

Minutes of Meeting

Meeting	TALC BEPS Pillar Two Administration Subgroup
Date	17 February 2026
Location	Remotely via Teams
Attendees	
Revenue	Therese Bourke, Brendan O'Hara (Chairperson), John Quigley, Ashling Gallagher (Secretary)
ITI	Anne Gunnell, Cormac Golden, Rory McIver, Frances Lenihan, Paul McKenna
CAI	Gearoid O'Sullivan, Enda Faughnan, Joe Walsh, Fadi BouKaram, Shane McCarthy
Law Society	Andrew Quinn, Olivia Long, Elaine Mooney, Amelia O'Beirne

Minutes

1. Welcome and introductions

The Chairperson welcomed everyone and introduced attendees from Revenue followed by a tour de table of introductions by other attendees.

The Chairperson requested that the Secretary is informed if a representative is replaced going forward.

The Chairperson read out the group's terms of reference as follows -

The group will meet periodically to discuss issues relating to implementation / operationalisation of Pillar Two in Ireland. Any issues raised which are not relating to implementation / operationalisation of Pillar Two will be referred to RLS to consider. There may be a need to refer these queries to the EU Commission or OECD as appropriate.

2. Update from Revenue's Pillar Two implementation team

The Chairperson gave a general update in relation to the ongoing work of the Pillar Two implementation team with work proceeding as planned in relation to systems, compliance, registrations, returns, exchange of information and customer service queries.

The Chairperson informed the group that almost 7,000 entities have registered for Pillar Two taxes to date. The Chairperson thanked everyone for their input in getting to this stage. The Chairperson noted that registration numbers should continue to increase due to differing year ends.

The Chairperson outlined that there are quite a lot of entities registered for IIR top-up tax which Revenue will be examining over time to ensure this is correct. Feedback received indicates that a cautious approach was adopted and entities may have registered for IIR top-up tax and UTPR top-up tax unnecessarily. Revenue confirmed compliance work will be commencing on this cohort of cases soon.

The Chairperson noted that a significant number of entities have set up groups but have yet to elect into the groups, it is unclear if this is a decision taken or the group elections still need to be made. The Chairperson outlined that some tidying up needs to be done across the groups, common errors appear to be different UPEs named, different DLEs and different year ends within the same group. Revenue confirmed that they will be working through these cases over the coming weeks/months and will be contacting entities as necessary. It was noted that M&A activity may explain some of these matters.

3. Pillar Two registrations

A number of items in relation to registrations have been raised with Revenue for discussion at the meeting.

a. General updates and trends

Item 1 - *If changes arise to the information provided at registration, Revenue must be notified of such changes within 12 months of the fiscal year end in which the change occurs (Section 111AAH(3) TCA 1997). What form should any such notifications take?*

Revenue – The entity should make the necessary updates on ROS, there is no specific notification process. However sufficient time should be allowed to ensure a new filer can meet compliance obligations. For example - updating it on the day before the return is due may not activate return compliance functionality in time to file the return the following day.

Item 2 - *Members have reported instances where groups have tried to get ROS access, RAN letters to obtain ROS access appear not to be sent or experiencing long delays in receiving the letters.*

Revenue – Revenue have checked with the ROS helpdesk and was not made aware of anything unusual causing issues. If there are real examples of cases where certs are outstanding, Revenue asks stakeholders to send them on as soon as possible and they will be raised internally to see where the problems are; however, two weeks for issuance would be normal.

