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ANNEX

ANNEX

to the

Proposal for a Council Directive

amending Directive 2011/16/EU on administrative cooperation in the field of taxation

‘ANNEX VII

Filing rules and form for Top-up tax information return

SECTION I

DEFINITIONS

For the purposes of this Annex, the following definitions apply:

- (1) ‘Implementing Member State’ means a Member State that has implemented either a qualified income inclusion rule (IIR) or a qualified under-taxed profits rule (UTPR as defined in Article 3 of Council Directive (EU) 2022/2523 or both, for the given Reporting fiscal year.
- (2) ‘Qualified domestic top-up tax (QD TT)-only Member States’ means a Member State that has implemented a qualified domestic minimum top-up tax as defined in Article 3 of Council Directive (EU) 2022/2523 for the given Reporting fiscal year.
- (3) ‘Top-up tax information return’ means the information return filed by an ultimate parent entity, designated filing entity, designated local entity or constituent Entity for which the form is included in Section III of this Annex.
- (4) ‘General section’ means the section of the Top-up tax information return that contains general information on the MNE group as a whole, including its corporate structure and a high-level summary of the application of Council Directive (EU) 2022/2523, such section being consistent with Section 1 of the Top-up tax information return.
- (5) ‘Jurisdictional section’ means the sections of the Top-up tax information return that contain information on the detailed application of Council Directive (EU) 2022/2523 in respect of each jurisdiction where the MNE group is operating, such sections being consistent with Sections 2 and 3 of the Top-up tax information return.
- (6) ‘Reporting fiscal year’ means the fiscal year to which the Top-up tax information return relates.

SECTION II

FILING REQUIREMENTS

1. The constituent entity filing the Top-up tax information return shall identify the relevant sections and the relevant Member States that the information shall be distributed to pursuant to the dissemination approach set out Article 8ae.
2. Large-scale domestic groups shall use the Top-up tax information return in Section III of this Annex to fulfil their reporting obligations under Council Directive (EU) 2022/2523.

SECTION III
DATA POINTS

1. MNE GROUP INFORMATION

1.1. Identification of the filing constituent entity

1. UPE is the filing constituent entity	2. Name of the filing constituent entity	3. Tax identification number	4. Role	5. Jurisdiction where the filing constituent entity is located	6. Recipient Jurisdictions for Exchange of Information (if relevant)
Yes/No					

1.2. MNE group general information

1.2.1. MNE group and reporting fiscal year

1. Name of the MNE group	2. Start date of the reporting fiscal year	3. End date of the reporting fiscal year	4. Amended return
			Yes/No

1.2.2. MNE General accounting information

1. Consolidated financial statements of the UPE (type)	2. Financial accounting standard used for the consolidated financial statements of the UPE	3. Presentation currency used for the consolidated financial statements of the UPE (ISO code)

1.3. Corporate structure

1.3.1. Ultimate parent entity

1. UPE Jurisdiction	
2. Applicable rules?	
3. Name of the UPE	
4. TIN of the UPE	

5. TIN of the UPE in the Filing Jurisdiction (if different, and if any)	
6. Status for Council Directive (EU) 2022/2523* purposes	
*Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union (OJ L 328, 22.12.2022, p. 1, ELI: http://data.europa.eu/eli/dir/2022/2523/oj).	
7. If the UPE is an excluded entity - Type	

1.3.2. Group entities (other than the UPE) and members of joint venture groups

1.3.2.1. Constituent entities and members of joint venture groups

Changes	1. Changes from previous reporting fiscal year?	Yes/No
Jurisdiction	2. Jurisdiction	
	3. Applicable rules?	
Identification of the constituent entity, joint venture or joint venture affiliate	4. Name of constituent entity, joint venture or joint venture affiliate	
	5. TIN	
	6. TIN for filing jurisdiction (if any)	
	7. Status for Pillar Two Directive purposes	
Ownership structure of the constituent entity, joint venture or joint venture affiliate	For each entity holding ownership interests in the constituent entity, joint venture or joint venture affiliate: 8. Type 9. TIN (for constituent entities or members of joint venture groups) 10. Ownership interest held (percentage)	
If the constituent entity is a partially owned parent entity or an intermediate parent entity, is the entity required to apply a qualified IIR?	11. Parent entity status	
	12. If the intermediate parent entity shall not apply IIR, because the UPE is subject to qualified IIR or there is another intermediate parent entity that owns a controlling interest in it and is subject to qualified IIR, identify the UPE or the other intermediate parent entity (TIN)	
	13. If the partially owned parent entity shall not apply IIR, because another partially owned parent entity that is subject to qualified IIR holds 100% of its ownership interests, identify the other partially owned parent entity required to apply a qualified IIR (TIN)	
Is UTPR applicable in respect of the entity?	14. Initial phase of international activity applicable?	Yes/No
	15. Aggregate ownership interests (respectively allocable share of top-up taxes) of parent entities required to apply a qualified IIR in respect of the constituent entity (respectively member of joint venture group) (in percentage)	

