



AEOI: Pillar Two

ARTICLE 8.1.3

NOTIFICATION REQUIREMENTS



1 JUNE 2026

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GUIDANCE NOTE: Pillar Two Article 8.1.3 Notification

Disclaimer

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

Background

In accordance with section 28(1)(b) or section 28(2)(b) of the Global Minimum Tax Act 2024, Multinational Enterprise (MNE) Groups are required to notify the Commissioner of Income Tax if the GloBE Information Return will be filed in a jurisdiction that has a Qualifying Competent Authority Agreement in place with Gibraltar.

In accordance with section 28(4) of the Global Minimum Tax Act 2024, this Guidance Note provides further detail in relation to the content and timing of the notification and related matters. The notification requirements are based on and consistent with the standard OECD template developed under Article 8 of the GloBE Model Rules and the notification is commonly referred to as an “Article 8.1.3 notification”.

1. Who is required to make a notification?

For the purposes of Part 3 and Part 4 of the Global Minimum Tax Act 2024, an MNE Group must make a notification if the GloBE Information Return will be filed in a jurisdiction which has a Qualifying Competent Authority Agreement in place with Gibraltar.

For the purpose of Part 3 (Income Inclusion Rule) this notification may be made by either the Ultimate Parent Entity or the Designated Local Entity.

For the purposes of Part 4 (Domestic Minimum Top-up Tax), this notification may be made by either a Designated Local Entity, Domestic Constituent Entity, Domestic Joint Venture or Domestic JV Subsidiary.

Where possible, it is preferable that the notification is made by the Designated Local Entity. This is on the basis that the Income Tax Office will primarily correspond with the Designated Local Entity of MNE Groups for the purpose of the administration of the Pillar Two Rules in Gibraltar.

2. What is the deadline for submitting a notification?

In accordance with section 28(3) of the Global Minimum Tax Act 2024, a notification must be filed annually and no later than 3 months before the filing due date of the GloBE Information Return.

By way of example, the first Fiscal Year which an MNE Group will be subject to the Global Minimum Tax Act 2024 is the year ending 31 December 2024. The filing due date for the GloBE return for the Fiscal Year ended 31 December 2024 is 30 June 2026. The notification must therefore be filed by 31 March 2026.

For the Fiscal Year ending 31 December 2025 (second Fiscal Year which the MNE Group is subject to the Global Minimum Tax Act 2024), the GloBE Return must be filed by 31 March 2027. Accordingly, the notification must be submitted by 31 December 2026. The deadline for filing the notification for future Fiscal Years would be 31 December in this example.

3. Information requested when making a notification

Consistent with the OECD's standard Article 8.1.3 notification template, the following information is required to be provided as part of the annual notification:

- Name of MNE Group;
- Start and end date of the Fiscal Year;
- For each Gibraltar Constituent Entity: Name, Address and Taxpayer Reference Number.
- Confirmation of the Designated Local Entity and contact details (address, telephone, email and title/capacity) for a representative of the Designated Local Entity.
- Details of the Ultimate Parent Entity (UPE) (Name, Address, Jurisdiction, Taxpayer Reference Number and confirmation if the GIR will be filed in the UPE jurisdiction).
- Details of the Designated Filing Entity (DFE) (only required if the GIR will be filed in the jurisdiction of the DFE rather than the UPE).

4. Jurisdictions which have a Qualifying Competent Authority Agreement in place with Gibraltar for Pillar Two purposes.

For the purposes of Part 3 and Part 4 of the Global Minimum Tax Act 2024, an MNE Group can only make an Article 8.1.3 notification, if the GloBE Information Return will be filed in a jurisdiction which has a Qualifying Competent Authority Agreement in place with Gibraltar. In the absence of an Article 8.1.3 notification, the expectation is that the GloBE Information Return will be filed locally in Gibraltar.

The existence of a Qualifying Competent Authority Agreement (QCAA) may be checked on the OECD Automatic Exchange of Information Exchange Relationships website (scroll down towards the bottom of the page to check the activated exchange relationships for the automatic exchange of GloBE information):

<https://www.oecd.org/en/topics/sub-issues/international-standards-on-tax-transparency/automatic-exchange-of-information-exchange-relationships.html>

Please note that Gibraltar intends to have exchange relationships in place with all signatories to the Multilateral Competent Authority Agreement on the Exchange of GloBE Information. However, the existence of a QCAA may only be confirmed once it is listed on the OECD Automatic Exchange of

Information Exchange Relationships website (see above). We expect that the active exchange relationships will continue to increase in the coming weeks and months.