Item 3 - *An issue arises in relation to registering sub-funds that do not have an existing Irish tax registration number (TRN). Take the following example:*

- *An Umbrella fund has 3 sub-funds. Sub-Fund 2 is an Irish Constituent Entity of an MNE Group and is in scope of Pillar Two. Sub-Fund 2 does not meet the 2 definition of an “Investment Entity”. Sub-Funds 1 and 3 are not in-scope of Pillar Two. Umbrella Fund has a TRN and files Investment Undertaking Tax (IUT) and VAT returns covering all three sub-funds. None of the sub-funds has a separate TRN.*

- *As Sub-Fund 2 does not meet the definition of an “Investment Entity”, it should be a “Qualifying Entity” under s111AAB TCA 1997 and should be required to register for Pillar Two under s111AAH.*

Issue:

- *Revenue’s Pillar Two Registration Tax and Duty Manual (Part 04A-01-01a) states that Pillar Two taxes cannot be the sole tax registration head in Ireland. Where an entity other than a company is required to register for Pillar Two, the TDM suggests that these entities register for Income Tax in the first instance which will enable access to the Pillar Two registration portal.*

- *Where these entities are not required to file an Income Tax return, they can deregister from Income Tax once the Pillar Two registration process is complete. The TDM notes that this process does not create an obligation to file a return under Income Tax where one does not otherwise exist. A similar approach is suggested for companies, with Corporation Tax registrations initially required.*

- *In Ireland, funds (other than IREFs) do not have Income Tax or Corporation Tax obligations. It would seem inappropriate to register a sub-fund for Irish Income Tax or Corporation Tax.*

Proposed solution:

- *In our view, it should be possible to register for Pillar Two taxes as a standalone separate tax head. A technical fix is therefore required.*
- *Where this technical fix is not implemented in advance of the upcoming registration deadline, it would be more appropriate for Sub-Fund 2 to initially register for IUT.*
- *An IUT registration would give the sub-fund a unique TRN to enable it to register for Pillar Two (and where relevant elect into the MNE's Irish QDTT Group.) The sub-fund should not be required under Irish legislation to file an IUT return as the Umbrella Fund already files the relevant, non-Pillar Two Irish tax returns covering all three sub-funds.*
- *Based on Revenue's existing guidance, the sub-fund should not have an IUT obligation as part of this registration process and can de-register for IUT once the Pillar Two registration is complete.*

Revenue - The IUT tax-head is not a main tax-head, it is a sub-tax of income tax on Revenue systems. As such it will not enable the Pillar Two registration portal as that needs a main tax-head link to operate. Revenue is working on changing the status of the Pillar Two taxes to rectifying this situation. For now linking to corporation tax or income tax and then registering for Pillar Two is the best option. The registration for income tax or corporation tax can then be cancelled if not required.

Action Point – Revenue to follow up on this item.

b. Joint ventures

Item 4 - *In a scenario where a Joint Venture (JV) has been registered as a constituent entity and where only one of the JV partners is within the scope of Pillar Two and where the JV selects the UPE of the MNE Group as the UPE of the JV, when creating a QDTT group for the constituent entities of the MNE Group (the non JVs), the QDTT group cannot be created without adding the JV. However, it is our understanding that a JV should not form part of the same QDTT group as other Irish constituent entities. Can Revenue advise how the QDTT group can be created on ROS in this scenario?*

Revenue - Where a constituent entity of an MNE group is in a joint venture, and the joint venture creates a group as outlined, Revenue is happy for the remaining CEs of the MNE group to create a separate QDTT group.

Item 5 - *Registration of Joint Venture entities*

• *Section 111AAB(1)(b) TCA 1997 provides that a joint venture entity of an in-scope MNE Group should be treated as a qualifying entity for Irish QDTT purposes. Section 111AAH(1)(c) imposes an Irish QDTT registration obligation on all qualifying entities (including joint venture entities). When completing the registration process, there is a requirement to select the relevant entity type which includes three options: "ultimate parent entity", "constituent entity" and "standalone entity". An option to select "joint venture" does not seem to be provided.*

• *While the provisions of Section 111AO require the ETR and top-up tax calculation of a joint venture group to be completed as if the joint venture entities were constituent entities of a separate MNE group, it does not seem appropriate to complete the registration on this basis (i.e., with the top entity in the joint venture group being classified as a UPE and all other JV entities being classified as constituent entities). We would appreciate if Revenue could provide further clarity on what approach should be taken in respect of joint venture entities at this stage of the registration process.*

Selecting the appropriate UPE for a joint venture entity

• In a scenario where the joint venture entity needs to be classified as a “constituent entity” to advance the registration process, can Revenue advise how the UPE of the JV group should be identified. In a 50:50 joint venture scenario, it can be the case that the JV entities are joint ventures of two separate in-scope MNE groups. An option is provided in the registration process to select that an entity is a CE of a multi-parented MNE Group, however, our understanding is that this option is provided to cater for scenarios that fall within the scope of Article 6.5 / Section 111AP TCA 1997.

