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# Global minimum tax

Reporting and compliance process in France





All businesses in scope of Pillar 2 rules must register to use DGFIP Pillar 2 online service for lodging

- GloBE Information Return (GIR – 2259-SD form in France),
- Notice of payment (2272-SD form) and to pay the top up tax.

Registration in DGFIP system result from the information provided in the notification filed in the corporate income tax return.

Therefore, Pillar 2 compliance in France is a 3 steps process :

1. Notification triggers access to GIR lodging and Notice of payment filling services,
2. GIR lodging in XML format,
3. Notice of payment filling triggers access to the online top-up-tax payment.

These three reporting steps are described in the following slides.



## Compliance process in 3 steps



**Notification:** form 2065-INT-SD filed annually in the corporate income tax return by each constituent entity  
(First deadline: May 2025 for fiscal years ending on December 31<sup>st</sup>, 2024)

Each constitutive entity notifies its membership of a group subject to Pillar 2 regulations :

- Identification (TIN, Name and location) of the ultimate parent entity (UPE)
- Country where the GIR will be lodged
- Designated entity for lodging the GIR, there can only be one domestic entity designated to lodge the GIR for a Fiscal Year for the group
- Designated entity for filing the notice of payment

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### GloBE Information Return (GIR):

Form 2259-SD lodged electronically only in XML format

Filing deadline: 15 months after the end of the fiscal year (18 months for the first fiscal year, i.e., before June 30<sup>th</sup>, 2026 for fiscal years ending December 31, 2024)

- Default rule : Local filing by each constituent entity
- Exception: Central filing by the designated entity for the jurisdiction or for the group (subject to the existence of a Pillar 2 valid automatic exchange of information agreement)
- Information on the level of taxation, group structure (CE, subgroup), data necessary for computing ETR and top-up-tax amounts



### Notice of payment: Form 2272-SD

Filing deadline same as the GIR

- Information on entities liable for top-up-tax (IIR, UTPR and QDMTT)
- QDMTT allocation among entities
- Amount of top-up-tax due (IIR, UTPR and QDMTT)
- Filing the notice of payment triggers access to online top-up-tax payment



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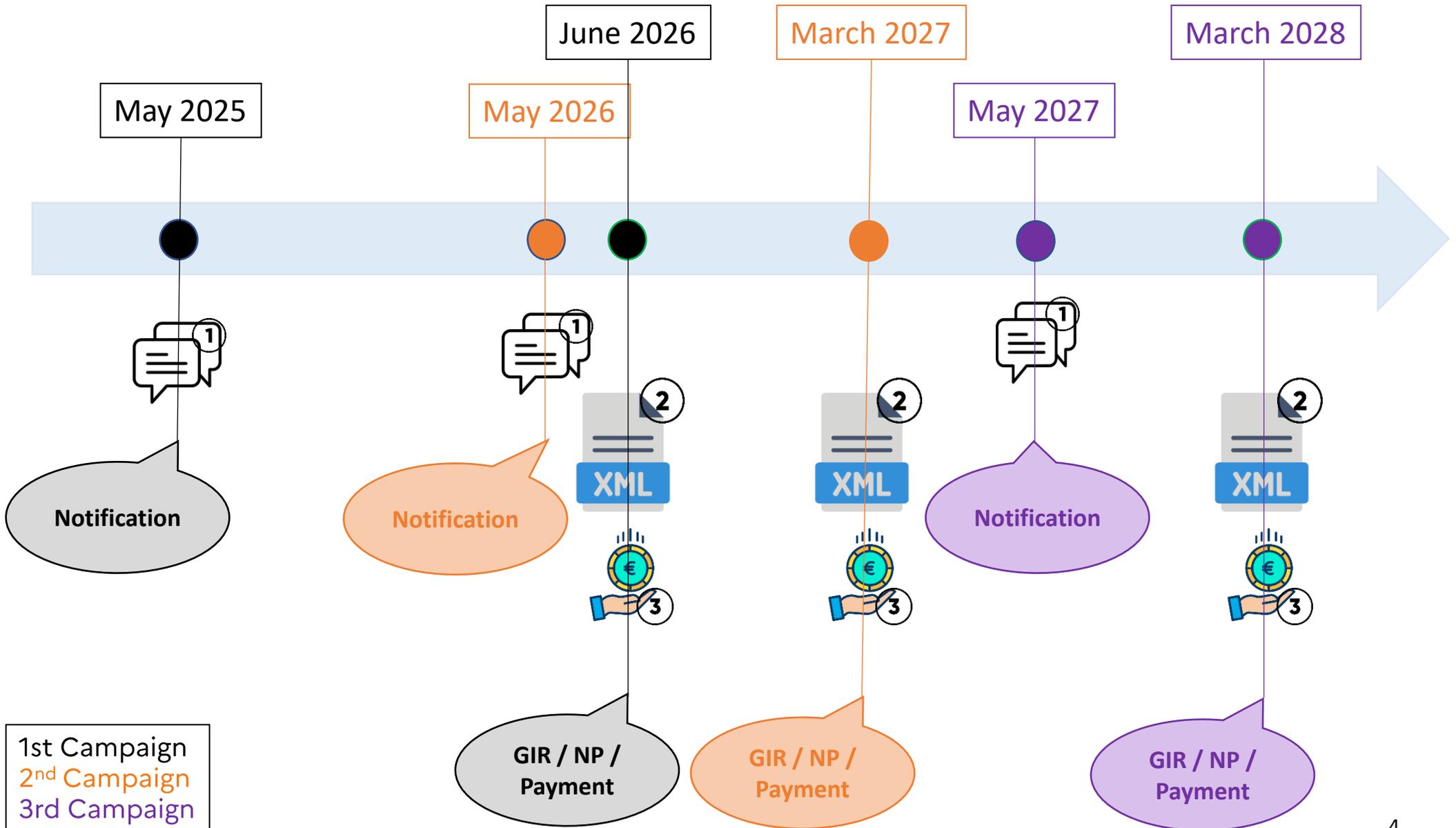
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# Compliance process

