Global Minimum Level of Taxation for Multinational Enterprise Groups and Large-Scale Domestic Groups in the Union – Administration

Part 04A-01-01A

Guidance on Registration

This document should be read in conjunction with section 111A – 111AAE of the Taxes Consolidation Act 1997 and Tax and Duty Manuals Part 04A-01-01 and Part 04A-01-02

Document created September 2025

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Executive Summary

This manual provides information on the registration process for Pillar Two taxes where Part 4A Taxes Consolidation Act 1997 ("TCA 97") applies.

The legislation in Part 4A TCA 97 provides for three taxes:

- IIR top-up tax
- UTPR top-up tax
- Domestic top-up tax (QDTT)

These taxes are commonly referred to as "GloBE taxes" or "Pillar Two taxes". These taxes operate on a self-assessment basis.

This manual sets out information in relation to:

1. Relevant terms, definitions and important information – see Section 1.
2. Details on who must register including when and how to register – see Section 2.
3. Details of other obligations once an entity is registered for Pillar Two taxes – see Section 2.4.
4. Managing Pillar Two Tax registrations process – see Section 3.
5. Managing Pillar Two Roles and Groups process – see Section 4.
6. Details on how to contact Revenue using MyEnquiries – see Section 5.
7. Appendices include examples of the registration process in a step-by-step demonstration.

1 Relevant terms, definitions and important information

Relevant definitions applicable for the purposes of Part 4A can be found in section 111A TCA 97 and section 111AAF TCA 97.

Please refer to the following Tax and Duty Manuals (TDM) for terms and definitions applicable to the interpretation and application of Chapter 10, Part 4A, TCA 97:

- Part 04A-01-01 - Guidance on Pillar Two – Administration

- Part 04A-01-02 - Guidance on Pillar Two

1.1 Key terms to be understood for registration purposes

Important terms and definitions for the registration process include:

- Ultimate Parent Entity (UPE)
- Constituent Entity (CE)
- Designated local entity (DLE)
- Designated filing entity (DFE)
- Fiscal year
- GloBE tax
- Top-up tax information return (TIR)
- Notification of filer
- Multi-parented MNE and multi-parented large-scale domestic group

For the purposes of this TDM, the following terms are also relevant:

- A “Standalone Entity” is a single entity as defined in section 111AAB(1)(c) TCA 97 that is not part of a group or joint venture arrangement – see Section 3.2.

- A “nominated UPE” referred to in Section 1.2 and Section 3.2 is applicable for multi-parented groups. For registration purposes, it is important that a single nominated UPE is selected to allow all entities within the group to be correctly linked.

- Where TIN is referenced, it stands for “Taxpayer Identification Number” or tax reference number.

To complete the registration process, a working knowledge of the relevant terms and definitions is required. Please refer to the TDMs referenced above for further assistance.

1.2 Key information to consider before starting the registration process

Revenue anticipates, that prior to initiating the registration process, the multinational enterprise (MNE) group will have clearly established and allocated key filing responsibilities. Entities appointed to key roles, such as designated filing, group filing or group remitter responsibilities, should, insofar as practicable, be those anticipated to remain part of the group and retain their assigned functions over time. The registration process also gives rise to inter-entity links and relationships. It is appropriate that such links are clearly established from the outset and will also, as practically possible, be maintained consistently over time.

To start the registration process, access to the following information will be required:

- Information about the UPE (TIN, name and location)
- Where multi-parented, information for all UPEs and confirm which UPE is the nominated UPE.
- Details of the DLE or the DFE that will file the TIR[1].
- Where electing into a group for domestic top-up tax and/or UTPR top-up tax, details of the relevant group filer[2].

See Section 3 for more information on the tax registration process.

[1] It is recommended where a DLE is being appointed, that this entity completes its registration(s) for the relevant Pillar Two taxes before other CEs register. This will allow the CEs of the group to be linked to that entity.

[2] Group election is efficient for reporting and payment purposes where there are a large number of group entities. The TIN and name of filer is required.

2 Pillar Two Tax Registration obligations

2.1 Who must register

Under section 111AAH TCA 97, the following Irish entities are required to register for Pillar Two taxes:

- Relevant Parent Entity: Subject to IIR top-up tax for a fiscal year.
- Relevant UTPR Entity: Subject to UTPR top-up tax for a fiscal year.
- Qualifying Entity: Subject to domestic top-up tax for a fiscal year.

The Top-up tax information return (TIR) is the Pillar Two information reporting return. When registering for IIR top-up tax, UTPR top-up tax and/or domestic top-up tax, entities must also register for TIR regardless of whether they are the TIR filing entity. This is required to facilitate either the filing of the TIR, or the notification of filer where another entity will file the TIR.

All entities in scope of Pillar Two taxes must register using ROS – see Section 2.3.

2.2 When to register

An entity that is required to register must give notice to Revenue no later than 12 months after the last day of the first fiscal year to which Part 4A TCA 97 applies.

Thus, where an entity with a fiscal year ending on or before 31 December 2024 becomes liable to IIR top-up tax and domestic top-up tax in 2024, the entity must register for these taxes by 31 December 2025.

Where an entity with a fiscal year ending on or before 31 December 2025 becomes liable to UTPR top-up tax in 2025, it must register for UTPR top-up tax by 31 December 2026.

Registration is a one-time process and does not need to be repeated annually. Failure to comply with registration requirements may give rise to a penalty of €10,000.

2.3 How to register

The use of electronic channels is the standard way customers interact with Revenue. E-registration and e-filing of returns and payments, using ROS, is mandatory for customers registering for Pillar Two taxes.

The registration process described in this section can be completed once the entity is registered for ROS. Where the customer is not registered for ROS, refer to Appendix C for details on how to register for ROS.

All facilities and functionality outlined throughout this TDM are available to ROS agents and ROS-registered customers – see Section 2.5 for details on how to log in to ROS.

Where an entity intends on authorising an agent to register for Pillar Two tax(es) and act on its behalf in respect of those taxes, the agent must submit an agent e-link to the entity through ROS (see Appendix D). The entity must then approve this e-link request in ROS under "Manage Agent Link Requests" (see Appendix E).

2.4 Obligations to keep registration details up to date

Once registered, entities subject to Pillar Two taxes are subject to further statutory notification requirements.

2.4.1 Obligations to notify changes in registration details

In accordance with section 111AAH(3) TCA 97, an entity is required to notify Revenue of any change to the information provided in the registration process within 12 months of the end of the fiscal year in which the change occurred.

Where an entity fails to notify Revenue of changes in registration details, it may be liable to a penalty of €10,000.

2.4.2 Obligations to cease registration

In accordance with section 111AAH(4) TCA 97, where an entity ceases to be a:

- Relevant parent entity,
- Relevant UTPR entity, or
- Qualifying entity

the entity is required to notify Revenue of the cessation, within 12 months of the end of the first fiscal year in which the entity is not such an entity, immediately following a fiscal year in which the entity was such an entity.

Where an entity fails to notify Revenue of its cessation status, it may be liable to a penalty of €10,000.

Where an entity ceases its registration and subsequently comes within scope of Part 4A at a later date, it must re-register for the appropriate tax.

The notification obligations must be fulfilled through ROS under the "Manage Pillar Two Tax registrations" and "Manage Pillar Two Roles and Group" portal. Further detail on these portals is discussed in Section 3 and Section 4 of this TDM.

2.5 How to login to ROS

Access to ROS is available on www.revenue.ie or follow this link ROS Login
Select the appropriate ROS certificate from the drop-down menu, enter the password and click "Login to ROS".

If registering an entity using a ROS Sub-user certificate, ensure that the ROS Administrator has granted the necessary access permissions for Pillar Two Taxes e.g. “View”, “Prepare”, “File”, as appropriate. Sub-user permissions may be amended by the Administrator in their Admin Services tab. Sub-users cannot update their own permissions.

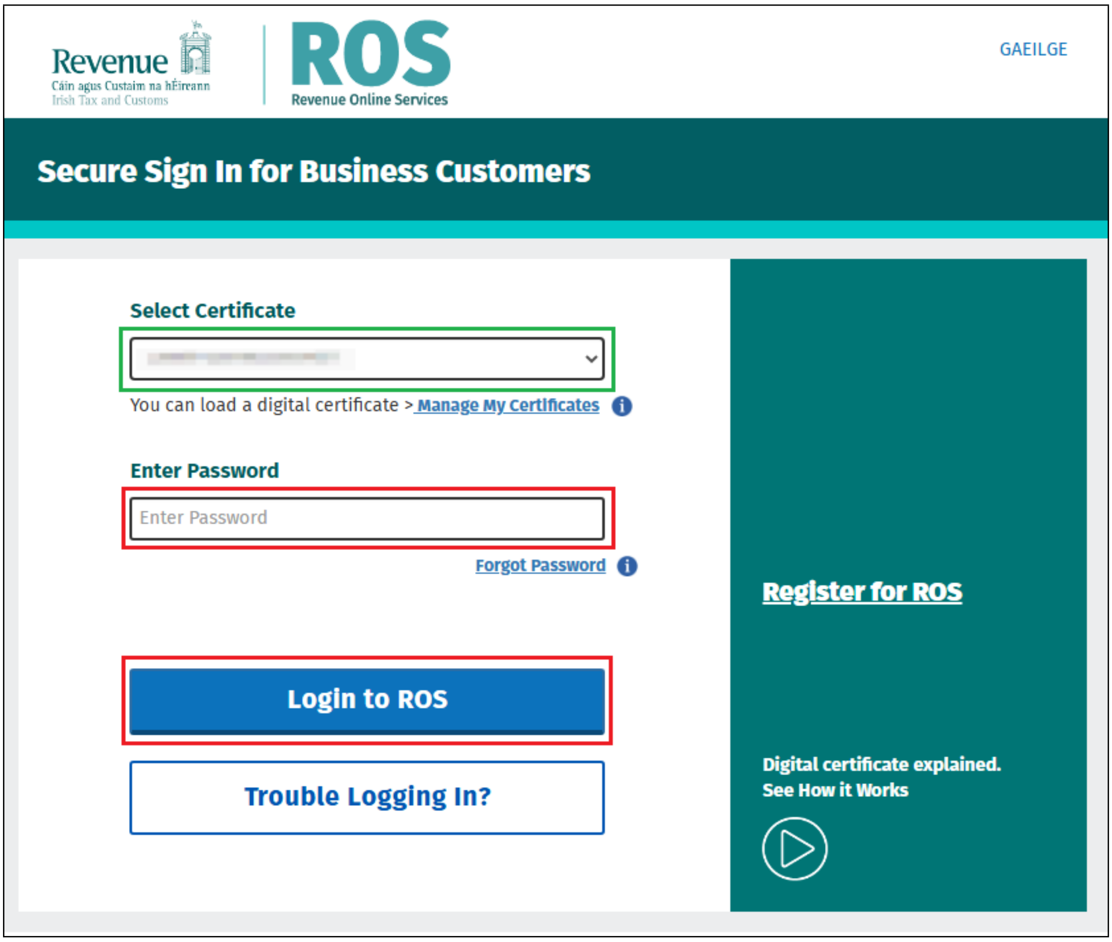

Figure 1 - ROS Login screen

Once logged in, access to all services will be available in the “My Services” tab. The “Manage Pillar Two Tax Registrations” option is located in the “Other Services” section.

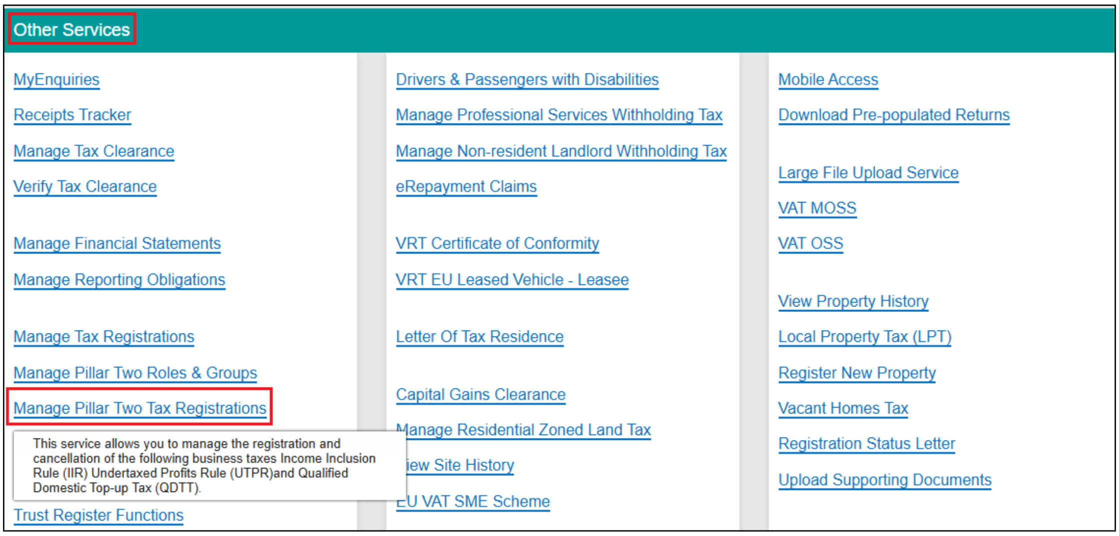

Figure 2 - ROS Home page – Manage Pillar Two Tax Registration screen

3 Manage Pillar Two Tax Registrations

The Pillar Two tax registration process is straightforward and flows in stages as follows:

Select taxes for Pillar Two registration 1	Select the relevant entity type 2	Select the first fiscal year 3	Assign TIR filing role 4	Group election 5	Submit request 6
• IIR top-up tax • UTPR top-up tax • Domestic top-up tax • Top-up tax information return	• Ultimate Parent Entity • Constituent Entity • Standalone Entity	• Start date • End date	• Filing its own TIR • DLE filing TIR • Selects another entity as DLE • Non-Irish UPE or DFE filing TIR	• UTPR group • QDTT group	• Review summary page • Submit Requests • Sign & Submit
Section 3.1	Section 3.2	Section 3.3	Section 3.4	Section 3.5	Section 3.6

Table 1 - Stages of registration process

This section will go through each of these stages as they appear in the registration process.

To assist users with the registration process, this TDM includes examples of entities registering for Pillar Two taxes, demonstrating each stage step-by-step. See Appendix A and Appendix B.

Once logged into ROS, select “Manage Pillar Two Tax Registrations” as shown in Figure 2 above.

3.1 Select taxes for Pillar Two registration (Stage 1)

The tax registration options screen on the tax registration application page will appear with the list of “Tax Type” options an entity can register for. Click “Register” for the appropriate tax type.