JV – Top-up Tax Information Return (TIR) filing requirement

- Selecting “constituent entity” during the registration process also leads to a panel where it is necessary to identify which group entity will file the GIR/TIR on behalf of the MNE Group. We note the following issues here:
 - o As a joint venture is not a constituent entity under the GloBE Rules (as it is not consolidated on a line-by-line basis), an obligation to file a TIR should not arise under Article 8.1 / Section 111AAI TCA 1997. The requirement to submit a notification of filer under Section 111AAI should also only apply in respect of constituent entities.
 - o However, we note that the Tax and Duty Manual (Part 04A-01-01A) states the following:

“As previously mentioned, where an entity registers for IIR top-up tax, UTPR top-up tax, and/or domestic top-up tax, it is required to register for TIR to facilitate either: 1. The filing of the TIR, or 2. The notification of filer where another entity will file the TIR.”
 - o By registering for QDTT, it appears that a joint venture entity is required to select a TIR filing option as part of the registration process. No option is provided to select “not applicable”. If an approach is taken to identify that a TIR will be filed elsewhere in the investor group, this still causes practical challenges in a 50:50 JV scenario as the JV entity results will be reflected in two separate GIRs/TIRs.
- We would appreciate if Revenue could please provide further guidance on what approach should be taken in this scenario.

Revenue - There appears to be two approaches used at the moment.

1. The principal entity registers as a UPE and selects “I will file my own TIR”. The non-principal entity registers as a CE of that UPE, selecting the UPE as the filer. This enables the JV to set up a QDTT group.
2. Both JV entities register as CEs of their respective MNE group and select the relevant TIR filer for the MNE group. This prevents them setting up a JV QDTT group.

Neither process is 100% correct but they both allow the entities to register before the registration deadline. Once registered the TIR filing obligation can be switched off before the June deadline. Revenue is working on guidance at the moment for JVs. Revenue is also scoping what work is needed to update the system developments to allow for a more streamlined JV registration process.

Action Point – Revenue to follow up on this item.

Item 6 - Depending on the responses received to the queries above, we note that it may also be challenging to correctly identify that the joint venture entities are forming a separate QDTT group (as provided for under Section 111AAO) via the registration portal. Would it be the case that the JV QDTT group should be notified to Revenue separately via MyEnquiries?

Revenue - A new MyEnquiries option will be available soon for JVs.

c. Entities in liquidation

Item 7 - We ask if Revenue could please clarify the compliance position for entities currently in liquidation. For example, if not all Irish group entities are in liquidation, can Revenue please outline how to manage registrations and potential group filings (e.g. QDTT filing) if the liquidator has responsibility for the tax obligations for some of the group entities.

Revenue - Entities currently in liquidation are required to comply with the tax obligations under Part 4A the same way they would comply with tax obligations under any other piece of legislation. If there is a requirement to register under Part 4A, the entity or liquidator should register for the appropriate tax or taxes.

Comment – A lot of entities have liquidator appointed but are waiting to be dissolved. These entities do not have a corporation tax registration therefore would need to register for corporation tax to then register for Pillar Two and then deregister for corporation tax. This is creating an administrative burden.

Revenue – As per the legislation these entities are required to register for Pillar Two if they are not meeting the dormant entity requirements as provided for in TDM 04A-01-01A.

Comment – If the entity registers and enters a group with an appointed DLE can the registration then be ceased and a letter of no objection issued as someone else filing the return.

Revenue – Will check the letter of no objection point.

