

Minutes of Meeting

Meeting	TALC BEPS Pillar Two Administration Subgroup
Date	20 March 2026
Location	Revenue Offices, Dublin Castle
Attendees	
Revenue	Therese Bourke, Brendan O'Hara (Chairperson), John Quigley^, Maura Conneely, Ashling Gallagher (Secretary), Peter Duffy^, Donal Rochford^
ITI	Anne Gunnell, Gareth Bryan, Rory McIver^, Frances Lenihan, Paul McKenna
CAI	Enda Faughnan^, Joe Walsh^
Law Society	Olivia Long^, Elaine Mooney^, Trevor Glavey
	^ attended remotely via Teams

Minutes
<p>The Chairperson welcomed attendees.</p> <p>1. Minutes of meeting of 17 February 2026</p> <p>The Chairperson apologised for the delay with the minutes of the 17 February 2026 meeting issuing. It was confirmed that the minutes of the 17 February meeting along with the minutes of this meeting will be circulated together for comment. It was also confirmed that the minutes of the subgroup will be published on the Revenue website when agreed.</p> <p>2. Update from Revenue's Pillar Two implementation team</p> <p>The following updates were provided by the Pillar Two implementation team –</p> <ul style="list-style-type: none"> - Compliance: Revenue has commenced compliance work on IIR registrations with a specific focus on groups with multiple IIR registrations. A significant reduction in the number of IIR registrations has been noted due to this work. The Chairperson thanked all stakeholders for the assistance in turning this issue around within a short timeframe. The initial focus of the compliance work was on groups with more than 20 IIR registrations, the focus will now shift to groups with less than 20 registrations. Some groups are maintaining multiple IIR registrations due to more than one IPE in the structure. - Registrations: <ul style="list-style-type: none"> o There are currently circa 8,000 customers registered across nearly 1,700 groups. o Revenue reminded practitioners to finalise and submit the group elections. For QDTT nearly 300 submitted for 2,800 entities with another 300 looking final but not yet submitted, another 100 with 800 entities have started the process and another 200 with 1,200 entities have not started the process but look like they would benefit from group filing. - Software: Revenue has engaged with some 3rd party software providers and some agents on 'IT technical' matters, and happy to have further engagement as needed. For example, Revenue is using the EU's standard validation module for the DAC9/GIR/TIR and Revenue sent the EU's Java Archive (JAR) file to third parties to enable them test their TIR/GIR/DAC9 files on that standard module. - Returns: <ul style="list-style-type: none"> o The three domestic returns are due to go-live on ROS over the weekend. The functionality to file the return and pay any amount of tax due should be available tomorrow, the 21st March. The TDM relating to the returns will follow in due course, but Revenue is not expecting that to be live until April. o The TIR and notification of filer functionality will go-live towards the end of April. This is to allow time to finalise the testing required. Revenue had originally envisaged one TDM for all returns, but Revenue might now keep them separate as there is quite a lot of details required for the TIR.

- **MCAA:** Since the last meeting, the issue of TIR filings in jurisdictions that have not signed the MCAA or activated exchange agreements was raised at a Fiscalis meeting in Dublin, and again at OECD Working Party 10 in Brussels. The OECD are working with all jurisdictions to come to an agreed approach that will work for both tax authorities and taxpayers. The list of signatories and activated exchange agreements are published on the OECD website. Based on Ireland's transposition of the Directive, local filing obligations are only switched off for a fiscal year when the TIR is filed in a jurisdiction with which Ireland has an "agreement in effect" for that fiscal year. This is only satisfied when both jurisdictions have activated the exchange agreement. For now, Irish entities can select a jurisdiction that is listed as a signatory to the MCAA, however where there is no activated exchange agreement in place at the time of filing Revenue may have to request that taxpayers file in a different jurisdiction if a taxpayer is seeking to rely on central filing. Once Revenue have further updates from the EU or OECD Revenue will update this group and affected taxpayers.

Action point – A query was raised about filing in 2 jurisdictions then is partial filing in the relevant jurisdictions allowed or is it the full GIR? Revenue confirmed it will clarify the position on this.

