



## PILLAR 2 - FAQ NOTIFICATION FORM

*Version dated 09.07.2024*

*General remark: the FPS Finance does not come to a decision on any hypothetical question for which no tax identification number is provided.*

Where can I find more information about the notification form?

You can find more information about the notification form in the [graphical representation](#).

### 1. Filing obligation and deadlines

1.1 When does the notification obligation apply to a group of MNE?

The notification obligation applies as soon as the following 2 conditions are met:

- the threshold conditions have been exceeded for the MNE group for at least two of the four tax years preceding the tax year under review; and
- a constituent entity which is part of this group of MNE is established in Belgium.

1.2 What is the filing deadline?

Registration using the notification form must be made no later than 30 days after the start of the tax year for which the group of MNE or the large-scale domestic group falls within the scope of the minimum tax, or no later than 45 days after the publication of the Royal Decree of 15 May 2024 in the Belgian Official Journal of 29 May 2024. This is the Royal Decree implementing the law providing for the registration of multinational and large-scale domestic groups with the Crossroads Bank for Enterprises.

If the filing deadline falls on a Saturday, Sunday or public holiday, the deadline will be extended to the next working day. The filing period begins on the first day following publication of the aforementioned Royal Decree or on the day following the start of the tax year (art. 1.7 Book 1 of the Civil Code).

1.3 Filing deadline and tax year:

A group, within the scope of Pillar 2, begins its tax year on 1 October 2023 and closes on 30 September 2024. Will the first tax year falling within the scope of Pillar 2 be the tax year beginning on 1 October 2024? In this case, when must the notification be made at the latest?

In this case, the tax year beginning 1 October 2024 is indeed the first tax year that falls within the scope of Pillar 2 if the conditions for application of the minimum tax are met for that tax year. The Pillar 2 legislation applies to tax years beginning no earlier than 31 December 2023. It follows that the notification must be submitted no later than 30 days after the start of the tax year for which the group first falls within the scope of Pillar 2, i.e. 31 October 2024 in casu.

#### 1.4 Who has the necessary access in MyMinfin to submit the notification?

We refer to Article 1, §§ 2 and 3 of the Royal Decree of 15 May 2024 (Belgian Official Journal 29 May 2024).

The following persons can submit the notification in MyMinfin:

- The legal representative of the ultimate parent entity or of the group entity that must make the notification in its name and on its behalf (and, where applicable, also in the name and on behalf of the other ultimate parent entities or group entities that are established in Belgium)
- An authorised representative by the ultimate parent entity or group entity that must carry out the notification obligation in its name and on its behalf (and, where applicable, also in the name and on behalf of other ultimate parent entities or group entities established in Belgium). This mandate may consist of a specific mandate to carry out the minimum tax notification and everything related to it or a mandate to carry out several well-defined obligations and rights or all the obligations and rights relating to the minimum tax.

From a practical point of view, we also allow a person with a DelegateBizTax role or a person with a BizTax mandate to submit the notification.

#### 1.5 Is there a single notification obligation?

Yes, the notification must be made only once. However, certain changes will need to be notified in the future. We will give more information on this later.

#### 1.6 Does the notification obligation apply as soon as the minimum turnover threshold of at least 750 million Euros for at least two of the four tax years preceding the tax year under review is reached or exceeded, or only as soon as the additional tax applies in Belgium?

The notification obligation applies as soon as the minimum turnover of at least 750 million Euros for at least two of the four tax years preceding the tax year under review is reached or exceeded for the group of MNE and as soon as a constituent entity within this group of MNE is established in Belgium. The notification obligation is independent of whether additional tax is actually due or paid under the minimum tax in Belgium or abroad.

#### 1.7 Is a Belgian group entity that qualifies for the application of the safe harbour rules and therefore will not have to pay any Pillar 2 tax affected by the notification?

The fact that the safe harbour rules apply has no impact on the filing obligation under Pillar 2. It follows that the notification obligation (and therefore registration with the Crossroads Bank for Enterprises (CBE)) applies to enable us to identify the constituent entity.

#### 1.8 How can the mandate form be signed if one of the administrators does not hold a Belgian identity card?

The mandate form can also be signed manually and then scanned. A PDF document must be uploaded to MyMinfin.

In this case, the signed paper original of the paper mandate agreement must be kept at the disposal of the FPS Finance, which may request this original at any time.??

1.9 a) There are several ultimate parent entities established in Belgium. Who must sign the mandate agreement?

When several ultimate parent entities are established in Belgium, they must appoint one of them as authorised representative to carry out the notification in their name and on their behalf. The other entities of the group established in Belgium do not, in this case, have a notification obligation and therefore do not have to appoint an authorised representative to carry out the notification in their name and on their behalf. The other entities of the group established in Belgium do not therefore have to sign the mandate agreement.