Action Point – Revenue to follow up on the letter of no objection query.

d. M&A activity

Item 8 - Changes of ownership

- Irish constituent entities may have been disposed of during the first fiscal year, or after the first fiscal year. As such, commercial and practical issues can arise as the selling group effectively requires the purchasing group to register on their behalf.
- It is not clear who has the responsibility to register where both seller and purchaser are in scope for Pillar Two and details of the registration requirements may not have been available when the transaction was concluded.
- It would be helpful if Revenue could issue practical guidance to deal with these situations.

Revenue – One CE which has two UPEs in one year is a known system issue CEs who had two UPEs in one year, Revenue is advising when registering, to input the UPE from the earlier part of the year. Then send on information via MyEnquiries, of the second UPE including its name, TIN and location. If the UPE is not filing the TIR, the name and TIN of entity filing the TIR. Regarding who has responsibility to register, it is the entity itself who has responsibility to register. A TDM containing guidance on M&A activity is currently being prepared.

Action Point – Revenue to provide examples in TDM covering M&A activity.

Item 9 - Revenue's TDM (Part 04A-01-02) provides that, in the case of a domestic or cross-border merger: "The liabilities and obligations of, and requirements or things to be fulfilled or done by, the transferor entity (the entity which is dissolved by operation of law) under Part 4A Taxes Consolidation Act 1997 will be treated as liabilities and obligations of, and requirements or things to be fulfilled or done by, the successor entity (the merged entity). The successor entity will therefore need to register for top-up tax and file the necessary forms as appropriate, even if the successor is not located in Ireland."

We have a couple of follow-up questions in respect of the confirmation provided in the TDM:

- Can Revenue advise if a single return should be prepared by the successor company (referred to as Irish Co 2) which includes the QDTT due in respect of Irish Co 2 and the transferor company (the dissolved company – referred to as Irish Co 1)? Or is the successor company required to file two Irish QDTT returns if a QDTT group has not been formed?
- If a single QDTT return is filed by Irish Co 2, can Revenue please advise how the calculation should be performed? Is it the case that separate QDTT calculations should be performed in respect of Irish Co 1 (for the period that it was a CE of the MNE Group) and Irish Co 2, with the results then aggregated to arrive at a final liability to be discharged by Irish Co 2? Or is it the case that the results of Irish Co 1 should be blended together with results of Irish Co 2 when computing GloBE Income etc. for Irish Co 2?

Revenue - An entity will only be able to file one QDTT return per fiscal year. The QDTT return for Irish Co1 should take into account its results up to the date of merger. If Irish Co.1 is dissolved as a result of the merger, the remaining CEs in the pre-existing group should disclose the liability of Irish Co.1 as part of the QDTT group. The QDTT return of Irish Co2 should take into account its result pre-merger and the results of the combined entity post-merger.

- Does a similar calculation approach apply from a UTPR perspective (i.e., are separate UTPR calculations prepared in respect of Irish Co 1 and Irish Co 2, with the results then aggregated together to arrive at Irish Co 2's final UTPR liability for the period)?

Revenue - Separate UTPR calculations should be prepared for Irish Co 1 and Irish Co 2. TDM Part 04A-01-02 will be updated shortly with further guidance on the calculation of the UTPR allocation in the case of mergers.

Post meeting clarification from Revenue – TDM Part 04A-01-02 was updated in January 2026. eBrief No. 010/26 refers.

- Could Revenue please confirm that Irish Co 2 can elect on behalf of itself and Irish Co 1 to join an Irish QDTT/UTPR group?

Revenue - In line with guidance in TDM 04A-01-01A, a MNE group can form a QDTT group without the inclusion of the dissolved entity.

Action Point – Revenue to provide examples in TDM covering M&A activity.

4. Returns (including TIR)

a. EU TIR template v OECD GIR Template – Interaction with XML

It was decided that item 4a. would be discussed at the March meeting.

b. Large-scale domestic group completion of panels on GIR

It was decided that item 4b. would be discussed at the March meeting.

c. Filing requirements

A number of items in relation to returns have been raised with Revenue for discussion at the meeting.

