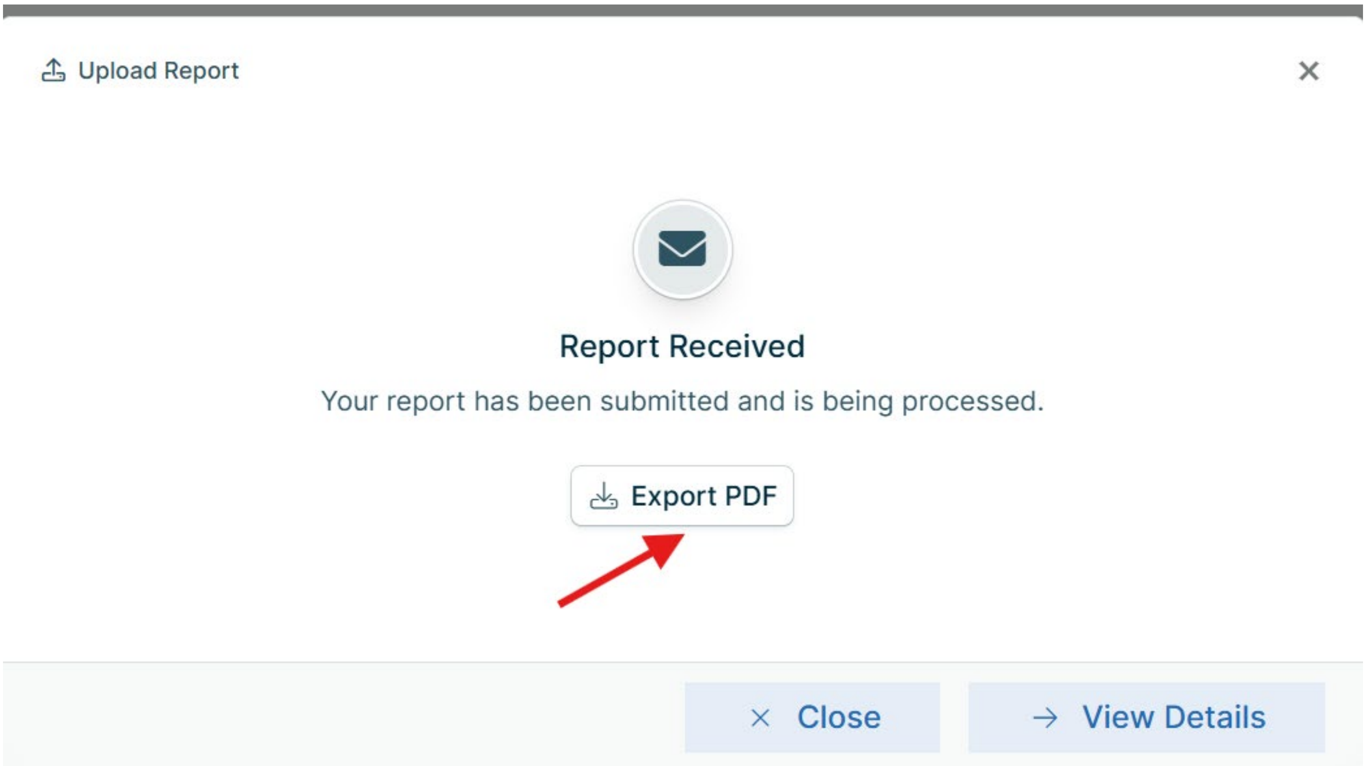
Click on "Select a file" and select the relevant GIR XML file to be uploaded:



The selected file will appear as shown below. Confirm that the correct file has been uploaded before pressing "submit":



The following message will be displayed:



Select “export pdf” to download a submission receipt in pdf format:

