

Pillar 2: Reporting obligations in France defined at last!

January 2025

Decree 2024-1126 of 4 December 2024, which came into force on 6 December 2024, sets out the reporting obligations for constituent entities established in France, and details the content of the different declarations to be made by companies subject to the Pillar 2 legislation.

Tax returns: additional information to be reported

As a reminder, **each constituent entity located in France** must under the Pillar 2 provisions, indicate the following in its income tax return:

- its affiliation to a multinational or national group of companies within the scope of Pillar 2,
- the identity of the ultimate parent entity as well as the constituent entity responsible for filing the information return,
- and the jurisdiction (State or territory) in which they are located.

Under the Decree, constituent entities are now required to **indicate the identity of the entity designated to file the top-up tax return.**

GloBE Information Return (GIR): details of information to be reported

The decree defines the elements to be included in the **GIR**, which will comprise **5 different returns or statements**. These must contain all the **information needed to identify the group and sub-groups** established in the jurisdiction, as well as **information relating to the application of transitional protection mechanisms** (Safe

Harbours) and the **calculation of the GloBE result.**

Statement 1 includes information relating to: identification of the reporting entity, general information on the group, accounting information, the group's organisational structure, identification of the constituent entities, identification of entities excluded from the scope, changes in the organisational structure during the financial year and a summary of the application of the worldwide minimum tax.

Statement 2 identifies, for each jurisdiction, the elements necessary for the application of the temporary safeguard measures and the sub-groups.

Statement 3 must indicate for each State and each sub-group: the effective income tax rate (EIT), the qualified result, the corrected covered taxes and all the options retained.

Statement 4 states for each entity (aggregated for each tax group) whether a simplified return has been filed, whether an aggregated return has been filed, the qualified result and the taxes covered for each entity.

Finally, **Statement 5** sets out for each jurisdiction the information needed to calculate and allocate the top-up tax.

Transitional arrangements for simplified returns

The decree also provides for the possibility of **opting for a transitional arrangement for simplified returns, for financial years starting** no later than 31 December 2028 and ending no later than 30 June 2030 and which have not given rise to any additional tax that requires an allocation between constituent entities in the jurisdiction.

This simplified return will simplify the 4th statement in the scope of the GIR by aggregating certain information at a jurisdictional level.

Statement of payment of top-up tax: details provided

In addition to the general information relating to the entity itself or the reporting/paying entity, the statement will have to contain in particular, information relating to :

- the additional tax due in respect of the Income Inclusion Rule IRR (or the RII "Rule for Insufficiently Taxed Profits", specifying the amount due by each entity liable)
- The additional national tax due by each entity
- Where applicable, the information required to allocate the top-up tax.

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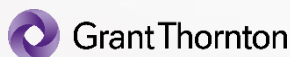
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