



Purpose of the Form

Forms DMTT-24 and DMTT-25 are pre-registration notification forms to inform the Department of Inland Revenue that an MNE Group (as per the OECD's GloBE Model Rules) and its Constituent Entities located in The Bahamas will be in scope of the Domestic Minimum Top-up Tax (DMTT) Act, 2024. In the forms and in these instructions, we refer to Bahamas Entity to indicate an Entity located in The Bahamas, including those that are tax resident (in accordance with the DMTT Act) and permanent establishments.

These forms are intended as an initial notification and administrative intake tool to enable the DIR to compile information on which MNE Groups and Bahamas Entities are in scope for Fiscal Years beginning in 2024 and 2025 respectively, gather contact details, and be able to assess what further information will be required to administer the DMTT.

Its main purposes are to:

- Identify each Bahamas Entity that is in scope of the DMTT Act for Fiscal Year beginning in 2024 (DMTT-24).
- Identify each Bahamas Entity that is in scope of the DMTT Act for Fiscal Year beginning in 2025 (DMTT-25).
- Identify the MNE group and provide basic group-level information.
- Confirm that the group (and entities) falls within scope of the DMTT Act and state the relevant Fiscal Year.
- Enable the tax authority to record the group for DMTT administration and plan any follow-up requests in advance of the DMTT registration go-live.

Instructions for Completing the Form

The form must be completed for each Bahamas Entity in an MNE Group for Pillar Two purposes.

The definitions of terms included therein, should be taken from the GloBE Model Rules.

Part A: Entity that is part of a MNE group for DMTT purposes

- Enter the legal name of the Bahamas Entity.
- Enter the Bahamas Entity's Taxpayer Identification Number (TIN). If the Bahamas Entity has no TIN, leave this field blank.
- Provide the most relevant International Standard Industry Code (ISIC) for the Bahamas Entity.
- Provide the start and end dates of the MNE Group's Fiscal Year during which the Bahamas Entity falls within the scope of the DMTT Act. The DMTT Act shall be deemed to have come into force on January 1, 2024 and applies to Fiscal Years of an MNE Group that begin after December 31, 2023, except that it does not apply in respect of a Fiscal Year of the Group that begins before January 1, 2025, unless any IIR or UTPR is required to be applied for that Fiscal Year in respect of each Constituent Entity of the Group that is located in The Bahamas.
- Provide an estimate of annual revenue for the Bahamas Entity during the Fiscal Year indicated in Question 4 (reporting currency and amount).
- Indicate whether the Bahamas Entity is included in the MNE Group's Country-by-Country (CbC) Reporting and whether the Bahamas Entity is included in The Bahamas' CbC notification (Yes/No).
- Provide the Bahamas Entity address details (street address, city, island, postal code, country).
- Provide contact details for a local person who can be contacted about this notification (name, position, email, phone).
- Select type of Bahamas Entity (Bahamas Tax Resident Entity or Bahamas Permanent Establishment).
- If the Entity is an Excluded Entity, confirm the type of exclusion by ticking the applicable box(es) (e.g., Governmental Entity, International Organization, Non-profit Organization, Pension Fund, Investment Fund, Real Estate Investment Vehicle, The 95% Test (see Article 1.5.2(a) of GloBE Model Rules), The 85% Test (see Article 1.5.2(b) of GloBE Model Rules), or Not applicable).

Part B: Ultimate Parent Entity (UPE) Details

- Indicate whether the Bahamas Entity indicated in Part A is the Ultimate Parent Entity (Yes/No).
- If not the UPE, provide the full name of the Ultimate Parent Entity of the MNE Group (which may also be another Bahamas Entity).
- Provide an estimate of consolidated group revenue for the Fiscal Year indicated in question 4 Part A (reporting currency and amount). This should be taken from the Consolidated Financial Statements of the Ultimate Parent Entity.
- Provide the Ultimate Parent Entity's place of tax residency.
- Provide the Ultimate Parent Entity's address details (street address, city, parish/state, postal code, country).

