

Japan Pillar Two filing checklist

GIR-equivalent reporting and IIR top-up tax return filing through e-Tax

A checklist for Japanese constituent entities and group filing teams handling Japan's Pillar Two compliance through the e-Tax multinational enterprise information reporting corner. It covers the GIR-equivalent information filing workflow, the related ultimate parent or designated filer notice, and the IIR top-up tax return package. This version has been updated to reflect the detailed Japanese GIR XML / CSV record rules and the e-Tax setup, pre-check, and upload process materials.

1. Confirm which Japan filing is actually due

- Confirm the group is in scope. Japan's IIR and related reporting apply to in-scope multinational groups, generally using the EUR 750 million threshold across two of the prior four target fiscal years.
- Confirm the target fiscal year begins on or after 2024-04-01. Fiscal years beginning before that date do not trigger the Japanese GIR-equivalent filing cycle.
- Decide whether Japan requires a GIR-equivalent filing, only an ultimate parent / designated filer notice, or a representative-filer filing because multiple Japanese entities would otherwise be obligated.
- Decide whether a taxable standard international minimum top-up amount exists. If yes, the group needs the national IIR return and the related local corporate tax return. If no taxable standard exists, the top-up tax return itself is not filed.
- Set the filing deadline at 15 months after fiscal year end, with an 18-month first-filing window where the initial extension applies.
- Build the internal calendar early. Many March year-end groups will face a first filing deadline in September 2026.

2. Set up the e-Tax route, credentials, and authority

- Use the e-Tax 'Multinational Enterprise Information Reporting Corner' rather than assuming the ordinary corporation-tax workflow covers the GIR-equivalent filing or related notices automatically.
- Complete the reporting-corner pre-setup even if the entity already uses e-Tax for other filings.
- Review the recommended system environment and browser support before filing, especially if the team will upload large GIR data packages or multiple supporting documents.
- Confirm the filer has a valid electronic certificate for signature and login, together with any needed IC card reader / driver setup.
- Run the reporting-corner pre-setup tool and install the required browser extension 'e-Tax AP' on the filing machine.
- If the reporting-corner setup was performed before 2026-01-05, rerun it. The e-Tax site says the setup package was updated on that date.
- Confirm the entity has already filed the e-Tax start notification (kaishi todokedesho) or submit it before the first live filing if needed.
- Check delegated authority, internal approver sign-off, and certificate ownership before deadline week.

3. Choose the GIR file format and build the package correctly

- Use the current NTA record instructions for the GIR-equivalent filing. Japan accepts either XML or CSV, and the e-Tax materials generally recommend CSV for accounting and tax teams.
- If you choose CSV, create one parent folder named GLOBE_OECD and create a subfolder inside it named 02_GLOBEBody.
- Upload the GLOBE_OECD folder to the reporting corner - not the individual CSV files one by one.
- Build each CSV as a six-column file in the Japanese format: item name, value, attribute 1, attribute 2, attribute 3, and hierarchy level.
- Follow the Japanese row order exactly. The CSV guide warns that if the item order is changed, the reporting data will not be built correctly.
- Use half-width digits, letters, slashes, and hyphens in the CSV files, and do not insert line breaks within cells.

[] Save 01_MessageSpec.csv at the top level and place the GIR body files inside 02_GLOBEBody, such as 01_FilingInfo.csv, 02_GeneralSection.csv, and numbered Summary / JurisdictionSection / UTPRAtribution files as needed.

[] If you choose XML instead, save the file as .xml and record it in UTF-8. For CSV, use .csv or .txt and record it in Shift-JIS.

CSV package layout	What goes there
GLOBE_OECD / 01_MessageSpec.csv	Message header file.
GLOBE_OECD / 02_GLOBEBody / 01_FilingInfo.csv	FilingInfo record.
GLOBE_OECD / 02_GLOBEBody / 02_GeneralSection.csv	GeneralSection record.
GLOBE_OECD / 02_GLOBEBody / 03_Summary_*.csv	One or more Summary files as needed.
GLOBE_OECD / 02_GLOBEBody / 04_JurisdictionSection_*.csv	One or more JurisdictionSection files as needed.
GLOBE_OECD / 02_GLOBEBody / 05_UTPRAtribution_*.csv	One or more UTPRAtribution files as needed.

4. Run Japan-specific GIR XML / CSV control checks

[] For direct XML builds, fix the key MessageSpec values as required by Japan: TransmittingCountry = JP, ReceivingCountry = JP, and MessageType = GIR.

[] Do not populate fields that the Japanese guide says are not to be recorded, such as SendingEntityIN, Warning, and Contact. When building CSV, do not add rows that the guide says need not be recorded in CSV.

[] Set a unique MessageRefId for every transmission using Japan's format: JP + fiscal-year start year + 13-digit corporate number (or other 13-character filer identifier if no corporate number exists) + a three-digit sequence.

[] Use MessageTypeIndic = GIR101 for new data and GIR102 for corrections or deletions. Do not use GIR103 in Japan.

