



AEOI: Pillar Two

REGISTRATION REQUIREMENTS



10 FEBRUARY 2026

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Disclaimer:

These explanatory notes have been issued as an aid. They do not constitute legal advice and are not, and are not intended to be, a substitute for independent specialist advice or analysis of the applicable legislation. HM Government of Gibraltar disclaims all liability for any loss, damage, liability or expense suffered, directly or indirectly, which may be claimed to result from actions taken, or not taken, based on these explanatory notes, including without limitation, any fault, error or omission.

1. Background

Capitalised terms have the same meaning as in the Global Minimum Tax Act 2024.

The Global Minimum Tax Act 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.

In accordance with section 10(2) of the Global Minimum Tax Act 2024, Multinational Enterprise (MNE) Groups will be required to register with the Income Tax Office.

2. How to register?

An online enrolment form has been developed to facilitate registration in relation to Pillar Two Rules using the existing Automatic Exchange of Information (AEOI) portal. Please use the following link:

<https://aeoi.egov.gi/>

From the landing page, please select “GIR” followed by “Enrolment”. Further guidance on completing the enrolment process is included in Appendix 1.

Please note that if an entity has previously registered on the AEOI portal in relation to Country-by-Country Reporting (CbC) and now wishes to register in relation to the Pillar Two Rules, the process outlined in Appendix 2 should be followed.

3. Who needs to register?

The following MNE Groups which are subject to the provisions of the Global Minimum Tax Act 2024 are required to register with the Income Tax Office:

- Gibraltar headed MNE Groups.
- Foreign headed MNE Groups with Gibraltar Constituent Entities.
- Gibraltar Wholly Domestic Groups.

Registration is only required for MNE or Wholly Domestic Groups with annual consolidated revenue of €750 million or more (in at least two of the previous four Fiscal Years).

Note that only one entity should complete the registration process for each MNE Group. This should be the entity that will be filing the GloBE Return or the Article 8.1.3 notification (as applicable) in Gibraltar on behalf of the MNE Group. The entity completing the registration process will be asked to attach a list of all the Constituent Entities in Gibraltar which form part of the MNE Group (Form GMTAREG1 - Constituent Entity Template).

4. Deadline for registration

Each MNE Group should only register once in relation to Pillar Two. As part of the initial registration process, MNE Groups which are within the scope of the Pillar Two Rules in Gibraltar in relation to a Fiscal Year ending in the period from 31 December 2024 to 31 August 2025, must register by **28 February 2026**.

Going forward MNE Groups who have not yet registered, must register within 6 months of the end of the first Fiscal Year that it is within scope of the Pillar Two Rules. For example, if the first Fiscal Year within scope of the Pillar Two Rules ends on 30 September 2025, registration would be required by 31 March 2026.

5. Information requested at registration

The following information is required for registration:

- Name, registered office address, TIN and Filing Entity Role of the entity completing the registration process.
- Name and Gibraltar taxpayer reference number of the Designated Local Entity.
- For each Gibraltar Constituent Entity:
 - Name of the Constituent Entity; and
 - Gibraltar taxpayer reference number.
- Name and fiscal year end of the MNE Group.
- Name, position, email address and contact number of the individual completing the registration process on behalf of the MNE Group. Note that this individual will be asked to upload a scan of a valid photo ID (e.g. passport or Government issued identification card) and a letter signed by a director of the entity registering, appointing this individual as the responsible person for GIR compliance.

6. Can an agent complete the registration process on behalf of an MNE Group?

As noted in question 5 above, the individual completing the registration process must provide identification and provide a letter of authorisation. An MNE Group can authorise an agent to complete the registration process on their behalf provided these requirements are met. Please note in this respect, that the individual who completes the registration process will be authorised to file the GloBE Information Return or the Article 8.1.3 notification (as applicable).

7. What happens after the registration form has been submitted?

The Income Tax Office will review the registration form submitted and contact the Designated Local Entity if additional information and / or clarifications are required.