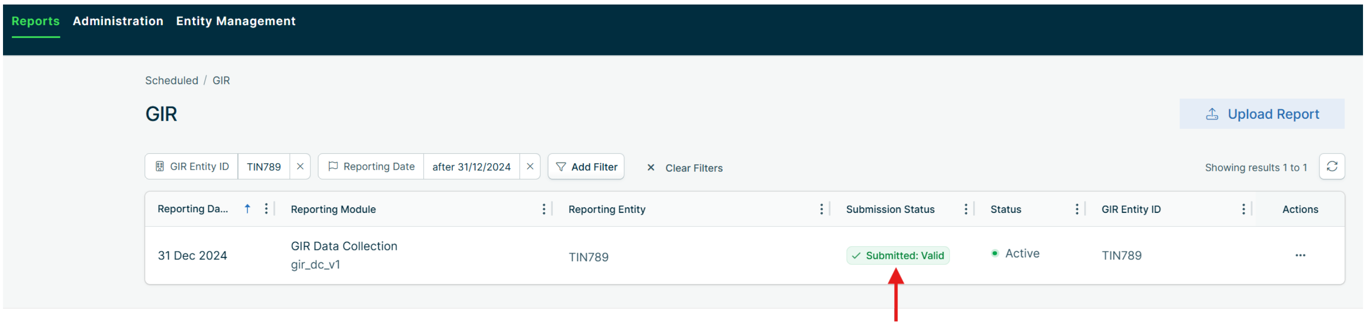
Submission Receipt

Submitted on 18/05/2026 08:52

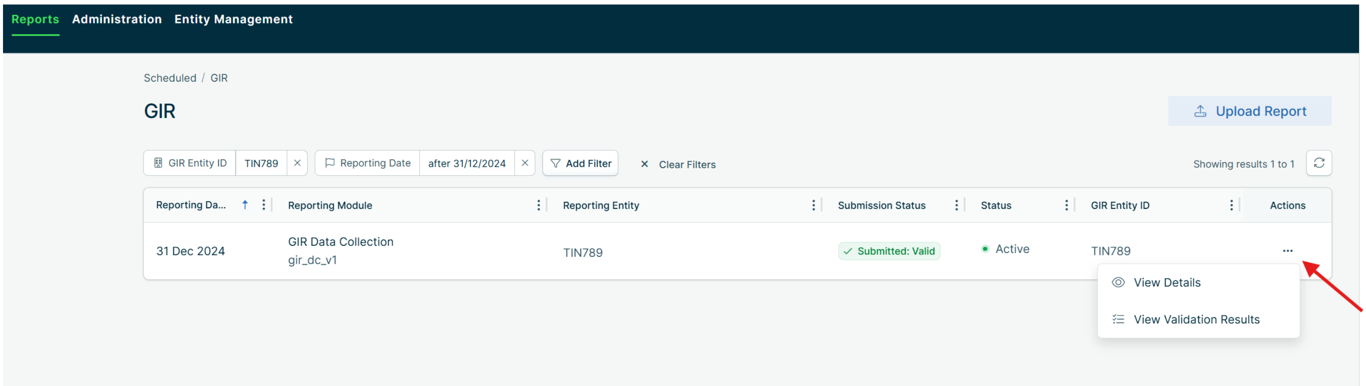
Submission ID	2026-0518-7a0b-e4d9
Data Collection	GIR
Reporting Module Version	gir_dc_v1
Consolidation Scope	Unspecified
Reporting Date	31/03/2025
Reporting Entity ID	TIN789

7. *Confirm the GIR has been validly submitted*

The submitted GIR will be displayed under “GIR” in the scheduled reports tab. The submission status will show “submitted: valid” if the submitted GIR has passed the various validation checks.

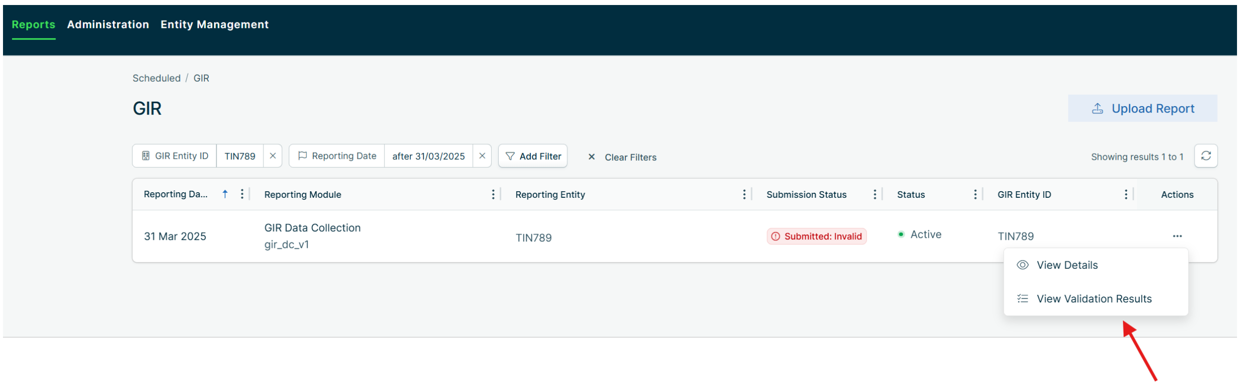


Further details in relation to the submission and validation results can be found by clicking on the three dots under the "Actions" heading.