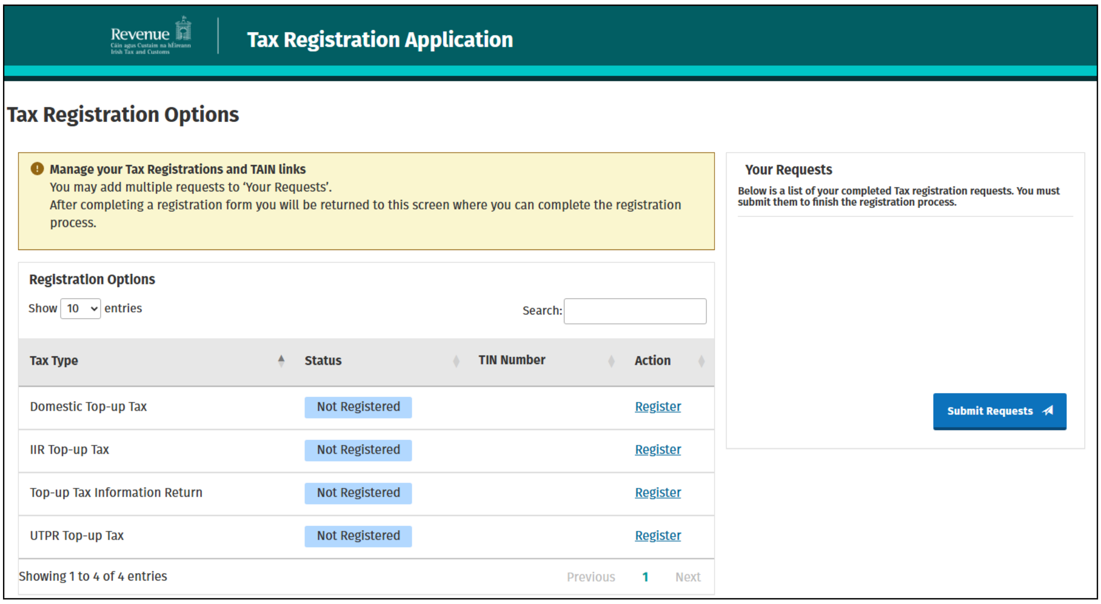

Figure 3 - Tax registration options home screen

Select the taxes applicable for registration. Once the appropriate selections are made click “Continue” to move on to Stage 2.

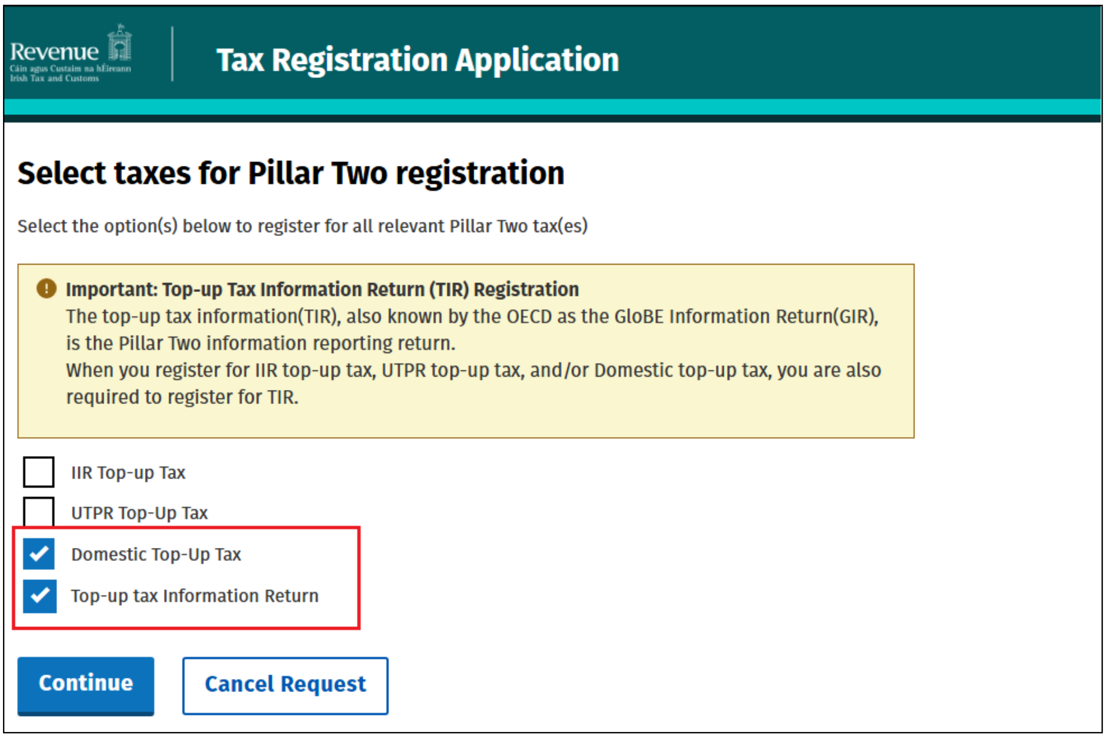

Figure 4 - Tax registration application – tax selection screen

Important note - selecting “Cancel request” at any time throughout the registration process will end the process and any information added up to that point will not be saved.

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.

3.2 Select the relevant entity type (Stage 2)

At this stage, the relevant entity type must be selected. Depending on the tax type selected for registration, the tax registration application will present two or three options, as follows:

1. Ultimate Parent Entity (UPE)
2. Constituent Entity (non-UPE)
3. Standalone Entity (non-group member)

Options 1 and 2 will appear for all tax registrations selected. Option 3 will only be present where an entity is registering for domestic top-up tax.

Different process flows will arise depending on the relevant entity type selected. This section sets out those options according to the taxes and entity type selected.

3.2.1 Relevant entity type – UPE

Where the appropriate entity type is a UPE, select “Ultimate Parent Entity (UPE)” and click “Continue”.

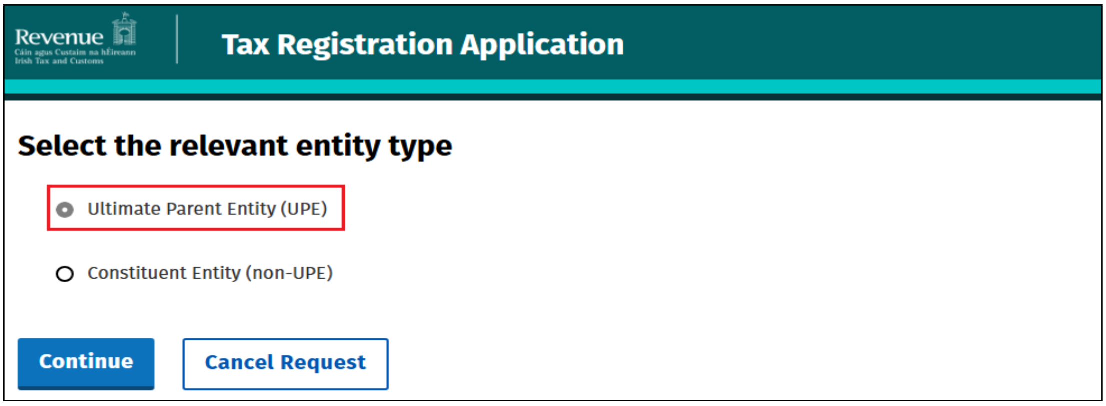

Figure 5 – Select relevant entity type screen

Next, indicate whether the entity is part of a multi-parented MNE or multi-parented large-scale domestic group.

Where the group is not multi-parented, select the option “No, this entity is not part of a Multi-parented MNE or large-scale domestic group”, click “Continue” to move to Stage 3 – select first fiscal year.

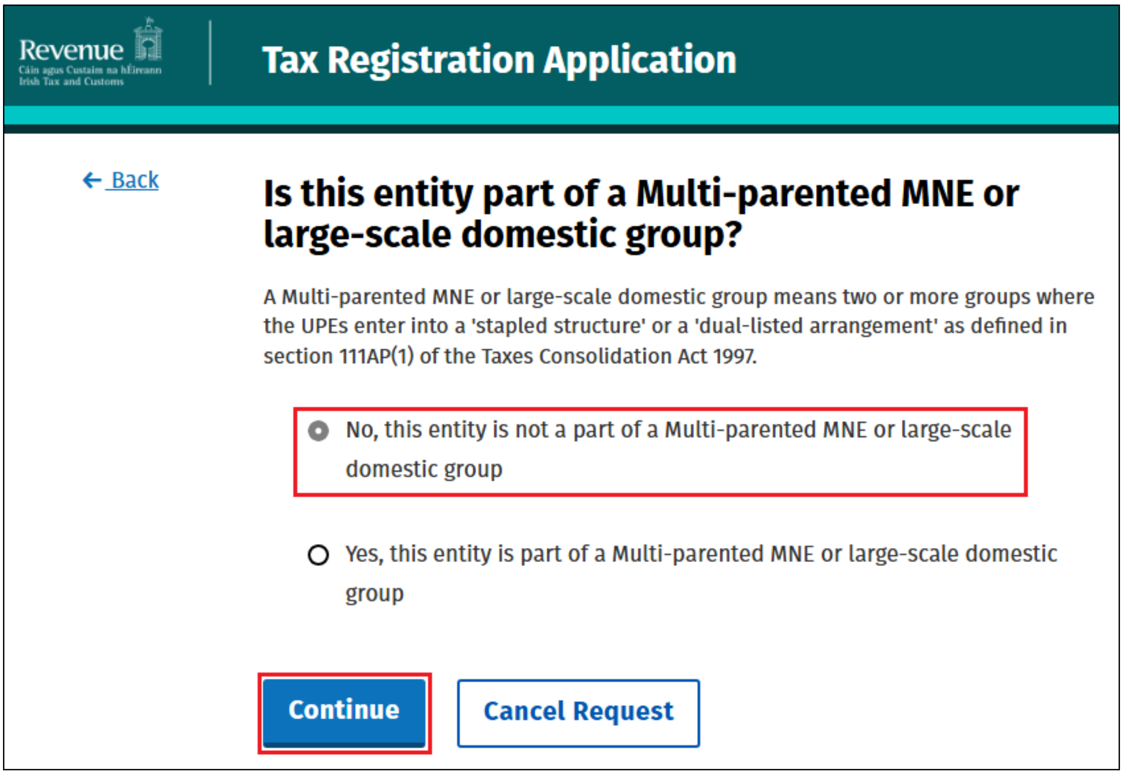

Figure 6 - Multi-parented selection screen

Where the entity is part of a multi-parented MNE or multi-parented large-scale domestic group, choose this option and select “Continue”.

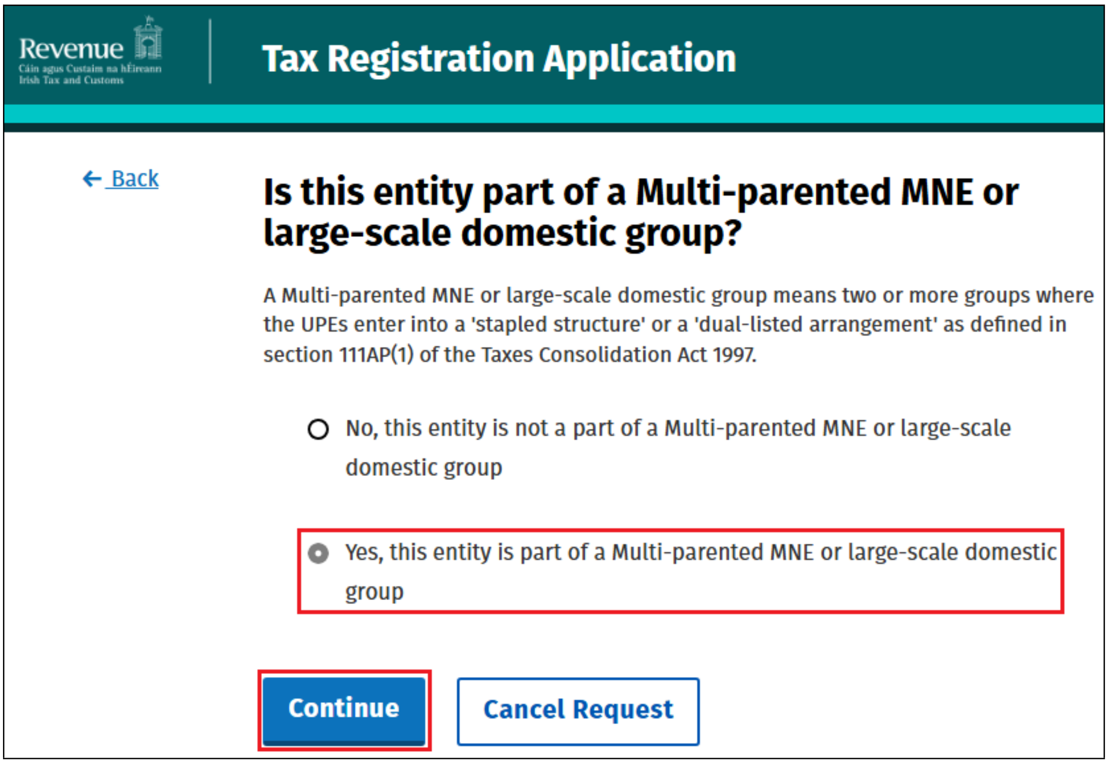

Figure 7 - Multi-parented selection screen

The next screen will have mandatory fields to be completed for each of the additional UPEs of this multi-parented group.