8. What happens if a Gibraltar Constituent Entity is added to or removed from an MNE Group after registration?

In most cases, changes following registration (i.e. a new Gibraltar Constituent Entity has been added to the MNE Group or a Gibraltar Constituent Entity has left the MNE Group) should be reflected in the annual notification submitted in accordance with section 28(1)(b) or section 28(2)(b) of the Global Minimum Tax Act 2024. The Income Tax Office will use the information provided in the annual notification to determine the Gibraltar Constituent Entities which are in scope of the Pillar Two Rules in a given Fiscal Year.

MNE Groups subject to the Income Inclusion Rule or Wholly Domestic Groups may not be required to submit annual notifications if the GloBE Return for the MNE Group will be filed in Gibraltar. The Income Tax Office will use the information provided on the GloBE Information Return filed by such groups to identify any changes in a given Fiscal Year.

9. What happens if an MNE Group is no longer within the scope of the Pillar Two Rules?

An MNE Group which has previously registered may fall out of scope of the Pillar Two Rules (for example if revenue drops below €750 million in at least two of the previous four Fiscal Years). This being the case the Designated Local Entity should notify the Commissioner of Income Tax in writing setting out the reasons why it is no longer in scope. Such notification should be submitted by email to GMTAregistration@gibraltar.gov.gi and provided within six months of the end of the first Fiscal Year for which the MNE Group is no longer in scope of the Pillar Two Rules.

10. What happens if there is a change in Designated Local Entity following registration?

The current Designated Local Filing Entity should be stated in the annual notification filed by MNE Groups in accordance with 28(1)(b) or section 28(2)(b) of the Global Minimum Tax Act 2024. Any change in the Designated Local Filing Entity should be reflected in this annual notification.

In relation to an MNE Group or Wholly Domestic Group which is not required to file an annual notification under 28(1)(b) or section 28(2)(b) of the Global Minimum Tax Act 2024, the new Designated Local Entity should notify the Commissioner of Income Tax in writing confirming that they will act as Designated Local Entity in Gibraltar on behalf of the MNE Group.

Such notification should be made as soon as possible by email to:

GMTAregistration@gibraltar.gov.gi

and no later than 12 months from the end of the Fiscal Year in which the change in Designated Local Entity took effect.

The new Designated Local Entity would also need to enrol on the AEOI Portal (following the process in Appendix 1 or Appendix 2) to be able to file GloBE Information Returns or notifications going forward.

11. Questions relating to the Pillar Two registration process

Any questions relating to the Pillar Two registration process should be emailed to:

GMTAregistration@gibraltar.gov.gi

[End]