Post meeting clarification – The OECD guidance "Tax Challenges Arising from the Digitalisation of the Economy – GloBE Information Return (January 2025)" states:

"In those cases where an Implementing Jurisdiction cannot rely on the central filing and exchange mechanism, local filing may be required. Given that the GIR is in a standardised format, an MNE Group would provide the same information to a tax administration regardless of whether the GIR is filed centrally and subsequently exchanged or filed locally. To achieve this outcome, jurisdictions imposing local filing would not require a Constituent Entity to report information that is different from what they would receive pursuant to exchange of information." Revenue believes this clarifies the position and intends to follow this guidance. The relevant TDM will clarify this point.

3. Matters arising from meeting of 17 February 2026

a. Pillar Two registration for sub-funds that do not have an existing Irish tax reference number

Item 1 – *Top-Up Tax Information Returns and Investment Entities - The registration difficulties being experienced by sub funds of umbrella funds was discussed at the TALC BEPS – Pillar Two Administration Subgroup meeting on 17 February. Revenue had agreed to check whether IUT is a standalone tax head in ROS and agreed to revert with via the Minutes of the subgroup meeting (not yet circulated) or at the TALC BEPS meeting on 27 February. A separate but related query has now arisen in respect of investment entities. While there is no legislative requirement for an investment entity to register for QDTT under section 111AAH TCA 1997, section 111AAI TCA 1997 does require each constituent entity to file a top-up-tax information return. This does not apply where a designated local entity files the top-up-tax information return instead but this requires a notification to Revenue which itself seems to require registration. This is causing considerable administrative difficult for investment entities, particularly sub-funds which do not have a tax reference number of their own. Where group filer election will be made by the investment entity, could Revenue allow it to make that notification under their corporation tax or IUT registration number (e.g. via MyEnquiries) instead? This would remove the need to register to simply make the notification. The approach is similar to the dormant entity guidance Revenue published in the TDM.*

Revenue - No further update on this issue. As outlined in the registration TDM (04A-01-01A), entities are required to register for Income Tax or Corporation Tax in the first instance, register for the relevant Pillar Two taxes, and then cease the Income Tax or Corporation Tax registration. Revenue is not sure how widespread this issue is as it appears that the majority of sub-funds will not be consolidated. Where a sub-fund is required to register and there are delays in getting registered, please contact Revenue. Revenue noted that some sub-funds may not yet be registered as they are only registering for TIR therefore have until the end of June to register, Revenue requested not to leave this until 30 June to give the registration time to update on the system.

Action point – Practitioners noted that a sub-fund managed to register for Pillar Two based off their IUT registration. Revenue requested the specifics of the case to ensure the registration has gone through properly.

Post meeting confirmation – The specific case mentioned appears to be registered correctly. It is not proposed to update the TDM as this deals with all entities including sub-funds that do not have a tax registration number.

b. Pillar Two registration for joint ventures

Item 2 – Practitioners outlined the difficulties when registering joint venture entities for Pillar Two taxes. Revenue noted the issues and set out two approaches which are currently being taken by these entities for registration purposes. Revenue to follow up on the issuance of a TDM to set out these approaches and investigate the need for a system update to allow for a more streamlined registration process for these entities.

Revenue – OECD guidance on JVs is on the way. Live issue is getting the JVs registered. There is less than 50 JVs registered at the moment. At the previous meeting Revenue advised that JVs are registering in two different ways. (1) the CEs simply register as CEs of their respective MNE group, or (2) the JV registers as the UPE and the affiliates register as CEs of the UPE. Revenue can see the majority of registrations are following option (2) – which sits closer to the legislation however Revenue will accept either method. Guidance on JVs will be published shortly.

c. Pillar Two registration for investment entities

Item 3 - While there is no legislative requirement for an investment entity to register for QDTT under section 111AAH TCA 1997, section 111AAI TCA 1997 does require each CE to file a top-up-tax information return. This does not apply where a DLE files the top-up-tax information return instead but this requires a notification to Revenue which itself seems to require registration. This is causing considerable administrative difficulty for investment entities, particularly sub-funds which do not have a tax reference number of their own.

Where a group filer election will be made by the investment entity, could Revenue allow it to make that notification under their corporation tax or IUT registration number (e.g. via MyEnquiries) instead? This would remove the need to register to simply make the notification. The approach is similar to the dormant entity guidance Revenue published in the TDM.

Revenue – At the last meeting Revenue advised that an investment entity still has an obligation to file a TIR/notification of filer. Revenue hasn't received any opposing views from anyone in the group.

