



**Order HAC/1198/2025, of October 21**, which approves Form 240 “Notification of the Filing Constituent Entity for Top-Up Tax Information Return”, Form 241 “Top-Up Tax Information Return” and Form 242 “Top-Up Tax Self-Assessment”, and establishes the conditions and procedure for their submission.

Council Directive (EU) 2022/2523 of 15 December 2022, on ensuring a global minimum level of taxation for multinational enterprise groups and large domestic groups in the Union, aims primarily to put an end to the tax practices of multinational companies that allow them to shift profits to jurisdictions where they are either not taxed or subject to very low taxation. To this end, it establishes a top-up tax through two interconnected rules, ensuring that the income earned by large domestic groups located in European Union Member States or by multinational groups whose parent company is located in an EU Member State is effectively taxed at a global minimum rate of 15 per cent. However, the aforementioned directive provides that Member States may choose to apply a permissible national top-up tax that levies the constituent entities located in their territory, so that these Member States achieve a minimum taxation rate of 15 per cent.

The flow of information necessary to effectively coordinate the top-up tax at the group level and with the Tax Authorities where the constituent entities are located is organised through an information return to be submitted by the constituent entity itself. However, these entities may designate a single entity to submit the information return on their behalf and for their account. This could be an entity in the same jurisdiction, or in another jurisdiction that has an agreement in place with the competent authority of the Member State of the constituent entity. In any event, the information provided in the information return on the Top-Up Tax is extremely relevant for the management carried out by the Tax Authorities in whose jurisdictions the entities constituting the debt corresponding to the Top-Up Tax are located.

The aforementioned directive follows the content and structure of the “Model Rules on Anti-Base Erosion and Profit Shifting (Pillar Two) of the Organisation for Economic Co-operation and Development (OECD)”, hereinafter the “OECD Model Rules”, approved on 14 December 2021 by the OECD/G20 Inclusive Framework on BEPS, to which the European Union Member States adhered. These rules establish a global minimum level of taxation for multinational groups with a consolidated net turnover equal to or exceeding €750 million and provide for an annual information return in terms similar to those set out in the directive.

Within the OECD framework, a standardised model of the information return has been developed, known by its acronym GIR (GloBE Information Return). At the European level, Council Directive (EU) 2025/872 of 14 April 2025, amending Directive 2011/16/EU on administrative cooperation in the field of taxation, has introduced a new Appendix VII to Directive 2011/16/EU, containing the standardised model for the information return of the top-up tax, in line with the model developed by the OECD. In parallel, the OECD XML (XSD) schema has been developed to which the electronic messages must conform when exchanging GIR information between jurisdictions in cases where the reporting is centralised in a single jurisdiction. The “GloBE Body” in the XML schema has a slightly different structure from that provided in the OECD Model Rules and the aforementioned directive, as it is divided into five sections that align with the subsequent data exchange, as appropriate, according to the “dissemination approach”. Thus, at the national level, the information return of the Top-Up Tax (Form 241) follows the same structure as the OECD XML schema mentioned above, with the same “GloBE Body” but with its own header, similar to other international information return models.

The transposition of Council Directive (EU) 2022/2523, of 15 December 2022, into the



national legal system is carried out by Law 7/2024, of 20 December, which establishes a Top-Up Tax to ensure a global minimum level of taxation for multinational groups and large domestic groups, a Tax on the interest margin and fees of certain financial institutions and a Tax on liquids for electronic cigarettes and other tobacco-related products, and amends other tax legislation. This Law introduces a new tax into the national legal system, namely the Top-Up Tax, and specifically regulates, in Title XI, the formal obligations associated with the Top-Up Tax and, in Title XII, the administration of the tax. This Law establishes the obligation to notify the tax authorities of the entity that will file the information return, the obligation to submit an information return in respect of the Top-Up Tax, as well as the obligation to file a tax return in which the corresponding tax liability relating to the Top-Up Tax is determined and paid.

The regulatory development of the aforementioned Law is set out in the Top-Up Tax Regulation to ensure a global minimum level of taxation for multinational groups and large domestic groups, approved by Royal Decree 252/2025, of 1 April, which completes that transposition by developing certain aspects of the new tax introduced by Law 7/2024, of 20 December, and facilitating its interpretation in view of the inherently international nature of the new Top-Up Tax. The aforementioned Regulation develops, in Titles IV and VI and in the second and third transitional provisions, the provisions of the Law relating to the information return and the self-assessment tax return.

The information return is regulated in Articles 16 to 30 of the Regulation, establishing a formal obligation which, as a general rule, applies to all constituent entities of a multinational group or a large domestic group established in Spanish territory. However, in accordance with Council Directive (EU) 2022/2523, of 15 December 2022 and the OECD “Model Rules”, this obligation may be fulfilled solely by the ultimate parent entity or by another designated entity.

In any event, constituent entities established in Spanish territory must notify the Tax Authorities of the reporting entity no later than the last three months preceding the end of the period for filing the information return. This notification obligation shall be deemed to be fulfilled by the submission of a single notification containing the information relating to all constituent entities established in Spanish territory that form part of a multinational group or a large domestic group required to file the information return.



As regards the tax self-assessment, Article 32 of the Regulation sets out the obligation to file and pay the tax liability corresponding to the Top-Up Tax, specifying the filing deadline, the requirement to submit the self-assessment electronically, and its minimum content.

For its part, Law 3/2025, of 29 April, which amends Law 12/2002, of 23 May, approving the Economic Agreement with the Autonomous Region of the Basque Country, incorporates the coordination of the Top-Up Tax through the new Article 20 bis, which establishes the applicable rules and the assessment and inspection of the tax. Similarly, Law 4/2025, of 24 July, which amends Law 28/1990, of 26 December, approving the Economic Agreement between the State and the Autonomous Region of Navarre, has incorporated the aforementioned tax into the agreement through its Article 27 bis.

