**TAX RETURN FILLING INSTRUCTIONS (Form 64 – Assessment Tax Return – RIMG)**

**Information provided for in Article 45(1)(c) of the Global Minimum Tax Regime (RIMG) – Law No. 41/2024 of November 8th**

## GENERAL INDICATIONS

The tax return (Form 64 – Assessment Tax Return – RIMG) is intended to comply with Article 45(3) of the RIMG, which orders the approval, by *Portaria* (Statutory Instrument), of the official form of the assessment tax return provided for in Article 45(1)(c) of that regime, to proceed with tax self-assessment when a constituent entity is subject to any top-up tax that must be paid in Portugal in a fiscal year.

## WHO MUST SUBMIT THE TAX RETURN

The tax return is submitted by each constituent entity located in Portugal that falls within the scope of the RIMG under the terms of Article 45(1)(c). However, it must be submitted by a designated local entity when previously indicated and confirmed in the tax return provided for in Article 45(1)(a).

If there is no top-up tax (amount zero) that must be paid in Portugal by one or more entities located therein that fall within the scope of the RIMG, there is no obligation to submit the tax return approved by this *Portaria*.

## HOW AND WHEN TO SUBMIT THE TAX RETURN

The tax return is submitted electronically on the *Portal das Finanças* (www.portaldasfinancas.gov.pt) by the deadline set out in Article 46(1) of the RIMG or, where applicable, by the deadline set out in paragraph 3(a) of the same article i.e. no later than 15 months after the end of each fiscal year, regardless of whether or not that deadline falls on a working day, or no later than 18 months after the end of the fiscal year, regardless of whether or not that deadline falls on a working day, if it is the first fiscal year that the group of which the constituent entity is part falls within the scope of the RIMG.

When the constituent entity, in the fiscal year, is part of more than one group that falls within the scope of the RIMG, a self-assessment tax return must be submitted for each of those groups.

An amended tax return can be submitted, namely in the event of a mistake of fact or a mistake of law pursuant to Article 46(4) of the RIMG.

## INSTRUCTIONS

### Table 1 – Reporting fiscal year

Field 01 – The fiscal year the tax return refers to must be filled in. As a general rule, the fiscal year is the accounting period for which the ultimate parent entity of a multinational enterprise group or large-scale domestic group prepares its consolidated financial statements.

Fields 02 and 03 – The start date and end date of the fiscal year the tax return refers to must be filled in.

**Table 2 – Entity identification**

Field 01 – The Portuguese Tax Identification Number (NIF) of the filing entity must be filled in.

Field 02 – The name of the filing entity must be filled in.

**Table 3 – Entity and tax return attributes**

Table 3 is divided into two subtables. For each subtable, only one of the fields should be selected.

**Subtable 3.1 – Type of entity located in Portugal**

Field 01 – This field must be selected when the tax return is submitted by a designated local entity.

Field 02 – This field must be selected when the tax return is submitted by a constituent entity.

Field 03 – This field must be selected when the tax return is submitted by a stateless constituent entity.

Field 04 – This field must be selected when the tax return is submitted separately by a joint venture.

Field 05 – This field must be selected when the tax return is submitted separately by a joint venture subsidiary.

**Subtable 3.2 – Type of tax return**

Field 06 – This field must be selected when the tax return is the first tax return of the fiscal year.

Field 07 – This field must be selected when the tax return is an amended tax return.

**Table 4 – Group and ultimate parent entity information**

Field 01 – The name of the group must be filled in.

Field 02 – The jurisdiction (based on ISO 3166-1 Alpha 2) where the GloBE Information Return (GIR) is filed must be filled in.

Field 03 – The identification number of the GloBE Information Return (GIR) must be filled in.

Field 04 – The filing date of the GloBE Information Return (GIR) must be filled in.

In the table “Identification of the group's ultimate parent entity(ies)”:

Fields 05 and 06 – The foreign tax identification number (TIN) – or equivalent – and/or the Portuguese Tax Identification Number (NIF), if any, of each ultimate parent entity must be filled in. The foreign Tax Identification Number (TIN) or equivalent must match the identification number that is used in the GloBE Information Return (GIR). In the case of a group with several ultimate parent entities, all ultimate parent entities must be identified.

Fields 07, 08 and 09 – The code of the jurisdiction (based on ISO 3166-1 Alpha 2) where each ultimate parent entity is located, along with its name and full address, must be filled in.

Fields 10 and 11 – The currency in which the consolidated financial statements are presented must be filled in (based on ISO 4217). Whenever this field has a currency different than EUR, field 11 is automatically filled in, based on the exchange rate shared by the Portuguese Tax and Customs Authority (*Autoridade Tributária e Aduaneira - AT*) on *Portal das Finanças* (www.portaldasfinancas.gov.pt), taking into account the reference exchange rates in accordance with Article 47(2) of the RIMG.

**Table 5 – Top-up tax allocation to entities located in Portugal**

Field 01 – The NIF (Portuguese Tax Identification Number) of the filing entity must be filled in and, if field 01 of subtable 3.1 ("Designated local entity") has been selected, the NIF of the remaining entities located in Portugal must also be filled in.

Field 02 – The type of entity to which the NIF corresponds must be filled in.

Fields 03, 04 and 05 – The top-up tax amount computed under the ICNQ-PT, IIR and UTPR must be filled in.

Fields 07 and 08 – The currency (based on ISO 4217) of the amounts indicated in fields 03, 04 and 05 must be selected. Whenever this field has a currency different than EUR, field 08 is automatically filled in, when available, based on the exchange rate shared by the Portuguese Tax and Customs Authority (*Autoridade Tributária e Aduaneira - AT*) on *Portal das Finanças* (www.portaldasfinancas.gov.pt), taking into account the reference exchange rates in accordance with Article 47(2) of the RIMG.

**Table 6 – Identification of the legal representative and the certified accountant**

Field 02 – The legal representative's Portuguese Tax Identification Number (NIF) must be filled in.

Field 03 – If applicable, the NIF of the certified accountant acting as an authorized representative must be filled in.

Field 04 – «Y» or «N» must be filled in whenever the certified accountant's NIF has been filled in.