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.

5. How to submit a notification

Further guidance on how to submit an Article 8.1.3 notification 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/>

6. What happens after the Article 8.1.3 notification has been submitted?

Once submitted the online portal will show whether there has been a valid submission of the Article 8.1.3 notification based on initial validation checks on the data entered (see Appendix 1). The submitted Article 8.1.3 notification 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.

The submitted Article 8.1.3 notification will be available to view on the online portal (see Appendix 1).

7. Questions relating to the Article 8.1.3 notification process

Any questions relating to the Article 8.1.3 notification process should be emailed to:

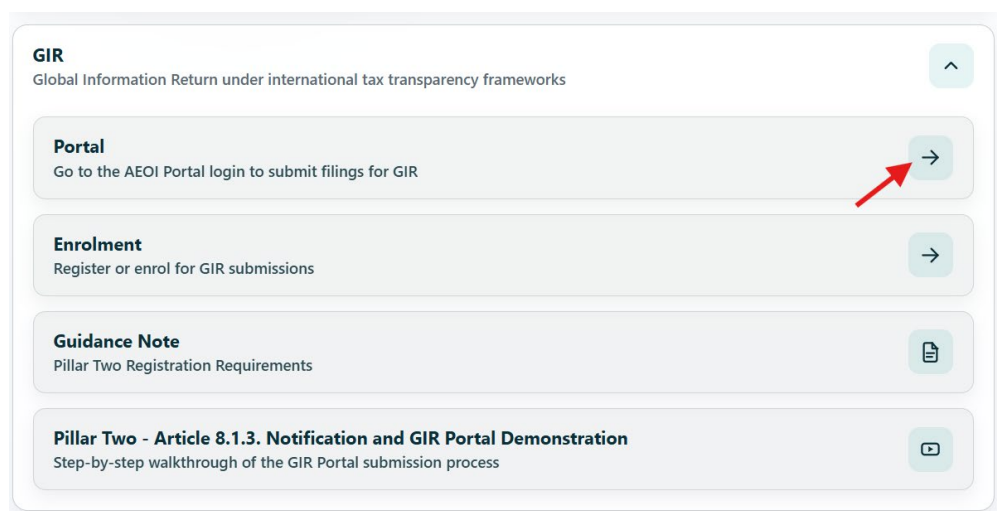
GMTAnotifications@gibraltar.gov.gi

Appendix 1 – How to file an Article 8.1.3 notification using the online portal

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

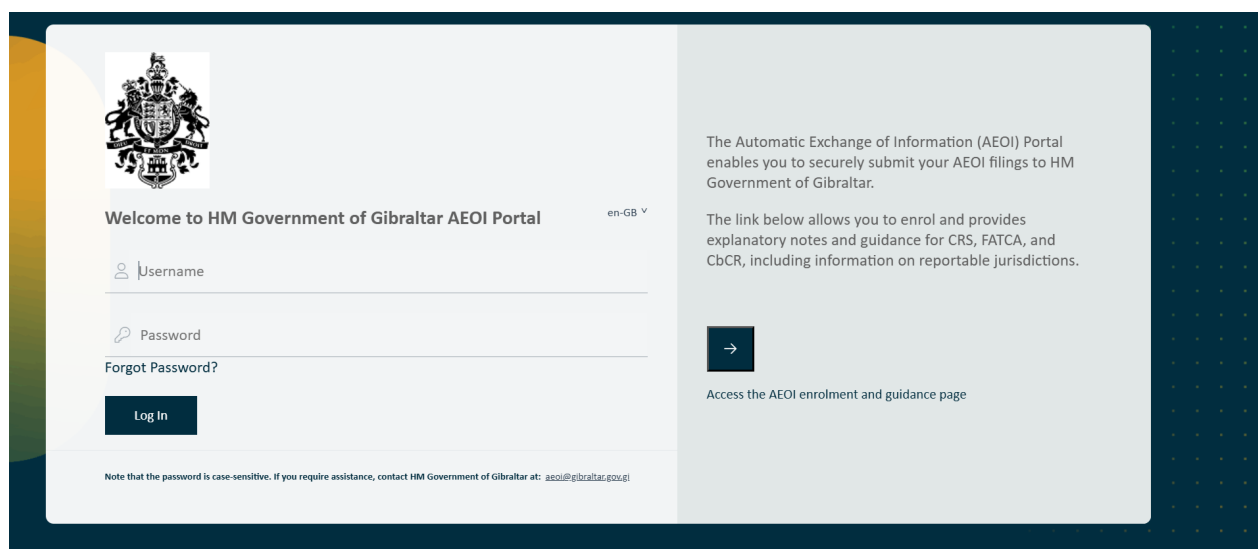
<https://aeoi.egov.gi/>

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



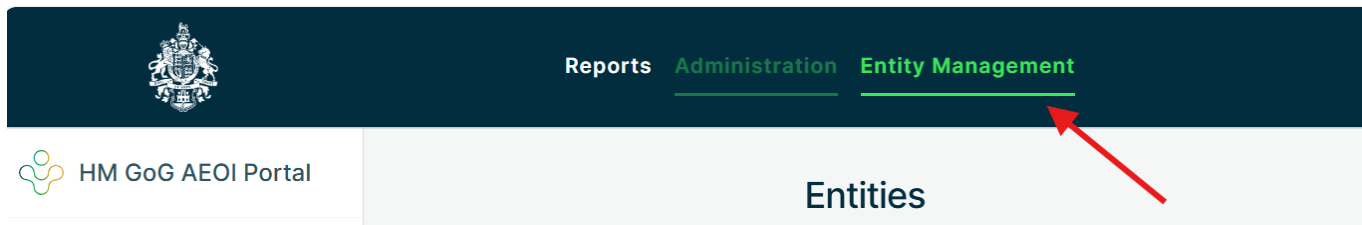
3. Log in to the online portal

Log in to the online portal following the steps sent to the primary user by email following Pillar Two registration (note that you will not be able to log in to the portal if you have not previously registered for Pillar Two):

