



Inland Revenue Department

The Government of the Hong Kong Special Administrative Region
of the People's Republic of China

A Guide to File Top-up Tax Return

(10/2026)

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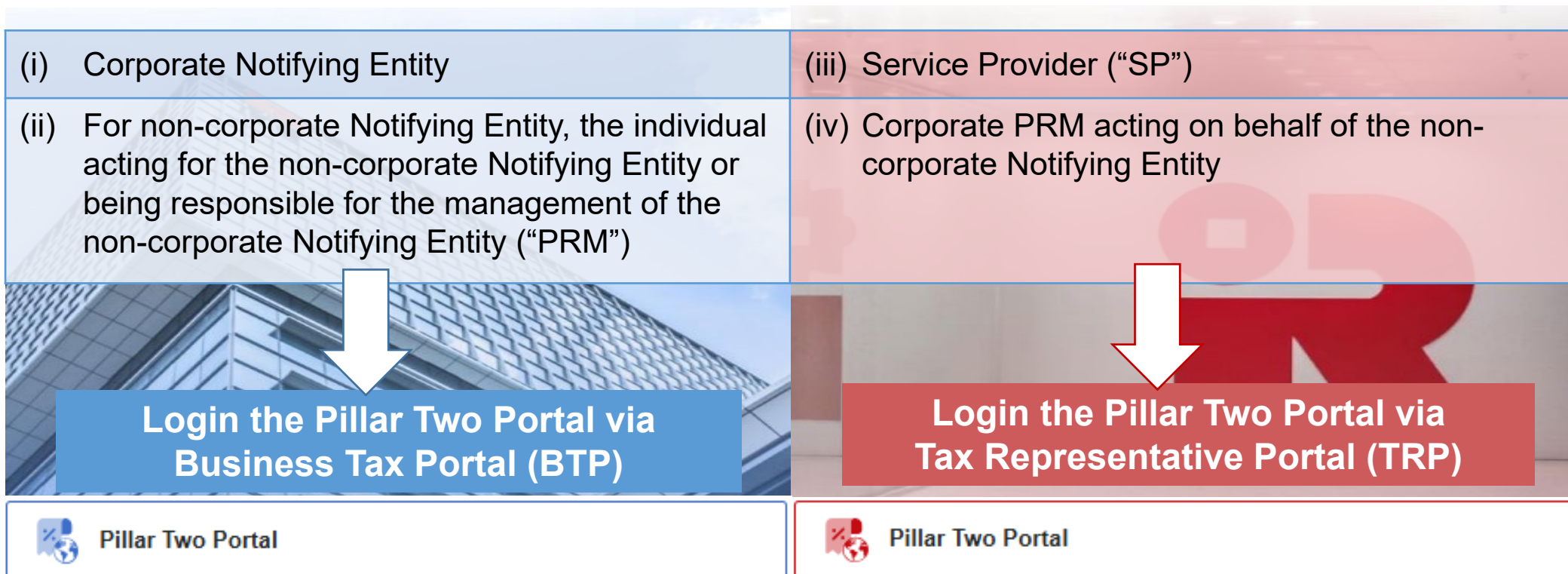
Introduction

1. The following entities of an in-scope MNE group are required to file top-up tax return (“Return”) annually:
 - HK constituent entities;
 - HK standalone JVs;
 - HK members of a JV group; and
 - Part 4AA stateless constituent entities, which means a stateless constituent entity that is created in Hong Kong, or a stateless permanent establishment in Hong Kong.(collectively referred to as “Filing Entities”)
2. A Top-up Tax Return (BIR82) is an electronic return for reporting the information required for the administration and assessment of Hong Kong minimum top-up tax (“HKMTT”), income inclusion rule (“IIR”) top-up tax and, when the relevant provisions commence, undertaxed profits rule (“UTPR”) top-up tax. Where the GloBE Information Return (“GIR”) is filed in Hong Kong, the GIR forms part of the Top-up Tax Return.
3. You should read the [Notes and Instructions](#) to the Top-up Tax Return before completing the Return.
4. The ordinary filing deadline is 15 months after the end of the reporting fiscal year. For the MNE Group’s transition year for filing purposes, the filing deadline is extended to 18 months after the end of the reporting fiscal year.

Getting Started

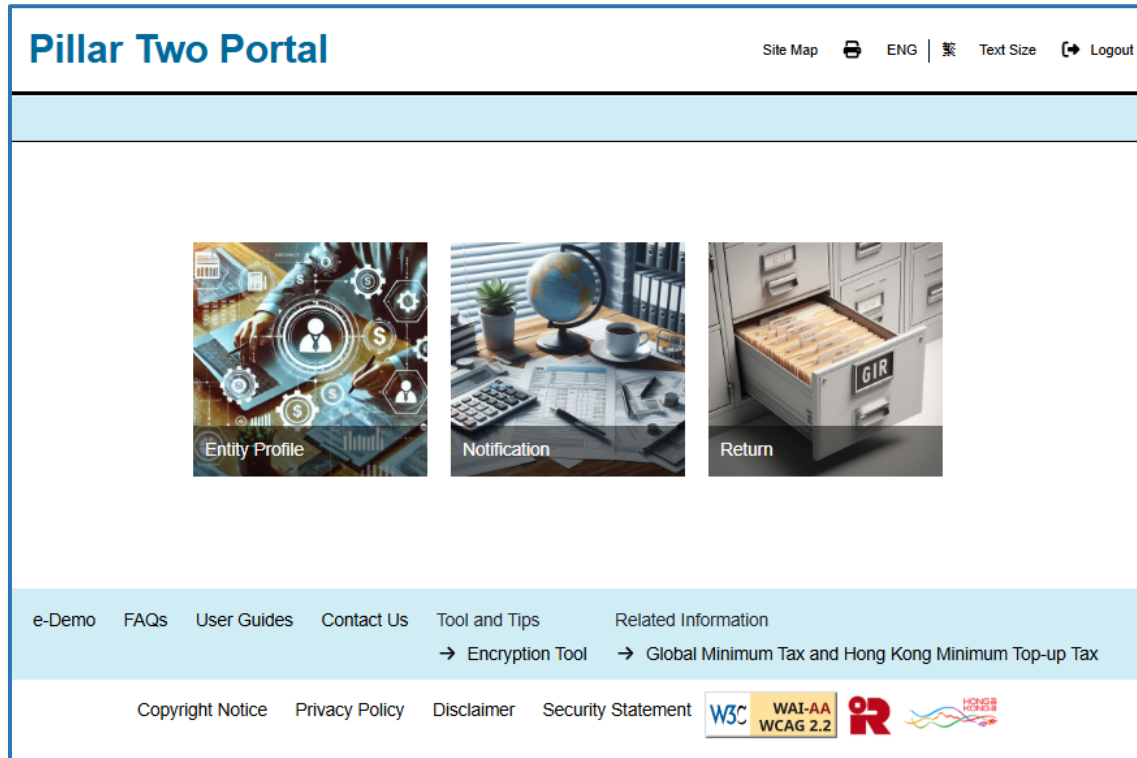
This document will guide you through the steps of Return filing.

The Return can only be filed by any of the following Pillar Two Portal Users under the Pillar Two Portal:



Other relevant user guides are available:

- (a) [A guide to access Pillar Two Portal from Business Tax Portal \(BTP\)](#)
- (b) [A guide to access Pillar Two Portal from Tax Representative Portal \(TRP\)](#)
- (c) [A guide to submit Top-up Tax Notification](#)



Welcome to the Pillar Two Portal

Please pay special attention to the following before filing of the Return:

-  The individual authorized to file the Return (“Authorized Person”) has to use his/her e-cert (Organisational) with AEOI Functions (“e-Cert”) issued by the Hongkong Post Certification Authority for authentication.
-  If the Filing Entity is not a corporation, only the appointed individual PRM or the engaged SP or corporate PRM can file the Return on behalf of the non-corporate Filing Entity.
-  If the GIR is to be filed in Hong Kong, you must upload a data file prepared in the standard template that is developed in accordance with the GloBE implementation framework before submitting the Return.