[] Keep one GLOBEBody per filing and send separate messages for separate fiscal years.

[] Check FilingCE carefully: ResCountryCode must be JP, and FilingCE.TIN should be the Japanese corporate number. If the filing entity is the UPE (GIR401), the FilingCE TIN must match the UPE TIN recorded elsewhere in the filing.

[] Make sure the role code matches the filing posture: GIR401 UPE, GIR402 designated domestic filer, GIR403 representative filer, GIR404 other constituent entity, GIR405 other. For local-filing roles GIR403, GIR404, and GIR405, RecJurCode may only be JP.

[] If RecJurCode itself was wrong, do not just edit it in place. Delete or cancel the earlier data and submit a new filing with the correct RecJurCode. If you are correcting something else, keep the same RecJurCode as the latest accepted filing.

[] Check DocRefId and CorrDocRefId logic before a correction or resend. Japan requires unique DocRefIds for FilingInfo, GeneralSection, Summary, JurisdictionSection, and UTPRAtribution, using the 22-character message ID plus a four-digit suffix.

[] If you are building XML directly, validate the TIN attributes. The Japanese example for a corporate number uses issuedBy = JP, unknown = 0, and TypeOfTIN = GIR3001. If no tax number exists, follow the designated-reference-number or NOTIN rules in the NTA guide.

[] Round monetary fields to whole numbers and record percentage fields as decimals from 0.0000 to 1.0000.

[] Keep to the permitted character set and half-width text only. Avoid strings the guide rejects, including double dashes (--), /*, and \$#.

5. Pre-check, upload, and large-file handling

[] Log in before running the e-Tax pre-check. The reporting-corner materials say the pre-check function requires prior login.

[] Run the pre-check on the GIR file package before live submission so formatting and structural errors are caught early.

[] If using XML, upload the .xml file. If using CSV, upload the GLOBE_OECD folder structure prepared under the Japanese CSV guide.

[] Keep each submission at or below the 19MB file-size cap.

If an XML filing exceeds 19MB, split it into separate XML files that each remain schema-valid. Duplicate MessageSpec and FilingInfo, give each split file a different MessageRefId, add AdditionalInfo stating the split count and part number, and keep the same MessageTypeIndic across the split files.

For split XML filings, set FilingInfo.DocTypeIndic to OECD1 (or OECD2 / OECD3 for correction or deletion data) on the first file and OECD0 on the later split file. Where FilingInfo.DocTypeIndic is OECD1, send GeneralSection with the first file.

When splitting XML, update the first 22 characters of each DocRefId so they match the MessageRefId used in that split file, and do not split inside GeneralSection, Summary, JurisdictionSection, or UTPRAtribution themselves.

If a CSV filing exceeds 19MB, divide the CSV package across multiple GLOBE_OECD folders, duplicate the message-header and FilingInfo files with the needed changes, and send the folders separately.

Retain the exact sent package, submission receipts, and internal version map for every transmission, correction, and resend.

6. IIR top-up tax return workstream

Start the return process from the e-Tax action labelled 'create the international minimum top-up tax return'.

Prepare the base return form (Bepyo 20).

Prepare Bepyo 20 Appendix 1 through Appendix 4 as CSV files using the Japanese return workflow and its CSV instructions.

Do not treat the appendices as PDF filings. The NTA tools may generate PDF images for review or printing, but the appendices themselves are prepared and filed as CSV in the return workflow.

Assemble the required PDF attachments, such as consolidated financial statements and the supporting reference documents called for by the NTA return package.

File the related local corporate tax return on the same timetable whenever the national IIR return is due.

Submit the national and local return package by the statutory deadline and arrange payment on the same timeline.

Item	Format	Where it goes
GIR-equivalent filing	CSV or XML	Multinational enterprise information reporting corner
Representative filer or UPE / designated filer notice	CSV-based e-Tax workflow	Multinational enterprise information reporting corner
IIR base return (Bepyo 20)	e-Tax return input	Top-up tax return workflow
Bepyo 20 Appendix 1-4	CSV	Attached in the return workflow, not as PDF appendices
Supporting attachments	PDF	Return workflow attachments

7. Final sign-off before pressing send

Confirm the group has not mixed up the GIR-equivalent filing, the exemption or notice filing, and the IIR top-up tax return.

Confirm the representative-filer or UPE / designated filer notice has been made where the Japanese filing path depends on it.

Confirm the GIR build has passed the Japan-specific field checks, encoding rules, file-size rules, and correction logic.

Confirm the IIR return schedules were prepared in CSV rather than attached as PDFs.

Confirm the local corporate tax return is included whenever the IIR return is due.

Confirm the filing team has evidence of e-Tax submission, retained source files, and a payment plan that lands by the legal due date.

Deadline rule of thumb: normal filing deadline = fiscal year end + 15 months; first filing window = fiscal year end + 18 months where the initial extension applies.

Based on official NTA and e-Tax materials reviewed in March 2026, including the detailed GIR record instructions, the CSV recording guide, and the e-Tax multinational enterprise information reporting-corner pages.