Revenue is seeing some registrations for ICAVs or other investment funds. These appear to be sitting in the MNE group and are not umbrella or sub-funds. These entities do not seem to meet the definition of investment entity in Part 4A, it is important to look at the definition and criteria.

d. Pillar Two registration: roles displaying incorrectly

Item 4 - Practitioners outlined that when an Irish CE selects the Irish UPE as the DLE the ROS registration summary shows the UPE's role as CE (Non-UPE). This is incorrect. Revenue to follow up on this item.

Revenue – This is a known bug and while not correct the impact is low so there is no system fix scheduled. Guidance can be updated to acknowledge this bug.

Action point – Revenue to update guidance.

e. Pillar Two registration: description on ROS screens

Item 5 - Practitioners raised an issue relating to the capturing of details in relation to a non-Irish UPE that will file the TIR. Revenue outlined that this appears to be an incorrect description issue. Revenue to follow up on this item.

Revenue – This is a known issue however it has no functional impact, while the description is not correct the functional flow is the same. Guidance can be updated to acknowledge this issue.

Action point – Revenue to update guidance.

f. Pillar Two registration: CEs registered by agent and taxpayer

Item 6 - TIR/QDTP filings by agents: An MNE group has completed the registration process, registered each Irish CE and appointed a QDTP group filer/DLE to manage the TIR/QDTP filings. If a tax agent is subsequently appointed to submit the returns, is it sufficient for that agent to be linked only to the DLE/QDTP group filer or does the agent need to be linked to all Irish CEs (notwithstanding that no returns will be filed by these entities)?

Revenue – This has not been raised as an issue by other taxpayers and Revenue cannot see an issue when the scenario as Revenue understands it is replicated in a test environment. If the group filer is appointing an agent, the necessary approval of that client link is required but not for all the CEs. Revenue may be misunderstanding the issue, so Revenue requested a specific example if further review required.

Action point – Practitioners to provide specific example if further review by Revenue required.

g. Letter of no objection for entities in liquidation

Item 7 - Entities in liquidation: In certain cases, letters of no objection (LONOs) are being delayed where an entity is in liquidation but had an outstanding Pillar Two registration obligation. At the last meeting, it was noted that these entities are required to complete the Pillar Two registration process but that Revenue would explore whether LONOs could be issued in circumstances where the entity in liquidation had elected to join a QDTP group (and the Irish QDTP filings would be managed by another group entity) and a DLE had been appointed to handle any TIR/notification of filer obligations. We would appreciate if any update could be provided please on this issue.

Revenue – At the last meeting the group discussed an entity in liquidation appointing a DLE to file on their behalf, and whether this will allow a letter of no objection to issue. Revenue is testing the system functionality as to whether it will accept a return or notification on behalf of the entity in liquidation when the tax registrations are ceased. This testing is also including group filing for QDTP and UTPR. Revenue noted that if there is any tax at risk then no LONO could issue.

Action point – Practitioners noted that the availability of returns can delay liquidation and asked when the 2025 returns would be available. Revenue believes early 2027 is likely. This item is being kept on the agenda for follow up.

h. M&A activity: changes in ownership

Item 8 –

1. *Identifying multiple UPEs during the registration process: At the subgroup meeting on 17 February, Revenue advised that ROS would be updated to allow a Constituent Entity (CE) to select more than one UPE to cater for scenarios where a CE has moved between two in-scope groups in a fiscal year. This appears to now be possible on ROS. However, the CE only seems to be able to select one Designated Filing Entity (DFE) or Designated Local Entity (DLE) for Top-up Tax Information Return (TIR) filing purposes. We would have expected that an option would be provided to allow multiple DFEs/DLEs to be selected, to allow a CE to indicate that it will be included in two separate GIRs/TIRs. Can Revenue please clarify whether this is required?*
2. *Domestic mergers: Revenue agreed at the meeting on 17 February that it would reconsider the response given in relation to a scenario where a QDTT group is not formed and an entity is dissolved as part of a domestic merger. The TDM does not clarify where results relating to that entity should be reported. Can Revenue please provide an update on this?*
3. *Follow up queries relating to TDM clarification in relation to domestic or cross border mergers: We previously asked a number of questions in respect of cross border mergers and Revenue's TDM (Part 04A-01-02)*
 - *Can Revenue please 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? Revenue confirmed a single return should be prepared by the successor company.*
 - *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 agreed to reconsider the wording in the TDM?*
 - *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 did not address this at the last meeting?*
 - *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? This is not specifically addressed in the TDM. Confirmation from Revenue that this is possible would be welcome.*
4. *Filing requirements for CEs that move groups mid-year: This question is best explained by way of an example.*