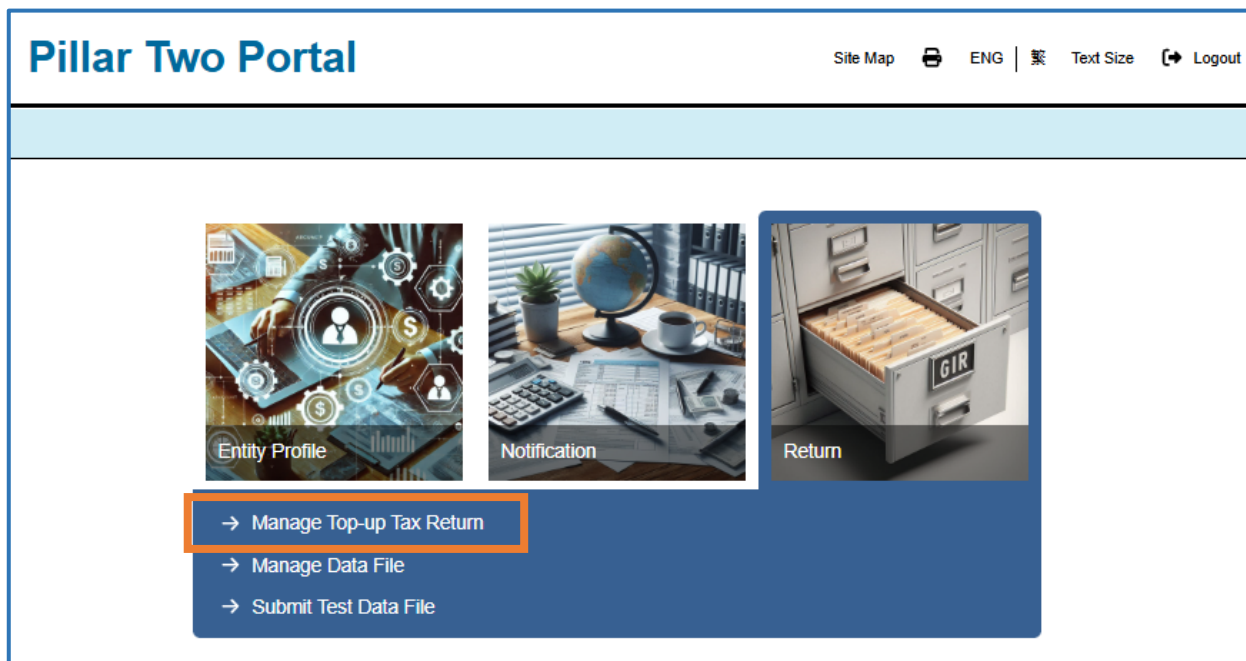
Note:

For more information on the application for e-cert (Organisational) with AEOI Functions, please visit the website of the [Hongkong Post Certification Authority](#).

More information on [GIR XML Schema and User Guides](#).

Pillar Two Portal

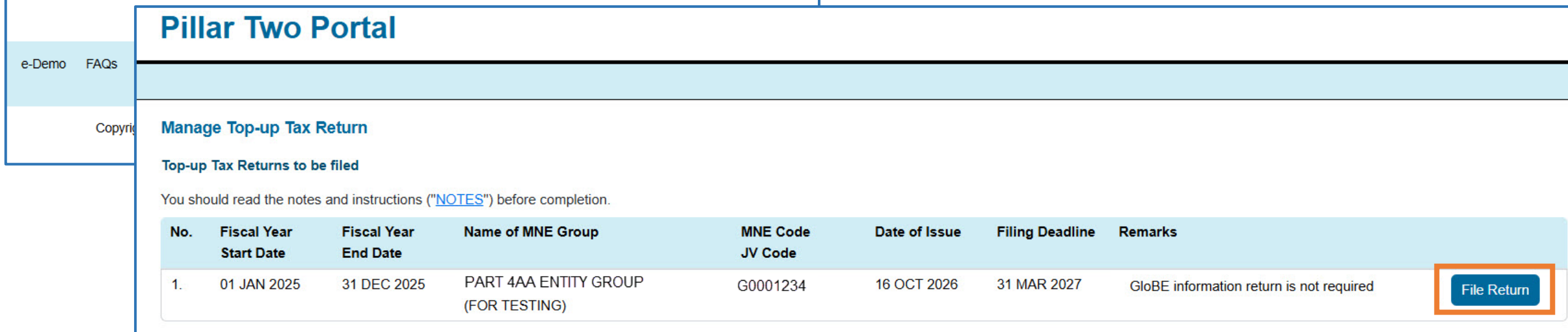
Guide to File Top-up Tax Return



File Top-up Tax Return

The Authorized Person may start the Return filing by using the function under '**Return**'.

Select '**Manage Top-up Tax Return**'. From the list of top-up returns to be filed, press the "**File Return**" button to start completion of a particular Return.





PART 1 INFORMATION OF THE FILING ENTITY



PART 2 INFORMATION OF THE IN-SCOPE MNE GROUP / JOINT VENTURE



PART 3 GLOBE INFORMATION RETURN ("GIR")



PART 4 ASSESSMENT TRIGGERING INFORMATION



PART 5 DECLARATION

PART 1 INFORMATION OF THE FILING ENTITY (See [NOTES](#))

1.1	Name of the Filing Entity	PART 4AA ENTITY COMPANY (FOR TESTING) 10000001
1.2	Nature of Legal Form	Corporate
1.3	Type of Legal Form	Corporation
1.4	Role of the Filing Entity	Ultimate parent entity
1.5	Business Registration Number	10000001
1.6	Person who acts for the Filing Entity that is not a corporation, or is responsible for the management of the Filing Entity under section 36(1) of Schedule 63 to the IRO	
	Name	-
	Business Registration Number	-
1.7	Service Provider engaged by the Filing Entity under section 13 of Schedule 63 to the IRO	
	Name	SP COMPANY (FOR TESTING)
	Business Registration Number	10000002

Important note:

Update the Filing Entity's profile via the Business Tax Portal, if needed.

Back

Continue

1.1 – 1.3
& 1.5

These items will be pre-filled with the information provided by the Filing Entity in the Account Profile under its BTP Business Account.

1.4

This item will be pre-filled with the information provided by the Filing Entity in the top-up tax notification ("Notification") filed for the reporting fiscal year.

1.6 - 1.7

These items will be pre-filled with the information provided by the Filing Entity in the Account Profile under its BTP Business Account. If necessary, please update the information via the Filing Entity's BTP Business Account before filing the Return.

Click the '**Continue**' button to proceed to the next step.



PART 1 INFORMATION OF THE FILING ENTITY



PART 2 INFORMATION OF THE IN-SCOPE MNE GROUP / JOINT VENTURE



PART 3 GLOBE INFORMATION RETURN ("GIR")



PART 4 ASSESSMENT TRIGGERING INFORMATION



PART 5 DECLARATION

PART 2 INFORMATION OF THE IN-SCOPE MNE GROUP / JOINT VENTURE (See [NOTES](#))

2.1	The In-scope MNE Group ("MNE Group")	
2.1.1	Name of the MNE Group	PART 4AA ENTITY GROUP (FOR TESTING)
2.1.2	Industry Sector	Manufacturing
2.2	The Ultimate Parent Entity ("UPE")	
	<u>UPE 1</u>	
	Name	PART 4AA ENTITY COMPANY (FOR TESTING) 10000001
	Jurisdiction	HONG KONG
	Business Registration Number	10000001
	Business Address (if the UPE is located outside Hong Kong)	
2.3	Reporting Fiscal Year of the MNE Group	
2.3.1	Start date	01 JAN 2025
2.3.2	End date	31 DEC 2025
2.4	The Joint Venture	
2.4.1	Name	-
2.4.2	Jurisdiction	-
2.4.3	Business Registration Number / Tax Identification Number	-
2.4.4	Business Address (if the Joint Venture is located outside Hong Kong)	-

2.1 - 2.3

These items will be pre-filled with the information from the Pillar Two Portal and information provided by the Filing Entity in the Notification filed for the reporting fiscal year.