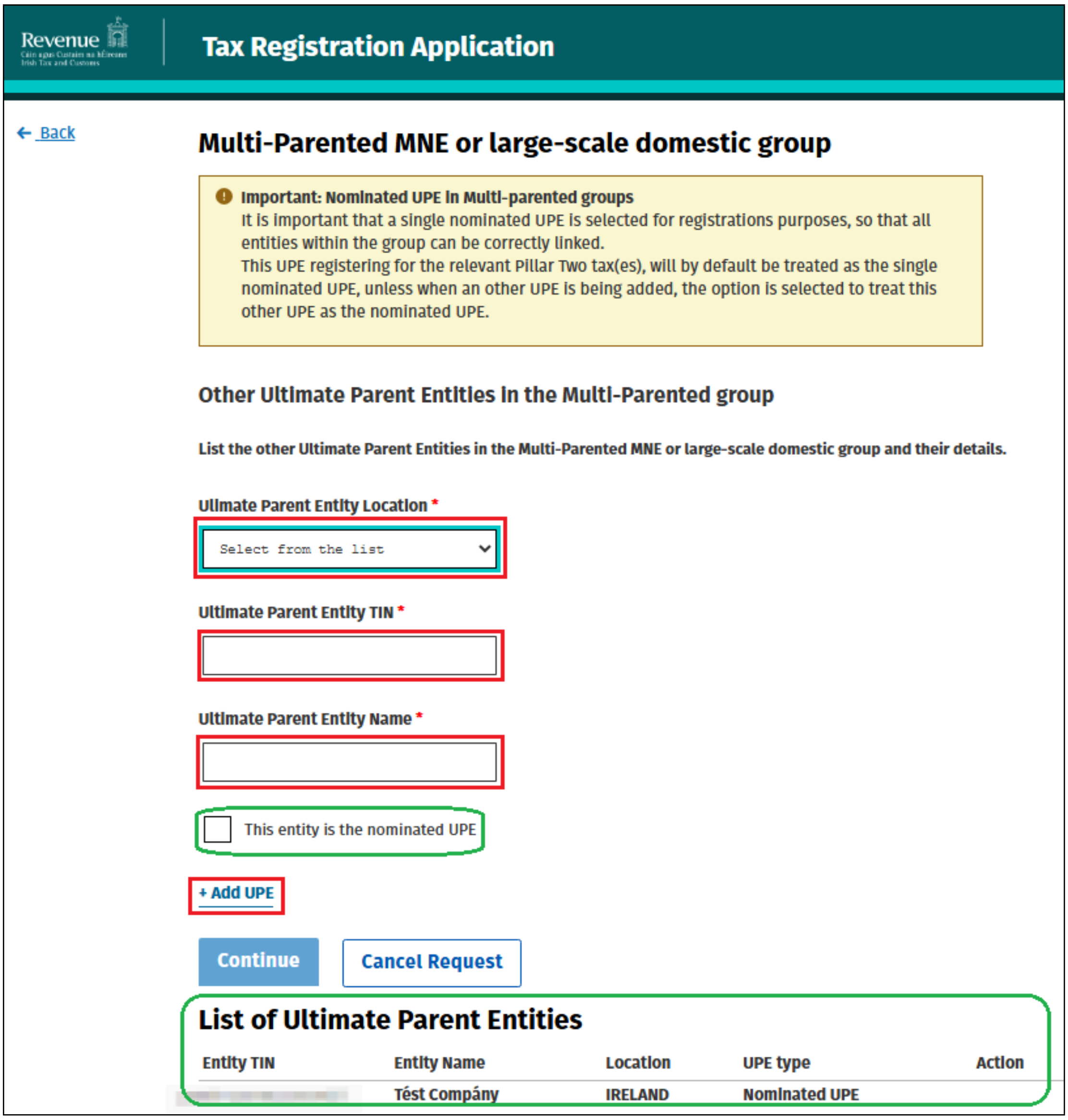

Figure 8 - Multi-parented group UPE detail screen

1. Select the "Ultimate Parent Entity Location" from the dropdown list, select from the list of countries (including Ireland).
2. Enter the "Ultimate Parent Entity TIN".

   Where the UPE location is selected as Ireland, a search icon will populate beside the UPE's TIN, click this search icon to automatically populate the UPE name.
3. Where the UPE location is outside Ireland, enter the "Ultimate Parent Entity's name".
4. Where this entity is the single nominated UPE for registration purposes, tick this box.

   It is important that only one nominated UPE is selected for registration purposes to allow all entities within the group to be linked correctly. The UPE registering here will be automatically treated as the nominated UPE unless the option is ticked indicating another UPE is being nominated – see box highlighted in green in Figure 9 below.

5. Click "+ Add UPE".
6. Repeat 1 – 5 where there are additional UPEs to add.

Once all UPEs of the multi-parented group has been added, review the "List of Ultimate Parent Entities" as shown in Figure 9 below and select "Continue" to move to the next stage.

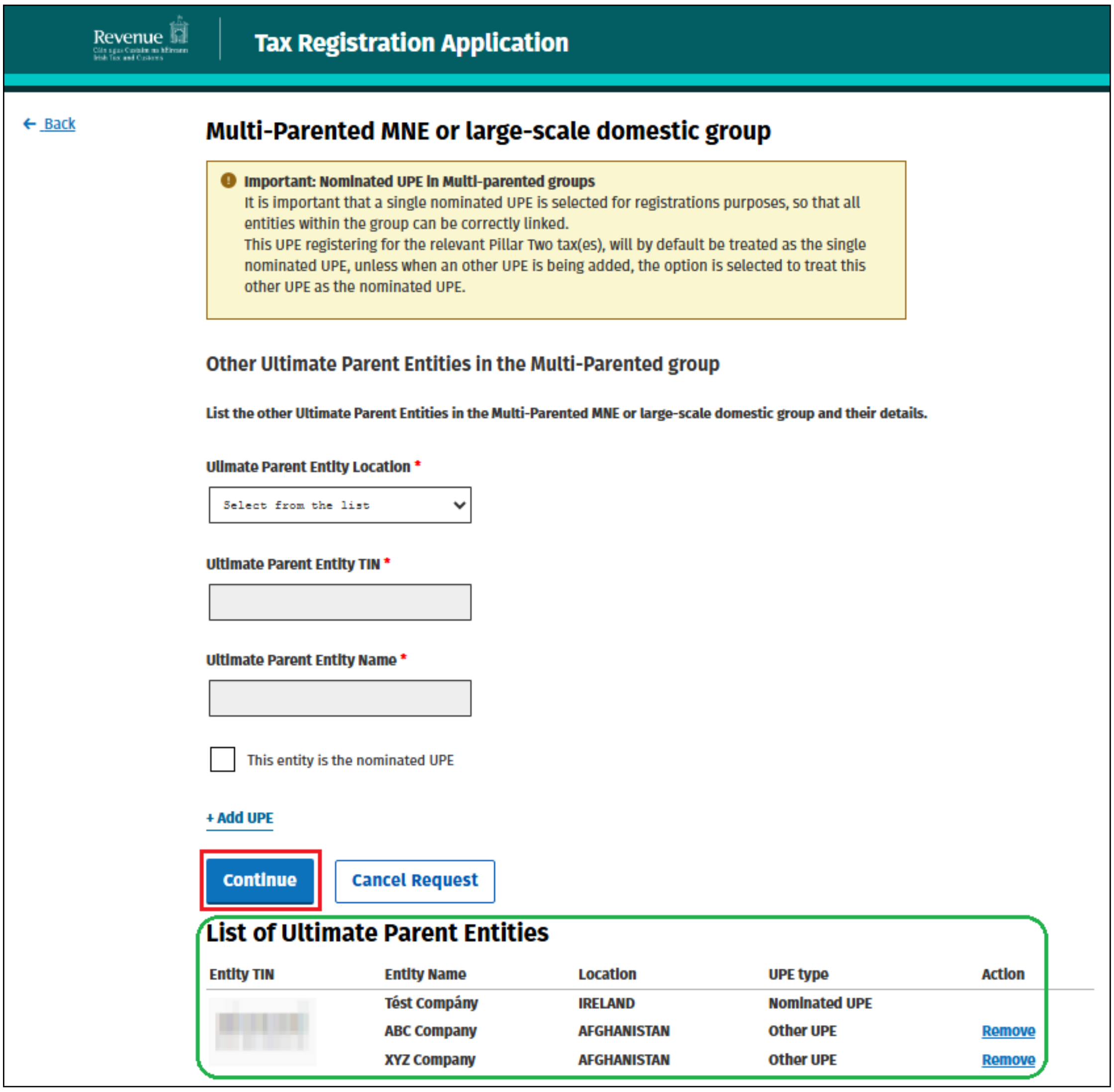

Figure 9 - Multi-parented group UPE detail screen

There can only be one nominated UPE, the other UPEs will be shown as "Other UPE" in UPE type.

3.2.2 Relevant entity type – Constituent Entity (non-UPE)

Where the appropriate entity type is a CE, select "Constituent Entity (non-UPE)" and click "Continue".

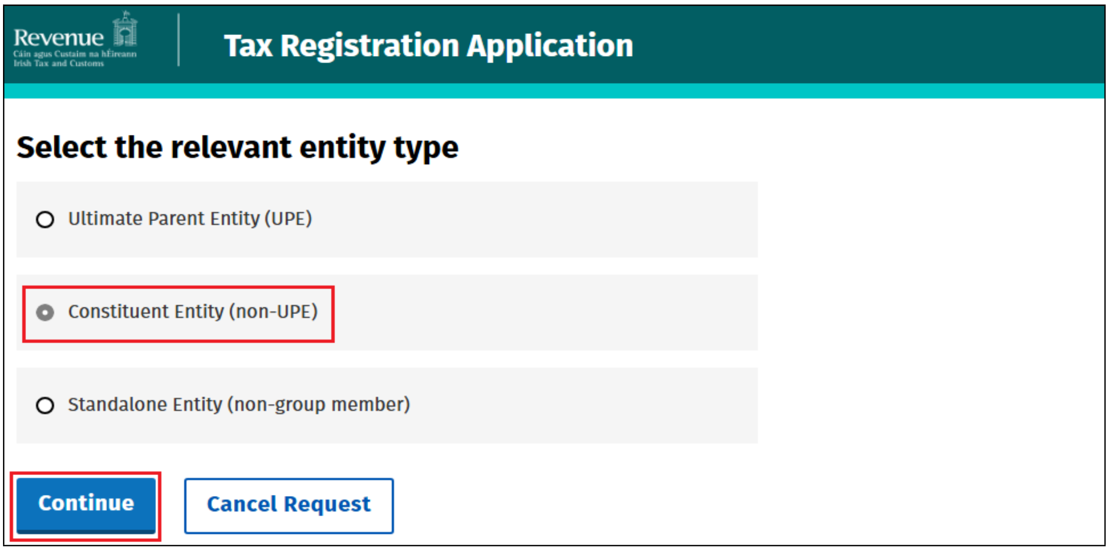

Figure 10 - Select relevant entity type screen – Constituent Entity (non-UPE)

Enter the CE's UPE details.

A note for multi-parented groups - the first UPE added by this CE at Figure 11 or Figure 12 below will, by default, be treated as the "nominated UPE". It is important to consider this to ensure the correct details are entered.

Where the UPE is located outside Ireland, the UPE details can be manually entered into the relevant fields.

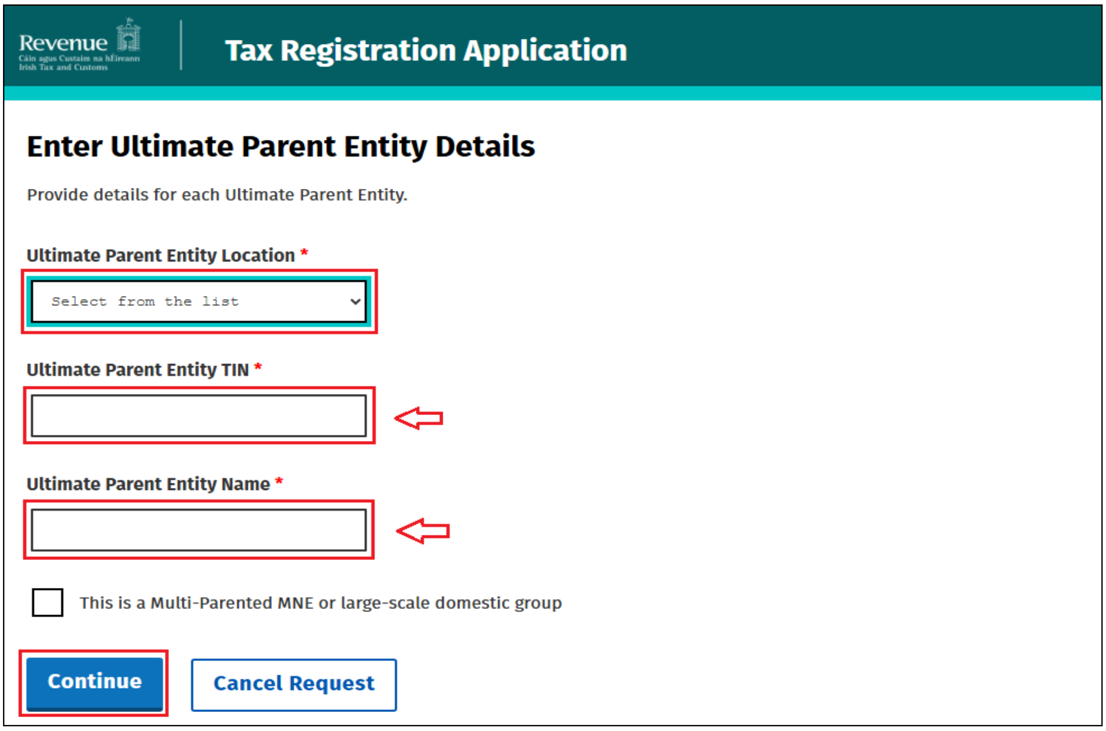

Figure 11 – Ultimate Parent Entity details screen, UPE location outside Ireland

Where the UPE location is Ireland, enter the UPE TIN and click on the search icon indicated below, which will automatically populate the UPE name.

