



NEWSLETTER NO. 12 - 2025

October 01 2025 Page 1/2

Global Minimum Tax: delegation model for the 'relevant communication'

With the provision of 7 August 2025, the so-called notification form was approved, through which companies that fall within the scope of the Global Minimum Tax (GMT) must notify the Italian Revenue Agency their intention to delegate another company of the group to submit, on their behalf, the so-called "relevant communication" (*comunicazione rilevante* - CR).

It should be noted that the mentioned communication (or GIR, *Global Information Return*) is the model that collects general information on the group, necessary data to determine the additional taxation due in relation to the several low-tax states in which the group operates, as well as any options exercised or revoked provided for by the GMT regulations.

Subjects concerned

The notification concerns Italian companies belonging to multinational or national groups, subject to the GMT, who choose not to submit the CR directly. In this case, they can:

- designate another company of the group, located in Italy;
- or identify a parent company or a foreign delegated company, provided that it is located in a State with which Italy has a qualified agreement between competent authorities in relation to the mentioned communication.

A single local company may be designated within the group, responsible for transmitting the notification form on behalf of all or some entities.

The members of the group who do not adhere to the designation, transmit the form to the Revenue Agency on their own.

Content

The form consists of a title page and a summary ("Panel A") and contains:

- the identification data of the group and the subject transmitting;
- the function assumed (exempted company, designated local company, parent company);
- the contact person's data;
- the details of the designated undertaking (local or foreign) and, where applicable, of the parent company;
- the list of Italian companies that have opted for the delegation.

There are also specific methods for reporting any revocation, correction or cancellation of a notification already sent.

Submission procedure and deadlines

The form must be prepared with the free "*NotificaGlobe*" software and sent electronically to the Revenue Agency, either directly or through an authorized intermediary.

The deadlines are the following:

NEWSLETTER NO. 12 - 2025

October 01 2025 Page 2/2

- general rule: within the 15th month following the end of the business year to which the 'relevant communication' refers;
- first year of application (so-called transitional period): within the 18th month (i.e. 30.06.2026 for the business year 1.1.2024 – 31.12.2024).

These are the same terms for sending the relevant communication (CR).

For business years subsequent to the transitional one, the form does not have to be transmitted within the ordinary deadlines, unless there are revocations of the choice made or changes to the information already communicated. In absence of changes, the information and data contained in the previous notification remain valid also for subsequent years.

Related obligations

Finally, it should be noted that, in addition to the so-called "relevant communication" (Article 51 of Legislative Decree 209/2023), the GMT regulations provide for the following additional obligations:

- Annual return relating to the minimum supplementary tax (in all its components), to be submitted within the same deadlines as the CR;
- Payment of the tax, where due, divided into two instalments:
 - o 90% advance payment, within the 11th month following the end of the business year (i.e. 30.11.2025 for the business year 1.1.2024 – 31.12.2024);
 - o balance payment within the last day of the month following the deadline for submitting the annual return (i.e. 30.07.2026 for the business year 1.1.2024 – 31.12.2024).

Kind regards,

HAGER & PARTNERS