	16. Are the UPE's ownership interests in the constituent entity (respectively UPE's allocable share of top-up tax for the member of joint venture group) greater than the aggregate ownership interests (respectively allocable share) of parent entities required to apply a qualified IIR in that constituent entity (respectively member of joint venture group)?	Yes/No
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1.3.2.2. Excluded entities

1. Changes from previous Reporting fiscal year?	Yes/No
2. Name of the excluded entity	
3. Type of the excluded entity	

1.3.3. Changes in the corporate structure that occurred during the Reporting fiscal year

Were changes in the corporate structure that occurred during the Reporting fiscal year not reported because they neither affected the effective tax rate computation or the computation or allocation of top-up tax?								Yes/No
1. Name of the constituent entity (or other entity of the MNE group) or member of joint venture group	2. TIN	3. Effective date of the change	4. Status before the change	5. Status after the change	6. Entities holding ownership interests in that constituent entity (or other entity) or member of joint venture group before or after the change	7. Ownership interests held in that constituent entity (or other entity) or member of joint venture group before the change (Percentage)	8. Ownership interests held in that constituent entity (or other entity) or member of joint venture group after the change (Percentage)	

1.4. High-level summary of information

1. Name of the jurisdiction	2. Type of subgroup (if any)	3. Identification of subgroup (if any)	4. Name(s) of jurisdiction(s) with taxing rights	5. Safe harbour or exclusion applied?	6. Effective tax rate range	7. Has application of substance-based income exclusion resulted in no top-up tax arising?	8. Top-up tax payable (qualified domestic top-up tax) – range	9. Top-up tax payable (qualified IIR/ qualified UTPR) – range
				[Insert relevant option]	[Insert relevant option]	Yes/No	[Insert relevant option]	[Insert relevant option]

2. JURISDICTIONAL SAFE HARBOURS AND EXCLUSIONS

2.1. Characteristics of the jurisdiction

1. Name of the jurisdiction	
2. Type of subgroup (if any)	
3. Identification of subgroup (if any)	

2.2. Jurisdictional exceptions applicable in respect of this jurisdiction (top-up tax reduced to zero)

2.2.1. Safe harbour jurisdiction election

2.2.1.1. Safe harbour election

1. Safe Harbour elected	[insert the relevant option]
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2.2.1.2. Permanent safe harbours

Simplified calculation for non-material constituent entities

	1. Total revenue of all non-material constituent entities in the jurisdiction	2. Aggregate simplified tax of all non-material constituent entities in the jurisdiction
a. Reporting fiscal year		
b. 1 st preceding fiscal year (if applicable)		n.a.
c. 2 nd preceding fiscal year (if applicable)		n.a.
d. Average of the three fiscal years (if applicable)		n.a.

2.2.1.3. Transitional safe harbours

(a) Transitional CbCR safe harbour

1. Total revenue	
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2. Profit (loss) before income tax	
3. Simplified covered taxes	

(b) Transitional UTPR safe harbour

2.2.2. *Election for de minimis exclusion*

Election to apply the de minimis exclusion for the Reporting fiscal year

	1. Revenue (financial accounts)	2. Qualifying revenue	3. Financial accounting net income or loss	4. Qualifying income or loss
a. Reporting fiscal year				
b. 1st preceding fiscal year (if applicable)				
c. 2nd preceding fiscal year (if applicable)				
d. Average of the three fiscal years				