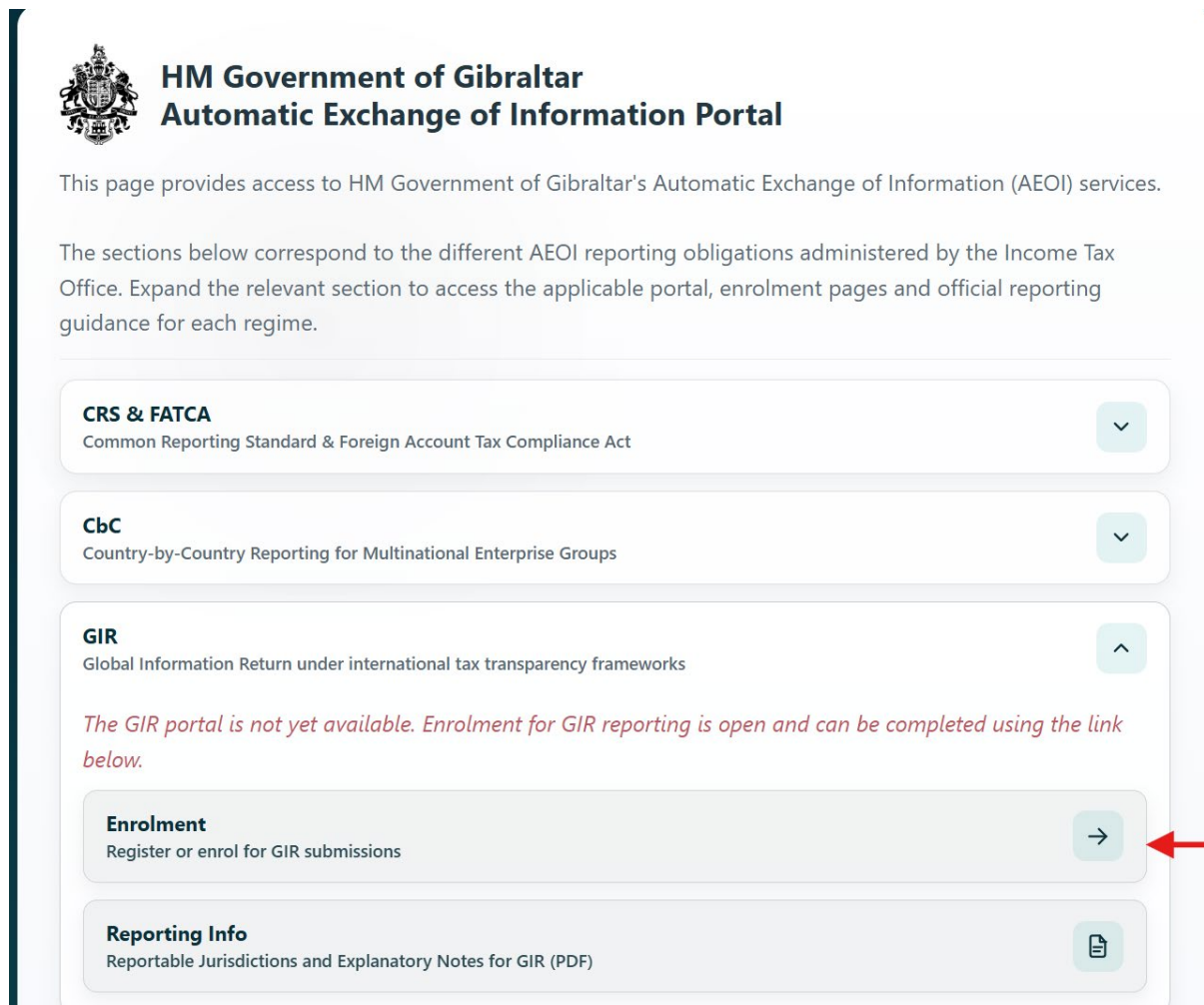
Appendix 1: Pillar 2 Registration Process for entities which have **not** previously enrolled for AEOI in relation to Country-by-Country Reporting


Please note that if an entity has previously registered on the AEOI portal in relation to Country-by-Country Reporting, the process set out in Appendix 2 should be followed.

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

<https://aeoi.egov.gi/>

2. Select “GIR” and click on “enrolment”.



 **HM Government of Gibraltar**
Automatic Exchange of Information Portal



This page provides access to HM Government of Gibraltar's Automatic Exchange of Information (AEOI) services.

The sections below correspond to the different AEOI reporting obligations administered by the Income Tax Office. Expand the relevant section to access the applicable portal, enrolment pages and official reporting guidance for each regime.

- CRS & FATCA**
Common Reporting Standard & Foreign Account Tax Compliance Act
- CbC**
Country-by-Country Reporting for Multinational Enterprise Groups
- GIR**
Global Information Return under international tax transparency frameworks
The GIR portal is not yet available. Enrolment for GIR reporting is open and can be completed using the link below.
 - Enrolment**
Register or enrol for GIR submissions
 - Reporting Info**
Reportable Jurisdictions and Explanatory Notes for GIR (PDF)

3. Complete the following enrolment form:

Reporting Entity Information

Reporting Entity Name	<input type="text"/>	*
Reporting Type	<input type="text"/>	*
Entity Type	<input type="text"/>	*
MNE Group Name	<input type="text"/>	
Details of other constituent entities of the MNE Group	Template of Details of other constituent entities of the MNE Group	
	<input type="button" value="Browse"/>	
Filing Entity Role	<input type="text"/>	
GIR UPE Jurisdiction	<input type="text"/>	
Reporting Entity GIIN (issued by IRS)	<input type="text"/>	
Tax Identification Number (TIN - Issued by Tax Authority)	<input type="text"/>	
Fiscal Year End (format: dd/mm)	<input type="text"/>	

