

Federal Public Service FINANCE General Administration of TAXES <i>Income taxes</i>		
	Notification Group Number Minimum Taxation Pillar 2 Multinational Enterprise (MNE) Groups Large-scale Domestic Groups	

BOX I – INFORMATION REGARDING THE MNE GROUP OR LARGE-SCALE DOMESTIC GROUP

1.1 Name of the MNE Group or large-scale domestic group:

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1.2 Start date of the reporting year:

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1.3 End date of the reporting year:

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1.4 Address of the registered office:

Street:	Number:
Zip code:	Municipality:
Country:	

1.5 Phone number:

+.....

1.6 Fax number:

+.....

1.7 Email:

.....@.....

1.8 Website address:

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I.9 Type of entity:

Legal entity

I.10 Legal form:

Please indicate which is applicable:

	unincorporated entity
	foreign entity

I.11 Functions:

Ultimate parent entity responsible for the preparation of the group's consolidated financial statements =
Function 000002 General representative

Natural person acting as representative legal entity for the consolidating ultimate parent entity = Function 100018
Representative legal entity:

Name:
First name:
National registration number or BIS-number:

I.12 Characteristics:

MNE Group/Large-scale domestic group – Law of 19.12.2023

I.13 Nature of the Group:

Please indicate which is applicable:

	MNE Group
	Large-scale domestic group

I.14 Group consisting of a single legal entity:

Does the group, in accordance with the legal provisions for registration in the Crossroads Bank for Enterprises, consist of only one entity (e.g., if the group consists of a single Belgian entity with permanent establishment(s) abroad, or if the group consists of a single foreign entity with only permanent establishments, including a permanent establishment in Belgium)?

If this is the case, please tick this box:

BOX II – INFORMATION REGARDING THE CONSOLIDATED FINANCIAL STATEMENTS OF THE MNE GROUP OR LARGE-SCALE DOMESTIC GROUP

II.1 Type of Consolidated Financial Statements (CFS) of the Ultimate Parent Entity:

Please indicate which is applicable:

	a)	the financial statements prepared by an entity in accordance with an acceptable financial accounting standard, in which the assets, liabilities, income, expenses and cash flows of that entity and of any entities in which it has a controlling interest are presented as those of a single economic unit
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	b)	where an entity that has one or more permanent establishment(s), the financial statements prepared by an entity in accordance with an acceptable financial accounting standard
	c)	the financial statements of the ultimate parent entity that are not prepared in accordance with an acceptable financial accounting standard and that have been subsequently adjusted to prevent any material competitive distortions
	d)	where the ultimate parent entity does not prepare financial statements as described in point a), b) or c), the financial statements that would have been prepared if the ultimate parent entity were required to prepare such financial statements in accordance with: (i) an acceptable financial accounting standard, or ii) another financial accounting standard, and provided such financial statements have been adjusted to prevent any material competitive distortions

II.2 Financial accounting standard used in the preparation of the consolidated financial statements of the ultimate parent entity:

	ISO code:
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II.3 Presentation currency used in the consolidated financial statements of the ultimate parent entity (ISO Code):

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II.4 Information on the publication of the consolidated financial statements of the ultimate parent entity online:

Hyperlink:

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II.5 Information on the non-publication of the consolidated financial statements of the ultimate parent entity online:

Please tick the box in case no online publication is available:

BOX III – INFORMATION ON THE OWNERSHIP STRUCTURE OF THE MNE GROUP OR LARGE-SCALE DOMESTIC GROUP

III.1.A Information on the ultimate parent entity(ies) (UPE)

This includes both Belgian and foreign ultimate parent entities!

Name	Jurisdiction	TIN	GloBE status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity top subgroup (if applicable)	Consolidating entity

III.1.B Only to be completed if the ultimate parent entity is located in Belgium: list of all Belgian and foreign entities

List to be provided per Belgian UPE!

Name	Jurisdiction	TIN	GloBE status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity top subgroup (if applicable)

III.2.A Information on the intermediate parent entity(ies) (IPE)

This includes both Belgian and foreign IPE's!