The purpose of this Ministerial Order is to approve the corresponding tax return templates, as well as the manner, deadline, and place of filing, and to provide the other relevant information necessary for compliance with the following tax obligations relating to the Top-Up Tax:

1. Obligation to notify the Tax Authorities of the identification, start and end dates of the tax period, and the country or territory of residence of the ultimate parent entity or the designated entity responsible for filing the information return, in accordance with Article 18 of the Top-Up Tax Regulation to ensure a global minimum level of taxation for multinational groups and large domestic groups. This obligation shall be fulfilled by submitting Form 240, "Notification of the Filing Constituent Entity for Top-Up Tax Information Return", as set out in Appendix I of this Order.
2. Obligation to submit an information return for the Top-Up Tax under the terms set out in Article 47 of Law 7/2024, of 20 December, and in Title IV of the Top-Up Tax Regulation to ensure a global minimum level of taxation for multinational groups and large domestic groups, providing information on the identifying details of the constituent entities, the group structure and all data necessary for calculating the effective tax rate, the Top-Up Tax and the allocation of the latter to each jurisdiction and each entity, as well as details of the options exercised by the entities within the group. This obligation shall be fulfilled by submitting Form 241, "Top-Up Tax Information Return". The content and data field layouts of the information return are set out in Appendix II of this Order.
3. Obligation to submit the tax self-assessment or assessments to determine and pay to the Tax Authorities the tax liability corresponding to the Top-Up Tax by the taxable person defined in Article 6 of Law 7/2024, of 20 December. This obligation shall be fulfilled by submitting Form 242, "Top-Up Tax Self-Assessment", as set out in Appendix III of this Order.

This Order is structured into nineteen Articles, three transitional provisions, four final provisions, and three appendices.

Accordingly, Article 1 of this Order approves Form 240, "Notification of the Filing Constituent Entity for Top-Up Tax Information Return".

Articles 2, 3, 4 and 5, respectively, specify the persons required to submit Form 240, the purpose of the notification, the filing deadline and the submission procedure.

Article 6 approves Form 241, "Top-Up Tax Information Return". Articles 7, 8 and 9, respectively, set out the persons required to submit the form, the purpose of the information and the filing deadline. Articles 10 and 11 establish the conditions and procedures for submission, as well as the format and design of the electronic messages for Form 241.

Article 12 approves Form 242, "Top-Up Tax Self-Assessment", which is regulated in Articles 13 to 19, setting out the persons required to submit the form, its content, filing deadline and method, as well as the payment of the tax liability.



The Order contains three transitional provisions: the first relates to the filing deadline for the notification of the constituent entity responsible for filing and the information return corresponding to the transitional tax period; the second relates to the filing deadline for the self-assessment corresponding to the transitional tax period; and the third concerns the simplified content of the information return.

The first and second final provisions, respectively, amend Order EHA/2027/2007, of 28 June, which partially implements Royal Decree 939/2005, of 29 July, approving the General Collection Regulation, in relation to credit institutions providing tax collection management on behalf of the Spanish Tax Agency, and Order EHA/1658/2009, of 12 June, which establishes the procedure and conditions for the direct debit of certain debts through accounts held in credit institutions providing tax collection management on behalf of the Spanish Tax Agency, incorporating into both the new Form 242, "Top-Up Tax Self-Assessment".

Finally, the third final provision incorporates Form 242, "Top-Up Tax Self-Assessment", Form 241, "Top-Up Tax Information Return", and Form 240, "Notification of the Filing Constituent Entity for Top-Up Tax Information Return", into the list of self-assessments, information returns and notifications under Order HAP/2194/2013, of 22 November, which regulates the procedures and general conditions for the submission of certain tax self-assessments and information returns. The fourth final provision regulates the entry into force of the Order. Taking into account the profile of the filers, who will always be entities integrated into multinational or large domestic groups, the volume and format of the information to be submitted and its exchangeable nature, both returns must be submitted electronically.

In accordance with the provisions of Law 39/2015, of 1 October, on the Common Administrative Procedure for Public Administrations, this order has been drafted according to the principles of need, efficacy, proportionality, legal certainty, transparency and efficiency.

The principles of necessity and legal effectiveness are fulfilled, as this constitutes the implementation of a statutory and regulatory provision and represents the appropriate instrument for such implementation.

Proportionality is also met as through the inclusion of the requisite regulation for achieving the goals that justify its approval.

Regarding the principle of legal certainty, consistency of the text with other Spanish legal regulations has been guaranteed, creating a stable, predictable, integrated, clear and certain regulatory framework that facilitates information and understanding and, therefore, action and decision-making for the different taxpayers affected without introducing unnecessary administrative burdens.

Notwithstanding official publication in the Official State Bulletin, the principle of transparency has been guaranteed by publishing the draft order on the Treasury website for the purpose of disclosing the text to citizens during the public hearing and information procedure.

Finally, in relation to the principle of efficiency, the regulation was drafted so as to generate minimum administrative burdens for citizens, as well as the lowest possible indirect costs, promoting the rational use of public resources and full respect for the principles of budgetary stability and financial sustainability.

This Ministerial Order is issued pursuant to the powers conferred in Articles 16, 18 and 32, and in the sole final provision of the Top-Up Tax Regulation to ensure a global minimum level of taxation for multinational groups and large domestic groups.

Accordingly, I order:

**Article 1. Approval of form 240.**

Form 240, "Notification of the Filing Constituent Entity for Top-Up Tax Information Return", set out in Appendix I, is hereby approved. It must be submitted for each tax period by the persons required to file it and sent electronically to the Spanish Tax Agency, in accordance with the conditions and procedure provided for in Article 5.



