

Formal obligations for the Top-Up Tax (Pillar 2)

By Order HAC/1198/2025, of 21 October, the declaration forms related to the Top-Up Tax (Pillar 2) have been approved. These forms are:

FORM 240

Notification of the Constituent Entity Responsible for Filing the GloBE Information Return. Its main purpose is to inform the Tax Authorities which Constituent Entity is responsible for submitting the GloBE Information Return ("GIR").

All Constituent Entities of the group located in Spain must file this form, although this obligation will be deemed to be fulfilled by submitting a single notification that includes information on all group entities located in Spain.

Filing deadlines for Form 240:

» **Transition year (2024):** In general, before the three months prior to the deadline for filing the GIR (Form 241). However, where the return relates to tax periods ending before 31 March 2025, the return must be filed within the two months preceding 30 June 2026.

If the fiscal year coincides with the calendar year (2024): from **30 April to 30 June 2026**.

» **General deadline (2025):** before the three months prior to the deadline for filing the GIR (Form 241).

If the fiscal year coincides with the calendar year (2025): **until 30 December 2026**.

FORM 241

GloBE Information Return (“GIR”). This form includes the essential data for determining and verifying the Top-Up Tax.

Generally, only one GIR is filed per Group, and the filing obligation lies with the Ultimate Parent Entity (“UPE”) or another entity designated by the group. If the obligated entity is not located in Spain, the group will not be required to file this form in Spain.

Filing deadlines for Form 241:

» **Transition year (2024):** within the two months prior to the last day of the 18th month following the end of the fiscal year. [1]

If the fiscal year coincides with the calendar year (2024): **from 30 April to 30 June 2026.**

» **General deadline (2025):** until the last day of the 15th month following the end of the fiscal year.

If the fiscal year coincides with the calendar year (2025): **until 31 March 2027.**

FORM 242

Top-Up Tax Self-Assessment. This form fulfils the material obligation of each Constituent Entity to settle the Top-Up Tax.

The obligation to file this return lies with each Constituent Entity of the group located in Spain, which can be filed either by the taxpayer or by its substitute.

Filing deadlines for Form 242:

» **Transition year (2024):** within the 25 calendar days following the 18th month after the end of the fiscal year. [2]

If the fiscal year coincides with the calendar year (2024): **from 1 to 25 July 2026.**

» **General deadline (2025):** within the 25 calendar days following the 15th month after the end of the fiscal year.

If the fiscal year coincides with the calendar year (2025): **from 1 to 25 April 2027.**

1. When the return relates to tax periods ending before 31 March 2025, the return must be filed within the two months prior to 30 June 2026.

2. In any case, no Form 242 may be filed before 30 June 2026, and the 25-calendar-day period shall be counted from that date.

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