For Global Minimum Tax (Pillar 2) in France



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## **Compliance process** for Global Minimum Tax (Pillar 2) in France

	<b>Fiscal year beginning on or after December 31<sup>st</sup>, 2023 and ending on December 31, 2024</b>	<b>Fiscal year ending on December 31<sup>st</sup>, 2025</b>	<b>Fiscal year ending on December 31<sup>st</sup>, 2026</b>
<b>Notification</b>	May 2025	May 2026	May 2027
<b>GIR</b>	June 30 <sup>th</sup> , 2026	March 31 <sup>st</sup> , 2027	March 31 <sup>st</sup> , 2028
<b>Notice of payment and payment</b>	June 30 <sup>th</sup> , 2026	March 31 <sup>st</sup> , 2027	March 31 <sup>st</sup> , 2028



# Compliance process

For Global Minimum Tax (Pillar 2) in France



## Notification

May 2025  
(fiscal year beginning on or after December 31<sup>st</sup>, 2023\*)  
Notification form (2065-INT) attached to the CIT return

## Notification

May 2026 (fiscal year ending on December 31<sup>st</sup>, 2024)  
Notification form (2065-INT) attached to the CIT return

## Notification

May 2027 (fiscal year ending on December 31<sup>st</sup>, 2025)  
Notification form (2065-INT) attached to the CIT return

For financial years ending after December 31<sup>st</sup>, 2024, notification form (2065-INT) must be filed and attached to the CIT return (same filing deadline as the CIT return).

For financial years ending after December 31<sup>st</sup>, 2025, notification form (2065-INT) must be filed and attached to the CIT return (same filing deadline as the CIT return).

2025

2026

2027

## GIR / Notice of payment/ Payment

June 30, 2026 (fiscal year beginning on or after December 31<sup>st</sup>, 2023 and ending no later than December 31<sup>st</sup>, 2024)

- GIR lodging (in XML format)
- Notice of payment filing
- Top-up-tax payment

## GIR / Notice of payment/ Payment

March 31<sup>st</sup>, 2027 (fiscal year ending on December 31<sup>st</sup>, 2025)

- GIR lodging (in XML format)
- Notice of payment filing
- Top-up-tax payment

GIR must be lodged within 18 months of the closing of the UPE's financial year.

GIR must be lodged within 15 months of the closing of the UPE's financial year.

\* As an exception, for the first year, taxpayers whose fiscal year ends before December 31, 2024, must file the notification no later than May 20, 2025, regardless of their CIT return.