Name	Jurisdiction	TIN	GloBE status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity top subgroup (if applicable)

III.2.B Only to be completed if the intermediate parent entity is located in Belgium: list of all Belgian and foreign entities

List to be provided per Belgian IPE!

Name	Jurisdiction	TIN	GloBE status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity top subgroup (if applicable)

III.3.A Information on the partially owned parent entity (POPE)

This includes both Belgian and foreign POPE's!

Name	Jurisdiction	TIN	GloBE status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity top subgroup (if applicable)

III.3.B Only to be completed if the partially owned parent entity is located in Belgium: list of all Belgian and foreign entities

List to be provided per Belgian POPE!

Name	Jurisdiction	TIN	GloBE status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity top subgroup (if applicable)

III.4 List of all other entities located in Belgium

This includes all other entities located in Belgium that are not mentioned in table III.1.A/B, III.2.A/B or III.3 A/B.

Name	Jurisdiction	TIN	GloBE status	Type of excluded entity (if applicable)	Subgroup (if applicable)	TIN entity top subgroup (if applicable)

BOX IV – INFORMATION ON THE POINT OF CONTACT

IV.1 Name of the company acting as the point of contact for the group in function of creating this CBE number:

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.....

IV.2 TIN number of the company:

IV.3 Jurisdiction of the company:

BE

IV.4 Address of the company:

Street:	Number:
Zip code:	Municipality:

IV.5 Name of the contact person within the company:

.....

IV.6 Email + phone number of the contact person within the company:

Email:@.....
Phone number: +.....

EXPLANATORY NOTE

Large-scale domestic groups or MNE groups subject to the [Law of 19.12.2023 \(BG 28.12.2023\)](#) introducing a **minimum tax for multinational companies and large-scale domestic groups**, must register with the Crossroads Bank for Enterprises to identify the group for Pillar 2 purposes.

Before the MNE group or the large-scale domestic group can initiate the required prepayments, notifications, tax returns and/or minimum tax via MyMinFin, a **one-time application** for a Pillar 2 identification number must be submitted for the MNE group or the large-scale domestic group **according to the group structure as known on the first day of the reporting year starting from 31/12/2023**.

In accordance with Book III, Title 2 of the [Code of economic Law](#), the Crossroads Bank for Enterprises (CBE) has been established. Each entity referred to in Article III.16 is registered in the Crossroads Bank for Enterprises and obtains a company number. This number constitutes the unique identification number. It is important to have **only one CBE number** created for the benefit of the MNE group or large-scale domestic group that applies to the minimum tax in respect of MNE groups and large-scale domestic groups in the form of:

- a domestic top-up tax (QDMTT);
- an IIR top-up tax;
- a UTPR top-up tax.

You can do so through this application form.

The application must be submitted as follows:

- if only one ultimate parent entity as referred to in article 3, 14°, of the aforementioned law of 19.12.2023, is established in Belgium: by this sole ultimate parent entity;
- if there are several ultimate parent entities as referred to in article 3, 14°, of the aforementioned law of 19.12.2023, established in Belgium: by one of these ultimate parent entities. The submitting entity will be designated by the other ultimate parent entities established in Belgium by mandate;
- if no ultimate parent entity as referred to in Article 3, 14°, of the aforementioned law of 19.12.2023, and only one group entity as referred to in Article 3, 2°, of the aforementioned law of 19.12.2023, is established in Belgium: by this sole group entity;
- if no ultimate parent entity as referred to in Article 3, 14°, of the aforementioned law of 19.12.2023, and several group entities as referred to in Article 3, 2°, of the aforementioned law of 19.12.2023, are established in Belgium: by one of these group entities. The submitting entity will be designated by the other group entities established in Belgium by mandate.

For more information: refer to the website www.fin.belgium.be > International > [Pillar 2](#).

Explanation by text box

BOX I – INFORMATION REGARDING THE MNE GROUP OR LARGE-SCALE DOMESTIC GROUP

1.1 Name of the MNE-group or large-scale domestic group:

Please indicate in this box the name of the group in the context of Pillar 2.

