

Top-up tax information return

PIT User Guide

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Version Control		
Version	Date	Change
0.01	30/04/2026	Initial document
0.02	11/05/2026	Section 2

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1 Purpose

This document provides guidance for customers testing Pillar Two return filings in Revenue's Public Interface Test ("PIT") environment. It covers the process for submitting a Top-up Tax Information return ("TIR").

1.1 Who should use this guide?

This guide is intended for software vendors, tax agents and customers to validate that their software correctly generates a valid TIR XML file.

1.2 About the PIT environment

The PIT environment is a safe, isolated platform where customers can test submitting TIR XML files to a replica of Revenue's Online Service ("ROS") and receive validation feedback.

The testing in PIT has no impact on the live ROS system. The PIT mirrors the live ROS environment as of May 2026. Please note that the PIT environment may not be updated to reflect subsequent changes made to the live ROS platform. Any further updates to the PIT environment will be noted in the Version Control table on page 1 of this document.

1.3 What you need before you start

- An email address to contact the support team
- A test TIR XML file compliant with the [OECD XML Schema and corresponding User Guide](#).

2 Getting access to PIT

Support available in relation to PIT is limited. Revenue will provide one ROS certificate per organisation for access to the PIT environment.

Organisations should appoint a designated contact person to co-ordinate PIT access within their organisation. This person will be responsible for managing communication with Revenue and co-ordinating access internally.

Where Revenue receives multiple requests for PIT access from the same organisation, Revenue will direct those requests to the organisation's designated contact person.

Follow these steps to gain access to the test environment:

1. Request access: The designated contact person should email TIRtest@revenue.ie to request access to the PIT.
2. Receive credentials: The support team will either:
 - a. provide a link to the PIT and a PIT certificate via email, or

- b. provide login credentials for the [Revenue File Transfer Service](#) (“RFTS”): i.e. login and password details.
 - i. Accessing RFTS: Log into RFTS with the provided credentials to download the PIT certificate, certificate password and the link to the PIT environment.
- c. Accessing PIT: Log into PIT environment with the PIT certificate and password.
- d. The PIT certificate will be registered for the Pillar Two TIR tax head as an ultimate parent entity.

3 Understanding validation and errors

When you submit a TIR XML file, it is checked against the following validation rules:

- European Commission standard Validation Module (“VM”): The PIT environment incorporates the standard VM developed by the EU Commission. Revenue did not assist in the development of the VM and have implemented the VM as per specification.
- Additional validation rules: There are ten validation rules that each jurisdiction must develop and implement themselves which are not covered in the EU validation module.
 - Severe Record Errors: 60002; 60005; 60008; 60009; 60014
 - Other Record Errors: 70004; 70008; 70037; 70099; 70100

If your submission fails or is accepted with errors, the error message in the ROS inbox will specify which rules were triggered. The full list of validation errors is set out in section 4 of the [GIR Status Message XML Schema \[Status-XSD\]](#).

4 Support and Troubleshooting

4.1 Before Contacting Support

Please ensure you have first:

- Read this guide carefully
- Reviewed the [OECD XML Schema and corresponding User Guide](#) and related technical documentation, and
- Attempted to resolve any validation errors identified in the error messages.

4.2 How to raise a query

If you still encounter issues, email the support team at TIRtest@revenue.ie. Please provide a clear description of the issue.

4.3 Support scope

Support covers only technical system issues.

In scope for support:

- PIT access issues
- ROS technical queries (access, certificate issues)
- Technical file upload errors
- System bugs or unexpected behaviour

Out of scope for support:

- How to draft a TIR that is compliant with the XML schema
- How to compute top-up tax liabilities
- Guidance on completing specific data points in the TIR
- Resolving specific validation errors
- Tax technical queries relating to Pillar Two legislation

5 TIR submission

5.1 Log in and navigate to File a Return

Log in to PIT environment the option to “File a Return” is located in the “My Services” tab.