Example:

 - a. *Irish Co is a CE of Group 1. Group 1 has a fiscal year of 1 January 2024 – 31 December 2024.*
 - b. *Irish Co is transferred to Group 2 on 1 July 2024. Group 2 has a fiscal year of 1 April 2024 – 31 March 2025.*
 - c. *Irish Co is the only Irish CE in Group 1 and Group 2 (meaning being added to a QDTT group is not possible).*

How should Irish Co manage its QDTT filing obligations, as the fiscal year for Group 1 and Group 2 is not aligned? Should Irish Co 1 file a QDTT return for the period 1 January 2024 – 30 June 2024 (the period it is part of Group 1) and a separate QDTT return for the period 1 July 2024 – 31 March 2025? Or should Irish Co file a 15-month QDTT return for the period 1 January 2024 – 31 March 2025?

Revenue – Revenue needs to give the full suite of details on M&A activity more thought – both potential guidance and system enhancements.

Action point – Revenue requested full examples of M&A issues to ensure system is operating as necessary. This item to remain on the agenda.

i. Covered taxes of dissolved entities

Item 9 - Practitioners asked if the covered taxes of a dissolved entity can be included in the calculation of covered taxes for the group. Revenue requested an email on this point.

Revenue – Covered taxes of dissolved entities can be included in the Pillar Two calculations. The practice outlined in TDM 04A-01-01A refers to the obligation to register. The mechanics of the calculation remain the same.

Action point – An example will be included in the returns TDM.

j. Dormant entities

Item 10 - Regarding the application of the new Revenue guidance dealing with dormant entities which entails filing a notification with Revenue. The question was raised as to whether persons who make such a submission should expect to receive an acknowledgement from Revenue or is merely making this admission sufficient in and of itself? We welcome clarification from Revenue in this regard.

Revenue – Revenue are acknowledging receipt of these submissions.

4. Queries arising: TIR/GIR

a. Inclusion in section 1 of the TIR

Item 11 - Where an MNE Group is in the scope of Pillar Two but the Group operates in jurisdictions that have not implemented Pillar Two and are not in scope of Pillar Two for the fiscal year due to no parent entity in the ownership chain having implemented Pillar Two, should these entities still be included in Section 1 of the top-up tax information return?

Revenue – Yes, the submission of the TIR requires the corporate structure.

b. Confirmation of GIR population

Item 12 –

We would appreciate if Revenue could please confirm that the GloBE Information Return needs to be populated as follows:

- *Section 1 of the GIR (corporate structure): Information should be included for the entire MNE Group, with the exception of Panel 1.4. Panels 1.4.2 – 10 only need to be populated where taxing rights apply to the relevant jurisdiction. If no taxing rights apply to the jurisdiction, no information needs to be included in these panels.*

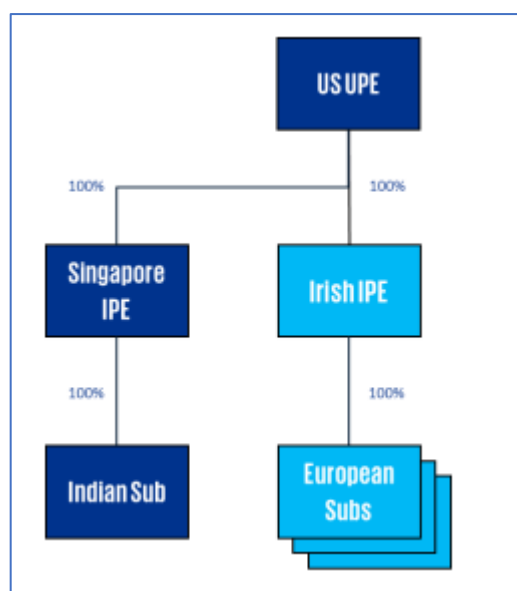
Revenue – The information needs to be completed as per the Model Rules. The submission of the TIR/GIR and the dissemination/exchange of information are different matters. The return needs to be filed in accordance with the Model Rules and the system will know which piece to send where.