Registered Office Address or Sponsoring Entity Address

Street Address	<input type="text"/>	*
City/Town	<input type="text"/>	*
State/Province/Region	<input type="text"/>	
Country	<input type="text" value="Gibraltar"/>	*
Post Code	<input type="text"/>	

Entity Email Address

Primary User Information

First name *

Surname *

Email Address *

Confirm Email Address *

Telephone number * *
international number

Position * ?

Please attach a scan of your valid photo ID (eID Card or Passport).

*

Please attach a letter, signed by a director of the Reporting Entity, which specifies you as the responsible person for CRS, FATCA or CbC compliance.

*

Declaration:

I confirm that the information submitted in this application is true and correct and is in accordance with the relevant AEOI obligations and requirements and the laws of Gibraltar. *

I also acknowledge that provision of inaccurate information in this application may result in the Reporting Entity committing an offence and as such may be liable to penalties under applicable laws.

Your enrolment will be submitted for approval by the HM Government of Gibraltar. You will receive notification by email once your enrolment information has been reviewed.

Notes on completing the form:

- “Reporting Entity Name” - Please state the name of the entity which is registering on behalf of the MNE Group.
- “Entity Type” – Please select “Multinational” for Pillar Two registrations.
- “Reporting Type” - Please select “GIR” for Pillar Two registrations. If an MNE Group is registering for both Pillar Two and Country-by-Country Reporting “, GIR & CbC” should be selected. Note that “GIR & CbC” should only be selected for brand new registrations in relation to both Pillar 2 and CbC. If an entity has previously registered for CbC and is now registering in relation to Pillar 2, the process set out in Appendix 2 should be followed.
- “MNE Group Name” – Provide the name of the MNE Group that is commonly used in the preparation of the Consolidated Financial Statements.
- “Details of other constituent entities of the MNE Group” – Please complete and upload “Form GMTAREG1 – Constituent Entity Template”. For the avoidance of doubt, the entity

completing the registration form on behalf of the MNE Group should also be listed in “Form GMTAREG1 – Constituent Entity Template”.

- “Filing Entity Role” – Please select the appropriate filing entity role from the drop-down list. In most cases it is expected that the entity completing the registration process will be the “Designated Local Entity and this option should be selected. However, other roles are available for selection as applicable.
- “GIR UPE Jurisdiction” – Please select the jurisdiction of the Ultimate Parent Entity of the MNE Group from the drop-down list.
- “Tax Identification Number” – Please include the Tax Identification Number of the entity which is registering on behalf of the MNE Group.
- “Fiscal Year End” – please state the fiscal year end of the MNE Group in the format dd/mm.
- “Registered Office Address” – please complete the registered office address of the entity which is registering on behalf of the MNE Group.
- “Entity email address” – please provide a contact email address for the entity which is registering on behalf of the MNE Group.
- “Primary User Information” – please provide the requested information in respect of the individual completing the registration process on behalf of the MNE Group. Note that this individual will be asked to upload a scan of a valid photo ID (e.g. passport or Government issued identification card) and a letter signed by a director of the entity registering, appointing this individual as the responsible person for GIR compliance.

Please save screenshots of the completed enrolment form and submission confirmation for your records if required.