When several ultimate parent entities are established in Belgium, the mandate agreement must be signed:

- on the one hand, by all ultimate parent entities established in Belgium, which must designate another ultimate parent entity established in Belgium to carry out the notification in their name and on their behalf, as principal;
- on the other hand, by the ultimate parent entity established in Belgium, which has been appointed as authorised representative and which, as such, has accepted the mandate.

The ultimate parent entity - authorised representative then submits the notification within the prescribed period, in the name and on behalf of all the ultimate parent entities established in Belgium, i.e. both in their name and on their behalf and in the name and on behalf of all the other ultimate parent entities established in Belgium.

1.9 b) There are several constituent entities established in Belgium but no ultimate parent entity established in Belgium. Who must sign the mandate agreement?

When there is no ultimate parent entity established in Belgium but several constituent entities established in Belgium, the latter must appoint one of them as authorized representative to carry out the notification in their name and on their behalf.

In this case, the mandate agreement must be signed:

- on the one hand, by all constituent entities established in Belgium, which must appoint another constituent entity established in Belgium to carry out the notification in their name and on their behalf, as principal;
- on the other hand, by the constituent entity established in Belgium which has been appointed as agent and which, as such, has accepted the mandate.

The constituent entity - authorised representative then submits the notification within the prescribed period, in the name and on behalf of all the constituent entities established in Belgium, i.e. both in their name and on their behalf and in the name and on behalf of all the other constituent entities established in Belgium.

1.10 Who can sign the mandate agreement for ultimate parent entities established in Belgium or for constituent entities established in Belgium?

The mandate agreement must be signed by the person who is competent to commit the company as its legal representative or who has a mandate from the company to grant this proxy.

1.11 If there are several principals and several entities of the group who have to fill in the mandate, is it possible to draw up several forms which are sent together in the form of a PDF file, or do they have to draw up a single form showing the various principals?

If there are several principals, they must all be listed on the same mandate agreement. In this case, the mandate agreement must be signed by all the ultimate parent entities/constituent entities listed on the agreement as principal, as well as by the ultimate parent entity/constituent entity listed as authorized representative and which accepts the mandate.

## 2. BOX I - INFORMATION RELATING TO THE GROUP of MNE OR LARGE-SCALE DOMESTIC GROUP

2.1 The ultimate parent entity established abroad does not yet have a Crossroads Bank for Enterprises number (CBE number). What should I do?

If the ultimate parent entity established abroad does not have an ECB number yet, we will identify it on the basis of the data provided in the notification form. You therefore have no action to take and you can consult the CBE number of the ultimate parent entity established abroad on the CBE website.

2.2 What name should be given to the group of MNE or large-scale domestic group?

The name of the group of MNE or of the large-scale domestic group cannot be identical to the name of one of the group's constituent entities. You are free to choose the name of the group of MNE or of the large-scale domestic group.

2.3 Functions: Which natural person should be mentioned here?

The natural person who represents the ultimate parent entity in the implementation of its mandate to represent the group for minimum tax purposes must be indicated. Surname, first name, national register or bis number must be given. We register this function in the CBE (Crossroads Bank for Enterprises) register under the heading "Functions"; more specifically, function 100018.

2.4 Functions: Is it necessary to include a bis number in the case of a foreign representative?

If the natural person who represents the ultimate parent entity for the implementation of his or her mandate to represent the group within the framework of the minimum tax.

If you do not have a Belgian national number, you will need to mention a bis number. If you do not have a bis number, you will need to apply for one. More information about applying for a bis number on the [belgianIDpro](https://belgianIDpro.be) website.

### 3. BOX II - INFORMATION RELATING TO THE CONSOLIDATED FINANCIAL STATEMENTS OF THE GROUP OF MNE OR LARGE-SCALE DOMESTIC GROUP

3.1 The consolidated financial statements of the group of MNE or large-scale domestic group do not mention an ISO code. So what should we mention?

If the group's consolidated financial statements are prepared in accordance with IFRS, no ISO code is required. It is therefore not a mandatory field in the XML tool when IFRS is indicated.

### 4. BOX III - INFORMATION RELATING TO THE SHAREHOLDING STRUCTURE OF THE GROUP OF MNE OR LARGE-SCALE DOMESTIC GROUP

4.1 General note to complete tables III.1. A and B, III.2. A into B, III.3.A and B:

The starting point is that all Belgian or foreign parent entities must be listed (UPE / IPE / POPE) in the respective tables III.1.A, III.2.A, III.3.A. It must be possible to visualise the global structure.

In the case of Belgian parent entities only (UPE / IPE / POPE), all sub-entities (Belgian and foreign) must be listed in the respective tables III.1.B, III.2.B, III.3.B.