Item 10 - On the basis that an “investment entity” is not a qualifying entity for Pillar Two purposes per the definition in Section 111AAB TCA 1997, we would ask Revenue to confirm there is no requirement to register an investment entity for Pillar Two, and in turn no requirement to file a notification of filer (per Section 111AAI(8) TCA 1997).

Revenue - If an entity meets the definition of constituent entity and Part 4A applies, there is still an obligation to file a TIR/notification of filer. There is no deadline for registering in respect of TIR but an entity should allow sufficient time to ensure they complete the registration process in order to file the TIR/notification of filer by the return deadline. Investment entities may fall into this space if they meet the conditions of Part 4A.

Action Point – Revenue requested that if other views are held on this position to contact Revenue outlining rationale for same.

Item 11 - *We understand that Revenue will release the Irish QDTT and IIR returns in March. Is our understanding correct? Can Revenue provide information on the content of the returns?*

Revenue – The IIR, QDTT and UTPR returns along with the TIR/notification of filer will go live together at the end of March/April. The returns are a simple self–assessment declaration with a box to declare how much is owed. The returns will also contain an option for Expression of Doubt. A specimen copy of the three domestic tax returns will be available on the website under the pay and file section in the next couple of days.

Item 12 - *Will the TIR notification forms also be released in March? Will these forms be completed on ROS?*

Revenue - The notification of filer functionality will be contained in ROS. There is no specimen copy of this notification, but the system requirements follow the details contained in section 111AAI(7) TCA97. The functionality to complete and submit the notification of filer will go-live with the TIR and domestic tax returns.

Item 13 - *How will a QDTT return be filed for entities that have since been dissolved/liquidated, or will one be required? The Registration TDM notes that the details should be included in the Top-up tax Information Return (TIR), and that the dissolved entity will not be able to elect to form a QDTT group, so it seems it will not be possible to include the dissolved entity's top-up tax in a wider QDTT group return. There will also be cases where a dissolved entity was the only Irish constituent entity.*

Revenue - Where a group is availing of the practice outlined in TDM 04A-01-01A, and there are other Irish CEs that form an elective group, Revenue expect any liability of the dissolved entity to be included on the QDTT group return filed. This is to protect the taxing rights of Ireland where the UPE is not in Ireland, as uncollected QDTT will be effectively collected through the IIR mechanism within the group. Single Irish CEs – Revenue will deal with these as Revenue come across them. However, if the entity is still “live” i.e. not dissolved / liquidated, the entity should register and comply with their filing obligations.

Action Point – A question was asked if the covered taxes of the dissolved entity can be included in the calculation of covered taxes for the group. Revenue requested an email on this point to follow up on.

Item 14 - *How will the agent link process work for practitioners who will be filing returns on behalf of clients?*

Revenue - The agent linking process is managed through ROS – the customer must approve the link. Practitioners should ensure they have set up the appropriate links in advance of the filing deadline to ensure they are able to file returns.

Comment – Can this be done through hard copy submissions?

Revenue – No, Revenue can't accept hard copy agent links.

Item 15 - Will there be any extension to the filing deadlines?

Revenue - No extension to the filing deadline is envisaged.

Item 16 - Will there be a facility to amend the QDTT, IIR or TIR returns? How long after the filing deadline can a return be amended?

Revenue – Yes, the legislation allows for returns to be amended. These amendments can be made through ROS.

Post meeting clarification from Revenue – Under section 111AAT, section 959V applies to GloBE tax. Section 959V(6) sets out the time frames within which a taxpayer may amend a tax return. In summary, an amended GloBE tax return must be submitted within 4 years after the end of the fiscal year to which the return relates, unless the amendment of the return relates to a provision which itself provides for a shorter claim period.

Item 17 - There are number of elections which must be disclosed in the GIR e.g. safe harbours. We ask for confirmation from Revenue that in scenarios where the TIR is filed late or amended that it should not preclude the MNE groups from making these elections.

Revenue – Returns should not be filed late, if there are issues arising let Revenue know in advance of the deadline.

Item 18 - Some jurisdictions (like the UK) require local Pillar Two compliance filings to be filed using approved software. Can Revenue please confirm this will not be the case for Irish filings or if so, can Revenue please provide the relevant details?