**Article 2. *Those obliged to file form 240.***

1. Form 240, "Notification of the Filing Constituent Entity for Top-Up Tax Information Return", must be submitted by the constituent entity or entities referred to in Article 18.1 of the Top-Up Tax Regulation to ensure a global minimum level of taxation for multinational groups and large domestic groups, approved by Royal Decree 252/2025, of 1 April.

2. The obligation provided for in the previous paragraph shall be deemed to be fulfilled by submitting a single notification that includes the information relating to all those constituent entities located in Spanish territory that are part of an MNE group or large domestic group that must file the information return.

**Article 3. *Purpose of the information in form 240.***

The information set out in Appendix I must be reported in Form 240, "Notification of the Filing Constituent Entity for Top-Up Tax Information Return", in accordance with the provisions of Article 18.1 of the Top-Up Tax Regulation to ensure a global minimum level of taxation for multinational groups and large domestic groups.

**Article 4. *Term for filing form 240.***

Form 240, "Notification of the Filing Constituent Entity for Top-Up Tax Information Return", must be submitted no later than the last three months preceding the end of the period for filing the information return, in accordance with Article 18.1 of the Top-Up Tax Regulation to ensure a global minimum level of taxation for multinational groups and large domestic groups, without prejudice to the provisions of the first transitional provision, section 2, of this Order.

**Article 5. *Conditions and procedure for filing form 240.***

Form 240, "Notification of the Filing Constituent Entity for Top-Up Tax Information Return", shall be submitted in accordance with the provisions of Articles 19.a).1., 20 and 21 of Order HAP/2194/2013, of 22 November, which regulates the procedures and general conditions for the submission of certain tax self-assessments, information returns, census declarations, notifications and refund requests.

**Article 6. *Approval of form 241.***

Form 241, "Top-Up Tax Information Return", is hereby approved. It must be submitted for each tax period by the persons required to file and sent to the Spanish Tax Agency electronically, in accordance with the procedure, format and design set out in Articles 10 and 11, and with the content referred to in Appendix II.

**Article 7. *Those obliged to file form 241.***

The persons required to submit Form 241, "Top-Up Tax Information Return", are the constituent entities referred to in Article 47, sections 2 and 3, of Law 7/2024, of 20 December, which establishes a Top-Up Tax to ensure a global minimum level of taxation for multinational groups and large domestic groups.



**Article 8.** *Purpose of the information in form 241.*

The information contained in Appendix II must be reported in Form 241, "Top-Up Tax Information Return", in accordance with Article 47, sections 4 and 5, of Law 7/2024, of 20 December, and Articles 20 to 30 of the Top-Up Tax Regulation to ensure a global minimum level of taxation for multinational groups and large domestic groups, without prejudice to the provisions of the third transitional provision of this Order.

**Article 9.** *Term for filing form 241.*

Form 241, "Top-Up Tax Information Return", must be submitted by the last day of the fifteenth month following the end of the tax period, in accordance with Article 47.6 of Law 7/2024, of 20 December, without prejudice to the provisions of the fifth transitional provision of the aforementioned Law and the first transitional provision of this Order.

**Article 10.** *Conditions and procedure for filing form 241.*

1. Form 241, "Top-Up Tax Information Return", shall be submitted through the electronic messages referred to in Article 5 of this Order, in accordance with the conditions and procedure set out in Articles 16 and 17 of Order HAP/2194/2013, of 22 November.

Notwithstanding the foregoing, the provisions of Article 16.2.c) and Articles 17.1.c) and 17.1.e) of Order HAP/2194/2013, of 22 November, shall not apply.

2. If the return contains errors, it shall be rejected in its entirety. In this case, the electronic response message shall include the errors for which it was rejected. Corrections must then be made and the return resubmitted.

If the return is accepted, the electronic message shall include a sixteen-character secure verification code, as well as the date and time of submission, as proof of the filing of the submitted and accepted records.

**Article 11.** *Format and design of the electronic messages of form 241.*

The electronic messages comprising Form 241, "Top-Up Tax Information Return", shall conform to the data fields specifying their content as set out in Appendix II, and their format and design shall be those published on the Spanish Tax Agency's electronic platform on the Internet.

**Article 12.** *Approval of form 242.*

1. Form 242, "Top-Up Tax Self-Assessment", set out in Appendix III, is hereby approved.

2. The aforementioned form will be available exclusively in electronic format and shall be filed and deposited electronically, in accordance with the general conditions and the procedure established in Articles 16 and 17.

**Article 13.** *Those obliged to file form 242.*

The constituent entities established in Spanish territory that are considered taxpayers in accordance with Article 6, sections 2, 3 and 4, of Law 7/2024, of 20 December, or, where applicable, the substitute Top-Up Tax taxpayer under Article 6.5 of the aforementioned Law, are required to submit Form 242, "Top-Up Tax Self-Assessment".

**Article 14.** *Contents of form 242.*

Form 242, "Top-Up Tax Self-Assessment", must include, as appropriate, the following information:



a) Identification of the tax period to which the tax liability relates, including its start and end dates.

b) Identification of the reporting entity in the Top-Up Tax Self-Assessment, including its company name, tax identification number (NIF), country of tax residence and telephone number. In all cases, it must be indicated whether the submission is made as a taxpayer under Article 6, sections 2, 3 and 4, of Law 7/2024, of 20 December, or as a substitute Top-Up Tax taxpayer in accordance with Article 6.5 of the aforementioned Law.

If the submission is made as a substitute taxpayer, the taxpayer for whom the tax liability is being determined and paid must be identified, including their tax identification number (NIF) and company name.

