

FILLING INSTRUCTIONS
MODEL 62 – REGISTER DECLARATION - RIMG

Information provided for in article 45 (1) (a) of the Global Minimum Tax Regime
(RIMG) - Law no. 41/2024 of 8 November

GENERAL INDICATIONS

This declaration (Model 62 – Register Declaration – RIMG) declaration intended for compliance with the provisions of Article 45(3) of the Global Minimum Tax Regime (RIMG), which orders the approval, by Ordinance, of the official model of the declaration provided for in Article 45(1)(a) of that regime, to notify about:

- i) The start of the initial phase of international activity of the multinational group of companies or, in the case of a large-scale domestic group, the start of the first tax year in which that large-scale domestic group came within the scope of this regime;
- ii) Its capacity as the reporting constituent entity or constituent entity of the group corresponding to the designated local entity and, if the provisions of Article 45(2) of the RIMG apply, its ultimate parent entity or designated reporting entity, as well as the jurisdiction in which these entities are located.

WHO MUST SUBMIT THE DECLARATION

The declaration must be submitted, under the terms of Article 45(1)(a) of the RIMG, by each constituent entity located in Portugal that falls within the scope of the RIMG.

However, the obligation may be fulfilled by a designated local entity. If a designated local entity is appointed, the other entities in the group located in Portugal must be notified electronically to confirm the designation through a specific functionality made available on the reserved area of Portal das Finanças.

HOW AND WHEN TO SUBMIT THE DECLARATION

The declaration is submitted electronically, on the tax authority Portal (www.portaldasfinancas.gov.pt), by the deadline set out in Article 46(2) of the RIMG or, where applicable, by the deadline set out in paragraph 3(b) of the same article. In other words, (i) by the last day of the ninth month after the end of the fiscal year, regardless of whether or not that deadline falls on a working day, or, (ii) for the first fiscal year in which the group of which the constituent entity is a member comes under the scope of the RIMG, by 12 months after the end of that tax year, regardless of whether or not that deadline falls on a working day.

When the constituent entity is part of more than one group covered by the RIMG, it must successively repeat the completion of Table 3 in order to identify all the groups it has been part of during the fiscal year.

Whenever there are changes to the group in relation to a previous fiscal year, namely due to the entry or exit of entities, a new declaration must be submitted with all the data points completed, which will be effective from that tax year onwards.

If there is a need to replace the information previously declared, a new declaration must be submitted for the same tax year with all the data points completed, and this new declaration will take effect from that tax year onwards for the group(s) in question.

INSTRUCTIONS

Table 1 - Reporting fiscal year

Field 01 - Indicate the fiscal year to which the declaration refers. The information contained in the declaration submitted remains valid in subsequent tax years until the respective changes are notified to the tax authority.

Table 2 - Identification of the constituent entity

Field 01 - The tax identification number (NIF) of the constituent entity submitting the declaration must be indicated.

Field 02 - The name of the constituent entity submitting the declaration must be indicated.

If the constituent entity located in Portugal does not have a Portuguese tax identification number (NIF), it must first obtain a Legal Person Identification Number (NIPC) from the National Registry of Legal Persons (RNPC). The NIPC assigned will correspond to the NIF to be used for tax purposes.

The NIPC can be requested via the RNPC's website, at www.irm.mj.pt, or in person at any of the Commercial Registry's service counters.

Table 3 - Identification of the constituent entity

Table 3 is divided into sub-tables according to the number of groups covered by the RIMG that the constituent entity was part of during the fiscal year.

For each of the sub-tables:

Sub-table 3.xxx.1 - Description of the group(s)

Field 01 - The name of the group covered by the RIMG that is usually used in the preparation of its consolidated financial statements should be indicated.

Field 02 - The start of the (first) reporting fiscal year in which the group is covered by the RIMG must be indicated.

Field 03 - The end of the (first) reporting fiscal year in which the group is covered by the RIMG must be indicated.