Part C: Reporting Entity Details

- Where the MNE Group must submit a prescribed Global Information Return (GIR), indicate which Entity will file (N/A, UPE, or Designated filing Entity).
- Provide the full name of the GIR filing Entity (if applicable).
- Provide the GIR filing Entity tax residency and indicate whether it is the same as the UPE (Yes/No/N/A). If No, specify country. If Yes, field will automatically be pre-populated with the data in field 4 of Part B.
- Provide reporting Entity address details and indicate if same as Ultimate Parent Entity in which case address information will be pre-populated from field 5 of Part B. If not the same, provide street address, city, parish/state, postal code, country.

Part D: Consent for Information Sharing

By submitting the form, the Entity consents to collection, processing, and disclosure of its TIN and other relevant details for tax compliance and regulatory purposes. Information may be shared with tax authorities, financial institutions, or authorized third parties as required by law, with safeguards for confidentiality and security.

Part E: Declaration and Signature

A person authorized to make the notification must declare that the form and attachments are true, correct, and complete and that they are authorized to make the notification on behalf of the filing Bahamas Entity. Provide name, signature, email address, title, and date. Print and submit the form as instructed.

Practical Tips

- The deadline for completion and submission of form DMTT-24 is 31 March 2026.
- The deadline for completion and submission of form DMTT-25 is 30 April 2026.
- For the avoidance of doubt, Entities falling in scope of the DMTT Act for both Fiscal Years beginning in 2024 and 2025, will be required to file both Forms, DMTT-24 and DMTT-25.
- Complete all date and currency fields consistently and ensure the Fiscal Year dates in Part A match the accounting period dates with respect to which the Ultimate Parent Entity of the MNE Group prepares its Consolidated Financial Statements (limited exceptions to this rule may apply).
- Ensure the local contact person listed in Part A can respond to follow-up queries and information requests.



Do's and Don'ts for Filling and Submitting the PDF Form

#	Do's	Don't
1 Accessing and Opening the Form		
1.1	Do download and open the PDF using Adobe Acrobat Reader DC (e.g. "DC 2020.x" or later version).	Don't open the form in a web browser or non-Adobe PDF viewers.
1.2	Do use a desktop or laptop system for completing the form.	Don't use mobile phones or tablets for form submission.
2 Filling in the Form Details		
2.1	Do complete all required fields highlighted with red borders.	Don't leave required fields blank.
2.2	Do follow the specified formats for dates (e.g., MM/DD/YYYY) and numeric fields.	Don't use unsupported formats, symbols, or special characters.
2.3	Do provide a valid digital or image-based signature in the correct format (e.g., jpg, jpeg, png) with a file size between 200 KB and 1 MB.	Don't upload images smaller than 200 KB or larger than 1 MB, or leave the signature field empty.
2.4	Do complete the form electronically using the editable PDF fields provided.	Don't upload or submit a scanned copy of a physically completed (handwritten or printed) form.
2.5	Do use a desktop or laptop system for completing the form.	Don't use mobile phones or tablets for form submission.
3 Submitting the Form		
3.1	Do click the "Submit" button to initiate email-based submission from Adobe Acrobat.	Don't attempt manual submission before clicking "Submit".
3.2	Do select your default email application (e.g., Outlook) or approved webmail when prompted.	Don't cancel the email selection pop-up after clicking Submit.
3.3	Do ensure the PDF remains in its original format during submission.	Don't upload images smaller than 200 KB or larger than 1 MB, or leave the signature field empty.
3.4	Verify that the filled PDF is automatically attached to the email generated by the system.	Don't remove or replace the attached PDF.
3.5	Attach any additional supporting documents and click Send in the email client to complete the submission.	Don't close Outlook/Webmail before the email is successfully sent.
4 Technical and Error Handling		
4.1	Do re-download the form if fields are not editable or submission fails.	Don't reuse corrupted or partially filled files.
4.2	Do close any unnecessary applications before submitting form to avoid email submission issues.	Don't keep multiple heavy or conflicting applications running during submission.
4.3	Do submit the form using a trusted and officially approved email account.	Don't use personal, untrusted, or unauthorized email accounts
4.4	Do ensure you are connected to a stable and unrestricted network during submission.	Don't use VPNs or restricted networks that may block Adobe's email-based submission.