2.4

These items will be pre-filled with the information from the Pillar Two Portal if the Filing Entity is a HK standalone JV or a HK member of a JV group of an in-scope MNE group.

Guide to File Top-up Tax Return



2.5 Covered Entities for the Reporting Fiscal Year

2.5.1 Particulars of All Covered Entities:

☐ Particulars of all covered entities for the reporting fiscal year are the same as those provided in the top-up tax notification filed by the Filing Entity for the year.

☐ Particulars of all covered entities for the reporting fiscal year are provided below:

- ☐ Online input (up to 100 entities)
- ☐ Upload a CSV file (up to 2,000 entities)

☐ The Filing Entity is the only covered entity for the reporting fiscal year.

2.5.2 Particulars of Investment-related Entities

2.5.2.1 Was any covered entity an investment-related entity for the reporting fiscal year? ☐ Yes ☐ No

2.5.2.2 Were all covered entities investment-related entities for the reporting fiscal year? ☒ Yes ☐ No

2.5.2.3 Particulars of the investment-related entities:

- ☐ Online input (up to 100 entities)
- ☐ Upload a CSV file (up to 2,000 entities)

2.5.3 Stateless Covered Entities

2.5.3.1 Was any covered entity stateless for the reporting fiscal year? ☐ Yes ☐ No

2.5.1

If the Filing Entity has filed the Notification for the reporting fiscal year, particulars of covered entities should have been provided in Part 3 of the Notification. The first or the third option will be pre-filled. If any addition, deletion or amendment is required to be made to the list previously provided in Part 3 of the Notification, such addition, deletion or amendment should be made in the Pillar Two Portal before submission of the Return.

If the Filing Entity has not filed the Notification for the reporting fiscal year, the second and third options will be opened for input.

2.5.2

If any covered entity is an investment-related entity, provide the particulars in item 2.5.2.

2.5.3

If the Filing Entity is a HK member of a JV group of an in-scope MNE group, this item is required to be completed.

Go to [guidelines on online input and upload of a csv file](#)

Click the '**Continue**' button to proceed to the next step.

Guide to File Top-up Tax Return



PART 3 GLOBE INFORMATION RETURN ("GIR") (See [NOTES](#))

3.1 Filing of GIR outside Hong Kong

3.1.1 Is the entity effecting the group GloBE filing outside Hong Kong the same as that reported in the top-up tax notification filed by the Filing Entity for the reporting fiscal year? ☐ Yes ☐ No

3.1.2 Particulars of the entity effecting group GloBE filing outside Hong Kong

3.1.2.1 Name

3.1.2.2 Jurisdiction

3.1.2.3 Tax Identification Number

3.1.2.4 Business Address

3.2 Filing of GIR in Hong Kong

3.2.1 Details of the GIR

3.2.1.1 File Name: Uploaded GIR Data File.dat

3.2.1.2 Upload Date and Time: 30 SEP 2026 12:00:00

3.2.1.3 Name of the MNE group PART 4AA ENTITY GROUP (FOR TESTING)

3.2.1.4 Role of the Filing Entity Ultimate Parent Entity

3.2.1.5 Date and Time of Compilation 01 JAN 2026 12:00:00

3.1

If the entity effecting the group GloBE filing outside Hong Kong is different from that reported in the Notification filed by the Filing Entity for the reporting fiscal year, provide particulars of the entity effecting group GloBE filing outside Hong Kong for the reporting fiscal year.

3.2

Details of the uploaded GIR data file will be automatically populated after the Filing Entity uploads the GIR data file.

A GIR must be made in the form of a XML document and encrypted using the encryption tool provided by the Department.

The Filing Entity is strongly advised to keep a copy of the GIR data file for future reference. The data file cannot be downloaded or retrieved from the Pillar Two Portal after it has been uploaded.

Note: More information on [GIR XML Schema and User Guides](#).

Click the '**Continue**' button to proceed to the next step.

PART 4 ASSESSMENT TRIGGERING INFORMATION (See [NOTES](#))

4.1 General Matters

4.1.1 Has consent been obtained from all covered entities, or the UPE of the MNE group for completion of this Part? ☒ Yes ☐ No

4.1.2 Has an advance ruling in relation to the top-up tax liability of any covered entity been obtained for the reporting fiscal year? ☐ Yes ☐ No

4.1.2.1 Reference number of the ruling

4.1.2.2 Has the ruling been relied on in preparing and providing the Return? ☐ Yes ☐ No

4.1.2.3 Are there any material changes to the arrangement identified in the ruling? ☐ Yes ☐ No

4.1.1

Indicate whether the assessment triggering information in Part 4 of the Return is provided with the consent of:

- (a) all covered entities or the ultimate parent entity ("UPE") of the in-scope MNE group, or
- (b) the JV or all covered entities of the JV group, as appropriate.

4.1.2

Provide details of the ruling obtained from the Commissioner under section 88A of the Inland Revenue Ordinance.

Guide to File Top-up Tax Return

✓ PART 1 INFORMATION OF THE FILING ENTITY

✓ PART 2 INFORMATION OF THE IN-SCOPE MNE GROUP / JOINT VENTURE

✓ PART 3 GLOBE INFORMATION RETURN ("GIR")

✎ PART 4 ASSESSMENT TRIGGERING INFORMATION

✎ PART 5 DECLARATION

4.2 Hong Kong Minimum Top-up Tax ("HKMTT")

4.2.1 For the reporting fiscal year, is any covered entity chargeable to the HKMTT in respect of:

4.2.1.1 an amount that is computed by multiplying the top-up tax percentage by excess profit in accordance with Article 5.2.3? ☐ Yes ☐ No

4.2.1.2 additional current top-up tax
(A) for purposes of Article 4.1.5? ☐ Yes ☐ No

(B) for purposes other than Article 4.1.5? ☐ Yes ☐ No

4.2.2 No HKMTT liability (other than additional current top-up tax) in respect of all covered entities under safe harbours, exclusions or GloBE computations

4.2.2.1 Were all covered entities investment-related entities for the reporting fiscal year? ☐ Yes ☐ No

4.2.2.2 Does the MNE group elect to apply the transitional CbCR safe harbour with respect to Hong Kong such that the HKMTT of all covered entities (other than a stateless entity) for the reporting fiscal year is deemed to be zero? ☐ Yes ☐ No

4.2.2.2.1 If yes, specify the test(s) elected in the GIR:

4.2.2.3 Does the MNE group elect to apply the de minimis test under the simplified calculations safe harbour or de minimis exclusion with respect to Hong Kong such that the HKMTT of all covered entities (other than a stateless entity) for the reporting fiscal year is deemed to be zero? ☐ Yes ☐ No

4.2.2.4 Does the MNE group apply the exclusion from the HKMTT of the MNE group in the initial phase of international activity under section 7 of Schedule 62 to the IRO such that the HKMTT of all covered entities for the reporting fiscal year is reduced to zero? ☐ Yes ☐ No

4.2.2.4.1 For the reporting fiscal year, does the MNE group meet the requirements under Article 9.3.2 to 9.3.4 of Schedule 61 to the IRO, thereby being in its initial phase of international activity? ☐ Yes ☐ No

4.2.2.4.2 For the reporting fiscal year, was none of the ownership interests in any covered entity held by a parent entity located outside Hong Kong that is subject to a qualified IIR? ☐ Yes ☐ No

4.2.1

Report whether any covered entity is chargeable to HKMTT for the reporting fiscal year. If "No" is reported in item 4.2.1.1, complete item 4.2.2.

4.2.2

Report the reasons why there is no HKMTT liability (other than additional current top-up tax).