2.3. MNE group in the initial phase of international activity (if applicable)

1. First day of the first fiscal year in which the MNE group originally falls within the scope of the rules	
2. Reference jurisdiction	
3. Net book value of tangible assets in reference jurisdiction for the fiscal year in which the MNE group originally falls within the scope of the rules	
4. Number of jurisdictions where the MNE group has constituent entities for the fiscal year in which the MNE group originally falls within the scope of the rules	
5. Tangible assets of constituent entities located outside the reference jurisdiction for the fiscal year in which the MNE group originally falls within the scope of the rules	a. Jurisdiction
	b. Net book values of tangible assets of all constituent entities located in each jurisdiction
6. Number of jurisdictions where the MNE group has constituent entities during the Reporting fiscal year	
7. Sum of the net book values of tangible assets of all constituent entities located in other jurisdictions than the reference jurisdiction during the Reporting fiscal year	

3. COMPUTATIONS

3.1. Characteristics of the jurisdiction

1. Name of the jurisdiction	
2. Type of subgroup (if any)	
3. Identification of subgroup (if any) for the effective tax rate and top-up tax computation	

3.2. Effective tax rate computation

3.2.1. Effective tax rate

a. Financial accounting net income or loss	b. Net qualifying income or loss	c. Income tax expense	d. Adjusted covered taxes	e. Effective tax rate
	[A]		[B]	[C]=[B]/[A]

3.2.1.1. Computation of the qualifying income or loss

1. Aggregate financial accounting net income or loss amount after allocations (All constituent entities in the jurisdiction)	Net amount
2. Adjustments	
(a) Net taxes expense	
(b) Excluded dividends	
(c) Excluded equity gain or loss	
(d) Included revaluation method gain or loss	
(e) Gain or loss from disposition of assets and liabilities excluded due to reorganization	
(f) Asymmetric foreign currency gains or losses	
(g) Policy disallowed expenses	
(h) Prior period errors	
(i) Changes in accounting principles	

(j)	Accrued pension expense	
(k)	Debt releases	
(l)	Stock-based compensation	
(m)	Arm's length adjustments	
(n)	Qualified refundable tax credit or marketable transferable tax Credit	
(o)	Election for gains and losses using realisation principle	
(p)	Election for adjusted asset gain	
(q)	Intragroup financing arrangement expense	
(r)	Election for intragroup transactions in same jurisdiction	
(s)	Insurance company taxes charged to policyholders	
(t)	Increase/decrease to equity attributed to additional tier one capital distributions paid/payable or received/receivable	
(u)	Constituent entities joining and leaving an MNE group	
(v)	Reduction of qualifying income of the UPE that is a flow-through entity	
(w)	Reduction of qualifying income of the UPE that is subject to a deductible dividend regime	
(x)	Taxable distribution method election	
(y)	International shipping income	
(z)	Transactions between constituent entities	
3. Net qualifying income or loss of the jurisdiction		

3.2.1.2. Computation of adjusted covered taxes

(a) Total amount of adjusted covered taxes

1. Aggregate current tax expense with respect to covered taxes after allocations (All constituent entities in the jurisdiction)		
2. Adjustments		Net amount
(a)	Covered tax accrued as an expense in the profit before taxation in the financial accounts	
(b)	Qualifying loss deferred tax asset established or used	

(c)	Covered taxes for uncertain tax position recorded as a reduction to covered taxes in prior year	
(d)	Qualified refundable tax credit or marketable transferable tax credits recorded as a reduction to current tax expense	
(e)	Qualified flow-through tax benefits of qualified ownership interests	
(f)	Current tax expense on income excluded from qualifying income or loss	
(g)	Non-qualified refundable tax credit, non-marketable transferable tax credit or other tax credits not recorded as a reduction to current tax expense	
(h)	Covered taxes refunded or credited (except for any qualified refundable tax credit, or marketable transferable tax credits) not treated as an adjustment to current tax expense	
(i)	Current tax expense related to uncertain tax position	
(j)	Current tax expense not expected to be paid within three years	
(k)	Post-filing adjustments	
(l)	Covered taxes relating to net asset gain or net asset loss	
(m)	Reduction of covered taxes of the UPE that is a flow-through entity	
(n)	Covered taxes for qualifying income of the UPE that is reduced under a deductible dividend regime	
(o)	Deemed distribution tax	
(p)	Taxable distribution method election	
(q)	Total deferred tax adjustment amount	
(r)	Increase or decrease in covered taxes recorded in equity or other comprehensive income relating to amounts included in qualifying income or loss that will be subject to tax under local tax rules	
(s)	Excess negative tax expense carry-forward generated	
(t)	Decrease in covered taxes (but not below zero) by the remaining balance of the excess negative tax expense carry-forward	
3. Adjusted covered taxes		

