



KPMG Japan e-Tax News

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Tax Update

NATIONAL TAX AGENCY — INFORMATION CONCERNING THE GLOBE INFORMATION RETURN SYSTEM

On 22 July 2026, the National Tax Agency (hereinafter the 'NTA') released the information (Japanese only) concerning the GloBE Information Return (hereinafter the 'GIR') System for the Specified MNE Group, etc. (hereinafter the 'Japanese GIR System'), which was introduced under the 2023 Tax Reform based on the GloBE Model Rules and Commentary approved by the OECD/G20 Inclusive Framework on BEPS, and which has been amended under subsequent tax reforms.

Similar to the global GIR framework under the GloBE Model Rules, the Japanese GIR System requires the provision of relevant information relating to the Specified MNE Group, etc. to the tax authorities within a prescribed period. In principle, the Japanese GIR System applies a local filing system, under which the relevant information must be provided to the tax authorities in each jurisdiction where the constituent entities, etc. of the Specified MNE Group, etc. are located.

Nonetheless, where the GIR Multilateral Competent Authority Agreement (hereinafter the 'GIR MCAA') is in effect between the tax authorities of the relevant jurisdictions, the central filing system is also applicable. Under this system, the relevant information relating to the Specified MNE Group, etc. will be exchanged through the automatic exchange of information mechanism under applicable tax treaties, meaning that the Ultimate Parent Entity or a Designated Filing Entity of the Specified MNE Group, etc. is allowed to provide such information only to a single jurisdiction that is authorized to exchange the information with other jurisdictions.

The information released by the NTA includes, for example, a list of the jurisdictions as of 1 July 2026 (Japanese only) to which the NTA is able to provide the relevant information relating to the Specified MNE Group, etc. through the automatic exchange of information mechanism under applicable tax treaties, etc., based on the GIR MCAA between the NTA and the tax authorities of those jurisdictions.

Note that information of the above list is also available in 'Activated exchange relationships for the automatic exchange of GloBE information' on the OECD webpage ['Automatic Exchange of Information - Exchange relationships'](#).

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