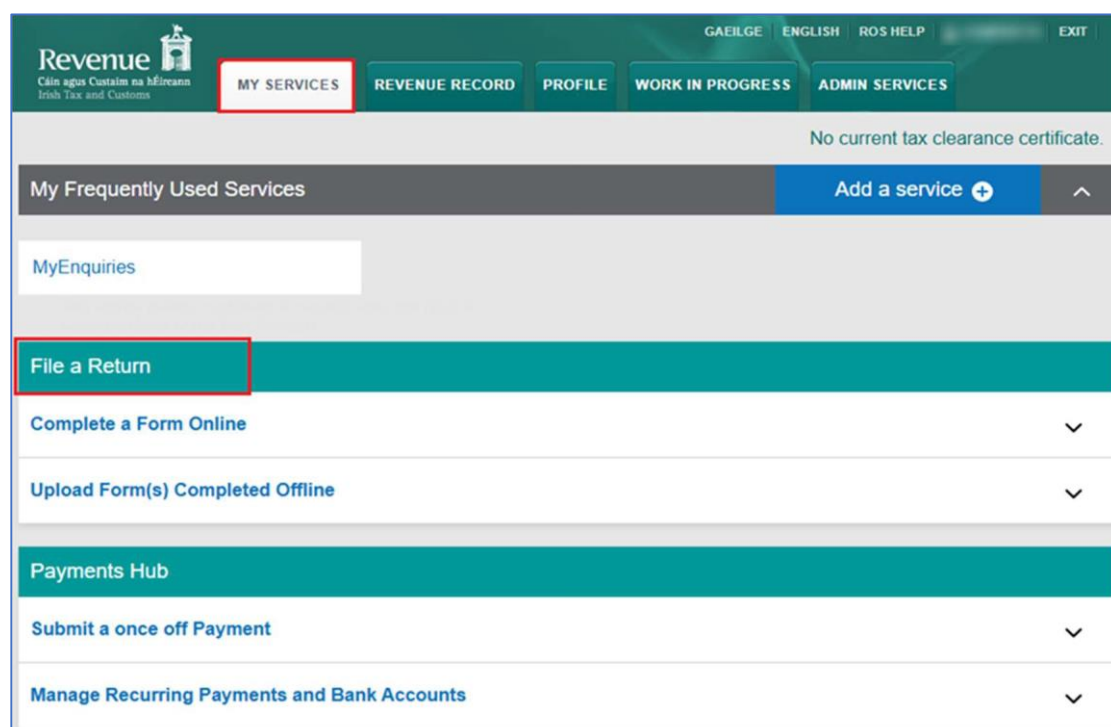


Figure 5.1 - My Services tab

5.2 Start a new online form

Select “Complete a Form Online” to proceed. GloBE returns must be completed online – there is no offline option.