(b) Excess negative tax expense carry-forward

1.	Balance from prior years	[A]
2.	Excess negative tax expense carry-forward generated in the Reporting fiscal year	[B]
3.	Excess negative tax expense carry-forward utilised for the Reporting fiscal year	[C]

4. Excess negative tax expense carry-forward remaining for subsequent years	[D]=[A]+[B]-[C]
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(c) Transitional blended CFC regime calculation (if any)

1. CFC jurisdictions	2. Subgroup	3. Aggregated taxes allocated to that subgroup under a blended CFC tax regime
Total		

3.2.2. Jurisdictional computations relating to deferred tax accounting

3.2.2.1. Deferred tax adjustments

(a) High-level summary

1. Deferred tax expense amount	[A]
2. Recasting the deferred tax expense to the minimum tax rate, where:	[B] = [C] + [D]
3. The recast is an increase of the deferred tax asset recorded at a lower tax rate than the minimum tax rate	[C]
4. The recast relates to the deferred tax expense recorded at a higher tax rate than the minimum tax rate	[D]
5. Total amount of the adjustments	[E]
6. Total deferred tax adjustment amount	[F] = [B] +/- [E]

(b) Breakdown of the adjustments

	Net amount
1. Adjustments to deferred tax expense	
(a) Deferred tax expense related to items excluded from qualifying income or loss	
(b) Deferred tax expense related to disallowed accruals	
(c) Deferred tax expense related to unclaimed accruals	
(d) Valuation adjustment or accounting recognition adjustment related to a deferred tax asset	
(e) Deferred tax expense arising from a re-measurement related to changes in the tax rate	
(f) Deferred tax expense related to the generation and use of tax credits	
(g) Substitute loss carry-forward deferred tax asset or deemed substitute loss carry-forward deferred tax asset	
(h) Disallowed accruals or unclaimed accruals paid during the fiscal year	

(i)	Recapture deferred tax liability paid during the fiscal year	
(j)	Recognition of a loss deferred tax asset not included in the financials	
(k)	Deferred tax expense adjustment resulting from a reduction to a tax rate	
(l)	Deferred tax expense adjustment resulting from an increase to a tax rate	
(m)	Constituent entities joining and leaving an MNE group	
(n)	Deferred tax expense of the UPE that is a flow-through entity	
(o)	Deferred tax expense of the UPE that is subject to deductible dividend regime	
(p)	Deferred tax adjustment resulting from transactions between constituent entities	
2.	Total amount of the adjustments	[E]

(c) Loss carry-backs

	1. Deemed deferred tax assets attributable to loss carry-backs	2. Covered tax refund relating to loss carry-backs
a.	Amount attributed to prior fiscal year X	
b.	Amount attributed to prior fiscal year Y, etc.	
c.	Total	

3.2.2.2. Recapture mechanism

1. Fiscal year	2. Deferred tax liability taken into account	3. Deferred tax liability reversed						4. Deferred tax liability not reversed
		4 th preceding fiscal year	3 rd preceding fiscal year	2 nd preceding fiscal year	1 st preceding fiscal year	Reporting fiscal year	Total	
5 th preceding fiscal year	[A]	[B]	[C]	[D]	[E]	[F]	[G] = [B] + [C] + [D] + [E] + [F]	[H]=[A]-[G]
4 th preceding fiscal year		Not applicable						
3 rd preceding fiscal year		Not applicable	Not applicable					
2 nd preceding fiscal year		Not applicable	Not applicable	Not applicable				
1 st preceding fiscal year		Not applicable	Not applicable	Not applicable	Not applicable			
Reporting fiscal year		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable	

3.2.2.3. Transition rules

1. Transition year

(a) Deferred tax assets and deferred tax liabilities at the beginning of the transition year