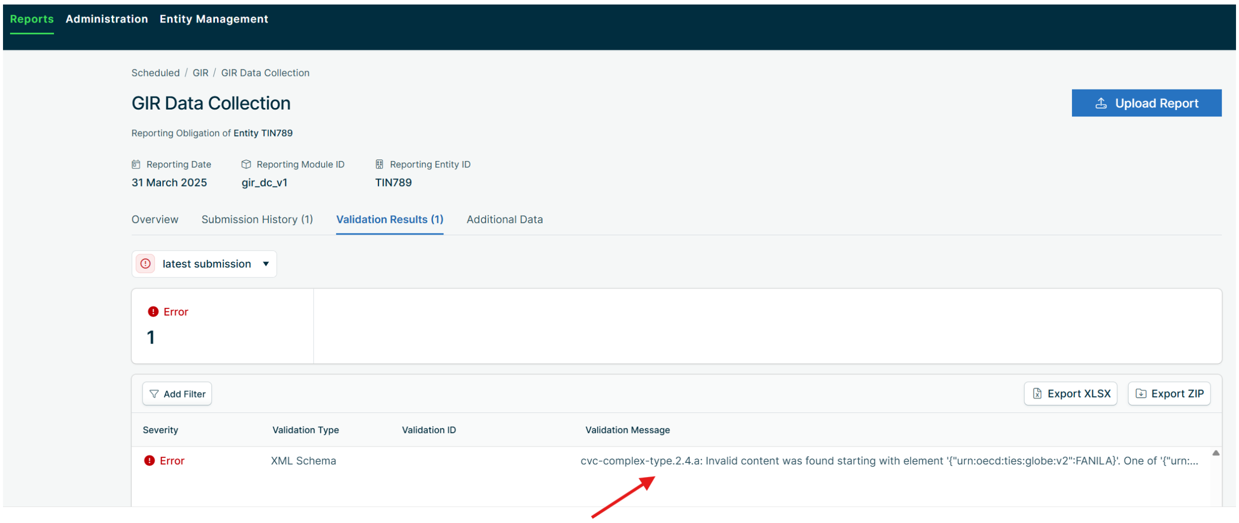


8. *GIR has not been accepted*

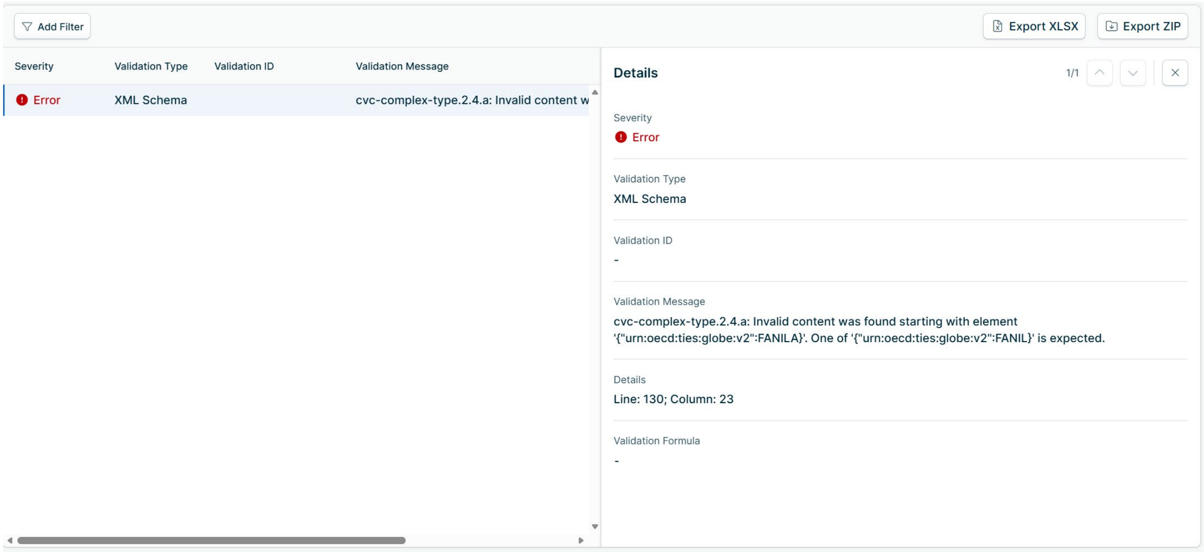
If the GIR has not been accepted, the following message will be displayed:



Click on the three dots under the "Actions" heading and select "view validation results". One or more errors will be displayed as follows:



Click on the text under "validation message" for more detail in relation to the validation error:



The information detailed in the validation message(s) should provide guidance to assist in amending the GIR XML to ensure it meets the requirements of the GIR schema.

The amended GIR XML can then be uploaded following the above steps.

9. *Amending a GIR previously submitted*

Further guidance will be provided in due course in relation to how to make an amendment to a GIR which has already been submitted and accepted as valid. In the meantime, if you have any questions in relation to making an amendment to a GIR which has already been submitted, please contact us by email:

GMTAnotifications@gibraltar.gov.gi