**TOP UP TAX INFORMATION RETURN (TTIR) FILING NOTIFICATION**

**In accordance with Article 45 of the Law for Ensuring a Global Minimum Level of Taxation for Multinational Enterprise Groups and Large Scale Domestic Groups in the Union (N. 151(I)/2024)**

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| **FISCAL YEAR:** |

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| **PART 1** |  | MNE GROUP INFORMATION |
|  |  | LSD GROUP INFORMATION |

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| **Name of Group:** |

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| **PART 2: DETAILS OF ENTITIES IN SCOPE** | | | |
| **1. Name** | **2. Address** | **3. T.I.N.** | **4. Designated Local Entity** |
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| **PART 3: CONTACT PERSON(s)** | | |
| **1. Name** | **2. Contact Information** | **3. Title/Capacity** |
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| **PART 4: ULTIMATE PARENT ENTITY INFORMATION** |
| 1. Name |
| 1. Jurisdiction |
| 1. Address |
| 1. TIN |
| 1. TIN of the Ultimate Parent Entity in the local jurisdiction (if different, and if any) |
| 1. Will the local Jurisdiction receive the TTIR from the Ultimate Parent Entity Jurisdiction under Exchange of Information? |
| |  |  | | --- | --- | | Yes |  | |  |  | | No |  | |  | | |

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| **PART 5: DESIGNATED FILING ENTITY INFORMATION (if relevant)** |
| 1. Name |
| 1. Jurisdiction |
| 1. Address |
| 1. TIN |
| 1. TIN of the Designated Filing Entity in the local jurisdiction (if different, and if any) |

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| **PART 6: PERIOD COVERED BY THE NOTIFICATION** |

1. MNE Groups making notifications in jurisdictions with annual reporting requirements shall complete the following table:
2. Start date of the Reporting Fiscal Year
3. End date of the Reporting Fiscal Year
4. LSD Groups making notifications in jurisdictions with annual reporting requirements shall complete the following table:
5. Start date of the Reporting Fiscal Year
6. End date of the Reporting Fiscal Year

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| **PART 7: NOTES TO THE NOTIFICATION** |

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| **Part 1** | Report the name of the MNE or LSD Group that is commonly used in the preparation of the consolidated Financial Statements |
| **Part 2** | The notifying Entity shall provide the name, address and TIN of each Entity that is covered by this notification.  The information in the table shall be reported as of last day of the Reporting Fiscal Year, or the last day before the Entity left the MNE or LSD Group, except for Item 2, Address, which shall be reported as of the filing date of this notification.  If an Entity is a member of more than one MNE Group or LSD Group for a Fiscal Year, that Entity would need to file a separate notification in respect of each MNE Group that it is a member of.  In the case of an MNE Group. This notification should not be submitted if the Filing Constituent Entity files the TTIR locally under Article 45(2). This is because Article 45(4) only applies if Article 45(3) turns off the local filing requirement because a TTIR has been filed in a jurisdiction with a qualifying competent authority agreement in effect.  The format of the address shall be reported in line with relevant local requirements.  The TIN should be the same as the TIN that is disclosed in Table 1.3.2.1.5 of the TTIR (i.e. the TIN of the Entity that is used for purposes of Covered Taxes in the local jurisdiction or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number).  Under Article 45(4), Constituent Entities located in one jurisdiction may appoint one Constituent Entity that is located in the same jurisdiction (i.e. the Designated local Entity) to submit the Article 45(4) notifications on their behalf. If a Designated local Entity is appointed to submit the Article 45(4) notification on behalf of multiple Entities located in one jurisdiction, note which Entity is the Designated local Entity in column 4. |
| **Part 3** | Provide information for a contact person of the Designated local Entity (or a designated representative of the Designated local Entity). If no Designated local Entity is appointed, provide this information for each Entity that is included in PART 2.  Information about a 2nd contact person is optional.  Note here if the contact person is an agent acting on behalf of the optional notifying entity. |
| **Part 4** | The information in PART 4 shall be reported as of last day of the Reporting Fiscal Year, or the last day before the Entity left the MNE Group, except for Items 3 and 6, which shall be reported as of the filing date of this notification.  If the MNE or LSD Group is a Multi-Parented MNE Group, this table shall be completed for each Ultimate Parent Entity.  1: report the name of the Ultimate Parent Entity as defined in the Law  2: report the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard for the jurisdiction where the Ultimate Parent Entity is located for the purposes of law for ensuring a Global Minimum Level of Taxation for Multinational Enterprise Groups and Large Scale Domestic Groups in the Union (N. 151(I)/2024).  3: The format of the address shall be reported in line with relevant local requirements.  4: report the TIN of the Ultimate Parent Entity used for purposes of Covered Taxes in the jurisdiction where the ultimate parent entity is located for the purposes of Law for Ensuring a Global Minimum Level of Taxation for Multinational Enterprise Groups and Large Scale Domestic Groups in the Union (N. 151(I)/2024) or, where a TIN is unavailable a functional equivalent, such as a business/company registration code/number.  5: report the TIN (if any) issued to the Ultimate Parent Entity by the local jurisdicition. |
| **Part 5** | If the local jurisdiction will receive the Top up Tax Information Return via Exchange of Information from the jurisdiction of a Designated Filing Entity (instead of that of the Ultimate Parent Entity), provide information for the Designated Filing Entity:  Applicable only for MNE Group.  The information in the table shall be reported as of last day of the Reporting Fiscal Year, or the last day before the Entity left the MNE Group, except for item 3, which shall be reported as of the filing date of this notification.  Party (information for the Ultimate Parent Entity of the MNE Group) shall still be completed even if the Ultimate Parent Entity is not filing the TTIR and the Designated Filing Entity is filing the TTIR centrally instead  Report the 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard for the jurisdiction where the Designated Filing Entity is located for Law Ensuring a Global Minimum Level of Taxation for Multinational Enterprise Groups and Large Scale Domestic Groups in the Union (N. 151(I)/2024) purposes.  The format of the address shall be reported in line with relevant local requirements.  Report the TIN of the Designated Filing Entity used for purposes of Covered Taxes in the jurisdiction where the Designated Filing Entity is located for GloBE purposes or, where a TIN is unavailable a functional equivalent, such as a business/company registration code/number.  Report the TIN (if any) issued to the Designated Filing Entity by the local jurisdiction. |

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| **PART 8: NOTIFICATION OBLIGATIONS OFFENCES AND FINES** |
| **OBLIGATIONS** |
| The relevant notification obligations are provided for under Article 45 and Article 47 of Law for Ensuring a Global Minimum Level of Taxation for Multinational Enterprise Groups and Large Scale Domestic Groups in the Union (N. 151(I)/2024). |
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| **OFFENCES AND FINES** |
| The applicable fines in the event of non-compliance are provided for under Article 49(5) 49(6), 49(7), Article 52 of Law for Ensuring a Global Minimum Level of Taxation for Multinational Enterprise Groups and Large Scale Domestic Groups in the Union (N. 151(I)/2024) Law and the relevant Articles of the Assessment and Collection of Taxes Law (N4/1978) which are referred to under Article 52 of Law for Ensuring a Global Minimum Level of Taxation for Multinational Enterprise Groups and Large Scale Domestic Groups in the Union (N. 151(I)/2024) Law. |