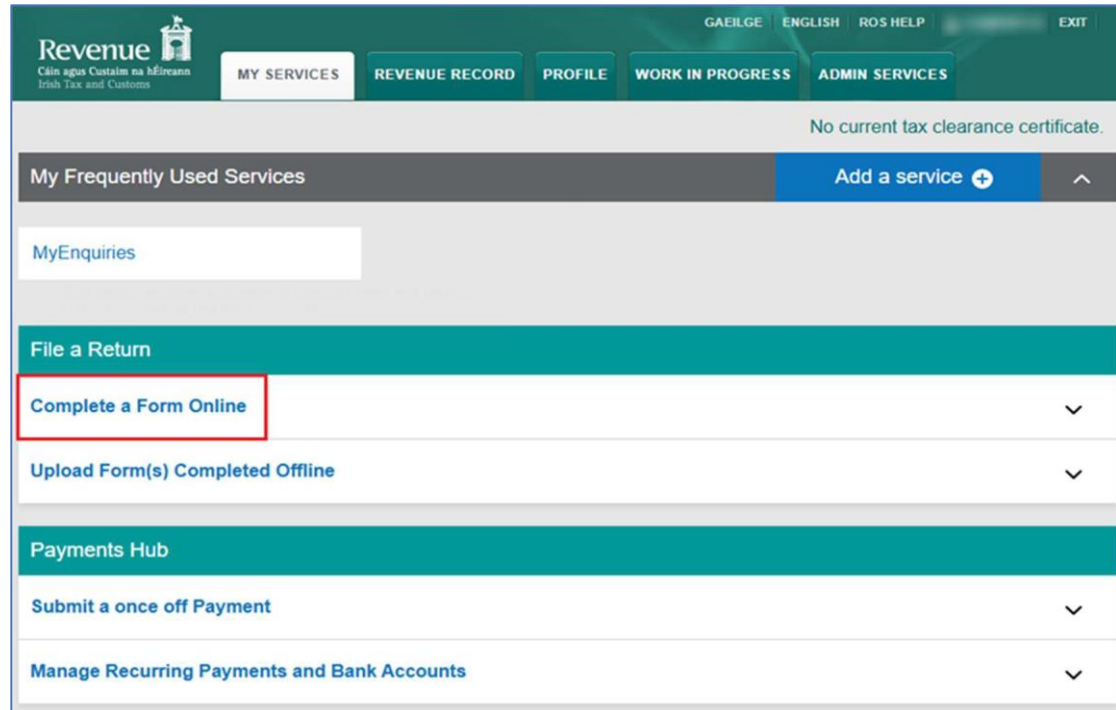


Figure 5.2 – Complete a Form Online

5.3 Select the TIR reporting obligation

Select the “Reporting Obligations” radio button and choose “TIR” from the drop-down list.

The screenshot shows the Revenue website interface. At the top, there is a navigation bar with the Revenue logo and several menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this is a section titled 'My Frequently Used Services' with a 'MyEnquiries' button. The main content area is divided into 'Employer Services' and 'File a Return'. Under 'Employer Services', there are three columns of options: Revenue Payroll Notifications (RPNs) with a 'Request RPNs' link; Payroll with 'Submit payroll' and 'View payroll' links; and Returns with 'Statement of Account' and 'View Latest Statement/Return' links. Below these are three more columns: Employer Reporting Notifications (ERNs) with a 'Request ERNs by file upload' link; Expenses/Benefits with 'Submit Expenses/Benefits' and 'View Expenses/Benefits' links; and Enhanced reporting requirements with an 'Expenses/Benefits Monthly Report' link. The 'File a Return' section is titled 'Complete a Form Online' and contains the text: 'Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.' There are two radio buttons: 'Tax Registrations' and 'Reporting Obligations', with the latter being selected. Below the radio buttons is a dropdown menu labeled 'Select a reporting obligati...' with a search icon. The dropdown menu is open, showing 'TIR' as the selected option. To the right of the dropdown menu, the word 'Offline' is visible.

Figure 5.3 – Complete a Form Online – select reporting obligations

Then select “Top Up Tax Information Return” from the drop-down list.

The screenshot displays the Revenue website interface. At the top, there is a navigation bar with the Revenue logo and several menu items: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below this is a section titled 'My Frequently Used Services'. Underneath, there are several service categories: 'Employer Services' which includes 'Revenue Payroll Notifications (RPNs)', 'Payroll', 'Returns', 'Employer Reporting Notifications (ERNs)', 'Expenses/Benefits', and 'Enhanced reporting requirements'. Each category has associated links. The 'File a Return' section is highlighted, showing 'Complete a Form Online'. It includes instructions to select a return to complete and radio buttons for 'Tax Registrations' and 'Reporting Obligations'. A dropdown menu is open, showing 'Top Up Tax Information Return' selected. A 'Submit' button is visible to the right of the dropdown.

Figure 5.4 – Complete a Form Online – select Top Up Tax Information Return

Select "Submit" to proceed to the next screen.

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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

My Frequently Used Services

Employer Services

Revenue Payroll Notifications (RPNs)
[Request RPNs](#)

Payroll
[Submit payroll](#)
[View payroll](#)

Returns
[Statement of Account](#)
[View Latest Statement/Return](#)

Employer Reporting Notifications (ERNs)
[Request ERNs by file upload](#)

Expenses/Benefits
[Submit Expenses/Benefits](#)
[View Expenses/Benefits](#)

Enhanced reporting requirements
[Expenses/Benefits Monthly Report](#)

File a Return

Complete a Form Online

Select a return you would like to complete now. You will be given the option of filing the return with or without a payment.