In the sub-table " Identification of each entity located in the jurisdiction ":

Fields 04 and 05 - the NIF and name of the declaring constituent entity must be entered, as well as the TIN/NIF and name of all other entities located in Portugal belonging to the group identified in field 01.

Field 06 - The designated local entity status must be selected. The quality of designated local entity is attributed only to the declaring constituent entity, by an indication in the column referred to in field 06.

In the table on "Identification of the Group's ultimate parent entity(ies)":

Fields 07 and 08 - Identification of the foreign tax identification number (TIN) - or equivalent - and/or the NIF, if any, of each final parent entity. The foreign tax identification number (TIN) or equivalent must correspond to the number used for the purposes of the group's Global Information Return (GIR). In the case of a group with several ultimate parent entities, all the parent entities must be identified.

Fields 09, 10 and 11 - The jurisdiction code (based on ISO 3166-1 Alpha 2) where each final parent entity is located, as well as its name and full address, must be indicated.

Field 12 - Indicate whether the group's Global Information Return (GIR) is submitted in the jurisdiction of the final parent entity with which there is a qualified agreement in place, by filling field 12 with "S", when this is the case.

Field 13 - If this is not the case, in field 13 it should also be indicated whether group's Global Information Return (GIR) is filed in the jurisdiction of the designated reporting entity with which there is a qualified agreement in place, by filling field 13 with "S", when this is the case.

If both fields 12 and 13 are marked with "N", the GIR declaration must be submitted in Portugal.

In the table on "Identification of the designated organisation":

Fields 14 and 15 - The foreign tax identification number (TIN) - or equivalent - and/or the NIF, if available, of the designated entity must be entered. The foreign tax identification number (TIN) or equivalent must correspond to the number used for the purposes of the group's Global Information Return (GIR).

Fields 16, 17 and 18 - Indicate the jurisdiction code (based on ISO 3166-1 Alpha 2) where the designated entity is located, as well as its name and full address.

Field 19 - Should be marked with an "S" when, as from the tax year to which the declaration refers, the Group is no longer covered by the RIMG, namely when it no longer fulfils the requirements for the scope of application of article 2 of the RIMG.

Sub-frame 3.xxx.2- Information referred to in Article 45(1)(a)(i)

Under the terms of Article 45(1)(a)(i) of the RIMG, the reporting constituent entities must report the start of the initial phase of international activity of the multinational group of companies or, in the case of a domestic group, the start of the first tax year in which that large-scale domestic group came within the scope of the RIMG.

Field 01- In case of a multinational group of companies, this field is only filled in ("S") in reference to the first tax year in which, depending on the income and fiscal year thresholds, the group comes within the scope of Council Directive (EU) 2022/2523 of 15 December or, where applicable, rules equivalent to those laid down in the OECD model rules, and in which the group is considered to be in the initial phase of internationalisation.

Field 03 – In case of a large-scale domestic group, this field is filled in ("S") in reference to the tax year in which the group comes under the scope of the RIMG.

Fields 02 and 04 - Enter the date (first day of the fiscal year) on which the multinational group of companies in the initial phase of international activity began or the beginning of the first fiscal year in which the large-scale domestic group came under the RIMG, as the case may be.

Table 04 - Identification of contact point(s) in the constituent entity

Fields 01, 02, 03 and 04 – the identification of the constituent entity's contact point(s) must be entered (name, position held in the entity, email, and telephone) to enable contact by the Tax and Customs Authority (AT), if warranted, regarding compliance with the filing obligation.

Table 05 - Identification of the legal representative and the certified accountant

Field 02 and 03 - When the declaration is submitted by the legal representative (when appointed) or by the certified accountant of the constituent entity, in their capacity as authorised representative, their tax identification number must be entered in the corresponding field of this table.

Field 04 - The capacity of Alternate Certified Accountant must be ticked, when applicable.