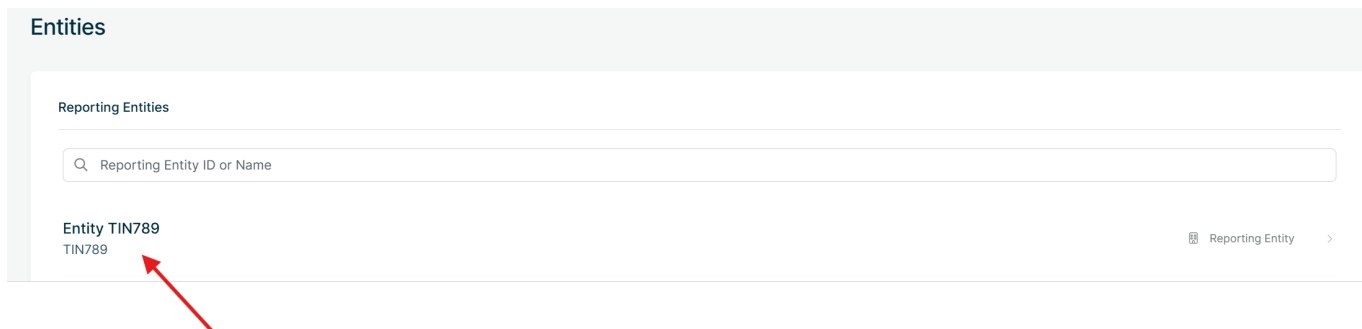


4. Confirm taxpayer identification number submitted at registration.

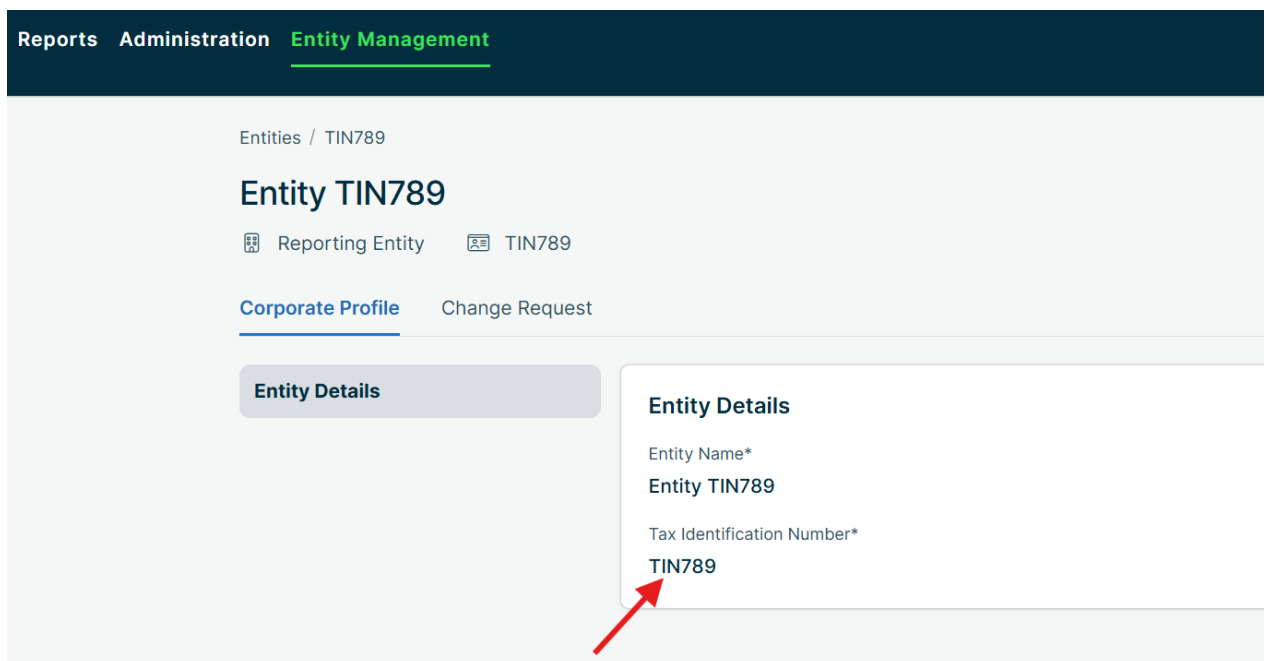
As part of the Article 8.1.3 notification process, you will be asked to confirm the taxpayer identification number entered during the Pillar 2 Registration process. Please