ATTENTION: the group name must be unique and must NOT be the same as the name of the consolidating ultimate parent entity or any other entity.

1.2 Start date of the reporting year:

Please indicate in this box the start date of the reporting year as follows: dd/mm/yyyy.

ATTENTION: the start date of the first reporting year concerned is at the earliest 31/12/2023.

1.3 End date of the reporting year:

Please indicate in this box the end date of the reporting year as follows: dd/mm/yyyy

1.4 Address of the registered office:

Please indicate in this box the address of the registered office of the group.

The address contains the following: street – number – ZIP code – municipality – country (2-letter ISO-code).

ATTENTION: The address of the group's registered office refers to the address of the ultimate parent entity of the group preparing the consolidated financial statements in the context of Pillar 2. If the group has multiple ultimate parent entities, the address of the ultimate parent entity preparing the consolidated financial statements in the context of Pillar 2 must be provided.

For your information, the address of the registered office determines the legal form assigned to the group in the Crossroads Bank for Enterprises (CBE).

1.5 Phone number:

Please indicate in this box the phone number consisting of digits, including the country code, preceded by “+” where appropriate.

This is not a mandatory box to be completed.

1.6 Fax number:

Please indicate in this box the fax number consisting of digits, including the country code, preceded by “+” where appropriate.

This is not a mandatory box to be completed.

1.7 Email:

Please indicate in this box the email, including “@”.

This is not a mandatory box to be completed.

1.8 Website address:

Please indicate in this box the website address, via hyperlink.

This is not a mandatory box to be completed.

1.9 Type of entity:

The default entry in this box is “legal entity”.

1.10 Legal form:

The legal form will be defined as follows:

- unincorporated entity, if the registered office of the ultimate parent entity preparing the consolidated financial statements in the context of Pillar 2 is located in Belgium;
- foreign entity, if the registered office of the ultimate parent entity preparing the consolidated financial statements in the context of Pillar 2 is located abroad.

Please indicate which is applicable.

1.11 Functions:

The ultimate parent entity responsible for the preparation of the consolidated financial statements of the group as defined in Article 3, 6°, of the Law of 19 December 2023 must be designated as **general mandatary** (Function 000002) of the group.

In addition, the natural person acting as **representative legal entity** (Function 100018) of this ultimate parent entity must be indicated, stating the following details: Name, First Name, National Registration number or BIS number.

ATTENTION: If the ultimate parent entity is a foreign-based entity that does not yet have a CBE number, it will also receive a CBE number. However, no functions will be assigned to it. In that case, the following information will have to be provided during the registration:

- name which may NOT be identical to the name of the group;
- start date of the representation of the group (this will be the start date of the reporting year);
- capacity (code 00360 member of a governing body);
- legal form foreign entity (code 030);
- registered office which is the same as the address of the group.

ATTENTION: If the registered office of the ultimate parent entity is located in Belgium and it does not yet have a CBE number AND it is an unincorporated entity then it is registered with the CBE as an unincorporated entity with the following data:

- name which may NOT be identical to the name of the group;
- start date of the representation of the group (this will be the start date of the reporting year);
- capacity (code 00360 member of a governing body);
- legal form of foreign entity (code 721);
- registered office which is the same as the address of the group.

1.12 Characteristics:

The characteristic of the group is always the following: MNE group/Large-scale domestic group - Law of 19.12.2023.

ATTENTION: If the ultimate parent entity is an entity located abroad that already has a CBE number, the capacity 00360 member of a management body is also assigned to it.

ATTENTION: If the ultimate parent entity is an entity located abroad that does not yet have a CBE number, it will also receive a CBE number (see also 1.11), with the following capacity being assigned: 00360 member of a management body.

ATTENTION: if the ultimate parent entity is located in Belgium then the code 00360 for the capacity will NOT be allocated.

1.13 Nature of the group

Please indicate in this box which is applicable:

- MNE-group, or;
- Large-scale domestic group.