In addition to the self-assessment corresponding to itself as a taxpayer, the substitute taxpayer must submit as many self-assessments as there are taxpayers it substitutes, so that a separate tax liability is determined and paid for each substituted taxpayer.

c) Identification of the multinational or large domestic group to which the taxpayer belongs, including the name commonly used in the preparation of its consolidated financial statements, as well as the identification number used for tax purposes in its jurisdiction.

d) Identification of the ultimate parent entity, including its company name, tax identification number (NIF) and country of residence, as well as information on whether it is an excluded entity for the purposes of the Top-Up Tax. If it is not an excluded entity, it must indicate whether a national Top-Up Tax, primary or secondary, has been enacted in its jurisdiction and whether it is in force for the tax period being filed.

e) Identification of the information returns (GIR) submitted that contain the calculations necessary to self-assess the national, primary and secondary Top-Up Tax, indicating the jurisdiction in which they were filed, their reference number or return identification number, and the filing date.

f) In the case of self-assessment of the primary Top-Up Tax, it must be indicated whether the taxpayer is an ultimate parent entity, intermediate parent entity or partially owned parent entity.

#### **Article 15.** *Term for filing form 242.*

Form 242, "Top-Up Tax Self-Assessment", must be submitted within 25 calendar days following the fifteenth month after the end of the tax period, in accordance with Article 32.1 of the Top-Up Tax Regulation to ensure a global minimum level of taxation for multinational groups and large domestic groups, without prejudice to the provisions of the third transitional provision of the aforementioned Regulation and the second transitional provision of this Order.

#### **Article 16.** *Method of filing form 242.*

1. Top-Up Tax Self-Assessments shall be submitted in accordance with Article 2.a) of Order HAP/2194/2013, of 22 November, subject to the specific provisions set out in the following sections of that Article.

2. The Top-Up Tax Self-Assessment shall be submitted using the form approved in Article 12, signed by the reporting entity or its legal representative or representatives, and with all relevant data in the form duly completed.

#### **Article 17.** *Enabling and general conditions for electronic filing of form 242.*

Taxpayers or the substitute Top-Up Tax taxpayer must submit the corresponding self-assessments for this Tax electronically, in accordance with the authorisation and conditions set out in Article 6 of Order HAP/2194/2013, of 22 November.



**Article 18.** *Procedure for electronic filing of form 242.*

1. The electronic filing of Top-Up Tax Self-Assessments via the Internet shall be carried out in accordance with Articles 7 to 11 of Order HAP/2194/2013, of 22 November.

2. When, having submitted the return electronically, taxpayers must attach any documentation, requests or statements of options not expressly provided for in the return form itself, such documents, requests or statements shall be submitted through the electronic registry of the Spanish Tax Agency. To do so, the filer or submitter must access the Spanish Tax Agency's electronic platform on the Internet (<https://sede.agenciatributaria.gob.es>), and within "Filing of returns, taxpayer calendar" select the option "All returns by form", then, within Form 242, choose "Procedures", "Submission of supplementary documentation".

**Article 19.** *Payment by direct debit of the tax debts resulting from form 242.*

Taxpayers whose tax period ends on 31 December may use direct debit through the credit institutions providing tax collection management on behalf of the Spanish Tax Agency as a means of payment for the resulting tax liabilities, in accordance with Order EHA/1658/2009, of 12 June, which establishes the procedure and conditions for the direct debit of certain debts through the credit institutions providing tax collection management on behalf of the Spanish Tax Agency.

**Transitional provision one.** *Deadline for filing forms 240 and 241 corresponding to the transitional tax period.*

1. In accordance with the third transitional provision, section 1, of the Top-Up Tax Regulation to ensure a global minimum level of taxation for multinational groups and large domestic groups, the submission of Form 241, "Top-Up Tax Information Return", corresponding to the transitional tax period must be made within the two months preceding the last day of the eighteenth month following the end of that transitional tax period.

2. In any case, any Form 241, "Top-Up Tax Information Return", relating to tax periods ending before 31 March 2025 must be submitted within the two months preceding 30 June 2026, regardless of the transitional tax period.

In the case referred to in the preceding paragraph, Form 240, "Notification of the Filing Constituent Entity for Top-Up Tax Information Return", must be submitted within the two months preceding 30 June 2026.

**Transitional provision two.** *Deadline for filing and direct debit of form 242 corresponding to the transitional tax period.*

1. In accordance with the third transitional provision, section 2, of the Top-Up Tax Regulation to ensure a global minimum level of taxation for multinational groups and large domestic groups, the submission of Form 242, "Top-Up Tax Self-Assessment", corresponding to the transitional tax period must be made within 25 calendar days following the eighteenth month after the end of that transitional tax period.

2. In any case, no Form 242, "Top-Up Tax Self-Assessment", regardless of the tax period to which it relates, may be submitted before 30 June 2026, with the 25-day period referred to in the preceding paragraph being calculated from that date.



3. Taxpayers whose transitional period ends on 31 December, other than those referred to in the preceding paragraph, may use direct debit as a means of payment for the resulting tax liabilities in accordance with Article 19. However, the direct debit referred to in that Article may be executed from 1 July to 20 July, both dates inclusive. In this case, the direct debit period for Form 242, which must be submitted as provided in the preceding paragraph, shall be from 1 to 21 July 2026.

**Transitional provision three.** *Simplified information return.*

For tax periods beginning prior to 31 December 2028, or after that date provided they end before 1 July 2030, multinational or large domestic groups may choose to submit, within the information return itself, a simplified version of the content referred to in the second transitional provision of the Top-Up Tax Regulation to ensure a global minimum level of taxation for multinational groups and large domestic groups.