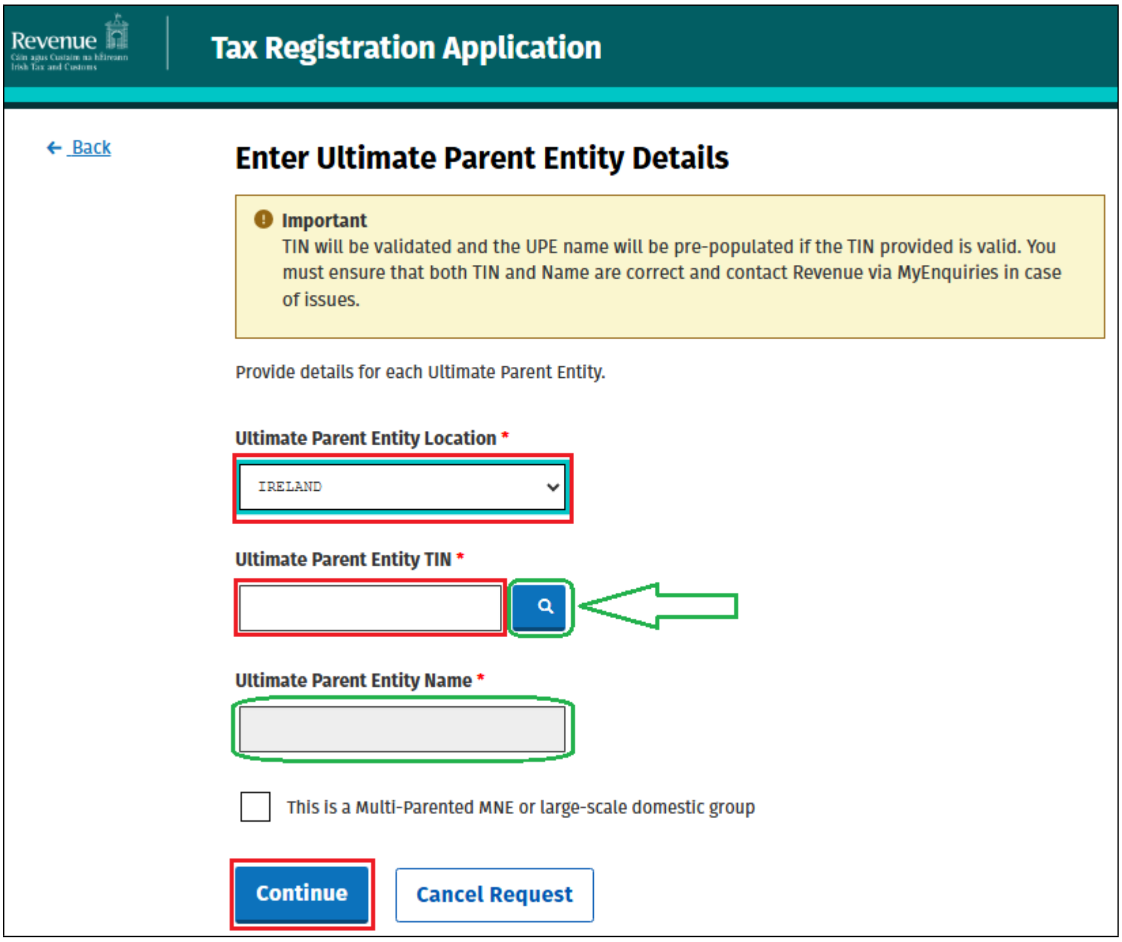

Figure 12 - Ultimate Parent Entity details screen, UPE location Ireland

Where the group is not multi-parented, leave the checkbox unticked and select "Continue" to move on to Stage 3 – select first fiscal year.

Where this is a multi-parented group, tick the box indicating same and select the "+ Add Another UPE".

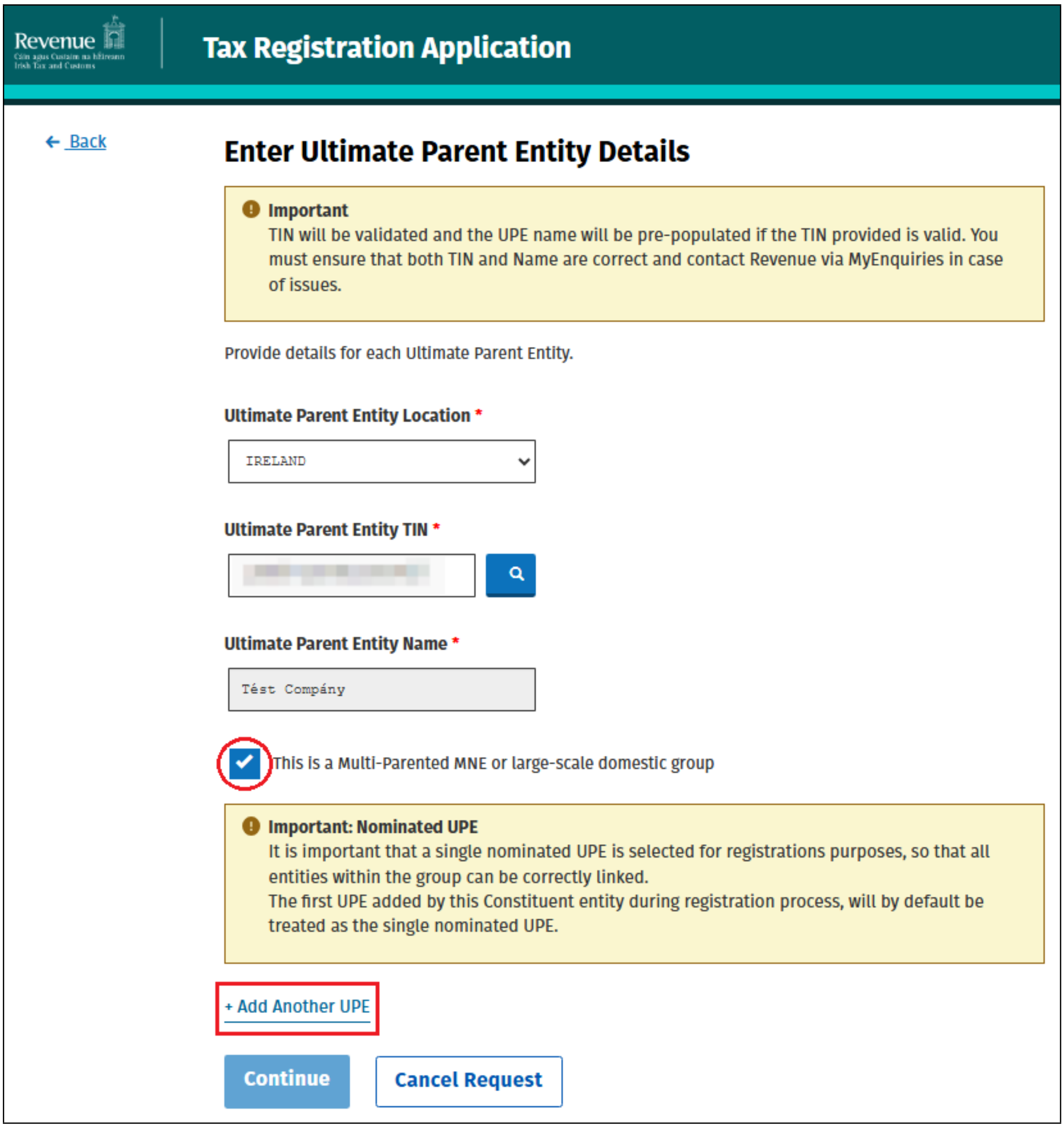

Figure 13 - Ultimate Parent Entity details screen with multi-parented group selected

The next screen will have mandatory fields to be completed for each of the additional UPEs of this multi-parented group.

1. Select the “Ultimate Parent Entity Location” from the dropdown list, select from the list of countries (including Ireland).
2. Enter the “Ultimate Parent Entity TIN”.

   Where the UPE location is selected as Ireland, a search icon will populate beside the UPE’s TIN, click this search icon to automatically populate the UPE name.
3. Where the UPE location is outside Ireland, enter the “Ultimate Parent Entity’s name”.
4. Click “+ Add Another UPE”.
5. Repeat 1 - 4 where there are additional UPEs to add.

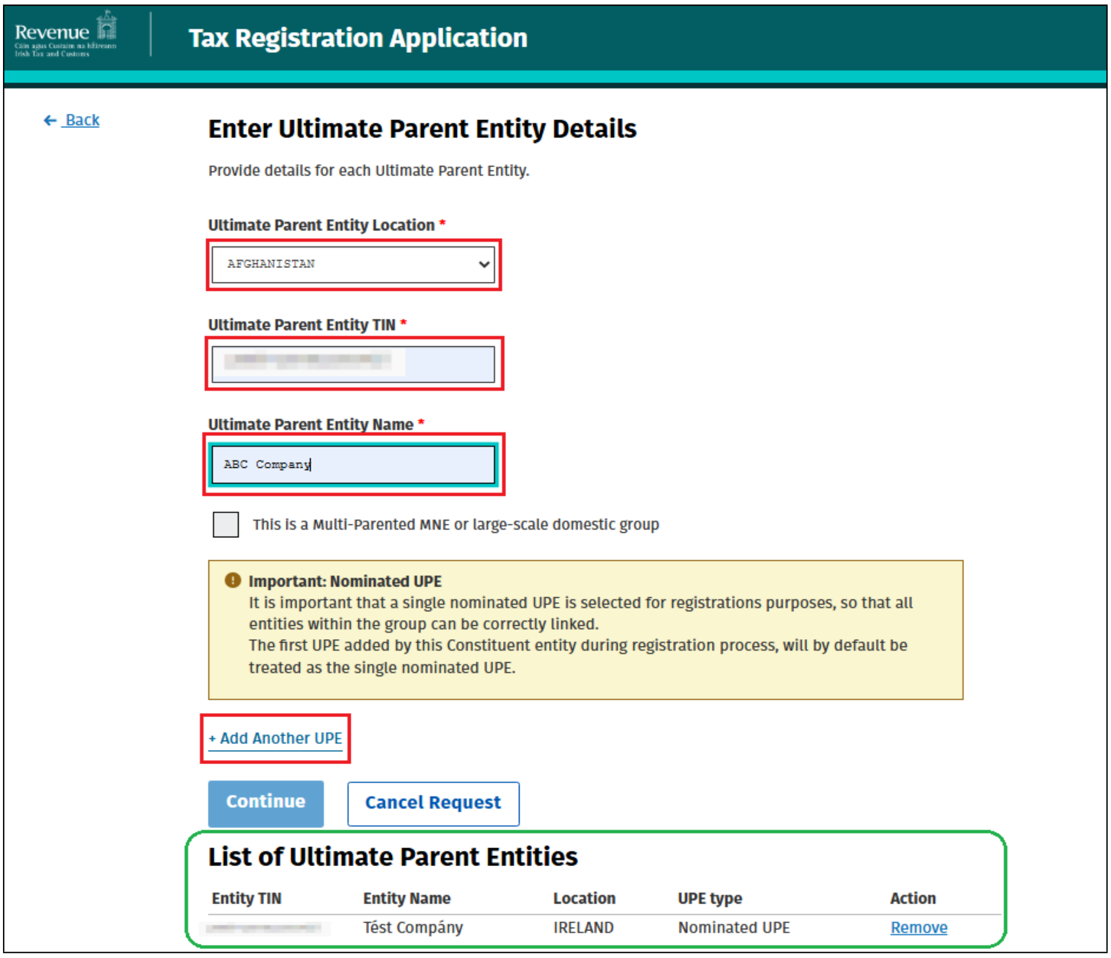

Figure 14 - Multi-parented group selected screen to add another UPE

Once all UPEs of the multi-parented group are added, review the “List of Ultimate Parent Entities” at the bottom of the screen and select “Continue” to move to Stage 3.

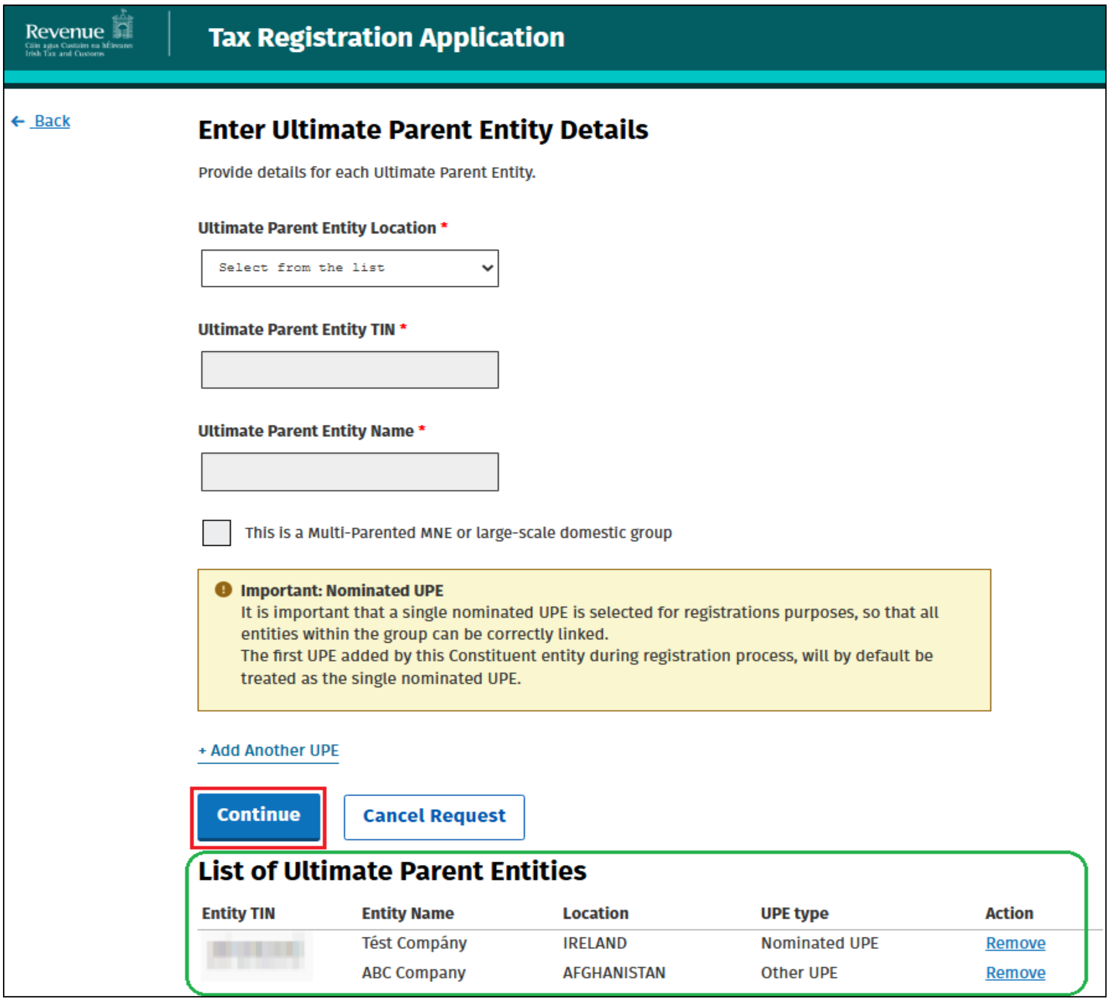

Figure 15 - Multi-parented group review screen all UPEs added

3.2.3 Relevant entity type – Standalone Entity

Where the appropriate type is a Standalone Entity, select “Standalone Entity (non-group member)” and click “Continue”.