Deferred tax liabilities

1. Deferred tax liabilities at the beginning of the transition year

2. Deferred tax liabilities recast at the minimum tax rate (if applicable)

Deferred tax assets

3. Deferred tax assets at the beginning of the transition year

4. Deferred tax assets recast at the minimum tax rate (if applicable)

5. Deferred tax assets arising from excluded items

6. Deferred tax assets taken into account for purposes of the rules

[A]

[B]

[C]

[D] = [A] or [B], if applicable] - [C]

(b) Transfer of assets after 30 November 2021 and before the commencement of a transition year

1. Jurisdiction of the disposing entities

2. Tax paid in respect of the transaction(s)

3. Net deferred tax asset or liability reflected in the financial accounts of the disposing constituent entity(ies)

4. Carrying value of the transferred assets for purposes of the rules

5. Net deferred tax asset or liability is determined with respect to the transferred assets for purposes of the rules for acquiring constituent entity(ies)

3.2.3. Jurisdictional elections (if any)

3.2.3.1. Jurisdictional elections

(a) Elections

1. Annual elections			
a. Aggregate asset gain election			┘
b. Immaterial decrease in covered taxes election			┘
c. Election not to apply the substance-based income exclusion			┘
d. Negative tax expense carry-forward			┘
2. Five-year elections		3. Election year	4. Revocation year
e. Equity investment inclusion election			
f. Stock-based compensation election			
g. Realisation-principle election			
h. Intra-group transactions election			
5. Other elections	6. Election year	7. Revocation year	
i. Qualifying loss election			

(b) Information requirements related to jurisdictional elections

1. Inclusion of equity gain or loss with respect to an equity investment inclusion election	
2. Balance of the owner's investment in a qualified ownership interest from prior years	[A]
3. Additions to the owner's investment in a qualified ownership interest	[B]
4. Reductions to the owner's investment in a qualified ownership interest	[C]
5. Outstanding balance of the owner's investment in a qualified ownership interest	[D]=[A]+[B]-[C]

3.2.3.2. Deemed distribution tax election

1. Deemed distribution tax election	J
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(a) Recapture mechanism

1. Fiscal year	2. Amount of deemed distribution tax	3. Deemed distribution tax paid or used				4. Outstanding balance of a deemed distribution tax recapture account
		3 rd preceding fiscal year	2 nd preceding fiscal year	1 st preceding fiscal year	Reporting fiscal year	
4 th preceding fiscal year						
3 rd preceding fiscal year		Not applicable				
2 nd preceding fiscal year		Not applicable	Not applicable			
1 st preceding fiscal year		Not applicable	Not applicable	Not applicable		
Reporting fiscal year		Not applicable	Not applicable	Not applicable	Not applicable	Not applicable

(b) Recalculation of effective tax rate and top-up tax

1. Reduction to the adjusted covered taxes for a prior fiscal year	2. Incremental top-up tax	3. Disposition recapture ratio
[A]	[B]	[C]

3.2.4. Constituent entity computations

(a) Election for the transitional simplified jurisdictional reporting framework

1. Does the MNE group elect to apply the transitional simplified jurisdictional reporting framework?	Yes/No
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(b) Aggregated reporting for tax consolidated groups

1. Tax consolidated group (TIN)	2. Consolidated entities (TIN)

3.2.4.1. Qualifying income or loss

(a) Adjustments to the financial accounting net income or loss

1. Constituent entity or member of joint venture group (TIN)		
2. Financial accounting net income or loss amount after allocations		
3. Adjustments	Additions	Reductions
(a) Net taxes expense		
(b) Excluded dividends		
(c) Excluded equity gain or loss		
(d) Included revaluation method gain or loss		
(e) Gain or loss from disposition of assets and liabilities excluded due to reorganization		
(f) Asymmetric foreign currency gains or losses		
(g) Policy disallowed expenses		
(h) Prior period errors		
(i) Changes in accounting principles		
(j) Accrued pension expense		
(k) Debt releases		
(l) Stock-based compensation		
(m) Arm's length adjustments		
(n) Qualified refundable tax credit or marketable transferable tax credits		
(o) Election for gains and losses using realisation principle		
(p) Election for adjusted asset gain		
(q) Intragroup financing arrangement expense		
(r) Election for intragroup transactions in same jurisdiction		
(s) Insurance company taxes charged to policyholders		
(t) Increase/decrease to equity attributed to additional tier one capital distributions paid/payable or received/receivable		
(u) Constituent entities joining and leaving an MNE group		