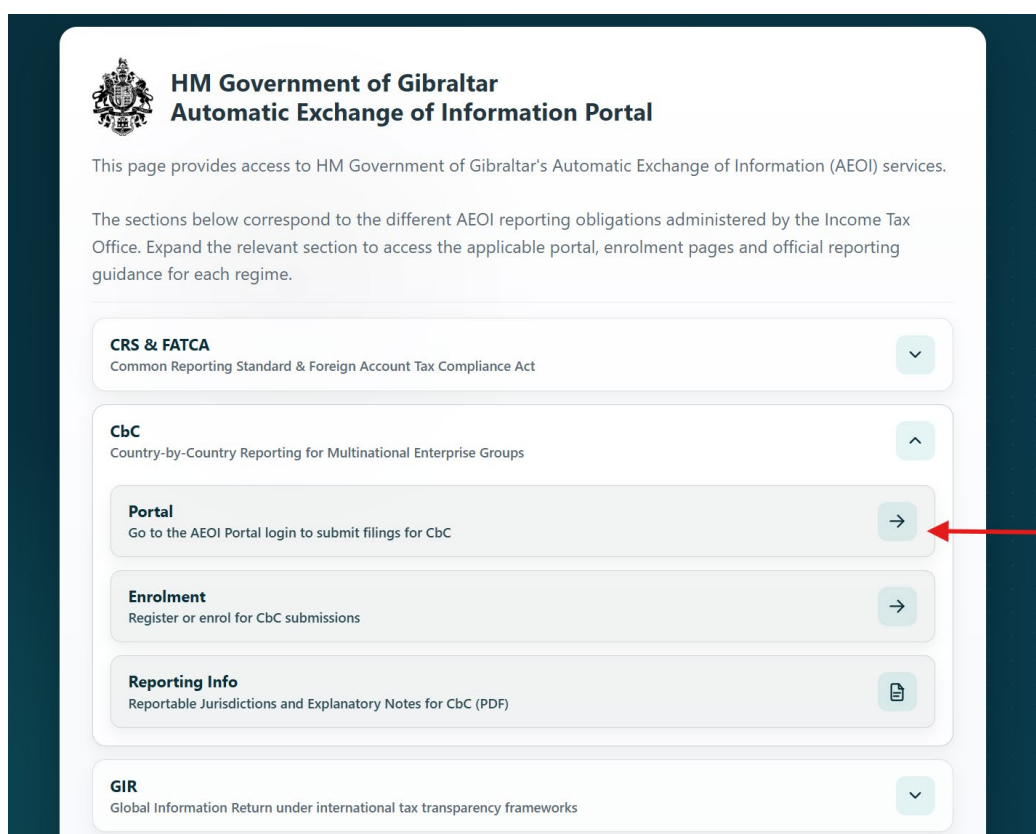
Appendix 2:

Pillar 2 Registration Process for entities which have previously enrolled for AEOI in Gibraltar relation to Country-by-Country Reporting

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

<https://aeoi.egov.gi/>

2. Select “CbC” and click on “Portal”.



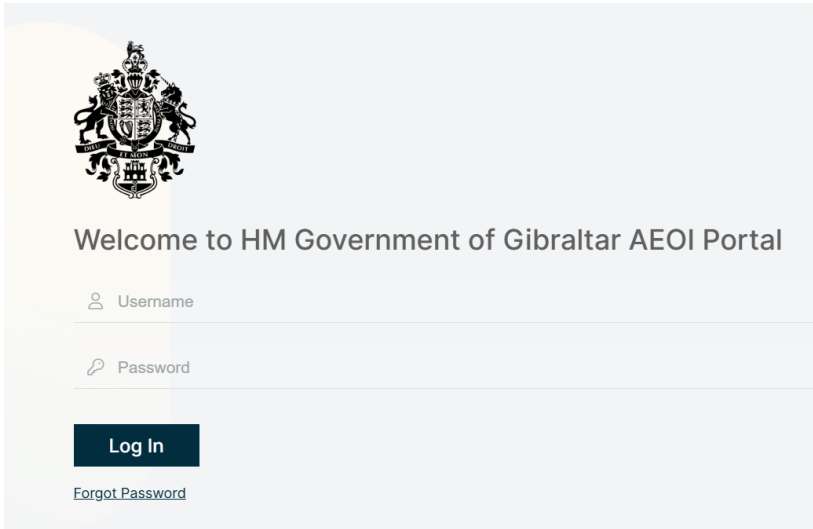
HM Government of Gibraltar
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This page provides access to HM Government of Gibraltar's Automatic Exchange of Information (AEOI) services.

