

A background image of the Earth as seen from space, showing the curvature of the planet and city lights at night.

## Global Minimum Tax (Pillar II): Minimum Tax Group Head Notification in Germany

With the implementation of the Global Minimum Tax in Germany numerous documentation and declaration obligations arise for the affected groups. As an immediate obligation in Germany, the German constituent entities of a group subject to the Global Minimum Tax (Pillar II Group) must register a so-called Minimum Tax Group Head with the German tax authorities by 28 February 2025 at the latest.

### What is at stake – in a nutshell

The Minimum Tax Act (MinStG), which came into force on 28 December 2023, transposed the requirements of the EU Minimum Taxation Directive into national law. Groups with annual revenues of 750 million euros or more in at least two of the last four fiscal years are subject to a top-up tax if the profits of group members in a jurisdiction are subject to an effective tax rate of less than 15 %.

For Pillar II purposes, the constituent entities based in Germany form a so-called Minimum Tax Group, for which a Minimum Tax Group Head must be registered. The Minimum Tax Group Head is obliged to submit the German minimum tax declaration and must pay any top-up tax that may arise in Germany.

Depending on the constellation the following constituent entity must be registered as the Minimum Tax Group Head:

1. Ultimate Parent Entity (UPE) resident in Germany:  
The UPE itself is the Minimum Tax Group Head.
2. Intermediate holding entity resident in Germany:  
If the UPE is not resident in Germany, the German group entity that is the parent entity of all constituent entities located in Germany is considered the Minimum Tax Group Head.
3. Designated domestic constituent entity:  
In all other cases, the UPE resident abroad can designate any constituent entity taxable in Germany as the Minimum Tax Group Head.
4. Economically most significant constituent entity: If no Minimum Tax Group Head has been designated by the UPE (see under 3.), the "economically most significant" entity is considered the Minimum Tax Group Head.

The Minimum Tax Group Head in Germany must be registered with the German tax authorities no later than two months after the end of the tax period for which the group falls within the scope of the German Minimum Tax regulations for the first time. If the financial year corresponds to the calendar year, the report must therefore be submitted for the first time by 28 February 2025. Please note that a Minimum Tax Group Head notification must be submitted even if there is only one constituent entity in Germany. The notification is to be submitted electronically via the online portal of the Federal Central Tax Office (BZSt).

The notification can be made in the name of or on behalf of (as a legal, authorized, or another representative) the UPE. This means that the Minimum Tax Group Head's tax advisor can also submit the Minimum Tax Group Head Notification with the appropriate authorization.

According to the information provided by the tax authorities, in particular the following information is required for the notification as a Minimum Tax Group Head:

- Name, address, and tax identifier of the ultimate parent entity
- Name, address, and tax identifier of the Minimum Tax Group Head
- Information regarding the determination as Minimum Tax Group Head
- Contact details of the filing entity's contact person
- If the notification is filed on behalf of the ultimate parent entity: Name and address of the representative and a current power of attorney

**Note:** Permissible tax identifier are the corporate tax number, the VAT identification number, the minimum tax number, or the business identification number.

#### How we can help

We will be happy to support you with the registration the Minimum Tax Group Head of your Minimum Tax Group in Germany. This includes the submission of the Minimum Tax Group Head Notification to the Federal Central Tax Office (BZSt) based on the information provided.

If required, we can also support you in identifying the Minimum Tax Group Head.

#### Your contact persons

Our experts in international tax law will be happy to provide you with further information on our range of services relating to the Minimum Tax Group Head Notification at any time.

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**Editorial office**

Dr. Ulrike Höreth, T +49 (0)711 2049-1371  
Brigitte Stelzer, T +49 (0)711 2049-1535

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