Revenue - There is no specific software to be used other than filing on ROS.

Item 19 - For the Irish QDMTT return, appreciating it is intended to be a short return and will not have a separate xml schema, can Revenue please confirm that:

(a) print screen options will be available

Revenue – Yes, there will be a facility to print off the return prior to filing or save as a pdf.

(b) there will be a mechanism to save the return before filing to enable client agreement before filing

Revenue – Yes, there will be a facility to save the return without submitting it and then return at a later stage and complete the filing.

(c) a copy of the self-assessment will be shared via ROS inbox (with all relevant data input) post filing, as proof of what has been filed, and as evidence that the filing has been duly received

Revenue – Yes, a copy of the submitted return will be sent to the ROS inbox.

Similar questions for IIR return as outlined in Question 1 (a) – (c) above.

Revenue - All of the above functionality will be available for IIR, QDTT and UTPR.

Item 20 - As regards content to be included in the QDMMT, where a QDMTT group filer has been appointed, can you please confirm if our understanding is correct that information specific to each Irish CE will not be required?

Revenue - Where a QDTT group filer is completing the return on behalf of a group, all the entities in the group will be displayed as part of the filing process and on copies of the submitted returns sent to the ROS inbox. The QDTT group filer will file a return with an aggregate liability declared to cover the full group's QDTT liability. There is no requirement to provide an entity level breakdown. This may however be requested if selected for a compliance intervention.

Item 21 - Where it is the case that information in relation to each Irish CE is required to be populated, please can Revenue confirm that such information will automatically populate once designated filing entity details have been included (given this information should be connected with the registration)?

Revenue – Not applicable as per response to item 20.

Item 22 - As regards the GIR, can Revenue please confirm the method of upload to the Irish Revenue site. Will this be a simple upload of the XML as opposed to an electronic transmission, and when will details of same be made available?

Revenue - The TIR will be filed via an XML upload facility. The details will be released when the returns are open to the public at the end of March/April.

Item 23 - When will the template for notification of GIR filer be released?

Revenue – This is answered under item 12. The notification of filer functionality will be contained in ROS. There is no specimen copy of this notification, but the system requirements follow the details contained in section 111AAI(7) TCA97. The functionality to complete and submit the notification of filer will go-live with the TIR and domestic tax returns.

Item 24 - Irish UPE appointed as DLE – role displays incorrectly

- Irish UPE is registered on ROS and appointed as Designated Local Entity (DLE).
- When Irish constituent entities (non-UPE) select the Irish UPE as DLE, the ROS registration summary shows the UPE's role as Constituent Entity (Non-UPE)". This is incorrect.
- The registration summary should be updated to show the correct role mapping.

Revenue - This will be reviewed and corrected if appropriate.

Action Point – Revenue to follow up on this.

Item 25 - Non-Irish UPE filing TIR – no dedicated screen

- ROS has no screen to capture the details of a non-Irish UPE that will file the Top-up Tax Information Return (TIR).
- Users are directed to enter details in the Designated Filing Entity (DFE) section, even though the DFE definition excludes non-Irish UPEs.
- ROS should be updated to ensure that details of DFE and non-Irish UPE TIR filer is captured.

Revenue – On ROS, under ‘Manage Pillar Two Roles and Groups’, in the TIR Role tab, where an entity has selected the following during registration for TIR Role: ‘*This entity selects a non-Irish DFE or UPE*’, they can input the non-Irish UPE information. The non-Irish UPE information then displays at the bottom of the screen. The issue here relates to the description on one of the ROS screens when completing the registration.

Action Point – Revenue to review and correct where possible.

Item 26 - Fiscal year duration

- *ROS will not accept fiscal years longer than 12 months. This issue is prevalent for groups that have floating year ends (e.g. fiscal years exceeding 365/366 days).*
- *ROS should be updated to allow for fiscal years exceeding 365/366 days.*

Revenue - The functionality in relation to the fiscal year will operate similar to CT accounting periods which can be adjusted by contacting Revenue via MyEnquiries. It is important to remember the fiscal year for Pillar Two purposes should be that per the UPE, not at entity level.