4.2.2.1 – 4.2.2.4

Select "Yes" in item 4.2.2.1 if all covered entities are investment-related entities for the reporting fiscal year.

Select "Yes" in item 4.2.2.2 if the transitional CbCR safe harbour applies, then specify the test(s) elected in the GIR.

Select "Yes" in item 4.2.2.3 if the de minimis test under the simplified calculations safe harbour or de minimis exclusion with respect to Hong Kong applies.

Select "Yes" in item 4.2.2.4 if the exclusion from the HKMTT of the MNE group in the initial phase of international activity applies, then complete items 4.2.2.4.1 and 4.2.2.4.2.

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✓ PART 3 GLOBE INFORMATION RETURN ("GIR")

✎ PART 4 ASSESSMENT TRIGGERING INFORMATION

✎ PART 5 DECLARATION

4.2.2.5 Are all covered entities treated as one subgroup for a single effective tax rate ("ETR") calculation under the GloBE rules and there is no HKMTT in respect of the subgroup for the reporting fiscal year? ☐ Yes ☐ No

4.2.2.5.1 Reason for no HKMTT (other than additional current top-up tax) for the reporting fiscal year:

Maximum of 5,500 characters

4.2.2.6 Is there more than one subgroup required to perform a separate ETR calculation under the GloBE rules among the covered entities and there is no HKMTT for each of the subgroups? ☐ Yes ☐ No

4.2.2.6.1 Number of subgroups

4.2.2.6.2 Details of each subgroup

Add Subgroup

4.2.2.5

If all covered entities are treated as one subgroup for a single effective tax rate ("ETR") calculation under the GloBE rules and there is no HKMTT in respect of the subgroup for the reporting fiscal year, select "Yes" and complete item 4.2.2.5.1. Otherwise, select "No" and complete item 4.2.2.6.

4.2.2.6

If there is more than one subgroup within which the covered entities are required for a separate ETR calculation under the GloBE rules and there is no HKMTT for each of the subgroups, select "Yes" and complete items 4.2.2.6.1 and 4.2.2.6.2. Otherwise, select "No".

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✓ PART 1 INFORMATION OF THE FILING ENTITY

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✓ PART 3 GLOBE INFORMATION RETURN ("GIR")

✎ PART 4 ASSESSMENT TRIGGERING INFORMATION

✎ PART 5 DECLARATION

4.2.2.6 Is there more than one subgroup required to perform a separate ETR calculation under the GloBE rules among the covered entities and there is no HKMTT for each of the subgroups? ☐ Yes ☐ No

4.2.2.6.1 Number of subgroups

1

4.2.2.6.2 Details of each subgroup

Add Subgroup

Subgroup 1

(A) Type of subgroup

4.2.2.6.1

State the number of subgroups and provide details of each subgroup in item 4.2.2.6.2.

4.2.2.6.2

Details of each subgroup

Click the '**Add Subgroup**' button to input details of a subgroup.

(A)

Select the "Type of subgroup" from the pull-down menu and provide details of each subgroup.

If the Filing Entity is a HK constituent entity of an in-scope MNE group, the available options are:

- HK constituent entities other than minority-owned constituent entities
- Minority-owned subgroup
- Standalone minority-owned constituent entity

If the Filing Entity is a HK member of a JV group, the available options are:

- HK members (other than minority-owned members and stateless members)
- Minority-owned subgroup
- Standalone minority-owned member
- Stateless member



PART 1 INFORMATION OF THE FILING ENTITY



PART 2 INFORMATION OF THE IN-SCOPE MNE GROUP / JOINT VENTURE



PART 3 GLOBE INFORMATION RETURN ("GIR")



PART 4 ASSESSMENT TRIGGERING INFORMATION



PART 5 DECLARATION

(B) Particulars of the standalone minority-owned constituent entity

(i) Business Registration Number ☐ No Business Registration Number(ii) Name

(C) Particulars of the entity at the top of the ownership structure of the minority-owned subgroup

(i) Name (ii) Jurisdiction (iii) Business Registration Number / Tax Identification Number

(D) Particulars of all covered entities within the subgroup

- ☐ Online input (up to 100 entities)
- ☐ Upload a CSV file (up to 2,000 entities)

4.2.2.6.2

Details of each subgroup

(B)

Provide particulars of the standalone minority-owned constituent entity / member, if applicable.

(C)

Provide particulars of the entity at the top of the ownership structure of the minority-owned subgroup, if applicable.

(D)

Provide particulars of all covered entities within the subgroup. Go to [guidelines on online input and upload of a csv file](#).

(E) Reason for no HKMTT liability (other than additional current top-up tax) in respect of the subgroup for the reporting fiscal year:

Maximum of 5,500 characters

(F) Exclusion from the HKMTT of the MNE group in the initial phase of international activity under section 7 of Schedule 62 to the IRO is applied such that the HKMTT of all covered entities within the subgroup for the reporting fiscal year is reduced to zero.

- (i) For the reporting fiscal year, does the MNE group meet the requirements under Article 9.3.2 to 9.3.4 of Schedule 61 to the IRO, thereby being in its initial phase of international activity? ☐ Yes ☐ No
- (ii) For the reporting fiscal year, was none of the ownership interests in the covered entities within the subgroup held by a parent entity located outside Hong Kong that is subject to a qualified IIR? ☐ Yes ☐ No

4.2.2.6.2 Details of each subgroup

(E) Provide reason for no HKMTT liability (other than additional current top-up tax) in respect of the subgroup.

(F) If the exclusion from the HKMTT of the MNE group in the initial phase of international activity under section 7 of Schedule 62 to the Inland Revenue Ordinance ("IRO") is applied such that the HKMTT of all covered entities within the subgroup for the reporting fiscal year is reduced to zero, complete item (F)(i) and (F)(ii).

4.2.2.7 Number of stateless members among the covered entities

4.2.2.7.1 Details of each stateless member Add Stateless Member

Member 1 ^ x

(A) Particulars of the stateless member

(i) Business Registration Number ☐ No Business Registration Number

(ii) Name

(B) Reason for no HKMTT liability (other than additional current top-up tax) in respect of the stateless member for the reporting fiscal year

Maximum of 5,500 characters

4.2.2.7

If the Filing Entity is a HK member of a JV group of an in-scope MNE group, provide number of stateless members among the covered entities, where appropriate.

4.2.2.7.1

Details of each stateless member

Click the '**Add Stateless Member**' button to input details of a stateless member.

(A)

Provide particulars of the stateless member

(B)

Select reason for no HKMTT liability (other than additional current top-up tax) in respect of the stateless member for the reporting fiscal year from the pull-down menu.

4.2.3 Local accounting standard

4.2.3.1 Is the financial accounting net income or loss of each covered entity required under section 5(2) of Schedule 62 to the IRO to be determined in accordance with a local accounting standard for the reporting fiscal year? ☐ Yes ☐ No

4.2.3.2 Has the Filing Entity applied the 5-year election to elect the currency used for computation of the HKMTT and the election covers the reporting fiscal year? ☐ Yes ☐ No

4.2.3.2.1 The elected currency

Abort

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Save

Continue

4.2.3.1

Select "Yes" if the financial accounting net income or loss of each covered entity is required under section 5(2) of Schedule 62 to the IRO to be determined in accordance with a local accounting standard for the reporting fiscal year.

4.2.3.2

If the Filing Entity has applied the 5-year election to elect the currency used for computation of the HKMTT and the election covers the reporting fiscal year, select "Yes" and complete item 4.2.3.2.1.

Click the '**Continue**' button to proceed to the next step.