**Final provision one.** *Amendment of Order EHA/2027/2007, of 28 June, partially implementing Royal Decree 939/2005, of 29 July, which approves the General Collection Regulation, in relation to credit institutions collaborating in Tax Agency collections management.*

The following form is introduced in Appendix I, code 021 – Self-Assessments, of Order EHA/2027/2007, of 28 June, which partially implements Royal Decree 939/2005, of 29 July, approving the General Collection Regulation, in relation to credit institutions providing tax collection management on behalf of the Spanish Tax Agency:

“Model code: 242.

Name: “Top-Up Tax Self-Assessment”. Entry Period: 0A”.

**Final provision two.** *Amendment of Order EHA/1658/2009, of 12 June, which establishes the procedure and conditions for the direct debit of certain debts through the credit institutions providing tax collection management on behalf of the Spanish Tax Agency.*

Order EHA/1658/2009, of 12 June, which establishes the procedure and conditions for the direct debit of certain debts through the credit institutions providing tax collection management on behalf of the Spanish Tax Agency, is amended as follows:

One. In Appendix I, “List of self-assessment forms whose deposit can be made by direct debit through Entities Collaborating with the Tax Agency”, the following form is added:

“Model code: 242.

“Top-Up Tax Self-Assessment”.

Two. In Appendix II, “General deadlines for electronic filing of self-assessments with direct debit payment”, the following form is added:

“Form code: 242.

Period: From 1 to 20 April. \*Only when the tax period ends on 31 December.  
From 1 to 20 July. \*\*\*Only when the transitional period ends on 31 December”.



**Final provision three.** *Amendment of Order HAP/2194/2013, of 22 November, regulating the procedures and the general terms and conditions for the filing of specific tax returns, information tax returns, tax register declarations, notifications and requests for refund, that will apply to any tax matter.*

Order HAP/2194/2013, of 22 November, which regulates the procedures and general conditions for the filing of certain self-assessments, information returns, census returns, communications and requests for refunds, of a tax nature is amended as follows:

One. Form 242, “Top-Up Tax Self-Assessment”, is included in Article 1(2).

Two. Form 241, “Top-Up Tax Information Return”, is included in Article 1(3).

Three. Form 240, “Notification of the Filing Constituent Entity for Top-Up Tax Information Return”, is included in the list of census declaration, notification or refund request forms referred to in section 4 of Article 1.

**Final provision four.** *Entry into force.*

This Order shall enter into force on the day following its publication in the “Official State Bulletin” and shall apply, for the first time, to Forms 240, “Notification of the Filing Constituent Entity for Top-Up Tax Information Return”, 241, “Top-Up Tax Information Return”, and 242, “Top-Up Tax Self-Assessment”, corresponding to tax periods beginning on or after 31 December 2023.

Madrid, 21 October 2025 – First Vice-President of the Government and Treasury Minister, María Jesús Montero Cuadrado.

## APPENDIX I

### Notification of the Filing Constituent Entity for Top-Up Tax Information Return



Tax Agency

Telephone: 91 554 87 70 / 901 33 55 33  
<https://sede.agenciatributaria.gob.es>

Notification of the filing constituent entity  
for the Top-Up Tax information return.

Page 1

Form  
**240**

Space reserved for reference no.

#### 1. Entity submitting the notification

##### Identification details

NIF

Registered Name

☐ This notification includes all constituent entities based in Spanish territory that form part of a large multinational or domestic group (art. 18.1 RIC).

##### Contact person

Surname(s) and first name

Telephone Number

#### 2. Constituent entities covered by the notification

##### Entity 1

NIF

Registered Name

##### Entity 2

NIF

Registered Name

##### Entity 3

NIF

Registered Name

##### Entity 4

NIF

Registered Name

##### Entity 5

NIF

Registered Name

##### Entity 6

NIF

Registered Name

##### Entity 7

NIF

Registered Name

##### Entity 8

NIF

Registered Name

##### Entity 9

NIF

Registered Name

##### Entity 10

NIF

Registered Name



Form  
**240**

NIF

Company name

Page 2

### 3. Identification of the ultimate parent entity

#### Group information

Group name

Type of group

☐

Domestic group

☐

International group

#### Identification details

##### Tax identification of the country or territory of residence

Country or territory of residence

Tax identification number in the country  
or territory of residence (TIN/NIF)

Registered Name

##### Other tax IDs in other jurisdictions

NIF in Spain (only non-residents with a Spanish NIF)

Country or territory

Tax Identification Number (TIN)

Country or territory

Tax Identification Number (TIN)

LEI Code

#### Identification details (only if there are several sets)

##### Tax identification of the country or territory of residence

Country or territory of residence

Tax identification number in the country  
or territory of residence (TIN/NIF)

Registered Name

##### Other tax IDs in other jurisdictions

NIF in Spain (only non-residents with a Spanish NIF)

Country or territory

Tax Identification Number (TIN)

Country or territory

Tax Identification Number (TIN)

LEI Code

#### Identification details (only if there are several sets)

##### Tax identification of the country or territory of residence

Country or territory of residence

Tax identification number in the country  
or territory of residence (TIN/NIF)

Registered Name

##### Other tax IDs in other jurisdictions

NIF in Spain (only non-residents with a Spanish NIF)

Country or territory

Tax Identification Number (TIN)

Country or territory

Tax Identification Number (TIN)

LEI Code



Form  
**240**

NIF

Company name

Page 3

#### 4. Identification of the filing constituent entity for the Top-Up Tax information return (art. 5 LIC)

##### Identification details

###### Status of the filing constituent entity

- ☐ Ultimate parent entity (art. 47.3.a) LIC)
- ☐ Designated filing entity (Art. 47.3.b) or 47.3.c) LIC)
- ☐ Designated local entity (art. 47.3.b) LIC) (if declaring Spain as sole jurisdiction)
- ☐ Different constituent entity than above (art. 47.2 LIC) (if declaring Spain as sole jurisdiction)

