France 31 Mar 2027

Global minimum tax, GIR filing

On 31 March 2027, groups subject to the global minimum tax file their information return and pay the top-up tax for financial year 2025. The deadline is 15 months after year end; it was 18 months for the first year.

APPLICATION DATE	WHO REQUIRES IT	WHO YOU ANSWER TO	NATURE OF THE REQUIREMENT
31 Mar 2027	French tax administration (DGFiP), OECD rules	French tax administration (DGFiP)	Tax

INSTITUTIONS CONCERNED

- **Large banking group** (solid)
- Mid-sized bank (dashed)
- Specialised finance (dashed)
- Private bank (dashed)
- Asset manager (dashed)
- Insurer (dashed)
- Mutual and protection insurer (dashed)
- Public financial institution (dashed)

Solid: concerned. Dashed: depending on status or activity.

MILESTONES

The timeline of the text.

14 Dec 2022
Directive (EU) 2022/2523

30 Jun 2026
First returns, financial year 2024

31 Mar 2027
Return and payment, financial year 2025

IN DETAIL

What is changing.

The filing process

15 %	750 €M	15 MONTHS
minimum effective tax rate	of consolidated revenue: entry threshold	after year end to file and pay

Notification
Form 2065-INT

→

Information return
Form 2259-SD, in XML format

→

Tax computation statement
Form 2272-SD

→

Payment
Top-up tax

The global minimum tax, stemming from the OECD rules and Directive (EU) 2022/2523, ensures effective taxation of at least 15% for groups whose consolidated revenue reaches €750 million. In France, the filing process comprises a notification, the information return, a tax computation statement and payment of the top-up tax.

The return, the statement and the payment are due within 15 months of year end: 31 March 2027 for a financial year ended 31 December 2025. For the first year of application, the deadline was 18 months, that

is 30 June 2026.

OUR VIEW

The return relies on accounting and tax data by entity and by country, adjusted under rules that are neither those of the consolidated accounts nor those of corporate income tax. The first filing was often done on spreadsheets. The second is the time to industrialise data collection and keep the audit trail.

WHAT WE DO

Collection and control of data by entity, reconciliation with the consolidated accounts and tax returns, documentation of adjustments.

Pillar Two | Minimum tax | GIR

FINANCE ADVISORY→

FURTHER READING

Official sources.

impots.gouv.fr, overview of the filing process	https://www.impots.gouv.fr/schema-du-parcours-declaratif
EUR-Lex, Directive (EU) 2022/2523	https://eur-lex.europa.eu/eli/dir/2022/2523/oj

Links checked on 23 November 2026.