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PART 4 ASSESSMENT TRIGGERING INFORMATION (See [NOTES](#))

4.2.4 HKMTT computation and allocation

4.2.4.1 Currency for HKMTT computation

4.2.4.2 Number of subgroups required to perform a separate ETR calculation under the GloBE rules among the covered entities

4.2.4.3 Details of the subgroup

Add Subgroup

Subgroup 1

^

(A) Type of subgroup

(B) Particulars of the standalone minority-owned constituent entity

(i) Business Registration Number

☐ No Business Registration Number

(ii) Name

(C) Particulars of the entity at the top of the ownership structure of the minority-owned subgroup

(i) Name

(ii) Jurisdiction

(iii) Business Registration Number

/ Tax Identification Number

4.2.4

HKMTT computation and allocation

4.2.4.1

Select the “Currency” for HKMTT computation if this item is not pre-filled with information provided in the Return.

4.2.4.2

State the number of subgroups required to perform a separate ETR calculation under the GloBE rules among the covered entities

4.2.4.3

Details of each subgroup

Click the ‘**Add Subgroup**’ button to input details of a subgroup.

(A)

Select the “Type of subgroup”, the available options are same as those in item 4.2.2.6.2(A).

(B)

Provide particulars of the standalone minority-owned constituent entity / member, if applicable

(C)

Provide particulars of the entity at the top of the ownership structure of the minority-owned subgroup, if applicable

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(D) Particulars of all covered entities within the subgroup

- ☐ Online input (up to 100 entities)
- ☐ Upload a CSV file (up to 2,000 entities)

(E) Amount of HKMTT chargeable to the covered entities within the subgroup:

- (i) An amount calculated by multiplying the top-up tax percentage by excess profit
- (ii) Additional current top-up tax
- (iii) Amount of HKMTT [(i) + (ii)]
- (iv) The average foreign exchange rate for the reporting fiscal year used to convert into Hong Kong dollars
- (v) Amount of HKMTT in Hong Kong dollars [(iii) × (iv)] HK\$

(F) Reason for no HKMTT liability (other than additional current top-up tax) in respect of the subgroup

Maximum of 5,500 characters

- (i) For the reporting fiscal year, does the MNE group meet the requirements under Article 9.3.2 to 9.3.4 of Schedule 61 to the IRO, thereby being in its initial phase of international activity? ☐ Yes ☐ No
- (ii) For the reporting fiscal year, was none of the ownership interests in any covered entity within the subgroup held by a parent entity located outside Hong Kong that is subject to a qualified IIR? ☐ Yes ☐ No

4.2.4.3

Details of each subgroup

(D)

Provide particulars of all covered entities within the subgroup. Go to [guidelines on online input and upload of a csv file](#).

(E)

Provide the amount of HKMTT chargeable to the covered entities within the subgroup.

(F)

Provide reason for no HKMTT liability (other than additional current top-up tax) in respect of the subgroup, if applicable

(G) Exclusion from the HKMTT of the MNE group in the initial phase of international activity

(i) Does the MNE group apply the exclusion from the HKMTT of the MNE group in the initial phase of international activity under section 7 of Schedule 62 to the IRO such that the HKMTT in respect of a covered entity within the subgroup for the reporting fiscal year is reduced to zero? ☐ Yes ☐ No

(I) For the reporting fiscal year, does the MNE group meet the requirements under Article 9.3.2 to 9.3.4 of Schedule 61 to the IRO, thereby being in its initial phase of international activity? ☐ Yes ☐ No

(II) Particulars of the covered entities within the subgroup where none of their ownership interests is held, directly or indirectly, by a parent entity located outside Hong Kong that is subject to a qualified IIR.

☐ Online input (up to 100 entities)

☐ Upload a CSV file (up to 2,000 entities)

(III) Total amount of HKMTT, to which the covered entities as reported in (II) above are chargeable for the reporting fiscal year as determined under Section 4 of Schedule 62 to the IRO, claimed to be reduced to zero by applying the exclusion

HK\$

4.2.4.3

Details of each subgroup

(G)

This item is required if the MNE group applies the exclusion from the HKMTT of the MNE group in the initial phase of international activity under section 7 of Schedule 62 to the IRO such that the HKMTT in respect of a covered entity within the subgroup for the reporting fiscal year is reduced to zero.

Go to [guidelines on online input and upload of a csv file](#).

- ☒ PART 1 INFORMATION OF THE FILING ENTITY
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- ☒ PART 3 GLOBE INFORMATION RETURN ("GIR")
- ☒ PART 4 ASSESSMENT TRIGGERING INFORMATION
- ☐ PART 5 DECLARATION

(H) Double HKMTT relief for joint ventures

- (i) Does the HK standalone JV / the JV group apply the double HKMTT relief for joint ventures under section 12(2) of Schedule 62 to the IRO such that the HKMTT for the covered entities within the subgroup for the reporting fiscal year is reduced? ☐ Yes ☐ No

(I) MNE code of another in-scope MNE group

(II) Amount of double HKMTT relief claimed by the subgroup [(E)(v) × 50%] HK\$

- (ii) Does the MNE group apply the double HKMTT relief for joint ventures under section 12(4) of Schedule 62 to the IRO such that the HKMTT for the covered entities within the subgroup for the reporting fiscal year is reduced? ☐ Yes ☐ No

(iii) Number of covered entities involved

4.2.4.3

Details of each subgroup

(H)(i)

Select "Yes" if the Filing Entity is a HK standalone JV or a HK member of a JV group of an in-scope MNE group and claims double HKMTT relief for the joint venture under section 12(2) of Schedule 62 to the IRO.

(H)(ii)

Select "Yes" if the Filing Entity claims double HKMTT relief for a joint venture under section 12(4) of Schedule 62 to the IRO.

(H)(iii)

State the number of covered entities involved and provide particulars of claim in item 4.2.4.3(H)(iv).

(H) Double HKMTT relief for joint ventures

(iv) Particulars of claim

Add Entity

Entity 1

^ x

(I) Business Registration Number ☐ No Business Registration Number

(II) Name

(III) JV code of the JV of another in-scope MNE group

(IV) MNE code of another in-scope MNE group

(V) Amount of HKMTT to which the covered entity is chargeable in respect of the MNE group for the reporting fiscal year as determined under section 4 of Schedule 62 to the IRO

HK\$

(VI) Amount of HKMTT to which the covered entity is chargeable in respect of another in-scope MNE group for the reporting fiscal year as determined under section 4 of Schedule 62 to the IRO

HK\$

(VII) Amount of double HKMTT relief claimed by the covered entity

HK\$

(v) Total amount of double HKMTT relief claimed by the covered entities within the subgroup

HK\$

4.2.4.3

Details of each subgroup

(H)(iv)

Provide particulars of claim if the MNE group / the HK standalone JV / the JV group applies the double HKMTT relief for joint ventures under section 12(4) of Schedule 62 to the IRO such that the HKMTT for the covered entities within the subgroup for the reporting fiscal year is reduced.

Click the '**Add Entity**' button to input particulars of claim by a covered entity.

(H)(v)

Total amount of double HKMTT relief claimed by the covered entities within the subgroup will be calculated based on the information provided .

(I) Allocation of HKMTT within the subgroup

- (i) Amount of HKMTT payable [(E)(v)] HK\$
- (ii) Double HKMTT relief for joint ventures [(H)(v)] HK\$
- (iii) Balance of HKMTT payable [(i) - (ii)] HK\$
- (iv) Is one or more than one covered entity designated for payment of the HKMTT in respect of the subgroup pursuant to section 32(1) of Schedule 63 to the IRO? ☐ Yes ☐ No
- (v) Number of designated paying entities
- (vi) Number of covered entities within the subgroup that are chargeable to HKMTT for the reporting fiscal year as determined under Section 4 of Schedule 62 and section 31(2)(b) of Schedule 63 to the IRO
- (vii) Allocation of HKMTT among the covered entities within the subgroup

BRN	Name	HKMTT payable	Relief against double HKMTT	Balance of HKMTT payable	
		HK\$	HK\$	HK\$	
					Remove
Total					Add Entity

4.2.4.3 Details of each subgroup

- (I) The amounts required for (i) to (iii) of item 4.2.4.3(I) will be automatically computed and populated based on the information reported in relevant items.