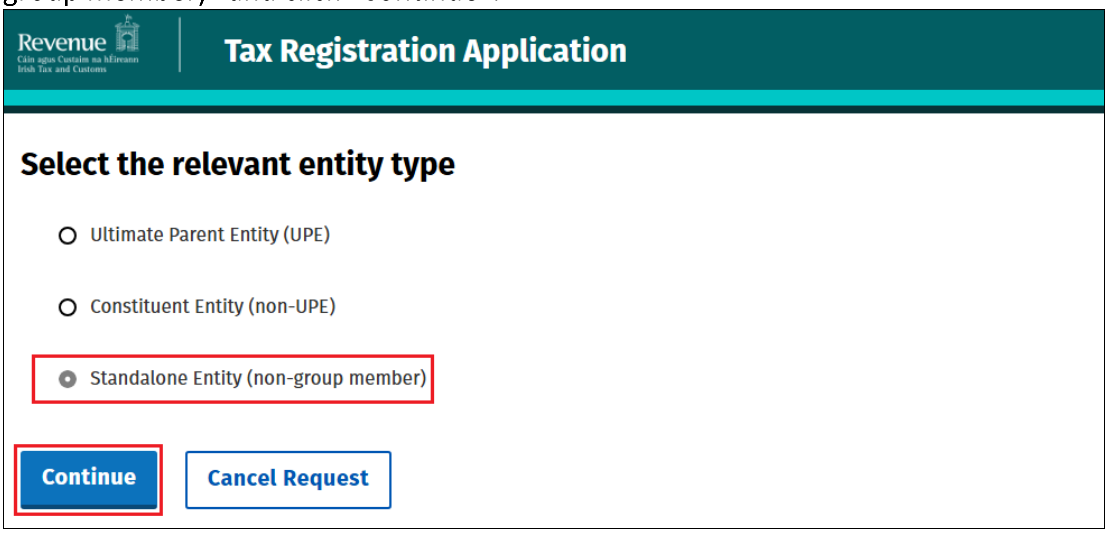

Figure 16 – Select relevant entity type screen – Standalone Entity (non-group member)

Proceed to Stage 3 – Select the first fiscal year as UPE details are not relevant.

3.3 Select the first fiscal year (Stage 3)

On this screen, the registering entity must enter the first fiscal year that applies to the group or standalone entity for Pillar Two taxes.

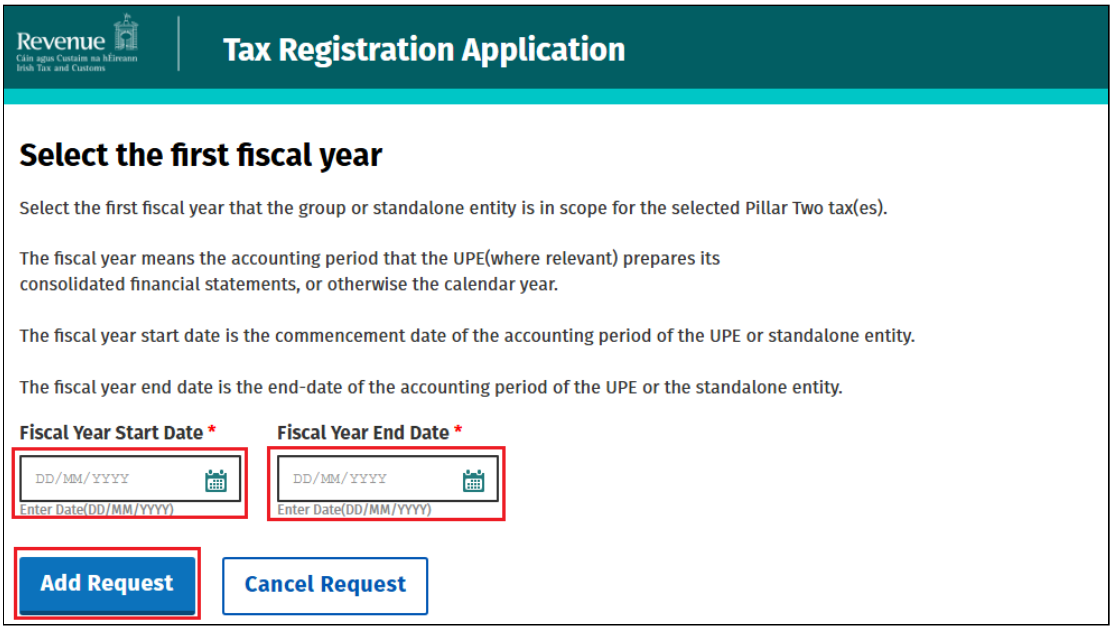

Figure 17 – Select first fiscal year

Where relevant entity type selected is UPE or CE, the process will move on to Stage 4 – Assign TIR Filing Role.

Where relevant entity type selected is a standalone entity, the process will move on to Stage 6 – Submit Requests.

3.4 Assign TIR Filing Role (Stage 4)

As part of the registration process, an entity can assign TIR Filing Roles. Where required, the details of roles can be updated in the Manage Roles and Group at another time - see Section 4.2 for more details.

Choose from one of the following four options:

Option 1 - This entity will file its own TIR – section 3.4.1.

Option 2 - This entity is the designated local entity (DLE) – section 3.4.2.

Option 3 - This entity (non-filer) selects another entity to act as DLE – section 3.4.3.

Option 4 - This entity (non-filer) selects a non-Irish UPE or designated filing entity (DFE) to file a TIR in another jurisdiction (where a DLE is not appointed) – section 3.4.4.

Careful consideration should be taken before proceeding with this section of the registration process. If this entity will not file its own TIR, the details of the DLE or DFE including location, TIN and name are required.

3.4.1 Entity will file its own TIR

This option applies where the entity is self-filing and not filing the TIR on behalf of any other group CEs.

Where appropriate, select this option and click “Continue” to move to the next stage.

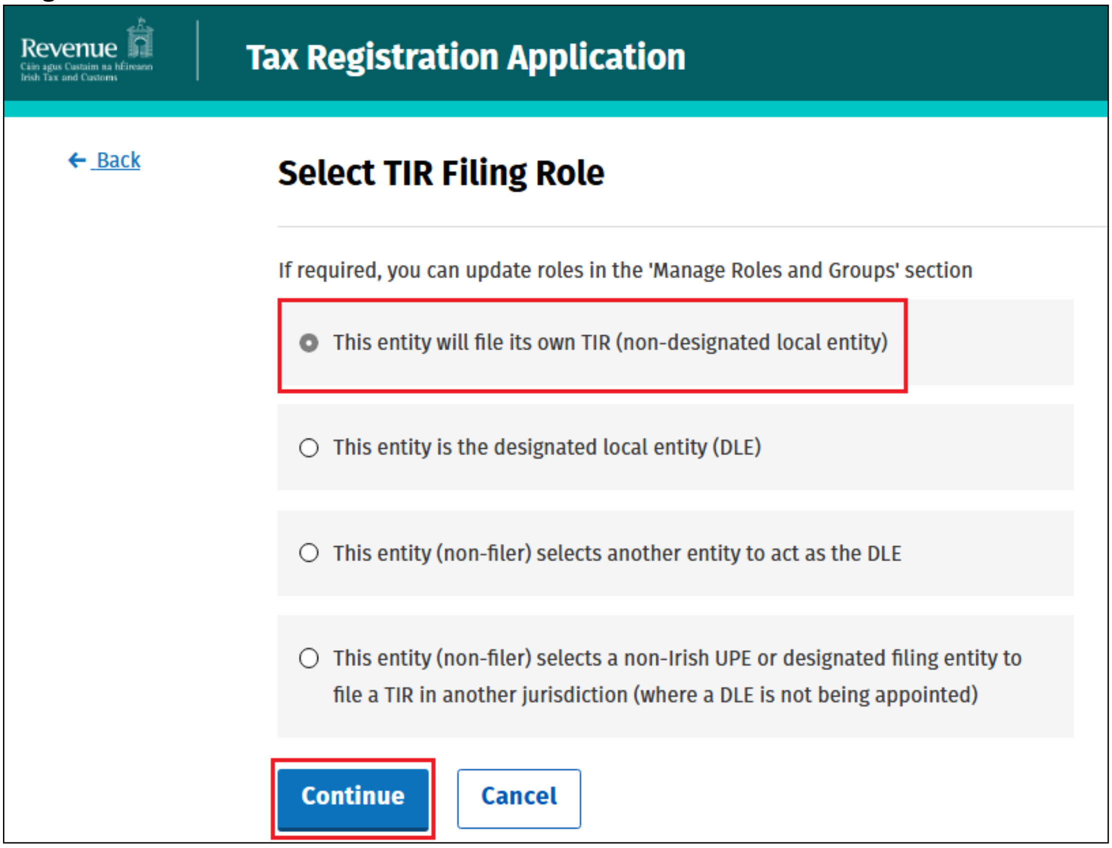

Figure 18 – Assign TIR filing role screen – entity will file own TIR

3.4.2 Entity is the designated local entity (DLE)

This option applies to a DLE that was appointed by the other CEs of the group to file the TIR or submit the notification of filer on their behalf.

Where appropriate, select the second option and click “Continue”.

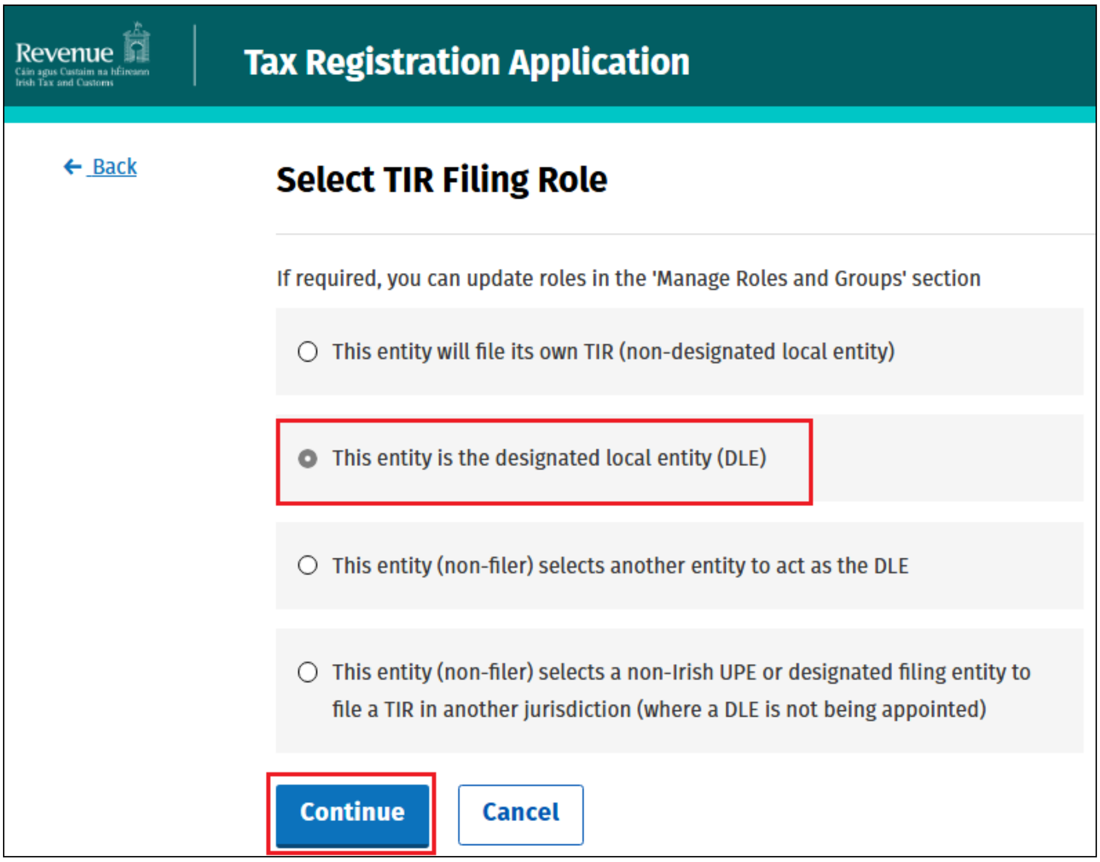

Figure 19 – Assign TIR filing role screen – entity is the DLE

This selection presents two options. Where this entity is filing the TIR return, choose the first option and select "Continue" to move on to the next applicable stage.

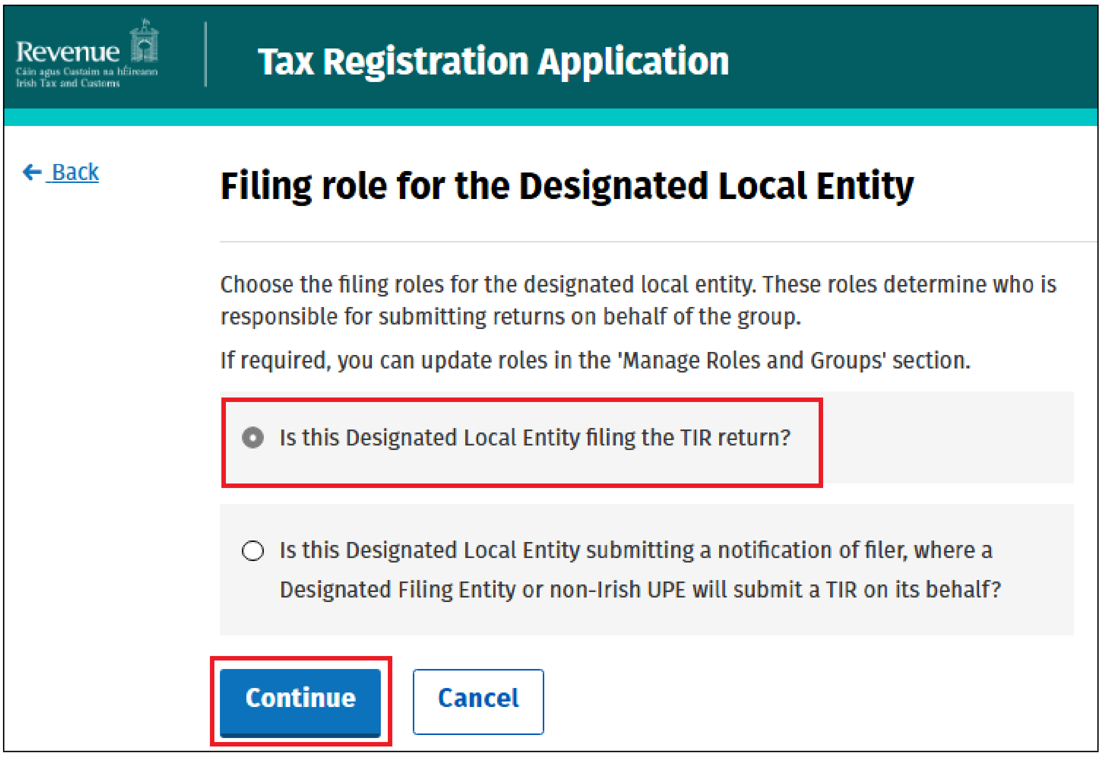

Figure 20 – Filing role of the DLE screen – entity will file TIR

Where the DLE is submitting a notification of filer, and a DFE or non-Irish UPE will submit a TIR on its behalf, choose the second options and select “Continue”.