‘MNE group’ means any group that includes at least one entity or permanent establishment which is not located in the jurisdiction of the ultimate parent entity.

‘Large-scale domestic group’ means any group of which all constituent entities are located in the same member state of the European Union. For the purpose of the CBE number application, it concerns a group of which all group entities are located in Belgium.

1.14 Group consisting of a single legal entity:

If, in accordance with the legal provisions for registration in the Crossroads Bank for Enterprises (CBE), the group consists of only one entity, e.g. if the group only consists of a single Belgian entity with permanent establishment(s) abroad, or if the group consists of a single foreign entity with only permanent establishments, including a permanent establishment in Belgium, please tick this box.

In this case, no separate CBE number will be assigned to the group, but an adjustment of the capacity (code 00360 member of a governing body) in the CBE will be applied to the already existing CBE number, so that this CBE number is identifiable for Pillar 2 purposes.

ATTENTION: A new notification must be made to apply for a separate CBE number for the group as soon as a new entity, other than the permanent establishment, is created in addition to the parent entity.

BOX II – INFORMATION REGARDING THE CONSOLIDATED FINANCIAL STATEMENTS OF THE MNE GROUP OR LARGE-SCALE DOMESTIC GROUP

11.1 Type of Consolidated Financial Statements (CFS) of the Ultimate Parent Entity:

Please indicate in this box which is applicable. It concerns the consolidated financial statements as defined in article 3, 6°, of the Law of 19.12.2023.

11.2 Financial accounting standard used in the preparation of the consolidated financial statements of the ultimate parent entity:

Please indicate in this box the financial reporting standard used in the context of Pillar 2, including the ISO code.

11.3 Presentation currency used in the consolidated financial statements of the ultimate parent entity (ISO Code):

Please indicate in this box the ISO-code of the presentation currency used in the consolidated financial statements of the ultimate parent entity.

11.4 Information on the publication of the consolidated financial statements of the ultimate parent entity online:

Please indicate in this box the hyperlink to the group’s website on which the consolidated financial statements of the group have been published.

11.5 Information on the non-publication of the consolidated financial statements of the ultimate parent entity online:

Please tick this box in case no publication on the group’s website is available.

BOX III – INFORMATION ON THE OWNERSHIP STRUCTURE OF THE MNE GROUP OR LARGE-SCALE DOMESTIC GROUP

ATTENTION: in Box III, the data must be provided as known on the first day of the reporting year.

ATTENTION: Pursuant to Article 3,1° of the Law of 19.12.2023, 'entity' means any legal arrangement that prepares separate financial accounts or any legal person

III.1.A Information on the ultimate parent entity(ies) (UPE)

This concerns both Belgian and foreign ultimate parent entity(ies)!

Please complete the columns of the table included in this box:

Name: Please indicate the name of the ultimate parent entity(ies).

Jurisdiction: Please indicate the ISO-code of the jurisdiction.

TIN: Tax Identification Number (TIN).

Link: [TIN structure OECD](#)

GloBE status (several possibilities):

- Constituent Entity
- Flow-Through Entity – Tax Transparent
- Flow-Through Entity – Reverse Hybrid
- Hybrid Entity
- Permanent Establishment
- Main Entity
- Minority-Owned Parent Entity
- Minority-Owned Subsidiary
- Minority-Owned Constituent Entity
- Investment Entity
- Joint Venture (JV)
- JV Subsidiary
- Non-Material Constituent Entity
- Excluded Entity
- Ultimate Parent Entity (UPE)
- Partially-Owned Parent Entity (POPE)
- Intermediate Parent Entity (IPE)

Type of excluded entity (only one possibility):

- Governmental Entity
- International Organisation
- Non-profit Organisation
- Pension Fund
- Investment Fund that is an UPE
- Real Estate Investment Vehicle that is an UPE
- Entity owned by Excluded Entities under Article 6, first paragraph, 2°, Law of 19.12.2023
- Entity owned by Excluded Entities under Article 6, first paragraph, 3°, Law of 19.12.2023

Subgroup (if applicable):

- Constituent Entities
- Minority-Owned Subgroup (specify which Minority-Owned Subgroup)
- Standalone MOCEs
- Investment Entities
- Joint Venture Group (specify which JV Group)
- Stateless Constituent Entity

TIN entity top subgroup (if applicable):

Please indicate in this box the Tax Identification Number (TIN) of the entity at the top of the ownership structure of the subgroup concerned.