have this to hand before starting to complete the Article 8.1.3 notification form. This can be checked on the online portal by selecting the “Entity Management” tab:



Select the relevant entity:

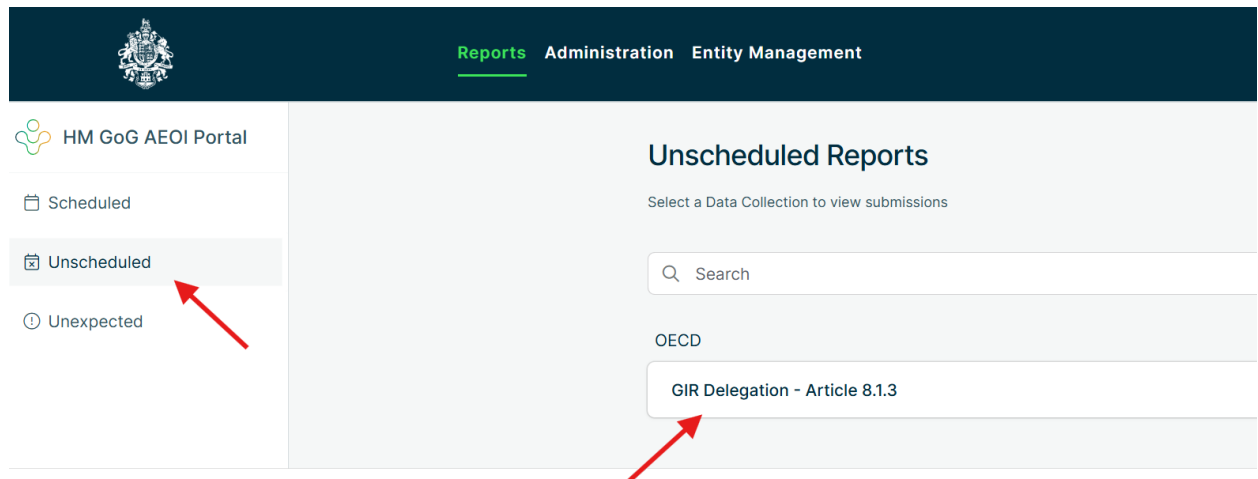


The tax identification number used in registration will be displayed as follows:

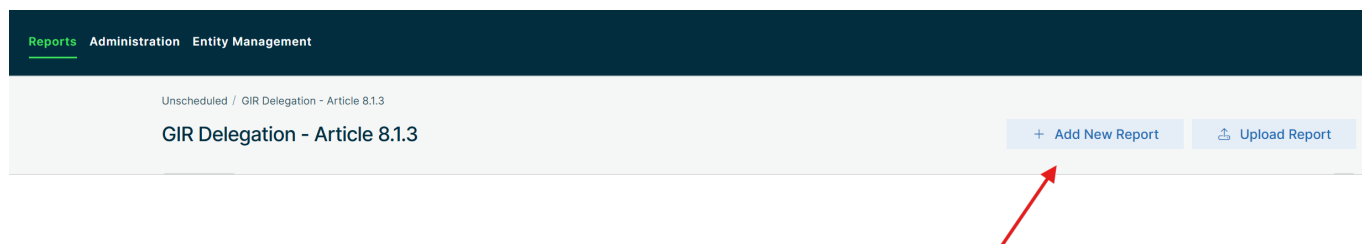


5. Start a new “Article 8.1.3 Notification”.

From the “Reports” tab, select “Unscheduled” and click on “GIR Delegation – Article 8.1.3”:



Select “Add New Report”:



6. Complete the form.

Complete sections A-G of the form as required. Please note the following:

A. MNE Group Information

Report the name of the MNE Group that is commonly used in the preparation of the Consolidated Financial Statements.

B. Entity Information

Provide requested details of each Constituent Entity covered by the notification. Note the following:

- Additional Constituent Entities may be added using the following:

B. Entity Information

Constituent Entities*
List of Constituent Entities covered by this notification

Entity Name*

Name of the Constituent Entity

Entity Address*

Address of the Constituent Entity

Entity Tax Id*

Tax Identification Number of the Constituent Entity

Designated Local Entity*

☐

Indicates if this Constituent Entity is the Designated Local Entity

×

+ Add to Constituent Entities*

- One entity should be selected as the Designated Local Entity by ticking the following box:

B. Entity Information

Constituent Entities*
List of Constituent Entities covered by this notification

Entity Name*

Name of the Constituent Entity

Entity Address*

Address of the Constituent Entity

Entity Tax Id*

Tax Identification Number of the Constituent Entity

Designated Local Entity*

☒

Indicates if this Constituent Entity is the Designated Local Entity

×

+ Add to Constituent Entities*

C. Entity Information

Please complete the requested contact information for a contact person at the Designated Local Entity. Note that if the contact person is a tax agent, the “Job Title” and “Contact Company” information must also be completed:

Contact Title*

Tax Agent

Title/Position of the contact person

Job Title 

Job Title - Only required if the Title/Position is 'Tax Agent'

Contact Company 

Company Name - Only required if the Title/Position is 'Tax Agent'

If required, contact information for more than one person can be provided by selecting “Add to Contact Information”:

Contact Address*

Address of the contact person

Contact Title*

Tax Agent  

Title/Position of the contact person

Job Title

Job Title - Only required if the Title/Position is 'Tax Agent'

Contact Company

Company Name - Only required if the Title/Position is 'Tax Agent'



+ Add to Contact Information* 

D. UPE Information

Please complete the requested information for the Ultimate Parent Entity (UPE). Please note that information relating to more than one UPE can be entered (if required) by selecting the “Add to UPE Information” box:

UPE TIN*

Tax Identification Number of Ultimate Parent Entity (UPE) used in the jurisdiction where the UPE is located for GloBE purposes

UPE TIN In Local Jurisdiction

Tax Identification Number of the Ultimate Parent Entity (UPE) in the local jurisdiction (if different, and if any)

Reception Via Exchange

☐

Will the GIR filing be received from the UPE jurisdiction under Exchange of Information?

- Tick the “Reception Via Exchange” box if it is expected that Gibraltar will receive the GloBE Information Return from the UPE jurisdiction under Exchange of Information:

UPE TIN In Local Jurisdiction

Tax Identification Number of the Ultimate Parent Entity (UPE) in the local jurisdiction (if different, and if any)

Reception Via Exchange

☒ 

Will the GIR filing be received from the UPE jurisdiction under Exchange of Information?

E. DFE Information

Section E should only be completed if Gibraltar will receive the GloBE Information Return via Exchange of Information from the jurisdiction of a Designated Filing Entity (DFE) (instead of that of the UPE).

For the avoidance of doubt, section D (UPE information) needs to be completed in all cases.