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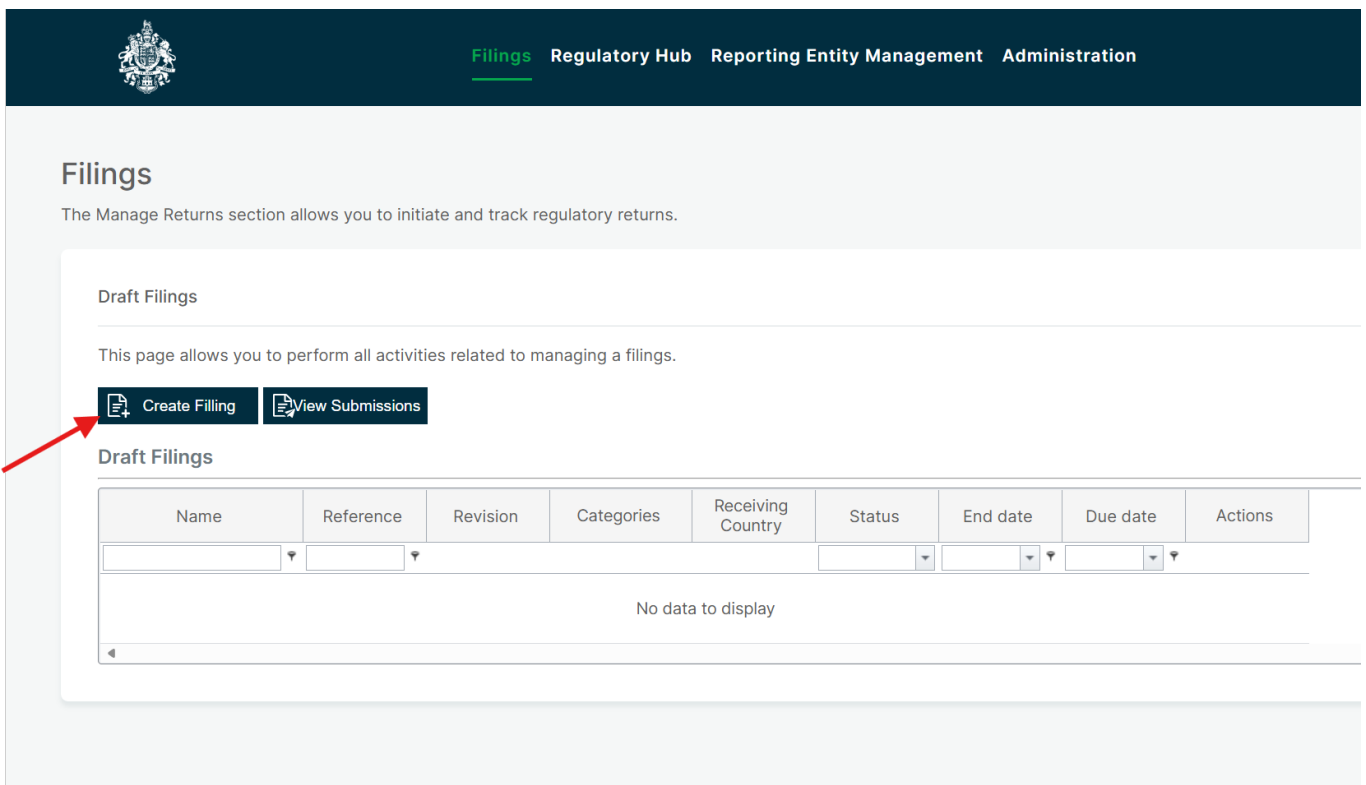
- CRS & FATCA**
Common Reporting Standard & Foreign Account Tax Compliance Act
- CbC**
Country-by-Country Reporting for Multinational Enterprise Groups
 - Portal**
Go to the AEOI Portal login to submit filings for CbC
 - Enrolment**
Register or enrol for CbC submissions
 - Reporting Info**
Reportable Jurisdictions and Explanatory Notes for CbC (PDF)
- GIR**
Global Information Return under international tax transparency frameworks

3. Login using existing username and password.



The image shows the login page for the HM Government of Gibraltar AEOI Portal. It features the coat of arms of Gibraltar at the top left. Below it, the text reads "Welcome to HM Government of Gibraltar AEOI Portal". There are two input fields: "Username" and "Password". A "Log In" button is positioned below the password field. A link for "Forgot Password" is located at the bottom left of the page.