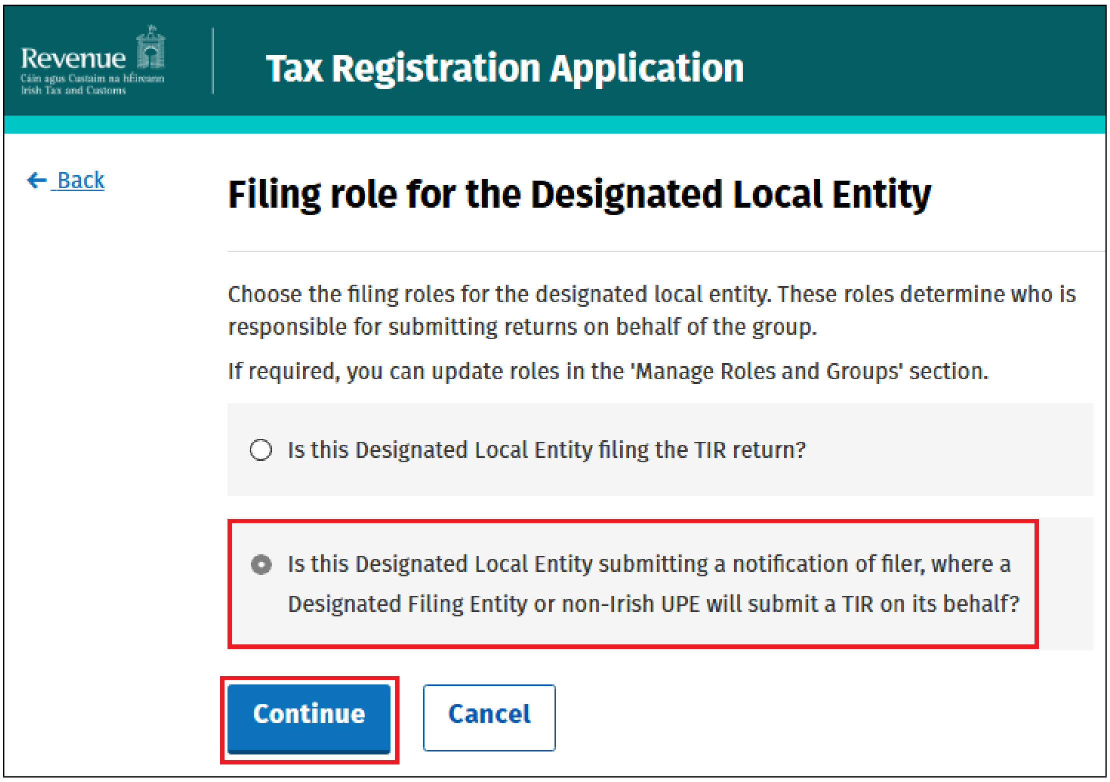

Figure 21 – Filing role of the DLE screen – entity submitting a notification of filer

Details of the appointed non-Irish entity as the DFE is required.
Select the “Location of the Designated Filing Entity” from the drop down options.
Insert the TIN and Name of the DFE, and click “Continue”.

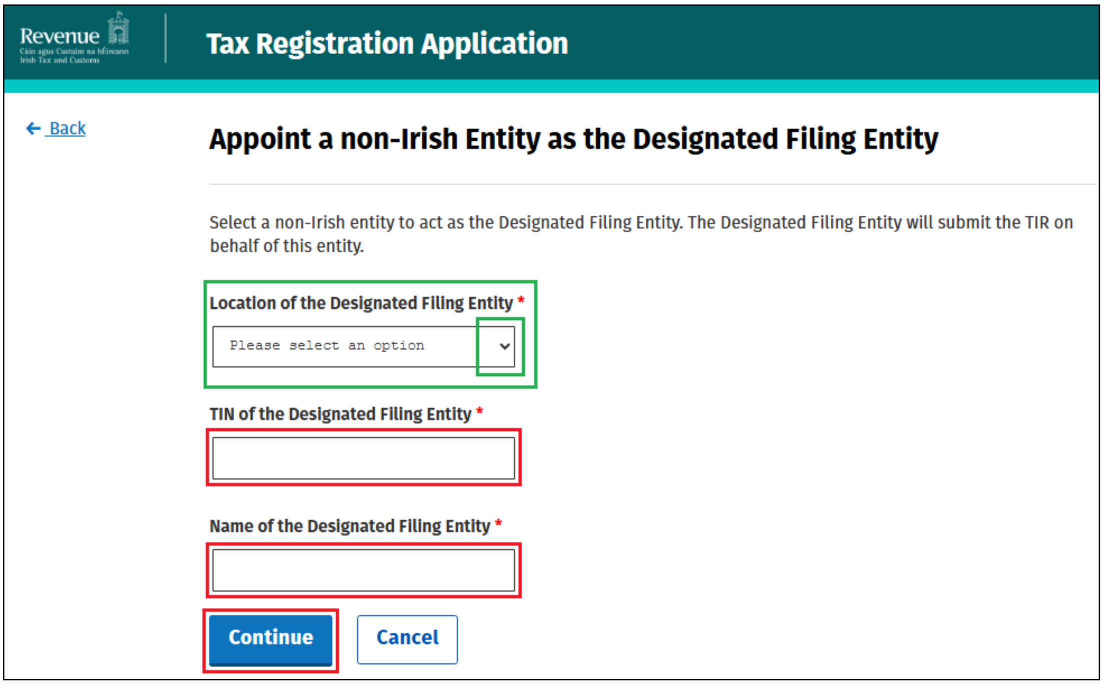

Figure 22 – Appoint a non-Irish entity as DFE screen

3.4.3 Entity selects another entity to act as DLE

This option should be used where an entity is selecting another entity to act as the DLE to file the TIR or the TIR Notification of Filer.

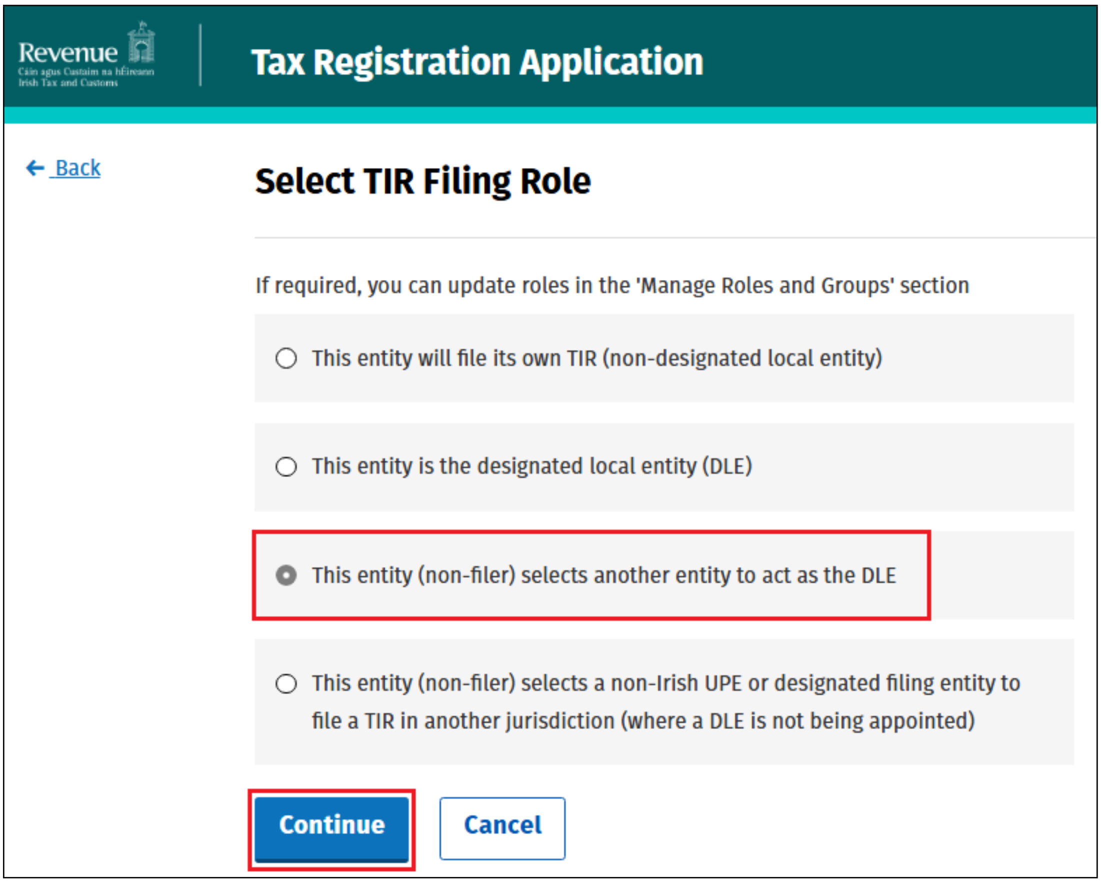

Figure 23 - Assign TIR filing role screen – entity selects another entity to act as DLE

Insert the TIN of the DLE - the name of the DLE will populate in the "Name of the Designated Local Entity" field. Select "Continue" to move to the next stage.

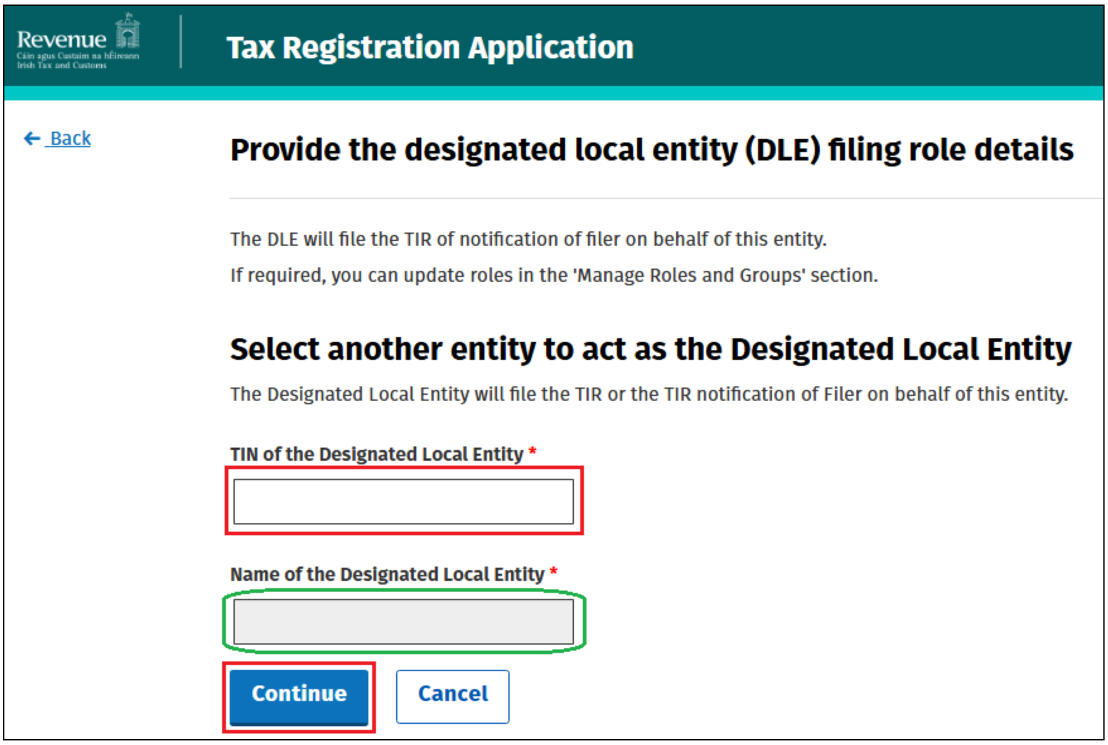

Figure 24 – DLE will file on behalf of this entity – DLE details screen

Where a DLE is being appointed, it is recommended the DLE entity registers first for the relevant Pillar Two taxes. Where the DLE inserted is not registered for TIR, the TIN will not be recognised and a warning will be populated advising that the DLE needs to be already registered for TIR.

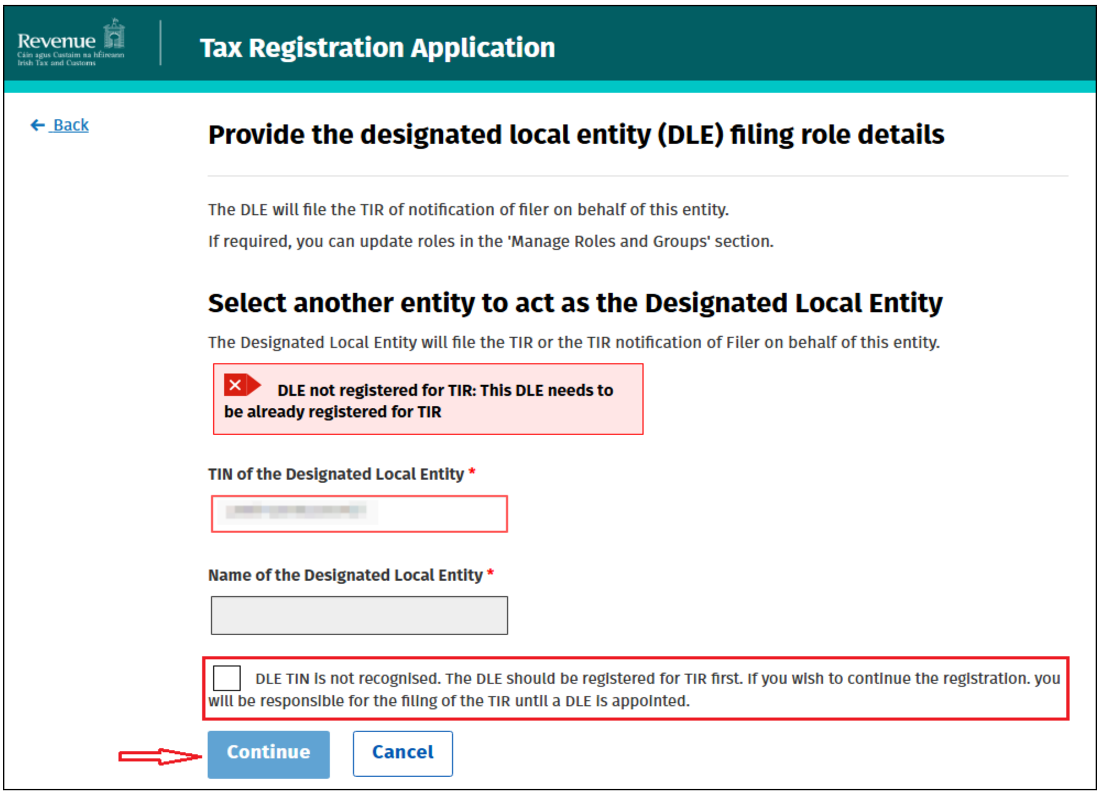

Figure 25 – DLE not recognised screen

To continue the registration, tick the box accepting this entity will be responsible for filing the TIR until a DLE is appointed, click “Continue” to move to the next stage.