Tax Registrations Reporting Obligations

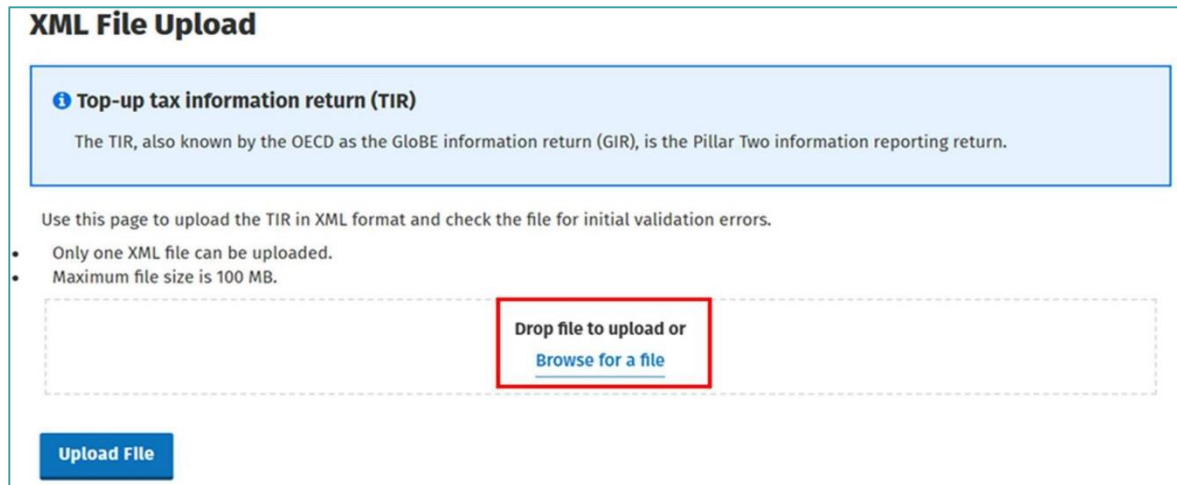
TIR Top Up Tax Information R...

Upload Form(s) Completed Offline

Figure 5.5 – Complete a Form Online – select Submit

5.4 Submit the TIR XML file

Upload the XML file by dragging and dropping the file into the upload area or by selecting “Browse for a file”. Only one XML file can be uploaded at a time.



XML File Upload

Top-up tax information return (TIR)

The TIR, also known by the OECD as the GloBE information return (GIR), is the Pillar Two information reporting return.

Use this page to upload the TIR in XML format and check the file for initial validation errors.

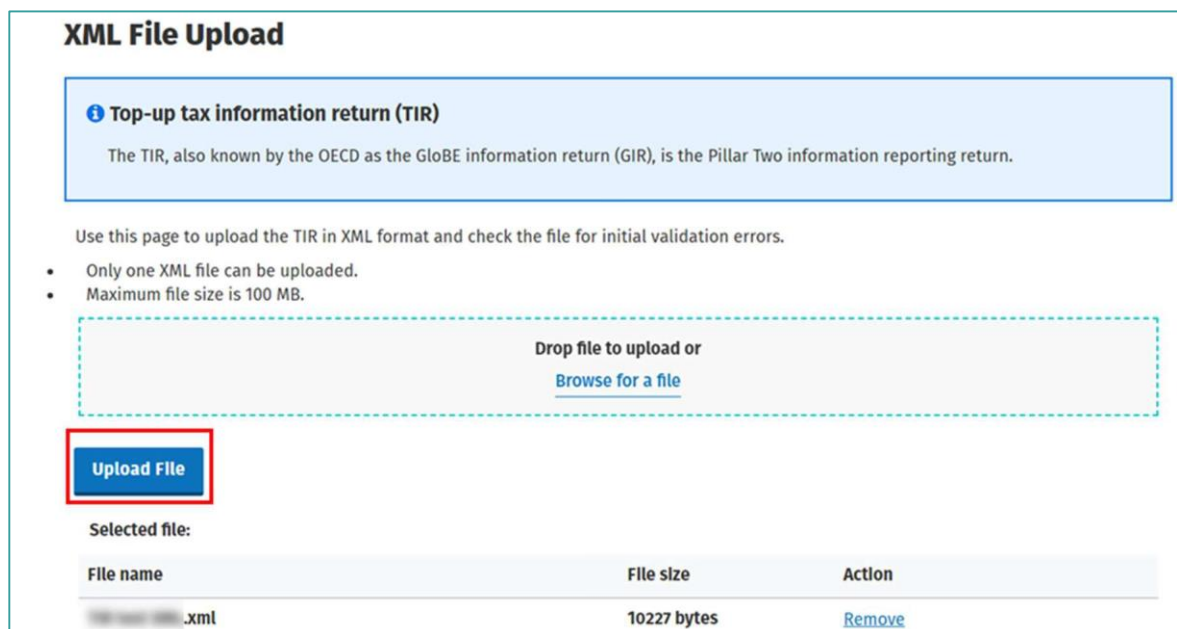
- Only one XML file can be uploaded.
- Maximum file size is 100 MB.

