



Italy: GloBE Information Return notification form

Tax & Legal Alert
8 September 2025

Office

Milan

Via Vittor Pisani 31, 20124
T: +39 02 676441

Ancona

Via Sandro Totti, 11, 60131
T: +39 071 2916378

Bologna

Via Innocenzo Malvasia 6, 40131
T: +39 051 4392711

Florence

Viale Niccolò Machiavelli 29, 50125
T: +39 055 261961

Genoa

P.zza della Vittoria 15/12, 16121
T: +39 010 5702225

Naples

Via F. Caracciolo 17, 80122
T: +39 081 662617

Padua

Piazza Salvemini 2, 35131
T: +39 049 8239611

Perugia

Via Campo di Marte 19, 06124
T: +39 075 5734518

Pescara

P.zza Duca D'Aosta 31, 65121
T: +39 085 4210479

Rome

Via Curtatone 3, 00185
T: +39 06 809631

Turin

C.so Vittorio Emanuele II 48, 10123
T: +39 011 883166

Verona

Via Leone Pancaldo 68, 37138
T: +39 045 8114111

On 7 August 2025, the Italian Tax Authority ("ITA") approved¹ the notification form (the "Form") that must be used to identify the entity responsible for filing the GIR (GloBE Information Return), i.e. the disclosure known in Italy as the *Comunicazione Rilevante* and required under the Global Minimum Tax framework from each Italian entity that is part of a multinational or domestic group subject to the Pillar Two rules.

Within a group, a single local entity can be designated to submit the Form on behalf of all or just some of the entities. Non-delegating group members must submit the Form independently to ITA.

The Form will be used by local and stateless entities – established under Italian law and falling within the scope of the Global Minimum Tax – to notify ITA of the delegation of another group entity to file the GIR on their behalf. Entities subject to the Top-up Tax that choose **not to file the GIR directly** may thus delegate:

- a **local Italian entity**, or
- the **ultimate parent entity** / another **designated foreign entity** in a jurisdiction with a qualified competent authority agreement in place with Italy.

The Form must be submitted to ITA electronically, either directly or through an authorised intermediary.

The Form and related instructions are available at

www.agenziaentrate.gov.it.

The Form consists of a cover page and Section A and the following information must be given: the relevant multinational or national group, the entity giving the notification (i.e. the group member that is not submitting a GIR independently), the contact person, the ultimate parent entity (including multiple parents), the entity (local or otherwise) designated to submit the Form, the local entity designated to submit the GIR, and the reporting period.

The Form submitted to the ITA is valid also for subsequent fiscal years unless the designation is revoked or the information previously communicated needs to be updated.

¹) Agenzie delle Entrate, Prot. n. 321488/2025, 7 August 2025.

Key points:

Filing: electronically, via ITA's online channels, using the *NotificaGlobe* software.

Deadline: 15 months after year end (18 months for the transitional year and no notification due before 30 June 2026, regardless of the group's year end).

Corrections/annulments: possible within the above deadline, to replace or cancel prior notification forms.

Penalties: EUR100,000 (halved for the first three years) for not submitting the Form at all or submitting it more than three months late; EUR10,000-EUR50,000 for submitting an incorrect form or submitting it late (up to three months after the deadline).

Document prepared by [Lucia Barone ed Emanuele Mastrocinque](#)

Contacts

KPMG in Italy, Tax & Legal

Tax & Legal Professional Practice Team

E: it-fm-tpp@kpmg.it

kpmg.com/it

kpmg.com/it/socialmedia



Tax & Legal Alert / KPMG in Italy / 8 September 2025

© 2025 Studio Associato - Consulenza legale e tributaria, an Italian professional partnership and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

Studio Associato - Consulenza legale e tributaria is a leading Italian law firm and a member firm of KPMG International for tax and legal services.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.