(v)	Reduction of qualifying income of the UPE that is a flow-through entity		
(w)	Reduction of qualifying income of the UPE that is subject to a deductible dividend regime		
(x)	Taxable distribution method election		
(y)	International shipping income		
(z)	Transactions between constituent entities		
4. Qualifying income or loss of the constituent entity or member of joint venture group			

(b) Cross-border allocation of income or loss between a main entity and a permanent establishment and of a flow-through entity

1. Constituent entity or members of joint venture groups located in this jurisdiction or stateless constituent entity (TIN)	2. Financial accounting net income or loss before the adjustment	3. Basis for the adjustment	4. Other constituent entity or member of joint venture group (TIN)	5. Jurisdiction of other constituent entity or member of joint venture group (ISO)	6. Additions to this constituent entity	7. Reductions to this constituent entity	8. Financial accounting net income or loss after the adjustment

(c) Cross-border adjustments

1. Constituent entity or member of joint venture group (TIN)	2. Basis for the adjustment	3. Other constituent entity or member of joint venture group (TIN)	4. Jurisdiction of other constituent entity (ISO)	5. Additions to this constituent entity	6. Reductions to this constituent entity

(d) Adjustments to the qualifying income of the UPE that is a flow-through entity or is subject to a deductible dividend regime

1. Constituent entity (or member of joint venture group) located in this jurisdiction (TIN)	2. Basis for reduction	3. Identification of holders of ownership interests or dividend recipients (see note)	4. Ownership interest directly held (in percentage)	5. Reductions for this constituent entity

3.2.4.2. Adjusted covered taxes

(a) Adjustments to the current tax expense in the financial accounts

1. Constituent entity or member of joint venture group (TIN)		
2. Current tax expense with respect to covered taxes after allocations		
3. Adjustments	Additions	Reductions
(a) Covered tax accrued as an expense in the profit before taxation in the financial accounts		
(b) Qualifying loss deferred tax asset established or used		
(c) Covered taxes for uncertain tax position recorded as a reduction to covered taxes in prior year		
(d) Qualified refundable tax credit or marketable transferable tax credits recorded as a reduction to current tax expense		
(e) Qualified flow-through tax benefits of qualified ownership interests		
(f) Current tax expense on income excluded from qualifying income or loss		
(g) Non-qualified refundable tax credit, non-marketable transferable tax credits or other tax credits not recorded as a reduction to current tax expense		
(h) Covered taxes refunded or credited (except for any qualified refundable tax credit, or marketable transferable tax credits) not treated as an adjustment to current tax expense		
(i) Current tax expense related to uncertain tax position		
(j) Current tax expense not expected to be paid within three years		
(k) Post-filing adjustments		
(l) Covered taxes relating to net asset gain or net asset loss		
(m) Reduction of covered taxes of the UPE that is a flow-through entity		
(n) Covered taxes for qualifying income of the UPE that is reduced under a deductible dividend regime		
(o) Deemed distribution tax		
(p) Taxable distribution method election		
(q) Total deferred tax adjustment amount		

(r) Increase or decrease in covered taxes recorded in equity or other comprehensive income relating to amounts included in qualifying income or loss that will be subject to tax under local tax rules		
4. Adjusted covered taxes		

(b) Cross allocation of taxes

1. Constituent entity located in this jurisdiction or stateless constituent entity (or member of joint venture group) (TIN)	2. Covered taxes of the constituent entity (or member of joint venture group) before the adjustment	3. Basis for the adjustment	4. Other constituent entity (or member of joint venture group) (TIN)	5. Jurisdiction of other constituent entity (or member of joint venture group) (ISO)	6. Additions to this constituent entity	7. Reductions to this constituent entity	8. Covered taxes of the constituent entity (or member of joint venture group) after the adjustment