Drop file to upload or [Browse for a file](#)

Upload File

Figure 5.6 – Upload XML file

Select “Upload file” to continue



XML File Upload

Top-up tax information return (TIR)

The TIR, also known by the OECD as the GloBE information return (GIR), is the Pillar Two information reporting return.

Use this page to upload the TIR in XML format and check the file for initial validation errors.

- Only one XML file can be uploaded.
- Maximum file size is 100 MB.

Drop file to upload or [Browse for a file](#)

Upload File

Selected file:

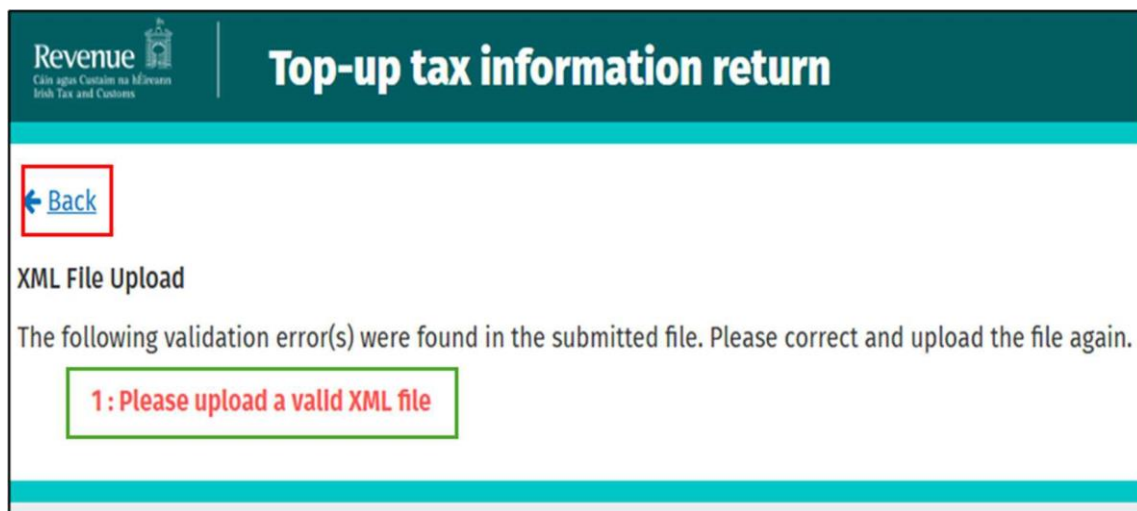
File name	File size	Action
10227 bytes.xml	10227 bytes	Remove

Figure 5.7 – Upload XML file

The XML file must pass the following initial validation checks:

1. The file does not exceed the maximum size limit (100MB)
2. The file is not empty
3. The file is in XML format and adheres to the GIR XML Schema
4. The file does not contain malicious code
5. The file does not contain invalid schema errors (Custom '9999' correction message validation errors)

Where the file fails validation, an error message will be displayed. Select 'Back' and upload a corrected file.



The screenshot shows the Revenue logo and the title 'Top-up tax information return'. A 'Back' button is highlighted with a red box. Below it, the section 'XML File Upload' contains the text: 'The following validation error(s) were found in the submitted file. Please correct and upload the file again.' A red error message '1 : Please upload a valid XML file' is displayed in a green-bordered box.

Figure 5.8 – Complete a Form Online – select Submit

Once the XML file passes initial validation, the “Sign and Submit” screen is displayed. Enter the ROS password and select “Sign and Submit”.

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Sign & Submit

Sign & Submit

Certificate [Help](#)

Enter Password

0%

Figure 5.9 – Sign and submit

A confirmation message will appear following submission of the TIR XML file.