4.2 Do I have to fill in a TIN?

This is mandatory in the XSD schema.

If a TIN is not known, the identification number or trade register number can be entered. Attention is drawn here to the exceptional nature of this possibility.

4.3 In the "sub-group" column, the form indicates "if applicable". However, this column is mandatory in the tool. Can you confirm that if SGT002-SGT006 is not applicable, SGT001- constituent entity must still be filled in?

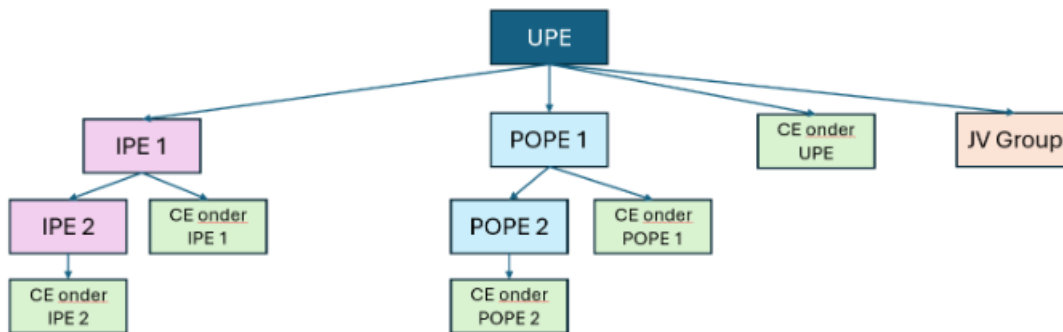
Yes, in this case, you should mention "constituent entity".

4.4 Globe Statuses: Do two Globe statuses need to be filled in for all IPE that are also a Constituent Entity (CE)?

Several statuses need to be indicated in this type of case.

4.5 Tin at the Top: Whenever "EC" is filled in in the "sub-group" column, does the "Tin at the Top" correspond to the UPE's company number?

For the purposes of this notification form, the "TIN at the Top" refers to the direct parent entity (UPE/IPE/POPE) of the entity concerned within its sub-group. By way of illustration, you will find below a schematic overview with an explanation of some possible cases (UPE = BE):



Case 1: for the "CE under UPE" entity, the "CE's" sub-group will be listed with the UPE as "Tin at the top".

Case 2: for the "IPE 1" entity, the "CE's" sub-group will be listed with the UPE as "Tin at the Top".

Case 3: for the "CE under IPE 1" entity, the "CE's" sub-group will be listed with IPE 1 as "Tin at the top".

Case 4: for the "CE under IPE 2" entity, the "CE's" sub-group will be mentioned with the IPE 2 as "Tin at the Top".

Case 5: for the "IPE 2" entity, the "CE's" sub-group will be listed with IPE 1 as "Tin at the Top".

4.6 On the basis of the information given in table III.4 "Concerns all other entities established in Belgium which are not included in tables III.1.A/B, III.2.A/B or III.3 A/B." I conclude that all the tables should be filled in using a cascade system, starting with the first table and continuing until all the companies in the group are mentioned at least once. Is this correct?

You must filled in all the specific tables in III.1.A/B, III.2.A/B or III.3 A/B in full, even if certain information on one or more entities has already been included in one of these tables.

4.7 When a Belgian UPE, IPE or POPE is identified, should all directly and indirectly owned entities (whether Belgian or non-Belgian) be listed (in tables III.1.B, III.2.B, III.3.B)?

Yes it should be. At first, all Belgian and foreign parent entities must be listed (UPE/ IPE/ POPE). Only in the case of Belgian parent entities (UPE / IPE / POPE), all underlying entities (Belgian or foreign) must also be listed.

4.8 When a UPE, IPE or POPE is a foreign entity, should Belgian entities only be included in Table III.4?

That's right. All other entities established in Belgium not mentioned in tables III.1.A/B, III.2.A/B or III.3.A/B must be listed in table III.4.

4.9 Which TIN (Tax Identification Number) should be indicated as “TIN at the Top” if an entity has several direct parent entities?

In this case, the TIN must be that of the parent entity with the largest shareholding in the entity concerned. If this distinction cannot be made, the MNE may then choose one of the parent entities.

## 5. BOX IV - CONTACT DETAILS

5.1 Who can be listed as the contact person?

Boxes IV.1, IV.2, IV.3 and IV.4 must contain the details of the entity established in Belgium as defined in art. 1, § 2 of the Royal Decree of 15 May 2024, which is responsible for submitting the notification form.

Boxes IV.5 and IV.6 must include the name and contact details of the natural person appointed by this entity (referred to above) to carry out communications relating to the notification obligation. Where appropriate, this may be an external natural person.