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Global Minimum Tax Filing and Registration in Malaysia

The Inland Revenue Board of Malaysia has updated its official webpage on Global Minimum Tax (hereinafter referred to as "GMT") filing obligation. The update provides administrative guidance on how returns are to be submitted and how registration is to be completed for Pillar Two compliance in Malaysia.

1. Scope of GMT Legislation

The GMT legislation applies to Constituent Entities of Multinational Enterprise (MNE) groups that operate across more than one jurisdiction and have annual consolidated revenues of at least EUR 750 million in at least two of the four preceding financial years. This includes Labuan entities under the Labuan Business Activity Tax Act 1990 and chargeable persons under the Petroleum (Income Tax) Act 1967.

Certain non-commercial entities are expressively excluded, namely governmental entities, international organisations, non-profit organisations and pension funds.

For more information, please refer to our previous publications at:
(1) https://www.kaizencpa.com/knowledge/info/id/2201.html
(2) https://www.kaizencpa.com/knowledge/info/id/2207.html

2. GMT Filing Obligations and Platforms

Constituent Entities within the scope of the GMT are subject to two separate filing obligations, namely the GloBE Information Return (GIR) and the Top-up Tax Return (TTR). The two returns serve different purposes, are submitted through different platforms and carry different registration requirements. The key features of each return are set out below, followed by the readiness of the submission platforms and the disclosure required in domestic tax returns.

(1) GloBE Information Return (GIR)
The GIR is a comprehensive return in Extensible Markup Language (XML) format. It is to be submitted via the HASiL International Data Exchange Facility (HiDEF). The GIR filer must first register for a MyGIR ID in order to access HiDEF for the submission of GIR.

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GIR filers who wish to register for a MyGIR ID may indicate their interest via this link by 30 November 2026. They will then be invited to an engagement session on 12 January 2027, which will cover the MyGIR ID registration process. Each GIR filer may nominate up to three (3) representatives, to attend the session.

(2) Top-up Tax Return (TTR)
The TTR is used to declare and self-assess the top-up tax liability of each Constituent Entity in Malaysia. It is to be submitted via the MyTax Portal. No registration is required.

(3) Platform Accessibility
HiDEF and the MyTax Portal, which are the submission platforms for the GIR and the TTR respectively, are still under development, which are expected to be ready in early 2027.

(4) GMT Information in Domestic Tax Returns
Only Constituent Entity within the scope of the GMT is required to disclose the relevant GMT information in its domestic tax return.

(5) Deadline for GIR and TTR submission
The GIR and the TTR are to be submitted within the following periods:
(a) First Financial Year (transition year): 18 months after the end of the financial year.
(b) Second Financial Year and onwards: 15 months after the end of the financial year.

3. Summary of Filing Obligation and Registration

	Globe Information Return (GIR)	Top-up Tax Return (TTR)
Platform for submission	Hasil International Data Exchange Facility (HiDEF)	MyTax Portal at https://mytax.hasil.gov.my/
	The platform is currently under development and is expected to be ready in early 2027.	
Submission format	Extensible Markup Language (XML) format	e-Filing
Registration process	MyGIR ID registration to access HiDEF (GIR filers intending to register for MyGIR ID are invited to attend the engagement session on 12 January 2027, which covers the MyGIR registration process. GIR filers that are interested may register for the session via this link by 30 November 2026. Each GIR filer may nominate up to three (3) representatives, to attend the sessions.)	No registration is required.
GMT notification in the domestic tax returns	A Constituent Entity in-scope of GMT only required to disclose the relevant GMT information in their respective tax returns.	
Submission deadline	First Financial Year (transition year): 18 months after the financial year ends. Second Financial year and onwards: 15 months after the financial year ends.	

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For further information, please visit the official website of the Inland Revenue Board of Malaysia at https://www.hasil.gov.my/en

KAIZEN Group, together with its associate firms in Malaysia, can help the clients to perform these compliances formalities so as to maintain the Malaysia company in good standing. Please call and talk to our professional accountants in Kaizen for further clarification.

If you wish to obtain more information or assistance, please visit the official website of Kaizen CPA Limited at ***www.kaizencpa.com*** *or contact us through the following and talk to our professionals:*

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