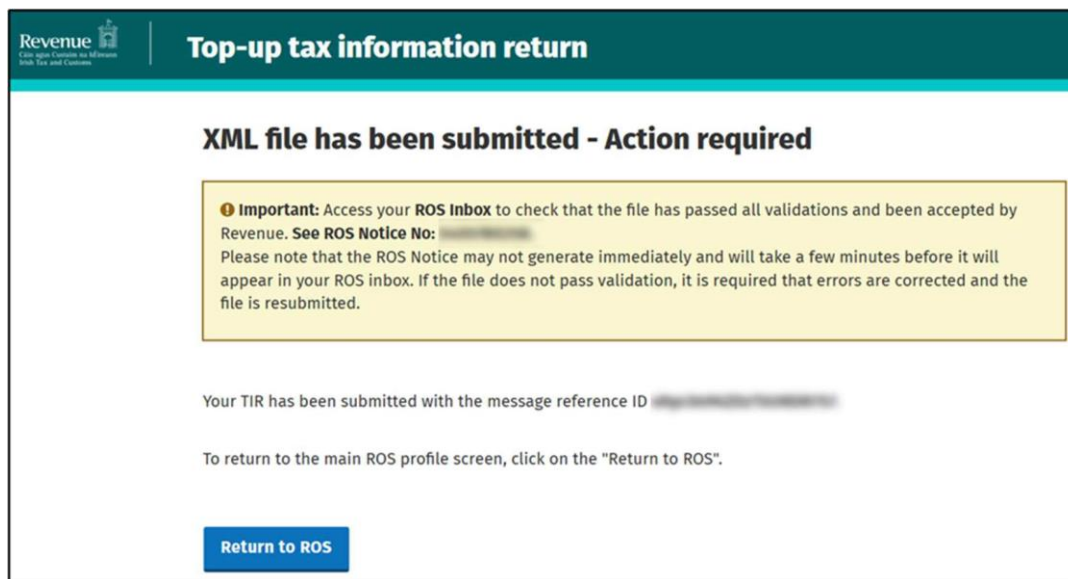


Figure 5.10 – XML submitted confirmation screen

NOTE: This confirmation message does not mean that the TIR has been successfully submitted. It confirms only that the XML file has passed the first level of validation.

The TIR is only treated as submitted where it has successfully passed the second level of validation. Taxpayers will receive a ROS inbox notification confirming the status of the submission.

Where the TIR is rejected, the XML file must be corrected and resubmitted.

5.5 Verification of TIR submission status in ROS inbox

Messages confirming the status of the TIR will issue to the ROS inbox. The message may take a few minutes to appear. This message will indicate whether:

- The TIR is accepted,
- The TIR is accepted with errors, or,
- The TIR is rejected and must be resubmitted.

5.5.1 TIR accepted

Where the TIR has been successfully validated, a confirmation message that the TIR was accepted will issue to the ROS inbox.

	Notice No. ⌵	Customer Name ⌵	Regn./Trader No./Doc ID ⌵	Tax Type/Duty/Rep. Oblig. ⌵	Document Type ⌵	Period Begin ⌵	Issued Date ⌵	
<input type="checkbox"/>	ⓧ			Top-up tax Information Re	TIR Rejected message	N/A	15/04/2026	★
<input type="checkbox"/>	ⓧ			Top-up tax Information Re	TIR Notification of filer	N/A	15/04/2026	
<input type="checkbox"/>	ⓧ			Top-up tax Information Re	TIR Notification of filer	N/A	15/04/2026	
<input type="checkbox"/>	ⓧ			Top-up tax Information Re	TIR submission	N/A	15/04/2026	

Figure 5.11 – ROS inbox message for TIR submission

Hello [Name] Gaeilge Sign out

Top-up tax information return

✔ **Your TIR was accepted**

Your TIR - with message reference ID [ID] - has passed all Revenue validation checks and has been submitted successfully.

[Close](#)

[Revenue Home](#) • [Security](#) • [Privacy](#) • [Accessibility](#) • [Disclaimer](#) •
 Language: [Gaeilge](#)

Figure 5.12 – TIR accepted confirmation screen

5.5.2 TIR accepted with errors

Where the TIR has passed validation but errors have been identified, a message confirming that the TIR was accepted with errors will issue in the ROS inbox.

	Notice No. ⌵	Customer Name ⌵	Regn./Trader No./Doc ID ⌵	Tax Type/Duty/Rep. Oblig. ⌵	Document Type ⌵	Period Begin ⌵	Issued Date ⌵	
<input type="checkbox"/>	ⓧ			Top-up tax Information Re	TIR Rejected message	N/A	15/04/2026	★
<input type="checkbox"/>	ⓧ			Top-up tax Information Re	TIR Notification of filer	N/A	15/04/2026	
<input type="checkbox"/>	ⓧ			Top-up tax Information Re	TIR Notification of filer	N/A	15/04/2026	
<input type="checkbox"/>	ⓧ			Top-up tax Information Re	TIR submission	N/A	15/04/2026	

Figure 5.13 – ROS inbox message for TIR submission

Details of the validation errors will be displayed on screen. Taxpayers should review and correct such errors where appropriate.