If one or more than one covered entity of the subgroup is designated to pay the HKMTT of the subgroup, report "Yes" for (iv) of item 4.2.4.3(I) and state the number of designated paying entities in (v) thereof. Otherwise, state the number of covered entities within the subgroup that are chargeable to HKMTT for the reporting fiscal year in (vi) of item 4.2.4.3(I). **For better management of the top-up tax assessments in respect of an in-scope MNE group or a JV group, and the tax payment of the covered entities, the Filing Entity that is the UPE, the designated filing entity or the designated local entity of the group is strongly encouraged to make use of the designation mechanism.**

Provide the allocation of HKMTT among the covered entities within the subgroup in (vii) of item 4.2.4.3(I).

Guide to File Top-up Tax Return

✓ PART 1 INFORMATION OF THE FILING ENTITY

✓ PART 2 INFORMATION OF THE IN-SCOPE MNE GROUP / JOINT VENTURE

✓ PART 3 GLOBE INFORMATION RETURN ("GIR")

✎ PART 4 ASSESSMENT TRIGGERING INFORMATION

✎ PART 5 DECLARATION

4.2.5 Allocation of HKMTT within the JV group

4.2.5.1 HKMTT payable in respect of each subgroup of JV group

- (A) Amount of HKMTT of the HK members of the JV group other than minority-owned members and stateless members
- (B) Total amount of HKMTT in respect of minority-owned subgroups and standalone minority-owned members of the JV group
- (C) Total amount of HKMTT in respect of stateless members of the JV group
- (D) Total amount of relief against double HKMTT for JV groups
- (E) Balance of HKMTT payable [(A) + (B) + (C) – (D)]

4.2.5.2 Number of covered entities designated for payment of the HKMTT pursuant to section 32(1) of Schedule 63 to the IRO

4.2.5.3 Allocation of HKMTT among the covered entities

BRN	Name	Balance of HKMTT payable	
HK\$			
			Remove
Total			Add

4.2.5

Allocation of HKMTT within the JV group

The amounts required in item 4.2.5.1 will be automatically retrieved or computed, and populated based on the information reported in the relevant items.

If the Filing Entity reports “Yes” for item 4.2.4.3(I)(iv) (i.e. the designation mechanism is elected), it should state the number of designated paying entities in item 4.2.5.2.

Provide the allocation of HKMTT among the covered entities within the subgroup in item 4.2.5.3.

Guide to File Top-up Tax Return

✓ PART 1 INFORMATION OF THE FILING ENTITY

✓ PART 2 INFORMATION OF THE IN-SCOPE MNE GROUP / JOINT VENTURE

✓ PART 3 GLOBE INFORMATION RETURN ("GIR")

✎ PART 4 ASSESSMENT TRIGGERING INFORMATION

✎ PART 5 DECLARATION

4.2.6 Election for HK Standalone JV / HK member of JV group

4.2.6.1 Does the HK Standalone JV / any HK member of the JV group elect to have a HK constituent entity of the MNE group be chargeable to HKMTT pursuant to section 11(3) of Schedule 62 to the IRO? ☐ Yes ☐ No

4.2.6.2 Number of HK members of JV group making the election

4.2.6.3 Particulars of the election

HK Standalone JV / HK member of the JV group		Balance of HKMTT payable	HK constituent entity of the MNE group elected to be chargeable to HKMTT		
BRN	Name	HK\$	BRN	Name	
					Remove
					Add

4.2.7 Re-set of tax attributes

4.2.7.1 Were any tax attributes of the covered entities for the reporting fiscal year re-set pursuant to section 8 of Schedule 62 to the IRO as the reporting fiscal year is the first fiscal year that a qualified IIR or qualified UTPR administered by a jurisdiction outside Hong Kong became applicable to those entities? ☐ Yes ☐ No

4.2.6

Election for HK Standalone JV / HK member of JV group

If the HK Standalone JV / any HK member of the JV group elects, under section 11(3)(b) of Schedule 62 to the IRO, to have a HK constituent entity of the MNE group be chargeable to HKMTT, report "Yes" for item 4.2.6.1, state the number of HK members of JV group making the election in item 4.2.6.2 and provide particulars of the election in item 4.2.6.3. If not, items 4.2.6.2 and 4.2.6.3 are not applicable.

4.2.7

Select "Yes" if tax attributes of the covered entities for the reporting fiscal year are re-set pursuant to section 8 of Schedule 62 to the IRO.

Click the '**Continue**' button to proceed to the next step.

Guide to File Top-up Tax Return



PART 1 INFORMATION OF THE FILING ENTITY



PART 2 INFORMATION OF THE IN-SCOPE MNE GROUP / JOINT VENTURE



PART 3 GLOBE INFORMATION RETURN ("GIR")



PART 4 ASSESSMENT TRIGGERING INFORMATION



PART 5 DECLARATION

4.3 IIR TOP-UP TAX

4.3.1 Is any HK constituent entity that is a parent entity of the MNE group chargeable to the IIR Top-up Tax for the reporting fiscal year? ☐ Yes ☐ No

4.3.2 Number of parent entities located in Hong Kong chargeable to the IIR Top-up Tax

4.3.3 IIR Top-up Tax payable by each parent entity

Add Parent Entity

Parent Entity 1

^ x

(A) Particulars of the parent entity

(i) Business Registration Number

(ii) Name

(B) Amount of allocable share of the Top-up Tax of low-taxed constituent entities, joint ventures and JV subsidiaries in jurisdictions outside Hong Kong, after applying the IIR offset stipulated in Article 2.3 of Schedule 61 to the IRO

Amount in
computation currency.

Exchange rate

Amount of
IIR Top-up Tax Payable

HK\$

0

TOTAL

0

Abort

Back

Save

Continue

4.3.1

Select "Yes" if a covered entity that is a parent entity of the in-scope MNE group is chargeable to the IIR top-up tax in Hong Kong for the reporting fiscal year and complete items 4.3.2 and 4.3.3.

4.3.2

State the number of the parent entities involved.

4.3.3

For each parent entity, the BRN and the amount of the allocable share of IIR top-up tax attributable to low-taxed constituent entities, joint ventures, and JV subsidiaries located in jurisdictions outside Hong Kong after applying the IIR offset stipulated in Article 2.3 of Schedule 61 to the IRO should be reported.

Click the '**Add Parent Entity**' button to input particulars of a parent entity and IIR top-up tax payable by the parent entity.

Click the '**Continue**' button to proceed to the next step.

Guide to File Top-up Tax Return



PART 1 INFORMATION OF THE FILING ENTITY



PART 2 INFORMATION OF THE IN-SCOPE MNE GROUP / JOINT VENTURE



PART 3 GLOBE INFORMATION RETURN ("GIR")



PART 4 ASSESSMENT TRIGGERING INFORMATION



PART 5 DECLARATION

PART 5 DECLARATION (See [NOTES](#))

I, CHAN TESTING, being of PART 4AA ENTITY COMPANY (FOR TESTING) 10000001, declare that:

- the required information of the MNE Group of which PART 4AA ENTITY COMPANY (FOR TESTING) 10000001 is a member is true and correct;
- the GloBE information return of the MNE Group of which PART 4AA ENTITY COMPANY (FOR TESTING) 10000001 is a member for the reporting fiscal year ended 31 DEC 2025 has been reported;
- the standard template that is developed in accordance with the GloBE implementation framework has been applied;
- the instructions contained in the standard template have been applied;
- the GloBE information return of the MNE Group; and
- the GloBE information return given and the statements made in this Return and the GloBE information return are true, correct and complete.

Failing to keep sufficient records, making an incorrect return or committing other offences under the Inland Revenue Ordinance may result in heavy penalties – See Sections D and E of the Notes and Instructions.

Abort

Back

Save

Continue

Before signing and submitting the Return, the Authorized Person should ensure that the required information with respect to all covered entities for the reporting fiscal year has been reported, and make the declaration accordingly.