F. Period covered by Article 8.1.3 notification

Please enter the relevant dates for the start and end of the Fiscal Year that the Article 8.1.3 notification relates to.

G. Submitting Entity Information

Please enter the taxpayer identification number exactly as entered during the Pillar 2 Registration process (see point 3 above).

G. Submitting Entity Information

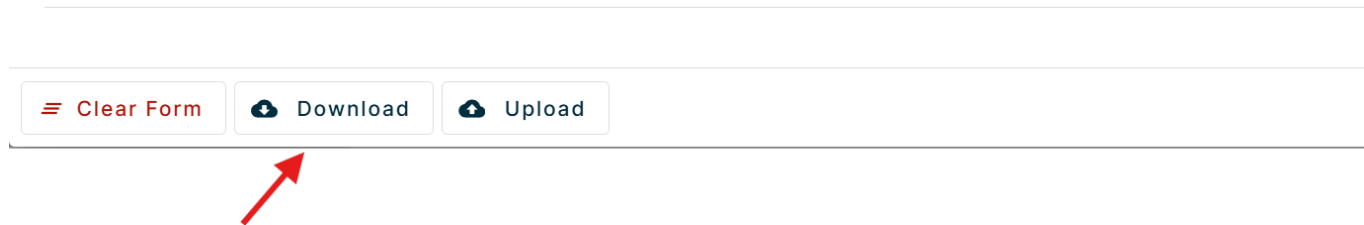
Reporting Entity Identifier*



Primary Reporting Entity Identifier (assigned by enrollment)

7. Download the draft form (recommended).

Prior to submission, the information entered can be downloaded as a JSON file if required:



A horizontal bar containing three buttons: 'Clear Form' (with a red icon), 'Download' (with a cloud download icon), and 'Upload' (with a cloud upload icon). A red arrow points to the 'Download' button.

Downloading the JSON file prior to submission is recommended as it provides a backup of the data entered in the portal. In addition, the portal supports the submission of notifications via JSON upload as an alternative to completing the Article form manually. By reviewing the downloaded file and its underlying JSON schema, users can structure and submit Article notifications for multiple entities in a more efficient, bulk format. Where appropriate, users may wish to engage their IT teams to assist with this upload functionality.

Note that it is also possible to download the final submission in the JSON file format if required.

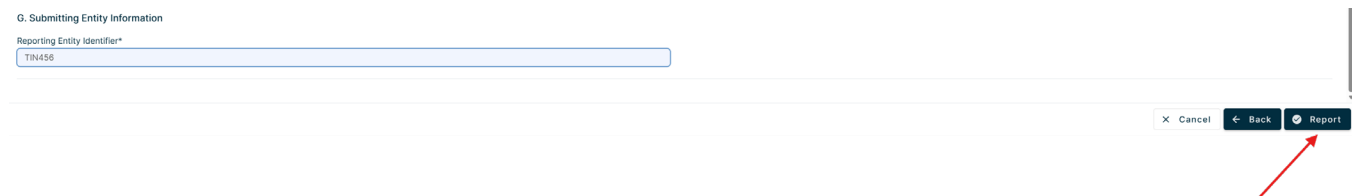
8. Submit the notification.

Once all information has been entered click “preview” on the bottom right corner of the screen. Validation checks will then be performed to confirm all required information has been entered. Any missing information will be highlighted in red.



A form titled 'G. Submitting Entity Information' with a text input field for 'Reporting Entity Identifier*' containing 'TIN456'. Below the input is the text 'Primary Reporting Entity Identifier (assigned by enrolment)'. At the bottom, there are three buttons: 'Clear Form', 'Download', and 'Upload'. On the far right, there are two buttons: 'Cancel' and 'Preview'. A red arrow points to the 'Preview' button.

The notification can then be submitted by clicking the report button on the bottom right corner of the screen:



A form titled 'G. Submitting Entity Information' with a text input field for 'Reporting Entity Identifier*' containing 'TIN456'. At the bottom right, there are three buttons: 'Cancel', 'Back', and 'Report'. A red arrow points to the 'Report' button.

Once submitted the notification will appear on the dashboard as follows:

Unscheduled / GIR Delegation - Article 8.1.3

GIR Delegation - Article 8.1.3 [+ Add New Report](#) [Upload Report](#)

[Add Filter](#) Showing results 1 to 8

Submission Date	Reporting Entity	Submission Status	Revision Status	Actions
Mar 9, 2026, 1:08 PM	Entity TIN456 TIN456	Submitted: Processing		...

