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ideas & insights



Global Minimum Tax Filing Obligations & Deadlines

The Inland Revenue Board of Malaysia ("IRB") has updated its official webpage on **Global Minimum Tax ("GMT") Filing Obligations** to provide administrative guidance on the submission mechanics and registration procedures for Pillar Two compliance in Malaysia.

The GMT legislation applies to Constituent Entities of Multinational Enterprise ("MNE") groups that operate across more than one jurisdiction and achieve annual consolidated revenues of at least EUR 750 million in at least two of the four preceding financial years.

Summary Of GMT Filing Obligations & Platforms

(a) GloBE Information Return ("GIR")

A comprehensive return in extensible markup language ("XML") format which is to be submitted via the HASiL International Data Exchange Facility ("HiDEF"). The GIR is a comprehensive reporting document that Multinational Group must file annually to disclose their financial and tax information under the GloBE Rules.

The GIR is typically submitted to the tax authority in the jurisdiction where:

i. The Ultimate Parent Entity of the MNE Group is resident. Therefore, all Ultimate Parent Entities of Malaysian MNE Groups residing in Malaysia should file the GIR

ii. For Malaysian subsidiaries of a foreign MNE Group, where the Ultimate Parent Entity or the Designated Filing Entity of the foreign MNE Group reside in a jurisdiction where there is no Qualifying Competent Authority Agreement ("QCAA") to exchange the GIR with Malaysia.

While Malaysia signed the OECD Multilateral Competent Authority Agreement on the Exchange of GloBE Information on 16 July 2026, Malaysia does not yet have an active legal and technical mechanism in place to automatically exchange GIR with other tax authorities. They are expected to complete the process by next year.

In the meantime, to enable GIR filers to submit the GIR to IRB via the **HiDEF platform**, IRB requires taxpayers to **register for a MyGIR ID**. GIR filers may **register their interest by 30 November 2026** via this **link** for an **engagement session on 12 January 2027** on the MyGIR ID registration process. Each GIR filer may nominate up to 3 representatives, including tax agents, to attend the session.

(b) Top-up Tax Return ("TTR")

The TTR is a self-assessment of any top-up tax liability for each constituent entity in Malaysia and needs to be submitted via the MyTax Portal.

The HiDEF and MyTax Portal platforms for the submission of the GIR and TTR respectively are currently under development and are expected to be ready in early 2027. The returns are due 18 months after the financial year ends for the first year and subsequently, 15 months after the financial year ends.

For more details, please refer to :
Source: IRBM official webpage – GMT Filing Obligations

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- ✓ Registered Auditor of Public Company Accounting Oversight Board (PCAOB), USA
- ✓ Approved Auditor of Labuan Financial Services Authority (Labuan FSA), Malaysia
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