Italy: GloBE Information Return notification form

Tax & Legal Alert
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On 7 August 2025, the Italian Tax Authority ("ITA") approved[1] 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).

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