Once accepted the submission status will change to valid as follows:

Unscheduled / GIR Delegation - Article 8.1.3

GIR Delegation - Article 8.1.3 [+ Add New Report](#) [Upload Report](#)

[Add Filter](#) Showing results 1 to 8

Submission Date	Reporting Entity	Submission Status	Revision Status	Actions
Mar 9, 2026, 1:08 PM	Entity TIN456 TIN456	Submitted: Valid		...

9. Invalid submission

If the submission status shows as “submitted: invalid”, there is an error in the submission that needs to be corrected:

GIR Delegation - Article 8.1.3

[Add Filter](#)

Submission Date	Reporting Entity	Submission Status
Mar 16, 2026, 9:02 AM	Entity TIN456 TIN456	Submitted: Invalid

Click on “Submitted: Invalid” followed by “Validation Results”:

Unscheduled Report [Edit Report](#)

Unscheduled Report from Entity TIN456

Reporting Date: March 16th, 2026 | Reporting Module ID: article_8.1.3_v1 | Reporting Entity ID: TIN456

Overview | Submission History (1) | **Validation Results (3)** | Additional Data

latest submission

Error 2	Info 1	
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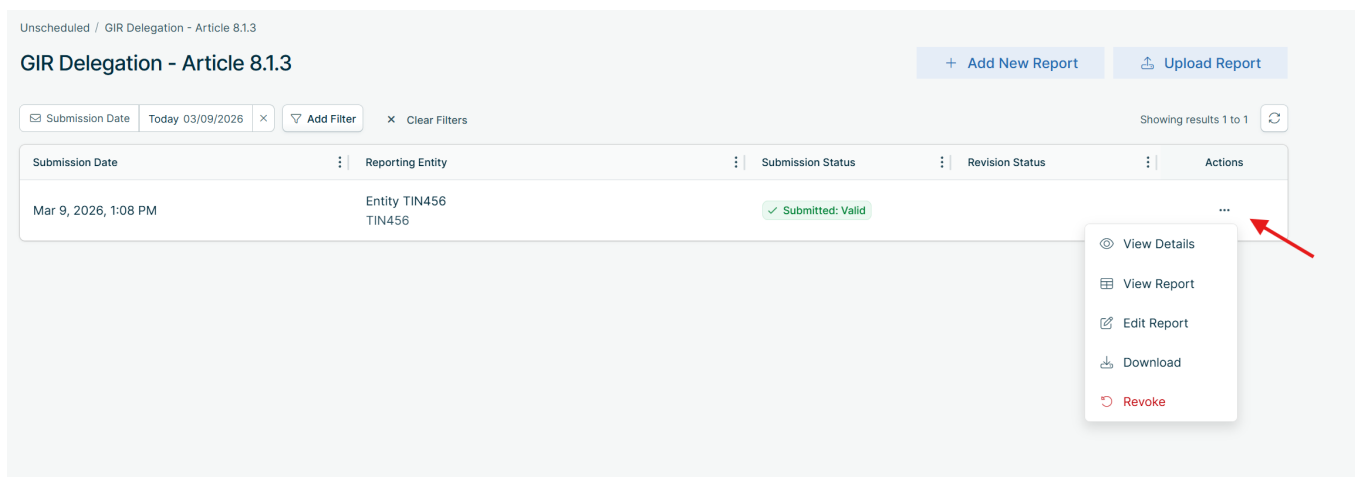
[Add Filter](#) [Export XLSX](#)

Severity	Validation Type	Validation ID	Validation Message
Error	Content	R_001	The reported value for the field 'End Fiscal Year' must be greater than the value for the field 'Start Fiscal Year'.
Error	Content	R_002	Only one constituent entity must be reported as the designated local entity.

The validation message will show the reason(s) why the submission has been treated as invalid. Please edit the report (see point 10 below) to correct the validation errors and resubmit the Article 8.1.3 notification.

10. After the notification has been submitted

Once the notification has been submitted it will be possible to perform the following by clicking on the 3 dots under the “Actions” heading:



- View Details: provides information relating to date of submission, validation results and submission history.
- View Report: allows the user to view the submitted notification.
- Edit Report: allows the user to amend and resubmit a notification.
- Download: Allows the user to download a copy of the submitted notification in the “.json” file format.
- Revoke: Allows the user to revoke a notification previously made.