Click the '**Continue**' button to proceed to **Sign and Submit**.

Select the '**Capacity**' of the Authorized Person from the options of:-

- 'director' – if the Authorized Person is a director of the corporation (i.e. corporate Filing Entity, corporate PRM or corporate SP) that files the Return;
- 'officer' – if the Authorized Person is a manager or company secretary of the corporation (i.e. corporate Filing Entity, corporate PRM or corporate SP) that files the Return;
- 'principal officer' – if the Authorized Person is a principal officer of a non-corporate PRM or non-corporate SP that files the Return;
- 'responsible person' – if the Authorized Person is a responsible person of a non-corporate PRM or non-corporate SP that files the Return, including a partner for a partnership and a trustee for a trust;
- 'liquidator' – if the Authorized Person is a provisional liquidator or liquidator of the Filing Entity that files the Return.

Guide to File Top-up Tax Return

Submit Top-up Tax Return

✓ PART 1

✓ PART 2

✓ PART 3

✓ PART 4

✓ PART 5

Important Notice

- Please check and verify the accuracy of the Return information before signing the Return with your e-Cert (Organisational) with AEOL Functions.
- Failing to keep sufficient records, making an incorrect return or committing other offences under the Inland Revenue Ordinance may result in heavy penalties. Click [here](#) to see the details.

1 of 9

Automatic Zoom

INLAND REVENUE DEPARTMENT

TOP-UP TAX RETURN

FOR THE FISCAL YEAR ENDED 31 DEC 2025

MNE code: G0001234

JV code:

This top-up tax return is completed and filed by a Part 4AA entity of an in-scope MNE group for compliance with the obligation stipulated in section 3 of Schedule 63 to the Inland Revenue Ordinance ("IRO"). For a Part 4AA entity which is a HK standalone JV or HK member of a JV group / Part 4AA stateless constituent entity, the obligation should be read together with section 37 / section 38 of Schedule 63 to the IRO.

You should read the [Notes and Instructions](#) before completion.

PART 1

INFORMATION OF THE FILING ENTITY

1.1 Name of the Filing Entity

PART 4AA ENTITY COMPANY (FOR TESTING) 10000001

1.2 Nature of Legal Form

Corporate

Signed by CHAN TESTING of PART 4AA ENTITY COMPANY (FOR TESTING) 10000001 with e-Cert (Organisational) with AEOL Functions

e-Cert File

00000000 - AA1111111.p12

Browse

e-Cert Password

.....

Abort

Back

Save

Sign & Submit

Submit Top-up Tax Return

A simulated Return will be generated for the Authorized Person's verification and confirmation. After checking, the Authorized Person should use the e-Cert of the Pillar Two Portal User to sign the Return.

- Scroll down to check all information in the simulated Return carefully.
- Click the '**Abort**' button if the Authorized Person wishes to terminate the filing process.
(**Important Note:** ALL the input data will not be saved.)
- Click the '**Back**' button if the Authorized Person needs to correct any information in the Return.
- Click the '**Print**' or '**Download**' button if the Authorized Person wishes to print or save the simulated Return.
- **File Location & Password** – Click the '**Browse**' button to search for the e-Cert located on the Authorized Person's computer. And, enter the 'e-Cert password'.
- Click the '**Sign & Submit**' button to complete the Return filing process.

Pillar Two Portal

Guide to File Top-up Tax Return

Submit Top-up Tax Return

Acknowledgement

Business Registration Number10000001

Role of Filing EntityUltimate parent entity

MNE CodeG0001234

JV Code (if applicable)-

Name of the MNE GroupPART 4AA ENTITY GROUP (FOR TESTING)

CHAN TESTING, being director of PART 4AA ENTITY COMPANY (FOR TESTING) 10000001, has successfully submitted on behalf of PART 4AA ENTITY COMPANY (FOR TESTING) 10000001 the Top-up Tax Return for the reporting fiscal year 01 JAN 2025 to 31 DEC 2025 together with the following GloBE information return containing the required information of the MNE group.

Serial No.	File Name	Upload Date	Remarks
12345678	Uploaded GIR Data File.dat	30 SEP 2026 12:00:00	File accept

Transaction Reference Number0000 0000 0000 0000

Transaction Date/Time16 OCT 2026 09:49:51

PrintSaveClose

Acknowledgment

For successful submission of the Return, an acknowledgement will be generated.

- Click the ‘**Print**’ button if the Authorized Person wishes to print the acknowledgement.
- Click the ‘**Save**’ button if the Authorized Person wishes to save the acknowledgement.
- Click the ‘**Close**’ button and the Authorized Person will be directed to the Service Menu Page.

Guidelines on online input and upload of a CSV file with particulars of covered entities

In the course of completing the Return, the Authorized Person may be required to provide a list of covered entities. The Authorized Person may provide the list through the following means:

- 1 Online input** – Input up to 100 records.
- 2 Upload a CSV file** – Upload a CSV file containing up to 2,000 records.

Note: If the Filing Entity is a Standalone JV or Part 4AA stateless constituent entity, you are not required to provide the list of covered entities.

Guide to File Top-up Tax Return

Guidelines on online input and upload of a csv file with particulars of covered entities – Online Input

☒ Online input (up to 100 entities)
☐ Upload a CSV file (up to 2,000 entities)

Note : Please enter the Business Registration Number of the covered entity. If the covered entity does not have a Business Registration Number, tick the checkbox and provide its full name.

Filter by

No Business Registration Number	Business Registration Number	Name	
☐	10000001	PART 4AA ENTITY COMPANY (FOR TESTING) 10000001	Remove
☐	11000004	PART 4AA ENTITY COMPANY (FOR TESTING) 11000004	Remove
☒		ABC CO LIMITED	Remove
			Add

- If the covered entity has a Business Registration Number (“BRN”), enter the ‘**BRN**’ only.
- If the covered entity has no BRN, check the box under ‘**No Business Registration Number**’ and enter the ‘**Name**’ of the covered entity.
- Click the ‘**Add**’ button to add a record.
- Click the ‘**Remove**’ button to remove a record.

Guide to File Top-up Tax Return

Guidelines on online input and upload of a csv file with particulars of covered entities – Upload a csv File

☐ Online input (up to 100 entities)

☒ Upload a CSV file (up to 2,000 entities)

CSV File

TESTING.CSV

Browse

Note : If the covered entity has a Business Registration Number, provide the Business Registration Number only. If the covered entity does not have a Business Registration Number, enter **NOBRN** and provide its full name. Save the file in UTF-8 ".csv" (common separated values) format. See example below:

00000001,
NOBRN, ABC COMPANY LIMITED
00000002,

- **CSV File** - The CSV file should be prepared in advance and saved in UTF-8 “.csv” format (comma separated values).
 - If the covered entity has a BRN, enter the BRN only in the CSV file;
 - If the covered entity has no BRN, enter “NOBRN, <entity’s name>” in the CSV file.
- **File Location** – Click the ‘**Browse**’ button to search for the CSV file located on the Authorized Person’s computer.

Upload a GIR Data File before Submission of Top-up Tax Return

Pillar Two Portal

Manage Data File

Top-up Tax Returns to be filed

No.	Fiscal Year Start Date	Fiscal Year End Date	Name of MNE Group	MNE Code JV Code	Date of Issue	Filing Deadline	Remarks
1.	01 JAN 2025	31 DEC 2025	PART 4AA ENTITY GROUP (FOR TESTING)	G0001234	16 OCT 2026	31 MAR 2027	Data file containing the GloBE information return has not been uploaded

Manage Data File

- The data file containing the required information with respect of the GIR of an MNE group must be prepared in accordance with the requirements of the GIR XML Schema and the relevant user guides. And, the data file must be submitted via the Pillar Two Portal, which supports transfer through HTTPS.
- Please take note that the data file has to be encrypted with an Encryption Tool provided by the Department before uploading.
- To upload the GIR data file, the Authorized Person may use the function '**Manage Data File**' under "**Return**" in the entry page. From the list of top-up tax returns to be filed, click the '**Manage Data File**' button to start the uploading process.
- The system will check if the GIR data file conforms to the data specifications. The validation results will be given within one business day. Please check the validation results from the Message Box in the Business Tax Portal / Tax Representative Portal or using this 'Manage Data File' function.