###### Tax identification of the country or territory of residence

Country or territory of residence

Tax identification number in the country  
or territory of residence (TIN/NIF)

Registered Name

###### Other tax IDs in other jurisdictions

NIF in Spain (only non-residents with a Spanish NIF)

Country or territory

Tax Identification Number (TIN)

Country or territory

Tax Identification Number (TIN)

LEI Code

#### 5. Information return

Tax return relating to the tax period from.....

to

Only if the information return was submitted:

Date of submission

Reference number - return identification number

#### 6. Substitute for the taxpayer (art. 6.5 LIC)

NIF

Registered Name

☐ There is no substitute because there is only one constituent entity in Spain.

## APPENDIX II

### Content of form 241, “Top-Up Tax Information Return”.

The electronic messages that, in compliance with the provisions of this Order, are transmitted to the Spanish Tax Agency shall conform to the following content:

Header data of the submission.

- Identification code of the submission.
  - Tax identification number (NIF) of the filer.
  - Type of message.
  - Notification
  - Contact details.
  - Message type indicator.
  - Start of tax period.
  - End of tax period.
  - Type of submission.
  - Data quality.
- 
- Declared data type: Multinational Group and Large Domestic Group.
  - Start date of the five-year transitional period for the Large Domestic Group.
  - Content of the return (central filing/local filing).

Data of the body of the submission.

#### **Block 1: Return information.**

1. Filing constituent entity.
  - 1.1. Reference code of the country or territory of residence.
  - 1.2. Name.
  - 1.3. Tax Identification Number (TIN).
  - 1.4. Categorisation in accordance with the provisions of the Tax Law.
2. Accounting information of the ultimate parent entity.
  - 2.1. Consolidated financial statements of the ultimate parent entity.
  - 2.2. Financial accounting standard of the ultimate parent entity.
  - 2.3. Filing currency used for the consolidated financial statements of the ultimate parent entity (ISO code).
3. Tax period.



- 3.1. Start of tax period.
- 3.2. End of tax period.
- 4. Name of the multinational group or large domestic group.
- 5. Additional information.

**Block 2: General Section.**

- 1. Code of the jurisdiction receiving the information.
- 2. Corporate structure.
  - 2.1. Ultimate parent entity of the group.
    - 2.1.1. Excluded ultimate parent entity, if applicable
      - 2.1.1.1. Type of excluded ultimate parent entity.
      - 2.1.1.2. Identification details.
        - 2.1.1.2.1. Name.
        - 2.1.1.2.2. Reference code of the country or territory of residence.
        - 2.1.1.2.3. TIN.
        - 2.1.1.2.4. Top-Up Tax rules applicable.
        - 2.1.1.2.5. Classification according to the provisions of the Tax Law.
      - 2.1.1.3. Article 8.6. Top-Up Tax Law.
    - 2.1.2. Ultimate parent entity (not excluded).
      - 2.1.2.1. Data identifying the ultimate parent entity.
        - 2.1.2.1.1. Name.
        - 2.1.2.1.2. Reference code of the country or territory of residence.
        - 2.1.2.1.3. TIN.
        - 2.1.2.1.4. Top-Up Tax rules applicable.
        - 2.1.2.1.5. Classification according to the provisions of the Tax Law.
      - 2.1.2.2. Article 8.6. Top-Up Tax Law.
  - 2.2. Constituent entity.
    - 2.2.1. Identification data of the constituent entity.
      - 2.2.1.1. Name.



- 2.2.1.2. Reference code of the country or territory of residence.
      - 2.2.1.3. TIN.
      - 2.2.1.4. Applicable Top-Up Tax rules.
      - 2.2.1.5. Categorisation in accordance with the provisions of the Tax Law.
    - 2.2.2. Information on changes in corporate structure.
      - 2.2.2.1. Date of change.
      - 2.2.2.2. Classification of constituent entity or parent entity under the provisions of the Tax Law prior to the change.
      - 2.2.2.3. Information on entities holding shares in a constituent entity prior to the change.
        - 2.2.2.3.1. Type of parent entity.
        - 2.2.2.3.2. TIN.
        - 2.2.2.3.3. Percentage of participation.
    - 2.2.3. Information on the corporate structure of a constituent entity.
      - 2.2.3.1. Type of parent entity.
      - 2.2.3.2. TIN.
      - 2.2.3.3. Percentage of participation.
    - 2.2.4. Rule for inclusion of allowable income.
      - 2.2.4.1. Parent entity applying the rule for inclusion of allowable income.
      - 2.2.4.2. Exception to the application of the Primary Top-Up Tax (income inclusion rule).
    - 2.2.5. Rule for under-taxed profits that is allowable.
      - 2.2.5.1. Application of the third transitional provision. Article 2 of the Top-Up Tax Law.
      - 2.2.5.2. Percentage of holdings of parent entities applying an allowable income inclusion rule.
      - 2.2.5.3. Indicate whether the ultimate parent's holding in the low-tax constituent entity exceeds the sum of the holdings that other parent entities have in that low-tax constituent entity and apply an allowable income inclusion rule to that constituent entity.
  - 2.3. Excluded entities.
    - 2.3.1. Name.
    - 2.3.2. Changes in the name or type of excluded entity.
    - 2.3.3. Type of excluded entity.
  - 2.4. Changes in corporate structure not declared in section 2.2.2.
3. Additional information.