Select 'Download' to download a file containing the full list of identified errors.

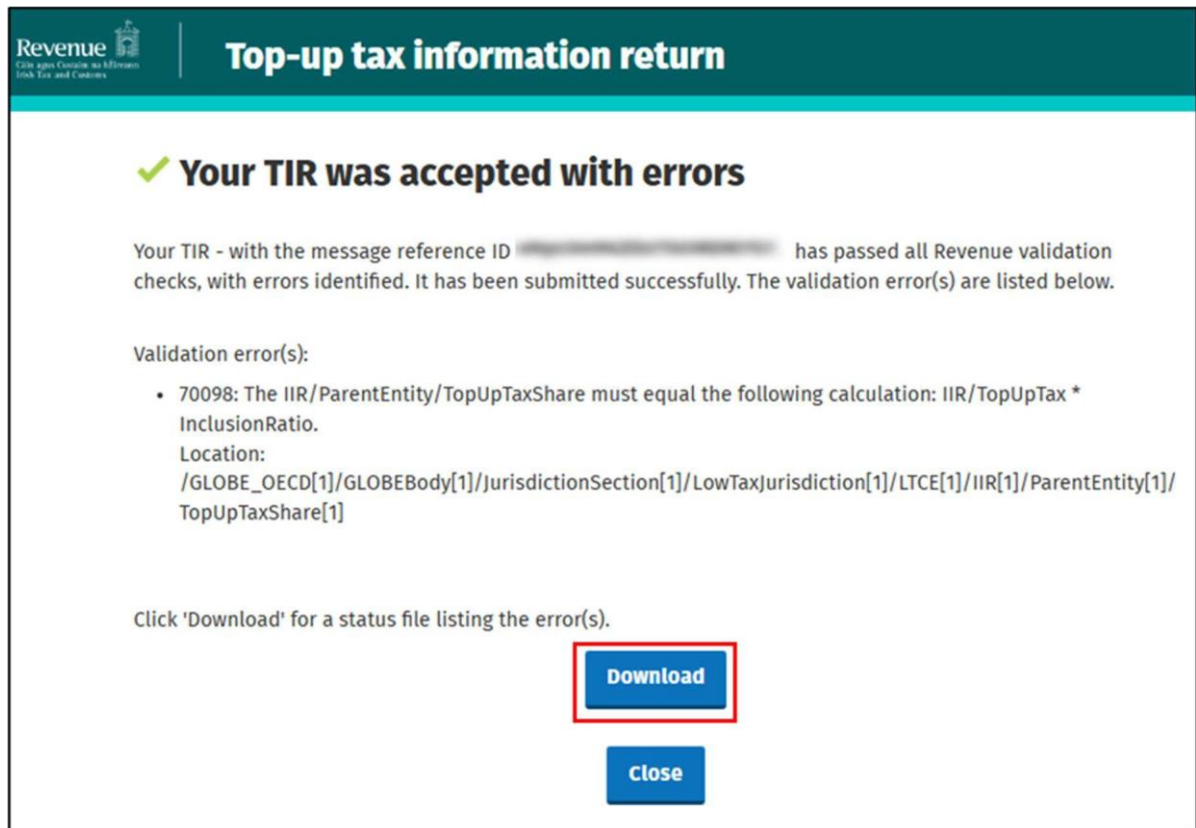


Figure 5.14 – TIR accepted with errors screen

	A	B	C	D	E	F	G	H	I	J	K
1	Error Code	-	Description	-	Location						
2	70098	-	The IIR/ParentEntity/TopUpTaxShare must equal the following calculation: IIR/TopUpTax * InclusionRatio.	-							
3											
4											

Figure 5.15 – List of validation errors

5.5.3 TIR rejected and must be resubmitted

Where the TIR fails validation, a rejection message will issue to the ROS inbox. This is flagged as a priority message.