4. From the “Filings” menu select “Create Filing”



The image shows the "Filings" section of the HM Government of Gibraltar AEOI Portal. The top navigation bar includes "Filings", "Regulatory Hub", "Reporting Entity Management", and "Administration". The "Filings" section is highlighted. Below the navigation bar, the text reads "The Manage Returns section allows you to initiate and track regulatory returns." There are two buttons: "Create Filing" and "View Submissions". A red arrow points to the "Create Filing" button. Below the buttons, there is a table with the following columns: Name, Reference, Revision, Categories, Receiving Country, Status, End date, Due date, and Actions. The table is currently empty, displaying "No data to display".

5. Create Filing

- Provide a filing name such as “Pillar 2 Registration”.
- Select “GIR Enrolment” for Filing type.
- For period end date enter the end date of the Fiscal Year for which the MNE Group is first within the Pillar Two Rules in Gibraltar.

Filings Regulatory Hub Reporting Entity Management Administration

Filings
The Manage Returns section allows you to initiate and track regulatory returns.

Create Filing

We need details about your filing so you will be able to identify it in the future. Please enter the details requested below.

The period end date identifies the reporting period for the filing. This should always be December 31st in the case of FATCA and CRS filings.

Filing name: Pillar 2 Registration

Filing type:

- Article 3 Notification
- CbC XML Upload Filing
- Change of Reporting Entity Information
- GIR Enrolment
- Primary User Change Notice
- Reporting Entity Deactivation

Period end date (dd/mm/yyyy): 31/12/2024

[Back](#)

6. Click on filing name link

Filings Regulatory Hub Reporting Entity Management Administration

Filings
The Manage Returns section allows you to initiate and track regulatory returns.

New Filing Created Successfully

Your filing, named "[Pillar 2 Registration](#)", has successfully been created with the reference "GIRE01440".

You can now access the filing by clicking on the filing name link above or by navigating to the "Filing" page in main Menu. Once completed, the filing can be submitted by clicking the "Validate & Submit" icon link from the same page.

[Return to Manage Filings](#)

7. Click on "GIR Enrolment Form"

Filings
The Manage Returns section allows you to initiate and track regulatory returns.

View Filing

Filing name: Pillar 2 Registration

Filing end date: 31/12/2024

Filing status: No Data

Please select a form to view

Pillar 2 Registration

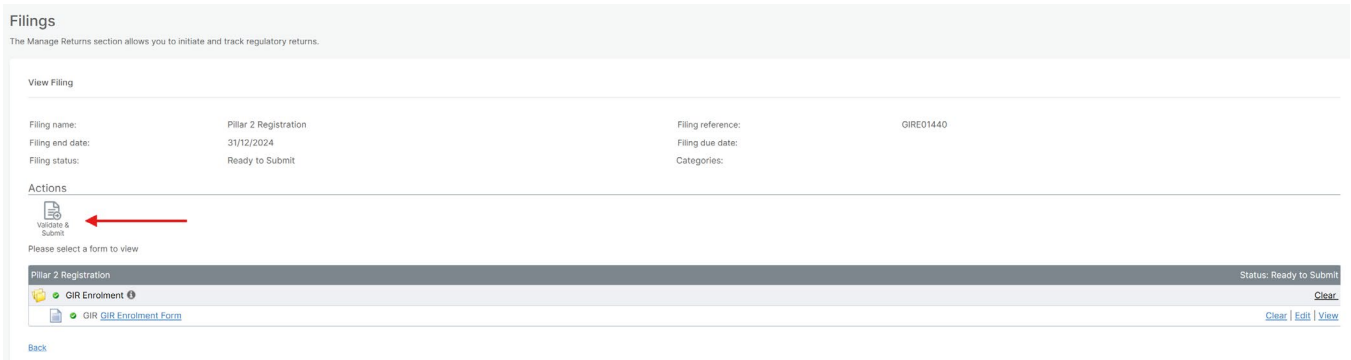
- GIR Enrolment
- GIR [GIR Enrolment Form](#)

8. Complete the Enrolment Form

Complete the enrolment form following the guidance set out in Appendix 1. Please save a screenshot of the completed enrolment form for your records if required.

