

XX November 2025

The Secretary
Entity Name

via ROS

Action Required - Pillar Two Registration Requirements

Dear Sir/Madam

Revenue is writing to you to bring to your attention a tax registration obligation which the above-named entity may have in relation to Pillar Two. Action is required in this regard by 31 December 2025.

Pillar Two application

Section 94 Finance (No.2) Act 2023 inserted Part 4A into the Taxes Consolidation Act (TCA) 1997, which transposed Council Directive (EU) 2022/2523 of 15 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union. This legislation is often referred to as Pillar Two.

Pillar Two ensures multi-national enterprise (MNE) groups and large-scale domestic groups with consolidated annual revenues of €750m or more, in two out of the four preceding fiscal years pay a minimum of 15% tax on profits.

A review of Revenue records, including country-by-country reporting data, indicates that the MNE group or large-scale domestic group which you are a member of may be in scope of the Pillar Two rules. If the group to which the entity is a member of is in scope of Pillar Two then the above-named entity, along with all other constituent entities and qualifying entities of the group located in Ireland, is required to register with Revenue for Pillar Two purposes.

Action to take if required to register

All entities in scope of Pillar Two in Ireland are required to register with Revenue for Pillar Two purposes within 12 months of the end of their first fiscal year. For entities with a fiscal year ending on or before 31 December 2024, the registration process must be completed by **31 December 2025**.

Functionality to register for Pillar Two is available through the Revenue Online Service (ROS).

As an entity located in Ireland in scope of the Pillar Two rules you are required to register for:

- Domestic top-up tax (QDTT), and
- Top-up tax information return (TIR).

In addition, entities may, depending on their position within a group, be required to register for:

- IIR top-up tax, and/or
- UTPR top-up tax.

To simplify Pillar Two compliance for in-scope groups it is possible to form a UTPR group and/or a QDTT group. Where an MNE group elects to form a UTPR group and/or a QDTT group, all entities in the MNE group must be registered for the appropriate tax(es) before the UTPR group or QDTT group can be formed on ROS.

Failure to comply with the registration requirements contained in Part 4A TCA 1997 may result in the imposition of a penalty of €10,000.

Action to take if not required to register

If you are of the opinion, that the above-named entity is not within scope of Pillar Two and is not required to register you must notify Revenue via MyEnquiries, clearly outlining the rationale why this entity does not meet the Pillar Two requirements. Revenue will review and correspond directly with such entities.

Further information

Tax and Duty Manual ([Part 04A-01-01A](#)) provides detailed guidance regarding the registration process for Pillar Two taxes. Further key Pillar Two information and updates are available on at www.revenue.ie/pillartwo.

Enquiries relating to this letter or Pillar Two more generally can be submitted through MyEnquiries using the category “Pillar Two” and the relevant subcategory.

Yours faithfully

Brendan O'Hara
Branch Manager
Pillar Two Branch