

Latest Updates on the Global Minimum Tax in Malaysia

Key updates for the GMT implementation in Malaysia aligned with our recent discussion points in early August 2026 with the Global Minimum Tax (“GMT”) Division under the Department of International Tax at the Inland Revenue Board of Malaysia (“IRBM”).

On 18 August 2026, the IRBM has updated on its website on the GMT Filing Obligations together with the new Frequently Asked Questions (“FAQ”) dated 11 August 2026.



Salient points of Malaysia GMT from these developments are as follows:

Salient Points	Descriptions
Multilateral Competent Authority Agreement (“MCAA”)	Malaysia is in the process in which the exchange of information mechanism will be ready by the first filing deadline for Reporting Year 2025, i.e., by 30 Jun 2027 .
GloBE Information Return (“GIR”)	Registration of GIR is required and applicable to foreign in-scope MNEs in jurisdictions that have not signed the OECD GIR MCAA by 30 Jun 2027 via Hasil International Data Exchange Facility (HiDEF), an existing platform for Country-by-Country Report in Extensible Markup Language (“XML”) Format. Notification of GIR is required and applicable to Malaysia Constituent Entity (“CE”) is not required to submit GIR in Malaysia via MyTax Portal (E-Filing) with relevant GMT information.
Top-up Tax Return (“TTR”)	No registration is required. Existing Tax Identification Number (“TIN”) will be used. It is a separated return from Form C via MyTax Portal (E-Filing). Filing platform is expected to be available in the first quarter of 2027.
Notes on Annual Corporate Income Tax return (i.e., Form C) and Form LE1 (Labuan Entity)	Form C, H9a and H9b are required if a Malaysia CE is an entity of an in-scope MNE for GMT purpose. Form LE1, D5 to D5b, it is the reporting accounting period.
Guidelines and Workshop by IRBM	It is planned in Dec 2026 or Jan 2027 .

We would like to highlight that the Malaysia GMT Guideline and FAQs may be subject to changes. For further details, please contact your respective Grant Thornton tax adviser should you require further guidance.

Contact us to discuss how we can assist you with GMT matters

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