**Block 3: Summary information on each jurisdiction.**

1. Code of the jurisdiction receiving the information.
2. Identification of the jurisdiction or subgroup.
3. Jurisdictions with tax rights.
4. Applicable safe harbours.
5. Range of effective tax rates.
6. Exclusion of income linked to economic substance.
7. Range of rates for the allowable national Top-Up Tax.
8. Range of rates for the Top-Up Tax.
9. Additional information.

**Block 4: Jurisdictional section.**

1. Code of the jurisdiction receiving the information.
2. Identification of the jurisdiction.
3. Jurisdictions with tax rights.
4. Currency.
5. Information on safe harbours and exclusions, or alternatively, calculations of the Effective Tax Rate.
  - 5.1. Effective tax rate.
    - 5.1.1. Sub-group/set of entities.
      - 5.1.1.1. TIN.
      - 5.1.1.2. Type of subgroup or set of entities.
    - 5.1.2. Application of safe harbours and exclusions or, alternatively, effective tax rate calculations.
      - 5.1.2.1. Safe harbours and exclusions.
        - 5.1.2.1.1. Exclusion of m/n/m/s – simplified calculation for non-significant constituent entities
          - 5.1.2.1.1.1. Basis.
          - 5.1.2.1.1.2. Financial information.
            - 5.1.2.1.1.2.1. Tax period.
            - 5.1.2.1.1.2.2. Sum of the income of the constituent entities in the jurisdiction before adjustments.
            - 5.1.2.1.1.2.3. Sum of allowable income.
            - 5.1.2.1.1.2.4. Sum of net allowable profits



of the constituent entities.

5.1.2.1.1.2.5. Accounting result (FANIL).

5.1.2.1.1.3. Average.

5.1.2.1.2. Transitional safe harbour for the Top-Up Tax in accordance with the country-by-country (CBC) information that is allowable

5.1.2.1.2.1. Sum of the income of the constituent entities in the jurisdiction before adjustments.

5.1.2.1.2.2. Profit before corporate income tax or taxes of an identical or similar nature.

5.1.2.1.2.3. Income tax.

5.1.2.1.3. Transitional safe harbour for the under-taxed profits rule.

5.1.2.1.3.1. Nominal corporate tax rate.

5.1.2.2. Calculations of the effective tax rate.

5.1.2.2.1. Calculation by constituent entity.

5.1.2.2.1.1. Adjusted accounting result.

5.1.2.2.1.2. Sum of net allowable profits of the constituent entities.

5.1.2.2.1.3. Adjusted income taxes.

5.1.2.2.1.4. Adjusted covered taxes.

5.1.2.2.1.5. TIN.

5.1.2.2.1.6. Elections/Options.

5.1.2.2.1.7. Other acceptable or authorised financial accounting standard.

5.1.2.2.2. Top-Up Tax calculations at the jurisdictional level.

5.1.2.2.2.1. Accounting result (FANIL).

5.1.2.2.2.2. Adjusted accounting result.

5.1.2.2.2.3. Sum of net allowable profits of the constituent entities.

5.1.2.2.2.4. Aggregate amount of corporate income tax expense recorded in the financial statements.

5.1.2.2.2.5. Effective tax rate.

5.1.2.2.2.6. Complementary tax rate.

5.1.2.2.2.7. Adjusted covered taxes.

5.1.2.2.2.8. Exclusion of income linked to economic substance.



- 5.1.2.2.2.9. Excess profit.
    - 5.1.2.2.2.10. Additional top-up tax.
    - 5.1.2.2.2.11. Domestic top-up tax.
    - 5.1.2.2.2.12. Top-Up Tax.
    - 5.1.2.2.2.13. Negative tax expenditure overruns.
  - 5.1.2.2.3. Information on the simplified calculation for non-significant constituent entities.
    - 5.1.2.2.3.1. Declared tax period.
    - 5.1.2.2.3.2. First preceding tax period.
    - 5.1.2.2.3.3. Second preceding tax period.
    - 5.1.2.2.3.4. Average of the three tax periods.
    - 5.1.2.2.3.5. Identification data of non-significant constituent entities.
- 5.1.3. Options.
  - 5.1.3.1. Art. 10.7 Top-Up Tax Law.
  - 5.1.3.2. Art. 17.5 Top-Up Tax Law.
  - 5.1.3.3. Art. 21.1 Top-Up Tax Law.
  - 5.1.3.4. Art. 14.5 Top-Up Tax Law.
  - 5.1.3.5. Art. 10.5.b) Top-Up Tax Law.
  - 5.1.3.6. Art. 10.6 Top-Up Tax Law.
  - 5.1.3.7. Art. 10.9 Top-Up Tax Law.
  - 5.1.3.8. Non-attribution of cross-border deferred taxes.
  - 5.1.3.9. Art. 19 Top-Up Tax Law.
  - 5.1.3.10. Art. 10.5.C) Top-Up Tax Law.
  - 5.1.3.11. Simplified information return.
- 5.2. Initial phase of international activity.
  - 5.2.1. Start date.
  - 5.2.2. Reference jurisdiction.
    - 5.2.2.1. Reference code of the country or territory of residence.
    - 5.2.2.2. Net book value of tangible assets.
  - 5.2.3. Other jurisdictions.
    - 5.2.3.1. Reference code of the country or territory of residence.
    - 5.2.3.2. Net book value of tangible assets.
  - 5.2.4. Number of jurisdictions where the group has constituent entities during the tax period.



5.2.5. Sum of the net book value of tangible assets of all constituent entities of the group located in jurisdictions other than the reference jurisdiction.

