

March 2026

Tax Alert



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DECISIONS

Greece introduces the notification form template for group entities affected by the GloBE rules (Pillar Two)

The present alert is relevant for group entities affected by the OECD GloBE rules (Pillar Two), which in the EU countries have been implemented by the EU Global Minimum Tax Directive (Council Directive 2022/2523 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union). Such entities are those which are part of a group with an annual revenue of € 750.000.000 or more in its ultimate parent entity's consolidated financial statements in at least two of the four fiscal years preceding the tested fiscal year.

According to art. 48 of Law 5100/2024, which transposed into Greek law the above EU directive, the local constituent entity (including a local permanent establishment) of an MNE (Multinational Enterprise) group is obliged to submit to the tax administration a notification statement about the details of the Ultimate Parent Entity responsible for filing the top-up tax information return which is aimed at ensuring that the group's effective taxation rate is at least 15%.

In March 2026 the decree with number A1055/2026 of the independent Authority of Public Revenues was published. Such decree sets out the template of the relevant notification filing.

Thus, and in accordance with art. 48 of Law 5100/2024 an affected entity located in Greece must file with the tax administration such notification template. Specifically, for the first fiscal year which the above rules are applicable on an MNE group, this notification must be filed within 18 months from the end of the fiscal year and for the subsequent fiscal years no later than 15 months after the fiscal year end.

About KARAKITIS TAX & LAW

KARAKITIS TAX & LAW is a law firm located in Athens, Greece. We specialize in tax law. Our services are aimed at empowering trusted decisions on transactions, investments, operations and disputes. With our expertise and enthusiasm we focus on effectively and holistically addressing the client's issues and we follow through to ensure that the relevant decisions are seamlessly implemented. For more information about our services, you may visit our site: www.ktl.gr

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