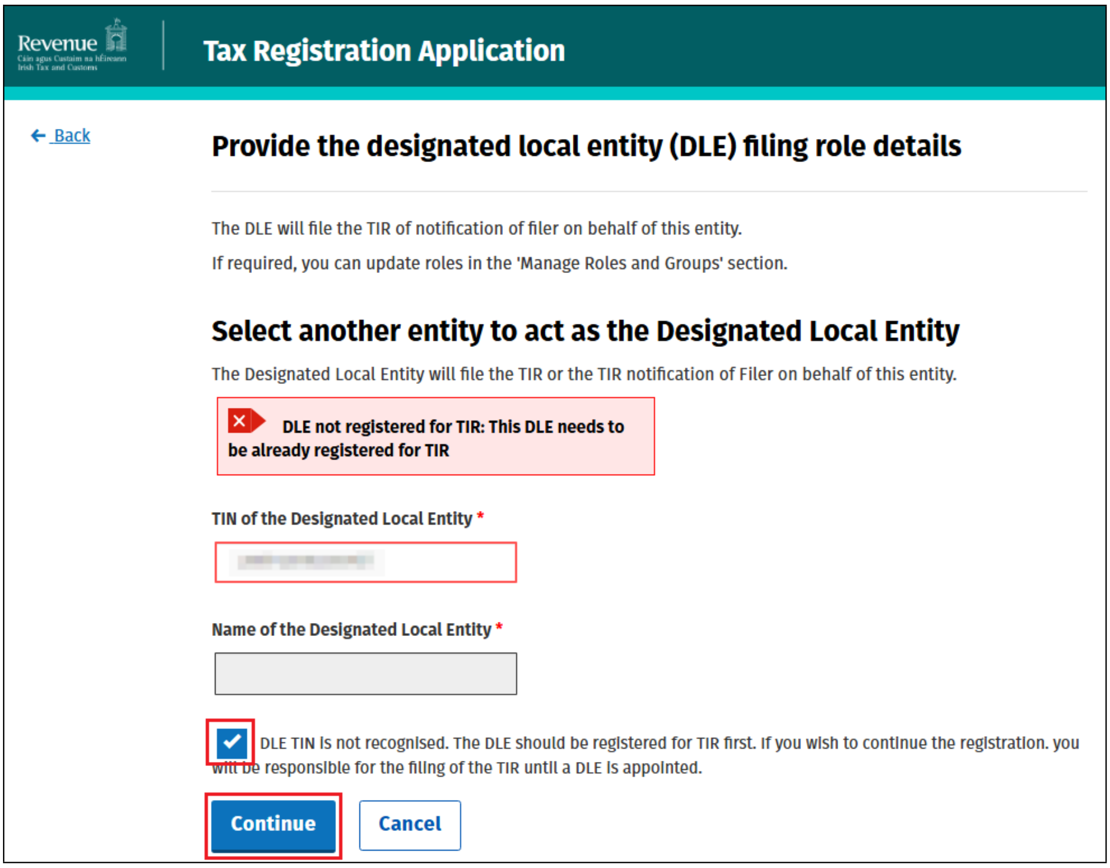

Figure 26 – DLE not recognised screen – Entity accepting responsibility for filing until DLE appointed

3.4.4 Entity selects a non-Irish UPE or Designated Filing Entity (DFE) to file TIR in another jurisdiction

This option should only be used where a DLE is not being appointed. It applies where an entity is selecting a non-Irish entity to act as the DFE to submit the TIR on their behalf.

As a DLE is not being appointed, every member of the group will have to send an annual notification of filer to Revenue. Careful consideration of these administrative consequences should be taken before selecting option 4.

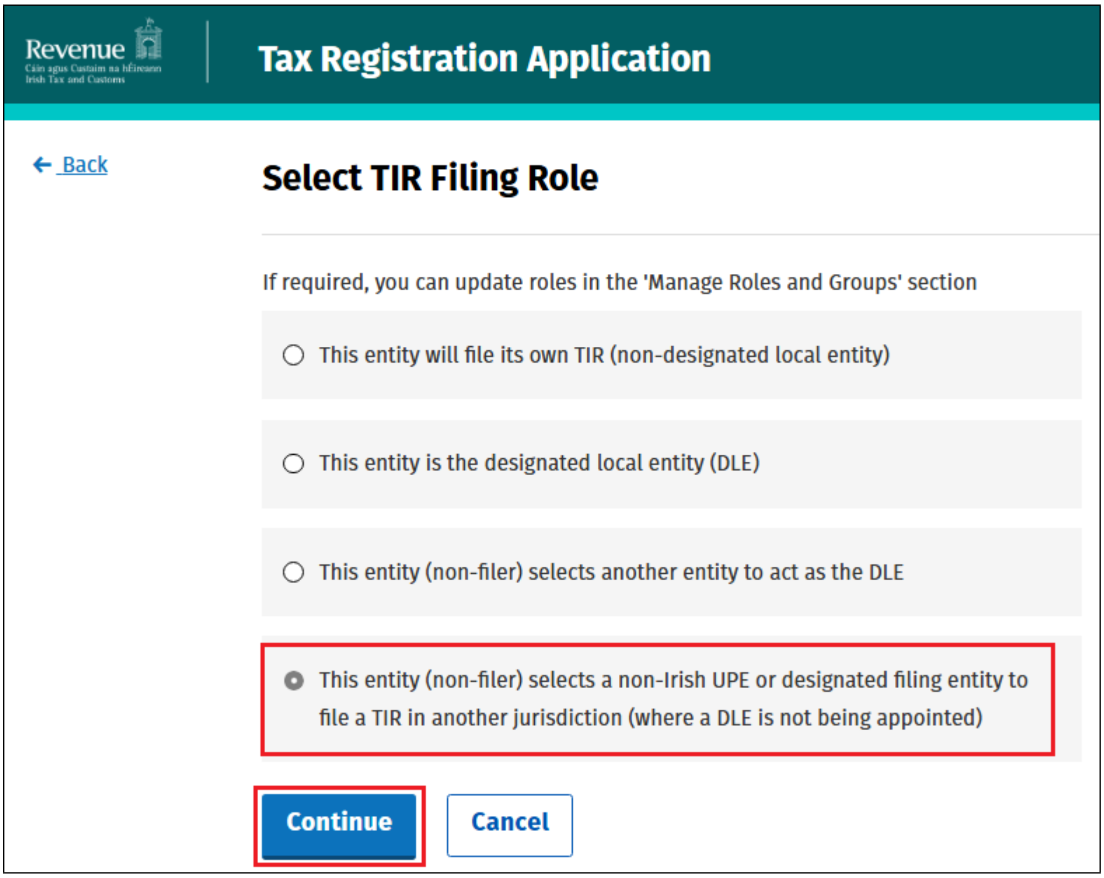

Figure 27 - Assign TIR filing role screen – entity selects non-Irish UPE or DLE to file in another jurisdiction

Enter the location, TIN and Name of the DFE, click Continue to move to the next stage.

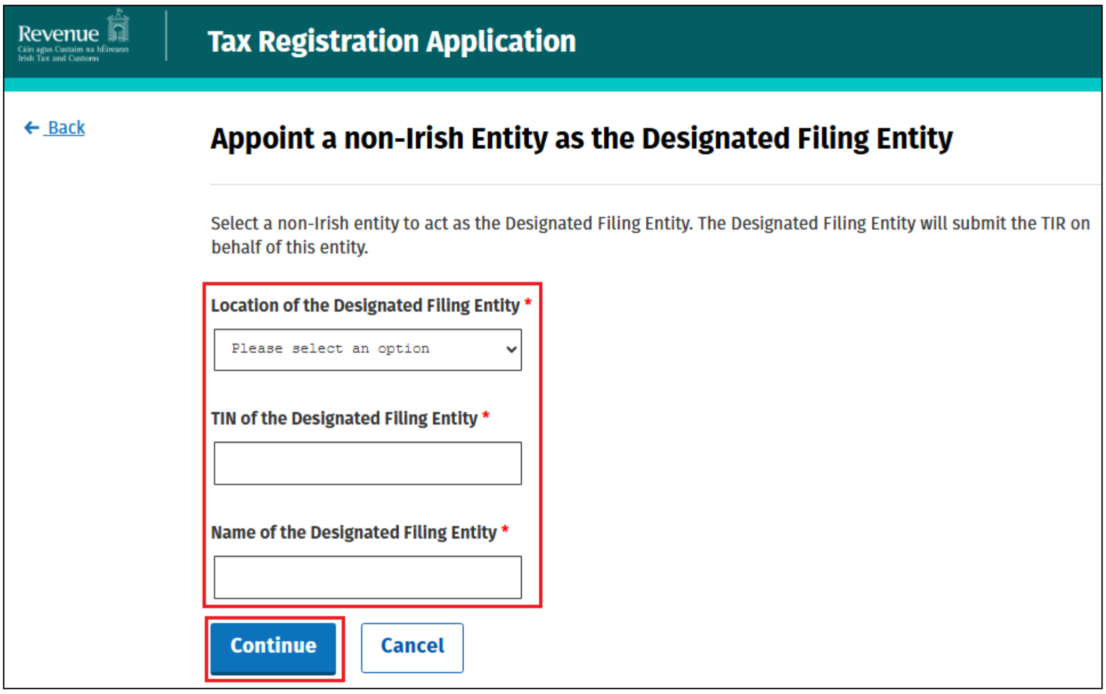

Figure 28 – Appoint a non-Irish entity as DFE – DFE details screen

Once the relevant selection has been completed, the process will move on to the next relevant registration stage.

Where the registration is for IIR top-up tax and/or TIR, the process will move on to Stage 6 – Submit Requests.

Where the registration is for UTPR top-up tax and/or domestic top-up tax, move on to Stage 5 – Group Election.

3.5 Group Election (Stage 5)

To simplify the reporting obligations in relation to UTPR top-up tax and / or domestic top-up tax, one group member can be appointed to file the relevant return on behalf of all Irish group members. The group filer will be primarily liable for the relevant tax in respect of all the Irish group members.

This stage of the registration process allows members of the MNE group or large-scale domestic group to elect to become a member of a UTPR Group and/or a QDTT Group. The relevant group members must appoint one such member to be the group filer.

Important note: A group filer does not create the group at registration stage. The creation of a group occurs after registration under the Manage Pillar Two Roles and Groups portal – see Section 4 below. A group should not be created by the group filer until all entities have registered and elected to be a member of the group.

Where an entity does not elect to become a member of a group during the registration process, the option to elect to be a member of a group can be updated later through the Manage Pillar Two Roles and Groups section on ROS.

Where an entity is registering for domestic top-up tax and UTPR top-up tax, the process will flow from Section 3.5.1 to Section 3.5.2.

Where an entity is registering for domestic top-up tax but not UTPR top-up tax, go straight to Section 3.5.2.

3.5.1 UTPR Group

All CEs of an MNE group that are subject to the UTPR (referred to as relevant UTPR members) may elect to form a UTPR Group. The relevant UTPR members must appoint one such member to be the UTPR group filer.

Where an entity does not elect to create or become a member of a UTPR Group, select “Continue” to move on to the next stage.

Where an entity is electing to become a member of a UTPR Group, tick the appropriate box and select “Continue”.

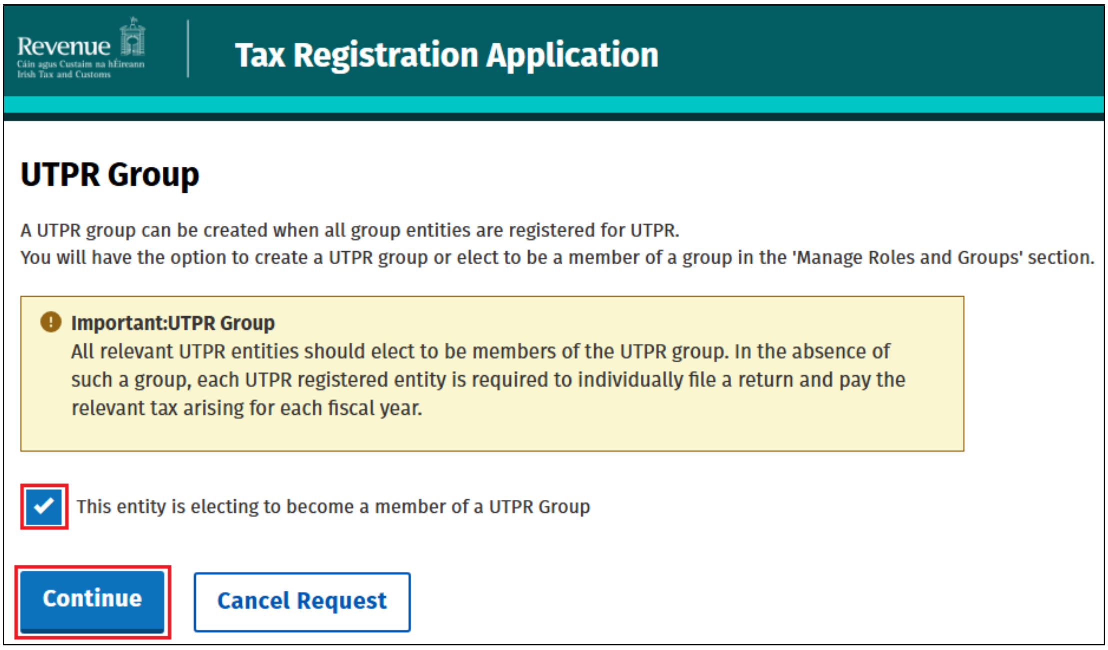

Figure 29 – UTPR group election screen

Where this entity will be the UTPR group filer, tick the appropriate option and select “Continue”.

Where the registration request does not include domestic top-up tax, move on to Stage 6 – Submit Requests.

Where the registration request includes domestic top-up tax, move onto Section 3.5.2.