9. Validate and Submit

Once the enrolment form is ready for submission select “validate and submit”:



The screenshot shows the 'Filings' section of a web application. At the top, there is a header 'Filings' with a sub-header 'The Manage Returns section allows you to initiate and track regulatory returns.' Below this is a 'View Filing' section with a table of filing details:

Filing name:	Pillar 2 Registration	Filing reference:	GIRE01440
Filing end date:	31/12/2024	Filing due date:	
Filing status:	Ready to Submit	Categories:	

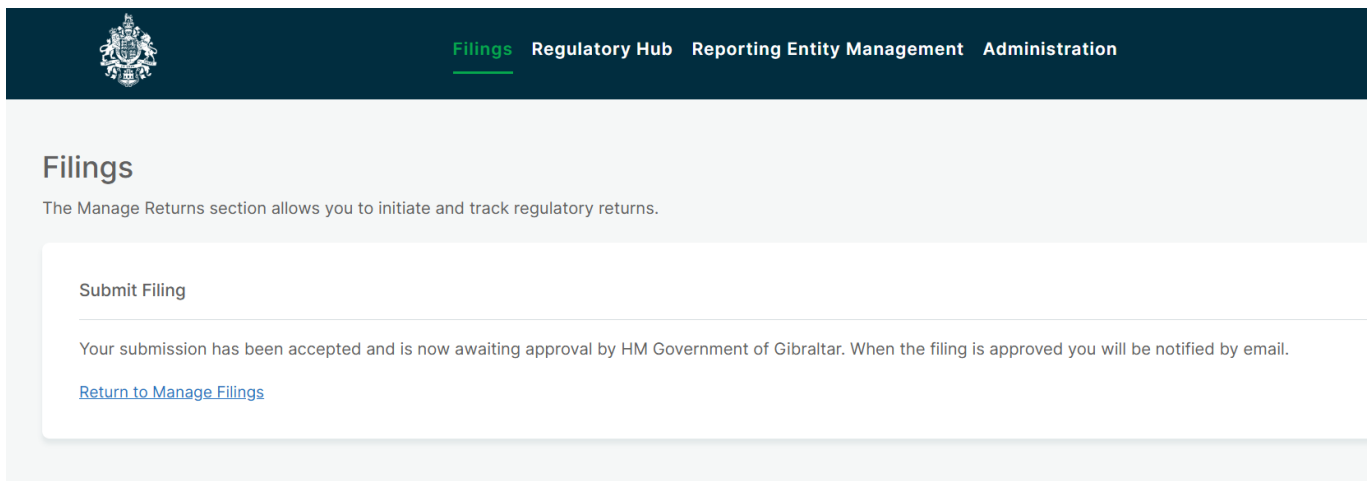
Below the table is an 'Actions' section with a 'Validate & Submit' button. A red arrow points to this button. Below the button is a list of filings to view:

- Pillar 2 Registration (Status: Ready to Submit)
- GIR Enrolment
- GIR GIR Enrolment Form

At the bottom left, there is a 'Back' link.

10. Confirmation

Once submitted the following message will display:



The screenshot shows a confirmation message on a dark blue header with the HM Government of Gibraltar logo and navigation links: 'Filings', 'Regulatory Hub', 'Reporting Entity Management', and 'Administration'. The main content area is white and contains the following text:

Submit Filing

Your submission has been accepted and is now awaiting approval by HM Government of Gibraltar. When the filing is approved you will be notified by email.

[Return to Manage Filings](#)

Please save a screenshot of the submission confirmation for your records if required.