6. Jurisdiction with a low tax rate.

6.1. Amount of Top-Up Tax (of the jurisdiction).

6.2. Constituent entity with a low tax rate.

6.2.1. TIN.

6.2.2. Application of the income inclusion rule with respect to this jurisdiction.

6.2.2.1. Allowable profits of the constituent entity with a low tax rate.

6.2.2.2. Top-Up Tax of the constituent entity with a low tax rate.

6.2.2.3. Parent entity.

6.2.2.3.1. TIN.

6.2.2.3.2. Reference code of the country or territory of residence.

6.2.2.3.3. Amount of allowable profits attributable to ownership interests held by other holders.

6.2.2.3.4. Inclusion ratio of the parent entity.

6.2.2.3.5. Portion of Top-Up Tax attributable to the parent entity.

6.2.2.3.6. Offset under the income inclusion rule.

6.2.2.3.7. Top-Up Tax payable by the parent entity.

6.3. Under-taxed profits rule (Secondary Top-Up Tax).

6.3.1. Transitional safe harbour for the under-taxed profits rule.

6.3.1.1. Nominal corporate tax rate.

6.3.2. Calculation of the Secondary Top-Up Tax associated with the under-taxed profits rule.

6.3.2.1. Total amount of the Secondary Top-Up Tax in the jurisdiction.

6.3.2.2. Top-Up Tax in accordance with Article 29.2 of the Top-Up Tax Law.

7. Additional information.

**Block 5: Apportionment of the Secondary Top-Up Tax associated with the under-taxed profits rule**

1. Code of the jurisdiction receiving the information.

2. Apportionment.

2.1. Reference code of the country or territory of residence.

2.2. Amount of secondary top-up tax added from previous years.



- 2.3. Workers.
  - 2.4. Net book value of tangible assets.
  - 2.5. Percentage of the under-taxed profits rule.
  - 2.6. Total amount of the Secondary Top-Up Tax to be allocated among jurisdictions applying an under-taxed profits rule.
  - 2.7. Additional current tax expense incurred by the constituent entities in the jurisdiction implementing the under-taxed profits rule.
  - 2.8. Amount of Secondary Top-Up Tax carried forward to subsequent tax periods.
3. Additional information.

APPENDIX III

Top-Up Tax Self-Assessment



Tax Agency

Telephone: 91 554 87 70 / 901 33 55 33  
<https://sede.agenciatributaria.gob.es>

Self-assessment of Top-Up Tax

Page 1

Form

242

Period

Tax return relating to the tax period from  to

Fiscal year .....  Type of financial year .....

Space reserved for reference no.

Identification of the filing entity

NIF  Company name

Telephone Number

Type of filing entity

Filing as:

☐ Taxpayer

☐ Substitute for the taxpayer (Art. 6.5 LIC) as:

☐ Ultimate parent entity (Art. 6.5.i LIC)

☐ Spanish parent company with a higher net book value of tangible assets than the other Spanish parent companies (Art. 6.5.ii LIC)

☐ Spanish Constituent Entity with a net book value of tangible assets greater than that of the other Spanish Constituent Entities. (Art. 6.5.iii LIC)

Taxpayer identification

NIF  Company name

Group identification

Group name

Type of group

☐ Domestic group

☐ International group

Applicable regulations

☐ Joint taxation by the State/Foral administrations

☐ Group subject to regional regulations

Information on the Ultimate Parent Entity

Registered Name

Tax identification of the country or territory of residence

Country or territory of residence

Tax Identification Number  
in the country or territory of residence (TIN/NIF)

Other tax IDs in other jurisdictions

NIF in Spain (only non-residents with a Spanish NIF)

Country or territory

Tax Identification Number

Country or territory

Tax Identification Number

LEI Code

☐ Ultimate Parent Entity exempt

The following taxes or rules have been enacted and are in force in the jurisdiction of the Ultimate Parent Entity:

☐ Domestic top-up tax (QDMTT) (art. 25 LIC)

☐ Qualifying income inclusion rule (QIIR) (art. 26 LIC)

☐ Undertaxed profits rule (QUTPR) (art. 29 LIC)



Form  
**242**

NIF

Company name

Page 2

### Top-Up Tax Information Return

Information return filed (GIR) that includes the calculations necessary to self-assess the Top-Up Tax:

Jurisdiction where it was filed

Reference number/Return identification number

Date of submission

### Supplementary self-assessment for the Top-Up Tax

If this self-assessment is complementary to an earlier self-assessment for the same item, year and period, indicate this with an "X" in this box.

☐ Supplementary self-assessment

Receipt number

In this case, note below the receipt number identifying the previous self-assessment.

### Tax settlement

#### DOMESTIC TOP-UP TAX (art. 25 LIC)

Amount to be paid ..... 01 Total 05 Status

#### PRIMARY TOP-UP TAX (art. 26 LIC)

In the capacity of:

☐ Ultimate parent entity (Art. 6.3.i LIC)

☐ Intermediate parent entity (Art. 6.3.ii LIC)

☐ Partially owned parent entity (Art. 6.3.iii SCI)

Amount to be paid ..... 02 Total 06 Status

#### SECONDARY TOP-UP TAX (art. 29 LIC)

Amount to be paid ..... 03 Total 07 Status

RESULT OF THE SELF-ASSESSMENT: Top-Up Tax Amount ..... 04 Total 08 Status

SUPPLEMENTARY: Result to be paid from previous self-assessments  
corresponding to the same period ..... 09 Status

RESULT ..... 10 Status

### Information on taxes depending on territory (only for taxpayers who pay tax to more than one Administration)

Alava... 11 % Guipúzcoa... 12 % Vizcaya... 13 % Navarre..... 14 % Common territory... 15 %

### Payment

Payment made to the Public Treasury restricted account for use in AEAT collection of self-assessment payments.

Payment methods

Amount: |

SWIFT-BIC code

IBAN



Agencia Tributaria

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