- *Section 2 of the GIR (safe harbours): The panels in Section 2 of the GIR that relate to safe harbours need only be populated if taxing rights apply to the jurisdiction. If the jurisdiction is not subject to any of the GloBE collection mechanisms (IIR/UTPR/QDTT), information does not need to be included in these panels. Similarly, the Transitional CbCR Safe Harbour “once-out, always-out” approach should not apply if the jurisdiction is not subject to the GloBE rules in the first fiscal year (e.g., FY24). Information relating to a jurisdiction should only be populated in Section 2 of the GIR when the jurisdiction comes within the scope of QDTT (a domestic taxing right) or is subject to an IIR/UTPR elsewhere in the group (another jurisdiction has a taxing right).*

Revenue – This information needs to be completed as per the Model Rules on a self-assessment basis.

- *Section 3 of the GIR (detailed calculations): Section 3 of the GIR should only be populated for a jurisdiction in the following circumstances:*
 - a) A taxing right applies to the jurisdiction – either a QDTT or another jurisdiction having IIR / UTPR taxing rights*
 - b) The jurisdiction is unable to avail of a safe harbour in Section 2 of the GIR that would otherwise “turn-off” the reporting requirement in Section 3 of the GIR.*

We have provided an illustrative example below:



Revenue – The information needs to be completed as per the Model Rules on a self-assessment basis. It is hard to give any other answer until there is a live case as there may be nuances. Completing the return in full ensures validations aren’t tripped up along the way.

Analysis – FY24

- *Section 1 of the GIR: All information relating to the corporate structure would be included. Section 1.4 of the GIR would only be populated fully for Ireland and the European jurisdictions. As no taxing rights apply to Singapore, the US and India in FY24, these jurisdictions would only be listed in Section 1.4 of the GIR but no other information would be provided.*

Revenue – Yes.

- *Section 2 of the GIR: Safe harbour information would be provided for Ireland and the European subsidiary jurisdictions, if these jurisdictions are able to avail of a safe harbour (e.g., the Transitional CbCR Safe Harbour). If the Transitional CbCR Safe Harbour was not claimed by these jurisdictions, the “once-out, always-out” approach would apply and the Transitional CbCR Safe Harbour would not be able to be claimed in a subsequent year. It is not necessary to populate the safe harbour information for the other jurisdictions (Singapore, India and the US), as no taxing rights apply to these jurisdictions – the jurisdictions are not subject to the GloBE Rules in FY24.*

Revenue – File on time and accurately.

- *Section 3 of the GIR: The detailed calculations would be populated for Ireland and the European subsidiary jurisdictions if a safe harbour is not available to turn-off Section 3 of the GIR. Section 3 would first be completed on a jurisdictional basis and then completed on an entity-by-entity basis if the Transitional Simplified Jurisdictional Reporting Framework is not available for that jurisdiction.*

Revenue – Yes.

Analysis – FY25

- *Section 1 of the GIR: All information relating to changes in the corporate structure would be included. Section 1.4 of the GIR would be populated in full as taxing rights now apply to the US, Singapore and India (albeit top-up tax may be zero for these jurisdictions due to the availability of transitional safe harbours).*

Revenue – Yes.

- *Section 2 of the GIR: Safe harbour information would be included for all jurisdictions that are availing of a safe harbour in FY25. This may include the Transitional CbCR Safe Harbour for the US, Singapore and/or India as the “once-out, always-out” rule should not have applied in FY24. Alternatively, the US may avail of the Transitional UTPR Safe Harbour.*

- *Section 3 of the GIR: The detailed calculations would be populated for all jurisdictions unless a safe harbour is available.*

Additional query: In a scenario where taxing rights apply in a fiscal year to some entities in a jurisdiction but not to others (e.g., in the example above, an Indian subsidiary also sits below Ireland in FY24), can Revenue please confirm that:

- *Section 1.4 of the GIR needs to be completed in full for that jurisdiction?*

- *Safe harbour elections need to be made in Section 2 of the GIR to prevent the “once-out, always-out” rule from applying?*

- *The detailed jurisdictional calculation needs to be completed in Section 3 of the GIR. Where entity-by-entity calculations are also required, do the panels need to be populated for all entities in the jurisdiction or only in respect of those entities to which a taxing right applies?*

Revenue – The information should be input as required following the Model Rules being conscious of inbuilt validations.