(c) Deferred tax expense

1. Constituent entity or member of joint venture group (TIN)		
2. Deferred tax expense amount		
3. Adjustments to deferred tax expense	Additions	Reductions
(a) Deferred tax expense related to items excluded from qualifying income or loss		
(b) Deferred tax expense related to disallowed accruals		
(c) Deferred tax expense related to unclaimed accruals		
(d) Valuation adjustment or accounting recognition adjustment related to a deferred tax asset		
(e) Deferred tax expense arising from a re-measurement related to changes in the tax rate		
(f) Deferred tax expense related to the generation and use of tax credits		
(g) Substitute loss carry forward DTA or deemed substitute loss carry forward DTA		
(h) Disallowed accruals or unclaimed accruals paid during the fiscal year		
(i) Recapture deferred tax liability paid during the fiscal year		
(j) Recognition of a loss deferred tax asset not included in the financials		
(k) Deferred tax expense adjustment resulting from a reduction to a tax rate		

(l) Deferred tax expense adjustment resulting from an increase to a tax rate		
(m) Constituent entities joining and leaving an MNE group		
(n) Deferred tax expense of the UPE that is a flow-through entity		
(o) Deferred tax expense of the UPE that is subject to deductible dividend regime		
(p) Deferred tax adjustment resulting from transactions between constituent entities		
4. Total deferred tax adjustment amount		

3.2.4.3. Constituent entity elections (or elections that apply to a joint venture group)

1. Constituent entities (or member of joint venture group) for which an election is made (TIN)					
2. Annual elections	a. Debt release election				
	b. Unclaimed accrual election				
3. Five-year elections				4. Election year	5. Revocation year
	c. Not treating an entity as an excluded entity election				
	d. Inclusion of all dividends with respect to portfolio shareholdings				
	e. Treating foreign exchange gains or losses attributable to hedging as an excluded equity gain or loss				
	f. Investment entity tax transparency election				
	g. Taxable distribution method election				
	h. Fair value election				
1. Constituent entities (members of joint venture groups) for which the election is made (TIN)		2. Fiscal year of the triggering event		3. Inclusion in the fiscal year of the triggering event or 5-year inclusion	

3.2.4.4. International shipping income exclusion

(a) International shipping income exclusion

1. Constituent entity or member of joint venture group located in this jurisdiction (TIN)		
International shipping income	2. Category	
	3. Revenue	[A]
	4. Costs	[B]
	5. International shipping income	[C]=[A]-[B]
Qualified ancillary international shipping income	6. Category	
	7. Revenue	[D]
	8. Costs	[E]
	9. Qualified ancillary international shipping income	[F]=[D]-[E]

Effect on substance-based income exclusion	10. Payroll costs attributable to the excluded international shipping income or qualified ancillary international shipping income	
	11. Carrying value of tangible assets used in the generation of the excluded international shipping income or qualified ancillary international shipping income	
Covered taxes	12. Covered taxes attributable to the excluded international shipping income or qualified ancillary international shipping income	

(b) Jurisdictional cap for the qualified ancillary international shipping income exclusion

1. Total international shipping income for all constituent entities (or members of joint venture group)	[A]
2. 50% cap	50%x[A]
3. Total qualified ancillary international shipping income for all constituent entities (or members of joint venture group)	[B]
4. Excess of the cap if B exceeds 50% of A	[B]-50%x[A]

3.2.4.5. Information for purposes of election to apply taxable distribution method (if applicable)

Taxable distribution method election

1. Constituent entity-owner (or member of joint venture group) for which an election is made (TIN)	2. Investment entity for which the election is made (TIN)	3. Actual and deemed distributions of the investment entity's qualifying income received by the constituent entity-owner	4. Local creditable tax gross-up incurred by the investment entity	5. Constituent entity-owner's proportionate share of the investment entity's undistributed net qualifying income

3.2.4.6. Other accounting standard

1. Constituent entity (or member of joint venture group) with financial accounting net income or loss based on a different accounting standard (TIN)	2. Acceptable or authorised financial accounting standard

3.3. Top-up tax computation

3.3.1. Top-up tax

a. Top-up tax percentage	b. Substance-based income exclusion	c. Excess profits	d. Additional top-up tax	e. domestic top-up tax	f. Top-up tax

[A]=15% - effective tax rate	[B]	[C] = net qualifying income or loss -[B]	[D]	[E]	=[A]x[C]+[D]-[E]
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3.3.2. Computation of substance-based income exclusion (if applicable)

3.3.2.1. Total amount of the substance-based income exclusion

Payroll carve-out		Tangible assets carve-out		Total
1. Relevant eligible payroll costs of eligible employees performing activities in the jurisdiction	2. Application of relevant mark-up percentage for the reporting fiscal year	3. Carrying value of relevant eligible tangible assets located in the jurisdiction	4. Application of relevant mark-up percentage for the reporting fiscal year	5. Substance-based income exclusion
[A]	[B]	[C]	[D]	[E]=[A]x[B]+[C]x[D]