Item 27 - ROS access and agent link

- *Where, owing to personnel having left a company, the company cannot access ROS, the agent link form cannot be approved via ROS. The company must obtain a new digital certificate to access ROS, which can take weeks.*

Revenue – Once Revenue receive an instruction from the customer to approve an agent link because the customer does not have the ability to do this themselves, Revenue is approving the Agent e-links. If there are timing issues for registration let Revenue know.

- *Can Revenue consider adding the agent link consent letter to the registration process to allow for agent linking where the company cannot access ROS?*

Revenue - Mandatory e-filing applies for Pillar Two, this includes the registration process and agent links.

Item 28 - It is currently not possible to edit and save as draft a registration to review later. Given the volume of registrations that need to be submitted, this function would be a significant improvement from a process perspective, allowing multiple registrations to be prepared in advance before a final submission is made in respect of a group. We would appreciate if an edit and save function could be added to the registration portal.

Revenue - There is currently no partial save functionality available. This is something Revenue can review and explore in the future. Revenue is conscious of other competing projects, some of which are quite significant and require significant resources.

Item 29 - If not linked as agent, it is not possible to access the registration form once submitted. Members are encountering difficulty in terms of providing proof to clients that a registration has been processed and confirmation of the information submitted. Could an update be added to the acknowledgment screen to show details of the registration information submitted?

Revenue - This is something Revenue can review and explore in the future. Revenue is conscious of other competing projects, some of which are quite significant and require significant resources.

Item 30 - *There is a delay from registering the DLE to being able to select the DLE when registering the remaining Constituent Entities (CE) in the group. To link a CE to a DLE, the DLE appears to need to be identified (otherwise the taxpayer is required to select it will file the TIR). It would be preferable if the other CEs could be registered at the same time and could identify the DLE while the registration for that DLE is still pending approval.*

Revenue - TDM Part 04A-01-01A at section 3.4.3 recommends the DLE entity registers first for the relevant Pillar Two taxes. Alternatively, each CE could register as filing their own returns. Once registered, the manage roles and groups function can be used to assign the roles to each CE at that stage before forming the relevant groups. This would result in a slower and less cohesive registration process.

Item 31 – *GIR MCAA – effective commencement date*

- *We note that Ireland has signed up to the GIR MCAA to facilitate exchange of the GIR with other competent authorities and that the list of GIR MCAA signatories on the OECD website is regularly updated. However, Section 8 of the GIR MCAA states that an active exchange of information relationship will only be in place when both jurisdictions have confirmed to the Secretariat that the jurisdictions are happy to send/receive information from the other jurisdiction. As this confirmation does not appear to be available publicly, it is not clear whether Ireland currently has an effective exchange agreement in place with each of the 21 other jurisdictions on the GIR MCAA signatories list (latest list as of 5 November).*

- *When completing the TIR section of the registration process, there is an option to select a DFE that will file the TIR in another jurisdiction. We would appreciate if Revenue could confirm that it is reasonable for a DFE to be selected in a jurisdiction that is on the GIR MCAA list (i.e., on the assumption that an information exchange agreement will be in place with the jurisdictions on this list in advance of the TIR filing deadline)*

Revenue – The MCAA signatories can be used for now. Where non-signatory jurisdictions or jurisdictions with no active exchange agreement in place are selected at the registration stage, Revenue will be contacting the groups for them to consider an alternative.

5. AOB

- a. An item was received in relation to a group registering a percentage of their CEs themselves and an agent registering the balance. The ITI are to clarify the question being asked.
- b. It was agreed that the detail of the items received will be circulated in advance of the next meeting. In order to offer suitable structure to the meeting it is requested the items are received within the timeframes provided.
- c. The next meeting will be scheduled for the week of the 16 March, invite to issue shortly.
- d. It was agreed that the minutes will be circulated as soon as possible and when agreed will be uploaded to the Revenue website.