A rejected TIR is not treated as filed and does not satisfy the filing obligation. The filing obligation remains outstanding until a TIR is successfully submitted and accepted.

	Notice No. ↓	Customer Name ↓	Regn./Trader No./Doc ID ↓	Tax Type/Duty/Rep. Oblig. ↓	Document Type ↓	Period Begin ↓	Issued Date ↓	
<input type="checkbox"/>				Top-up tax Information Re	TIR Rejected message	N/A	15/04/2026	<input checked="" type="checkbox"/>

Figure 5.16 – ROS inbox message for TIR submission

Details of the validation errors will be displayed on screen. Taxpayers must correct the errors and resubmit the TIR. Select 'Download' to download a file containing the full list of identified errors.

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Irish Tax and Customs

Top-up tax information return

✗ Your TIR was rejected

Your TIR - with message reference ID REV_REJECT_ehyc0n96ZDz1SORDR7S7_1953 - has not passed Revenue validation and has not been accepted by Revenue. The validation error(s) are listed below. Please correct the error(s) and resubmit your file.

Validation error(s):

- 60007: The provided DocRefID w5iashLg3p has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space'
- 60007: The provided DocRefID romqkfeBxv has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space'
- 60007: The provided DocRefID cAYq0StqJl has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space'
- 60007: The provided DocRefID MBiSGkxmRS has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space'
- 60007: The provided DocRefID CWxWBQUr7t has already been used for a pre-existing record, please relodge and ensure that the provided DocRefID is in accordance with the OECD P2 GIR XML Schema User Guide and is 'unique in time and space'
- 70099: The sum of 'UTPRTopUpTaxAttributed' should be equal to the sum of TotalUTPRTopUpTax amount in the JurisdictionSection element in respect to all jurisdictions.

Click 'Download' for a status file listing the error(s).

Download

Close

Figure 5.17 – TIR rejected screen

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Error Code	- Description - Location														
2	60007	- The provided DocRefID w5iashLg3p has already been used for a pre-existing record please relodge and ensure that the provided DocRefID is in accordance with the														
3	60007	- The provided DocRefID romqkfeBxv has already been used for a pre-existing record please relodge and ensure that the provided DocRefID is in accordance with the														
4	60007	- The provided DocRefID cAYq0StqJl has already been used for a pre-existing record please relodge and ensure that the provided DocRefID is in accordance with the														
5	60007	- The provided DocRefID MBiSGkxmRS has already been used for a pre-existing record please relodge and ensure that the provided DocRefID is in accordance with the														
6	60007	- The provided DocRefID CWxWBQUr7t has already been used for a pre-existing record please relodge and ensure that the provided DocRefID is in accordance with the														
7	70099	- The sum of 'UTPRTopUpTaxAttributed' should be equal to the sum of TotalUTPRTopUpTax amount in the JurisdictionSection element in respect to all jurisdictions.														
8																

Figure 5.18 – List of validation errors

6 Appendix A - Reference Documents

- Irish Revenue website: <http://www.revenue.ie/pillartwo>
- OECD and EU Central Records: The table below lists the OECD and EU documents that are referred to in the current manual.

Ref.	Title	Originator	Date
GloBE Model Rules (MR)	Tax Challenges Arising from the Digitalisation of the Economy – Global Anti-Base Erosion Model Rules (Pillar Two): Inclusive Framework on BEPS	OECD	20/12/2021
GloBE information return (GIR)	Tax Challenges Arising from the Digitalisation of the Economy – GloBE Information Return (Pillar Two)	OECD	15/01/2025
GloBE XML Schema	User Guide for the GloBE Information Return XML Schema	OECD	15/01/2025
Status Message XML Schema	GIR Status XML Schema – User Guide for Tax Administration	OECD	30/07/2025
Commentary to the GloBE rules	Commentary to the GloBE rules	OECD	Various
Administrative Guidance	Administrative Guidance to the GloBE rules	OECD	Various
GIR MCAA	Multilateral Competent Authority Agreement on the Exchange of GloBE information	OECD	15/01/2025
DIR 2022/2523	Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union	Council of the European Union	22/12/2022
DIR2025/872	Council Directive (EU) 2025/872 of 14 April 2025 amending Directive 2011/16/EU on administrative cooperation in the field of taxation	Council of the European Union	06/05/2025
DIR2011/16	Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EC	Council of the European Union	25/03/2021