3.3.2.2. Allocation of eligible payroll costs and carrying value of eligible tangible assets to permanent establishments for purposes of the substance-based income exclusion

1. Relevant eligible payroll costs	2. Carrying value of relevant eligible tangible assets	3. Jurisdiction of permanent establishments	4. Relevant eligible payroll costs allocated to permanent establishments	5. Carrying value of relevant eligible tangible assets allocated to permanent establishments

3.3.2.3. Allocation of eligible payroll costs and carrying value of eligible tangible assets of a flow-through entity for purposes of the substance-based income exclusion

1. Relevant eligible payroll costs	2. Carrying value of relevant eligible tangible assets	3. Jurisdiction of constituent entity owners (or members of joint venture group)	4. Relevant eligible payroll costs allocated to constituent entity owner (or excluded)	5. Carrying value of relevant eligible tangible assets allocated to constituent entity owner (or excluded)

3.3.3. Additional current top-up tax

3.3.3.1. Additional top-up tax other than in case of a net qualifying loss in the Reporting fiscal year

1. Relevant Articles	2. Relevant year	3. As previously reported or recalculated	4. Net qualifying income/loss	5. Adjusted covered taxes	6. Effective tax rate	7. Excess profit	8. Top-up tax percentage	9. Top-up tax	10. Additional top-up tax

Prior fiscal year X	a. Previously reported							
	b. Recalculated							

3.3.3.2. Additional top-up tax in case of a net qualifying loss for the Reporting fiscal year

1. Adjusted covered taxes for the jurisdiction (if negative)	[A]
2. Qualifying loss for the jurisdiction	[B]
3. Expected adjusted covered taxes	$[C]=[B] \times 15\%$
4. Additional top-up tax	$[D]=[C]-[A]$

3.3.4. *Qualified domestic top-up tax*

1. Financial accounting standard	
2. Qualified domestic top-up tax amount payable	
3. Qualified domestic top-up tax minimum tax rate (if higher than 15%)	
4. Basis for the blending of income and taxes (if different from the IIR rules)	
5. Currency used (if different from consolidated financial statement presentation currency)	
6. Substance-based income exclusion available?	Yes/No
7. De-minimis available?	Yes/No

3.4. Top-up tax allocation and attribution (if any)

3.4.1. Application of the IIR in respect of this jurisdiction

1. Group entity allocated top-up tax	a. Low-taxed constituent entity or member of joint venture group (TIN)		
	b. Qualifying income of the low taxed constituent entity or member of joint venture group		[A]
	c. Top-up tax of the low-taxed constituent entity or the member of the joint venture group		$[C] = [T] \times [A]/[A+B+etc]$
2. Parent entities required to apply a qualified IIR	a. Parent entity (TIN)	[Parent entity 1]	
	b. Parent entity jurisdiction	Jurisdiction B	
	c. The amount of qualifying income attributable to ownership interests held by other owners	[D]	
	d. Parent entity's inclusion ratio	$[F] = ([A] - [D]) / [A]$	
3. IIR top-up tax	a. Parent entity's allocable share of the top-up tax	$[G] = [C] \times [F]$	
	b. IIR offset	[H]	
	c. Top-up tax payable by parent entity	$[I] = [G] - [H]$	

3.4.2. Total UTPR top-up tax amount in respect of this jurisdiction

1. Low taxed constituent entity (or member of joint venture group) for which the reduction of UTPR to zero does not apply (TIN)	
2. Top-up tax taken into account for calculating the total UTPR top-up tax for each low-taxed constituent entity	
3. Total UTPR top-up tax amount in respect of this jurisdiction	

3.4.3. Attribution of top-up tax under the UTPR

1. UTPR jurisdictions	2. UTPR top-up tax carry-forward	3. Number of employees	4. Net book value of tangible assets	5. UTPR percentage	6. UTPR top-up tax amount attributed for the reporting fiscal year	7. Additional cash tax expense incurred by constituent entities in UTPR jurisdiction	8. UTPR top-up tax left to be carried forward'
Total							