Consolidating entity:

Please indicate the ultimate parent entity responsible for preparing the group's consolidated financial statements in the context of Pillar 2.

III.1.B Only to be completed if the ultimate parent entity is located in Belgium: list of all Belgian and foreign entities

List to be provided per Belgian UPE !

Please complete the columns of the table included in this box (for clarification, see Explanatory Note section III.1.A).

Name / Jurisdiction / TIN / GloBE status (several possibilities) / Type of excluded entity (only one possibility) / Subgroup (if applicable) / TIN entity top subgroup (if applicable).

III.2.A Information on the intermediate parent entity(ies) (IPE)

This includes both Belgian and foreign IPE's!

Please complete the columns of the table included in this box (for clarification, see Explanatory Note section III.1.A).

Name / Jurisdiction / TIN / GloBE status (several possibilities) / Type of excluded entity (only one possibility) / Subgroup (if applicable) / TIN entity top subgroup (if applicable).

III.2.B Only to be completed if the intermediate parent entity is located in Belgium: list of all Belgian and foreign entities

List to be provided per Belgian IPE!

Please complete the columns of the table included in this box (for clarification, see Explanatory Note section III.1.A).

Name / Jurisdiction / TIN / GloBE status (several possibilities) / Type of excluded entity (only one possibility) / Subgroup (if applicable) / TIN entity top subgroup (if applicable).

III.3.A Information on the partially owned parent entity (POPE) (attention: multiple POPEs are possible)

This includes both Belgian and foreign POPE's!

Please complete the columns of the table included in this box (for clarification, see Explanatory Note section III.1.A).

Name / Jurisdiction / TIN / GloBE status (several possibilities) / Type of excluded entity (only one possibility) / Subgroup (if applicable) / TIN entity top subgroup (if applicable).

III.3.B Only to be completed if the partially owned parent entity is located in Belgium: list of all Belgian and foreign entities

List to be provided per Belgian POPE!

Please complete the columns of the table included in this box (for clarification, see Explanatory Note section III.1.A).

Name / Jurisdiction / TIN / GloBE status (several possibilities) / Type of excluded entity (only one possibility) / Subgroup (if applicable) / TIN entity top subgroup (if applicable).

III.4 List of all other entities located in Belgium

This includes all other entities located in Belgium that are not mentioned in table III.1.A/B, III.2.A/B or III.3 A/B.

Please complete the columns of the table included in this box (for clarification, see Explanatory Note section III.1.A).

Name / Jurisdiction / TIN / GloBE status (several possibilities) / Type of excluded entity (only one possibility) / Subgroup (if applicable) / TIN entity top subgroup (if applicable).

BOX IV – INFORMATION ON THE POINT OF CONTACT

IV.1 Name of the company acting as the point of contact for the group in function of creating this CBE number:

Please indicate in this box the name of the entity responsible for the creation of the CBE number. For further clarification, see the Explanatory Notes, general section, “This application must be submitted as follows”. The entity concerned is always a Belgian entity.

IV.2 TIN number of the company:

Please indicate the Tax Identification Number (TIN) of the entity.

IV.3 Jurisdiction of the company:

The default ISO-code in this box is “BE”.

IV.4 Address of the company:

Please indicate in this box the address of the entity.
The address contains the following: street – number – ZIP code – municipality.

IV.5 Name of the contact person within the company:

Please indicate in this box the name of the contact person within the entity.

IV.6 Email + phone number of the contact person within the company:

Please indicate in this box the email of the contact person, including “@”.

Please also indicate in this box the phone number consisting of digits, including the country code, preceded by "+" where appropriate.