



# Publication of the Draft Order approving the (Pillar 2) top-up tax information return forms

## June 2025

4 June 2025 saw the publication, during the period for comments and public consultation, of the [Draft Order approving the \(Pillar 2\) top-up tax return forms](#) provided for in [Law 7/2024](#) of 20 December 2024 (the “Pillar 2 Law”), implemented by [Royal Decree 252/2025](#) of 1 April 2025 (the “Top-up Tax Regulations”, or “TTR”).

These implementing regulations are part of the process to transpose Council Directive (EU) 2022/2523 of 14 December 2022, which aims to ensure a **global minimum level of taxation of 15%** for multinational enterprise groups and large-scale domestic groups, in line with the OECD Model Rules (Pillar 2).

### ◆ Forms approved

The Draft Order approves the forms to be used to comply with the three main obligations provided for in the Pillar 2 Law:

#### Form 240: Notification of the constituent entity that is to file the top-up tax information return

This form is to be used to comply with the obligation to notify the tax authorities of the entity that will be filing the “GloBE Information Return” or “GIR”.

Per article 18 of the TTR, constituent entities (“CEs”) located in Spain must notify the tax authorities of the identity, start and end date of the tax period and country or territory of residence of the ultimate parent entity (“UPE”) or entity designated by it to file the GIR. This information must be submitted jointly for all of the group’s CEs located in Spain.

## [Deadlines](#)

- **First fiscal year (2024):** the notification must be submitted within the two months immediately preceding the GIR filing deadline. Entities whose fiscal year coincides with the calendar year (“calendar-year entities”) must file this notification **between May and June 2026**.
- **Subsequent fiscal years (2025 onwards):** the notification must be filed at least three months prior to the GIR filing deadline, which, in practice, means that the deadline is 31 December of the fiscal year following the reporting fiscal year (e.g. for 2025, the deadline will be 31 December 2026).

## Form 241: GloBE information returns (“GIR”)

Article 47 of the Law and articles 16 to 30 of the TTR regulate the content and scope of the GIR information return. In principle, all CEs must file the GIR, unless it is filed by the UPE or another designated filing entity.

### [Content](#)

The GIR must include, among others, the group's identification data, details of its structure, a calculation of its effective tax rate and the top-up tax attribution by jurisdiction and entity, in addition to the options exercised by the group entities.

Both the OECD and the EU have published standard return forms (the OECD's latest version was published in January 2025, while the EU's latest version can be found in Directive (EU) 2025/872 (“DAC9”), published in the OJEU on 6 May 2025), with a view to simplifying compliance with the Pillar 2 reporting obligations by establishing a centralised framework for the filing of top-up tax information and the exchange of such information between Member States.

In this regard, it has been detailed the information to be included in form 241, although the full content of this form is not published nor available yet.

### [Deadlines](#)

- **First fiscal year (2024):** it must be submitted within the two months prior to the last day of the 18th month following the end of the transitional tax period. That is, if the transitional tax period ends on December 31, 2024, the deadline will be between May 1 and June 30, 2026 (the 18th month after December 2024 is June 2026)."
- **Subsequent fiscal years (2025 onwards):** It must be submitted by the last day of the fifteenth month following the end of the tax period. For calendar-year entities that are initially affected by the legislation, the deadline will be 31 March of the second subsequent year (X+2).

## Form 242: Top-up tax self-assessment

Under [article 32 of the TTR](#), the taxpayer or, as the case may be, the entity designated as the substitute taxpayer, is required to file a **top-up tax self-assessment** and make the corresponding payment.

The Regulations also confirm that the self-assessment must be filed regardless of whether or not any tax is payable.

This requirement is to be met by filing [Form 242](#) *Top-up tax self-assessment*, which enables the taxpayer or, where applicable, the substitute taxpayer, to calculate and pay the TT debt, and includes a direct debit payment option.

According to the wording of the Draft Order, the substitute of the taxpayer, in addition to the local Pillar 2 return that corresponds as taxpayer, must file as many local Top-up tax self-assessment as taxpayers being substituted, so that a debt will be determined and paid for each of the taxpayers substituted.

### [Deadlines](#)

- **First fiscal year (2024):** up to 25 days after the GIR filing date, i.e. 25 July 2026 for calendar-year entities.
- **Subsequent fiscal years (2025 onwards):** up to 25 April of the second year following the fiscal year in question (25 April X+2).

### ◆ Comments and next steps

The **deadline for submitting comments** on the Draft Order is **24 June 2025**. Comments may be sent to the following email address:

[normativa.sgfft@correo.aeat.es](mailto:normativa.sgfft@correo.aeat.es)

Upon completion of this procedure, the Order will need to undergo final approval before it is published in the Official State Gazette. It will enter into force on the day following its publication and apply to tax periods beginning on or after **31 December 2023**.

Additionally, it should be monitored the eventual Pillar 2 compliance that could arise in specific region of Spain (e.g., *territories forales*).

We will monitor this legislation closely to determine its impact on compliance with the Pillar 2 obligations.

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