Note: More information on [GIR XML Schema and User Guides](#).

Post-submission of Return – View Return / View Assessment

Pillar Two Portal

Manage Top-up Tax Return

Top-up Tax Returns filed within the last 9 years

No.	Fiscal Year Start Date	Fiscal Year End Date	Name of MNE Group	MNE Code JV Code	Date of Issue	Filing Deadline	Date of Receipt	Remarks
1.	01 JAN 2025	31 DEC 2025	PART 4AA ENTITY GROUP (FOR TESTING)	G0001234	16 OCT 2026	31 MAR 2027	16 OCT 2026	Assessed

[View Return](#)[View Assessment](#)[Manage Data File](#)

- A Return can be viewed under ‘Manage Top-up Tax Return’ function after submission. However, all data files (GIR and CSV files) uploaded and the data records therein cannot be subsequently downloaded or retrieved from the Portal. The Filing Entity is strongly advised to keep a copy of the data file for future reference.
- Click the ‘**View Return**’ button in the same row of the Return filed which the Authorized Person wishes to view.
- Click the ‘**View Assessment**’ button in the same row of the Return filed which the Authorized Person wishes to download and view the assessment(s) issued to the in-scope MNE Group.

Notice of assessment of top-up tax to the assessed entity

- The notice of assessment with allocation schedule and payment voucher (if applicable) will also be sent to the assessed entity’s BTP Business Account electronically.

Post-submission of Return – Amend Data Record

Pillar Two Portal

Manage Top-up Tax Return

Top-up Tax Returns filed within the last 9 years

No.	Fiscal Year Start Date	Fiscal Year End Date	Name of MNE Group	MNE Code JV Code	Date of Issue	Filing Deadline	Date of Receipt	Remarks	
1.	01 JAN 2025	31 DEC 2025	PART 4AA ENTITY GROUP (FOR TESTING)	G0001234	16 OCT 2026	31 MAR 2027	16 OCT 2026	Assessed	View Return View Assessment Manage Data File

- If the Authorized Person discovers that there is incorrect or incomplete information in the GIR data file attached to a Return or some information has been omitted in the data file, it should submit a correction data file to rectify such errors or omissions. The data file containing corrected information can be uploaded by an Authorized Person.
- The Authorized Person can amend the data record via either:
 - Manage Top-up Tax Return; or
 - Manage Data File
- Click the '**Manage Data File**' button in the same row of the Return requiring rectification. You will be directed to 'Manage Data File' details page.

Note: More information on [GIR XML Schema and User Guides](#).

Pillar Two Portal

Guide to File Top-up Tax Return

Post-submission of Return – Amend Data Record

Pillar Two Portal

Manage Data File

Data file uploaded but NOT yet attached to the Top-up Tax Return

Serial No.	Encrypted Data File	Name of MNE Group	Role of Filing Entity	Compilation Date/Time	Upload Date	Remarks
Record not found.						

Data file already attached to the Top-up Tax Return

Serial No.	Encrypted Data File	Name of MNE Group	Role of Filing Entity	Compilation Date/Time	Upload Date	Remarks
15	Uploaded GIR Data File.dat	PART 4AA ENTITY GROUP (FOR TESTING)	Ultimate Parent Entity	01 JAN 2026 12:00:00	30 SEP 2026	File accept

Data file uploaded after submission of the Top-up Tax Return

Serial No.	Encrypted Data File	Name of MNE Group	Role of Filing Entity	Compilation Date/Time	Upload Date	Remarks
Record not found.						

Correct Data Record

Note: More information on [GIR XML Schema and User Guides](#).



Inland Revenue Department

The Government of the Hong Kong Special Administrative Region
of the People's Republic of China

Post-submission of Return – Amend Data Record

Correct Data Records

I, CHAN TESTING, being of PART 4AA ENTITY COMPANY (FOR TESTING) 10000001, upload the following GloBE information return for PART 4AA ENTITY COMPANY (FOR TESTING) 10000001 to correct the information previous reported for the reporting fiscal year from 01 JAN 2025 to 31 DEC 2025, and declare that the correction reported in GloBE information return uploaded is true, correct and complete.

Business Registration Number	10000001
Name of the Filing Entity	PART 4AA ENTITY COMPANY (FOR TESTING) 10000001
MNE Code	G0001234
JV Code	-
Reporting Fiscal Year	01 JAN 2025 to 31 DEC 2025
Encrypted Data File	Browse
Name of MNE Group	-
Role of Filing Entity	-
Compilation Date/Time	-
Reasons for the correction	Maximum of 5,500 characters

Important note:

1. Data file has to be encrypted with an Encryption Tool by the Department before uploading to this Portal. If you wish to download the Encryption Tool, please click [here](#).
2. Only one data file can be attached for the MNE group in each reporting fiscal year. Please check that the information required is included in the data file before uploading.

- At the ‘Manage Data File’ page, details of the data file attached to the specified Return will be displayed. Click the ‘**Correct Data Record**’ button if rectification of errors and/or omission is required.
- The Authorized Person will be asked to upload a data file containing the corrected information and enter reasons for the correction.
- Then, the Authorized Person had to use the e-Cert of the Pillar Two Portal User to sign and confirm the amendment.
- For each successful upload of data file for amendment of data records, an acknowledgement will be generated.

Note: More information on [GIR XML Schema and User Guides](#).

Post-submission of Return – Amend Data Record

Correct Data Records

Acknowledgement

CHAN TESTING, being director of PART 4AA ENTITY COMPANY (FOR TESTING) 10000001, has successfully uploaded the following GloBE information return data file for PART 4AA ENTITY COMPANY (FOR TESTING) 10000001 to correct the information previously reported for the reporting fiscal year from 01 JAN 2025 to 31 DEC 2025.

Business Registration Number	10000001
Name of the Filing Entity	PART 4AA ENTITY COMPANY (FOR TESTING) 10000001
MNE Code	G0001234
JV Code	-
Reporting Fiscal Year	01 JAN 2025 to 31 DEC 2025
Serial No.	12345678
Encrypted Data File	Uploaded GIR Correct Data File.dat
MNE Group Name	PART 4AA ENTITY GROUP (FOR TESTING)
Role of Filing Entity	Ultimate Parent Entity
Compilation Date/Time	01 JAN 2026 12:00:00

Reasons for the correction

testing

The system will check if the GloBE information return data file conforms to the data specifications. The validation results will be given within one business day. Please check the validation results from the Message box in the Business Tax Portal or using the Manage Data File function under the "Return" tab in Pillar Two Portal. Please be reminded that no e-Alert will be issued to you.

Transaction Reference Number	PBP2 0000 0000 0000
Transaction Date/Time	20 OCT 2026 14:05:41

Print

Save

Close

Validation Results

- The system will check if the uploaded GIR data file conforms to the data specifications. The validation results will be given within one business day. Please check the validation results from the Message Box in the Business Tax Portal / Tax Representative Portal or using this 'Manage Data File' function.
- If the validation on the data file fails, the system will stop processing the amendment / deletion of data records. A list of the errors in question will be provided as an attachment of the validation result. The Authorized Person should take remedial actions and upload another valid data file to amend / delete the data records.

Note: More information on [GIR XML Schema and User Guides](#).

Disclaimer

- This guide is provided for information purposes only, and is subject to change without notice.
- Screenshots contained in this guide are intended for illustrative only and may not exactly match the Pillar Two Portal site.

In case of doubt, enquiries may be made to the IRD through the message box of BTP/TRP or by email to beeps2.0@ird.gov.hk.



Inland Revenue Department

The Government of the Hong Kong Special Administrative Region
of the People's Republic of China