c. Claims for safe harbours

Item 13 –

1. *We also request confirmation from Revenue that where IIR, UTPR or QDTP applies in subsequent years, such entities are not precluded from availing of the safe harbours on the basis that they did not make such a claim in respect of FY24.*
2. *Pillar Two Elections on the GIR - There are number of elections which must be disclosed in the GloBE Information Return (GIR) e.g. safe harbours. At the TALC BEPS – Pillar Two Administration Subgroup meeting on 17 February, the possibility to make such an election in a late or an amended GIR return was discussed. Revenue's preliminary view appeared to be that such elections could not be made in an amended/late return. However, it was recognised that particularly in the initial year the Pillar Two compliance will be extremely difficult, and perhaps in isolated cases there may be exceptions where Revenue may allow elections to be made post the filing deadline, on a case by case basis, where there is good reason for the election not having been made on time. It has since come to our attention that HMRC have amended their legislation to allow for a transitional extension to the deadline for elections for returns in respect of accounting periods ending before 31 December 2025 i.e. in the first Pillar Two period. In this instance the amendment/late return must be filed within 12 months. We would welcome if Revenue could consider allowing for a similar administrative practice in respect of elections.*
3. *GIR elections: There are number of elections which must be disclosed on the GIR (e.g. safe harbours). At the TALC BEPS–Pillar Two Administration Subgroup meeting on 17 February, the possibility to make such an election in a late or an amended GIR return was discussed. Revenue's preliminary view appeared to be that such elections could not be made in an amended/late return. However, it was recognised, particularly in the initial year, that Pillar Two compliance will be extremely difficult, and perhaps in isolated cases there may be exceptions where Revenue may allow elections to be made post the filing deadline, on a case by case basis, where there is good reason for the election not having been made on time. It has since come to our attention that HMRC have amended their legislation to allow for a transitional extension to the deadline for elections for returns in respect of accounting periods ending before 31 December 2025 i.e. in the first Pillar Two period. In this instance the amendment/late return must be filed within 12 months. We would welcome if Revenue could consider allowing for a similar administrative practice in respect of elections.*

Revenue – Revenue requested specific examples of issues arising on this item. Revenue noted that it cannot give confirmations contrary to the legislation. For example, where an election to apply the transitional CbCR safe harbour was not made in respect of a jurisdiction for a fiscal year, the MNE group cannot elect to apply the safe harbour in respect of that jurisdiction in subsequent fiscal years.

Action point – Practitioners gave an example of a US MNE with an entity in scope of Pillar Two but the group not being in scope. The question arises can they claim in '24 and not in '25 or vice versa. Revenue requested that a specific example is provided illustrating this situation and Revenue will look at it.

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

Item 14 -

1. *Section 92(1)(m) FB25 - Section 111AAI TCA 1997 - Section 111AAI outlines the template that should be used when preparing the top-up tax information return. There are two templates: the EU template and the OECD GIR template. These templates differ, mainly with respect to the terminology used. However, the underlying XML for the EU template aligns to the OECD GIR template. What is the rationale for utilising the same XML when the templates differ?*
- 2.

3. *Section 111AAI(2)(d) provides that where the Ultimate Parent Entity (UPE) or Designated Filing Entity (DFE) files the return in a Member State, the EU template should be used. Where the UPE or DFE files the return in a jurisdiction that is not a Member State, the OECD GIR template should be used. What is the rationale for requiring that different templates be used depending on location of filer when, as noted above, the underlying XMLs are the same?*

Revenue – There is one XML and Revenue are building one return. If there are language differences between the templates consideration can be given to clarifying these in guidance however stating that there is one schema may be sufficient.

Action point – Revenue to clarify in guidance that there is only one schema.

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

Item 15 –

Would the large-scale domestic group only need to complete the panels listed below of the template GloBE Information Return? Section 1: information on corporate structure Section 2: panel 2.3 (MNE Group in initial phase of international activity) or will a separate panel relevant to large-scale domestic groups be provided for completion?

Revenue – There is no separate return for large-scale domestic groups.

f. Filing requirements

Item 16 - *Will the Notification of Filer in respect of the top-up tax information return be filed on its own or will it form part of the QDTT return?*

Revenue – The notification of filer is a separate filing obligation that will be live on the Revenue system in April.

g. XML conversion

Item 17 - *XML conversion tool: Will Revenue provide a (public) XML conversion tool to prepare the GIR. We would welcome update on future plans for same.*

Revenue – No, Revenue do not have this.

5. AOB

The next meeting of the group will be organised for the end of April online, an email will issue shortly.