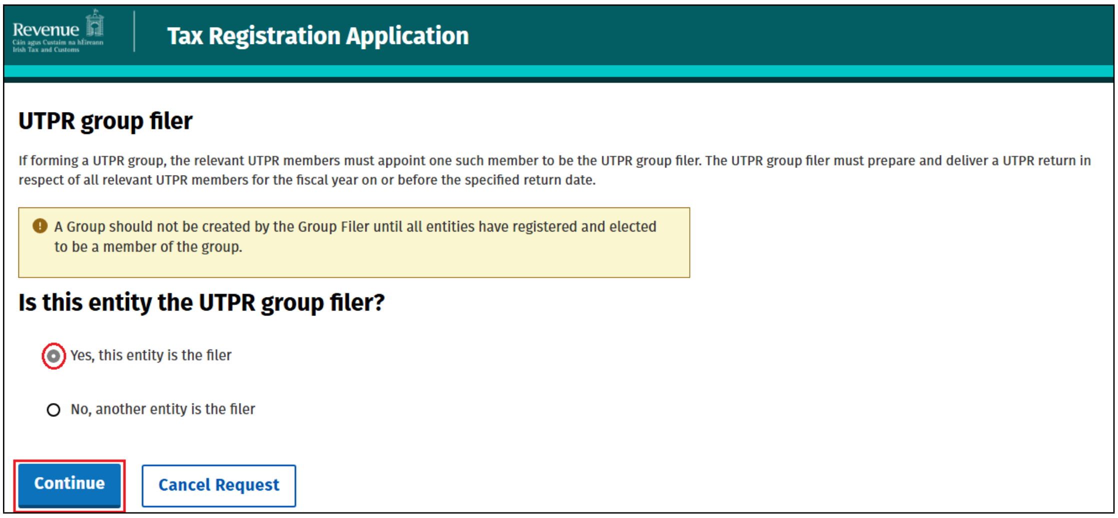

Figure 30 – UTPR group filer notification screen

Where another entity will be the UTPR group filer, tick the appropriate option and enter the UTPR group filer TIN. Click the search icon to populate the UTPR group filer name and select “Continue”.

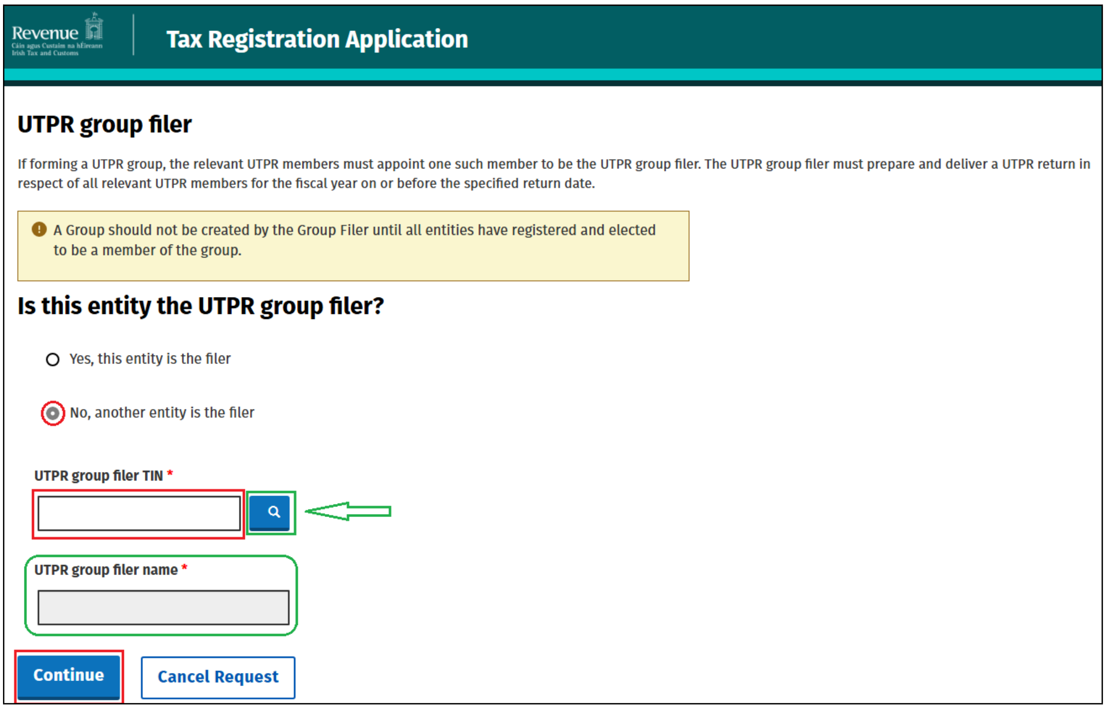

Figure 31 – UTPR group notification - group filer details screen

Where the registration request does not include domestic top-up tax, move on to Stage 6 – Submit Requests.

Where the registration request includes domestic top-up tax, move onto Section 3.5.2.

3.5.2 QDTT Group

A QDTT Group can be created when all group entities are registered for QDTT. All relevant QDTT entities should elect to be members of the QDTT Group. In the absence of such a group, each QDTT registered entity is required to individually file a return and pay the relevant tax arising for each fiscal year.

Where an entity does not elect to become a member of the QDTT Group, select “Continue” to move on to Stage 6 – Submit Requests.

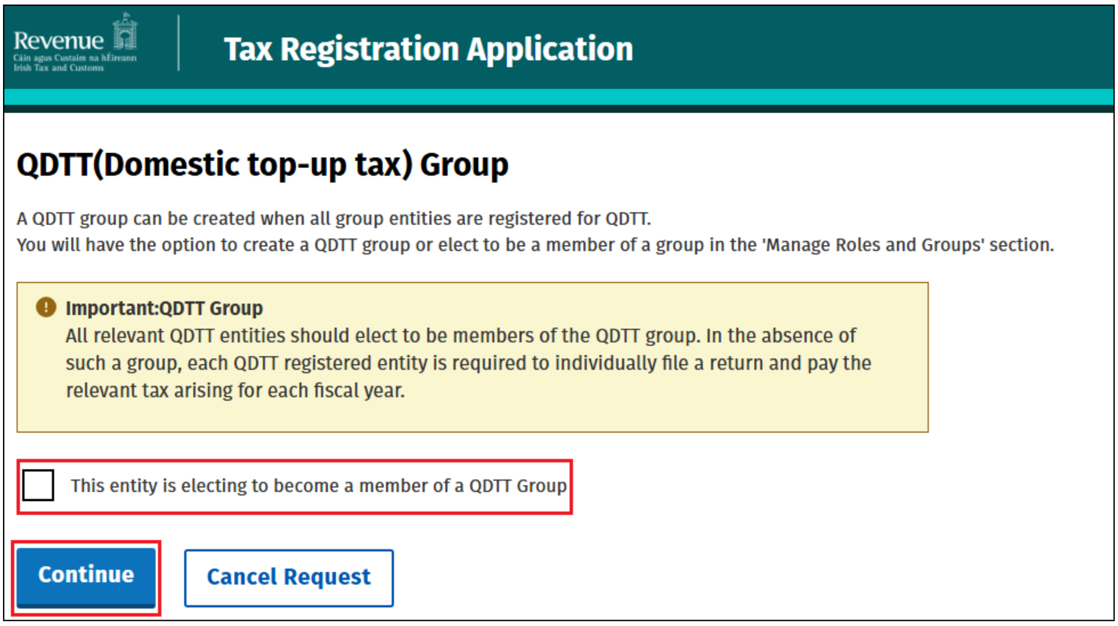

Figure 32 – QDTT Group election screen

Where electing to become a member of a QDTT Group, tick the box indicating the election, select “Continue”.

Where this entity is not the appointed QDTT group filer, select “No, another entity is the filer”, click “Continue”.

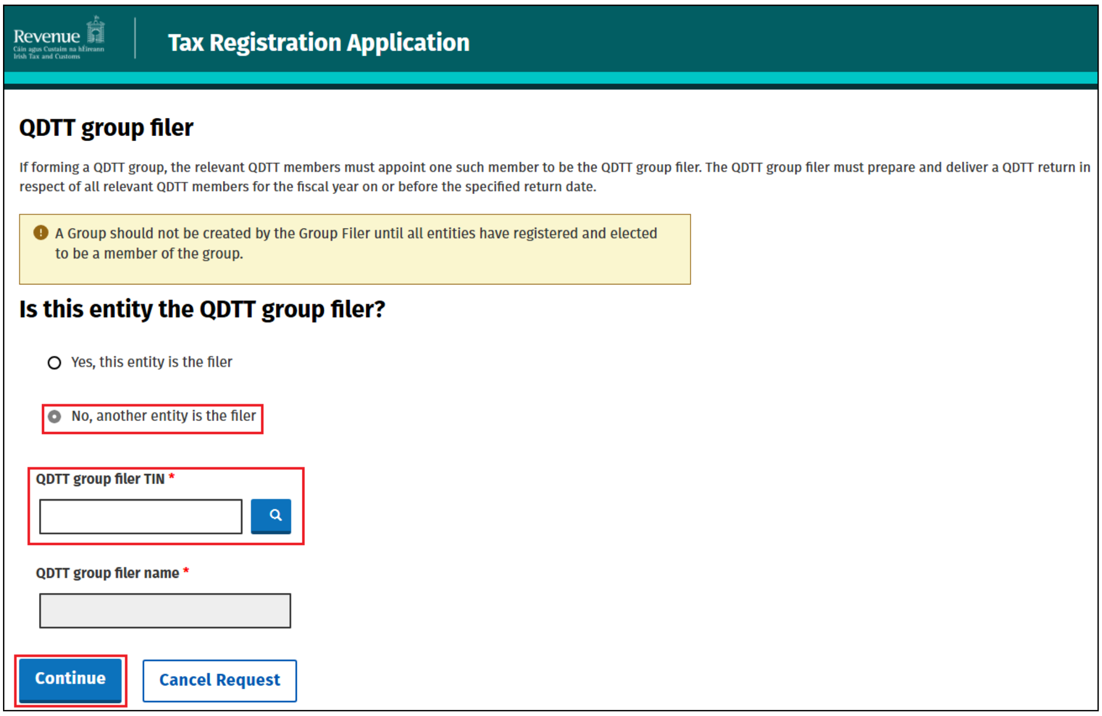

Figure 33 – QDTT Group election – entity not the appointed group filer

Where this entity is the QDTT group filer, select this option, click “Continue” to move on to Stage 6 – Submit Requests.

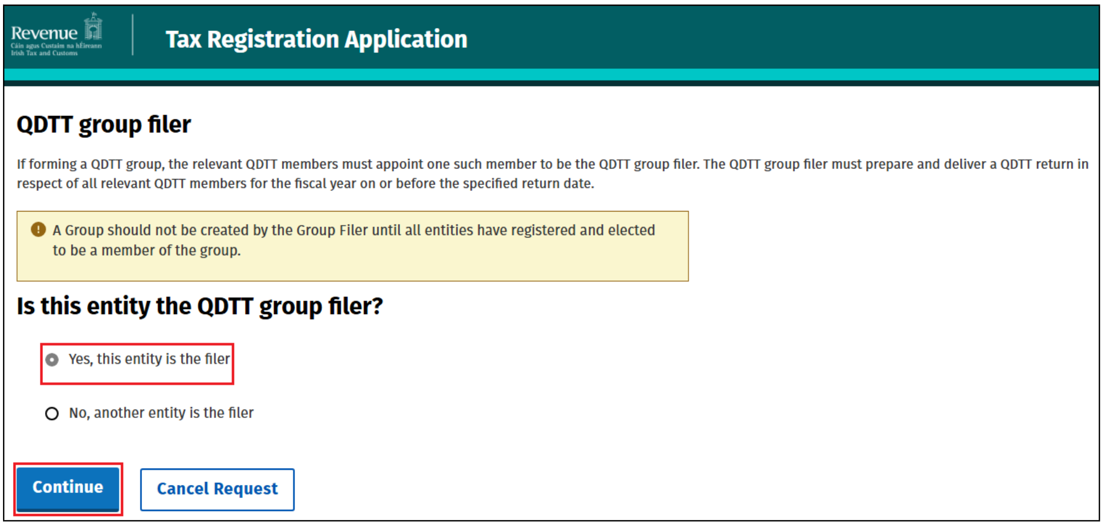

Figure 34 – QDTT Group election, entity is appointed group filer

The option to create a QDTT Group or elect to be a member of a QDTT group will be available in the Manage Roles and Groups section on ROS – see Section 4.3.

3.6 Submit Requests (Stage 6)

On completion of the appropriate stages, the tax registration application screen will appear. The selected requests will be shown on the right. To complete the registration process, these requests must be submitted.

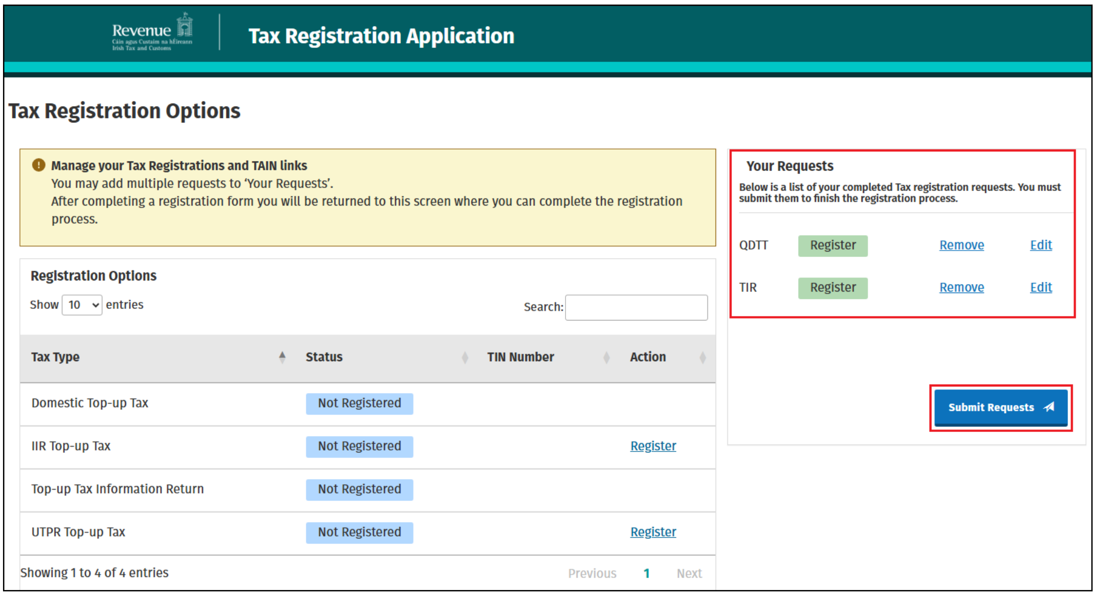

Figure 35 – Tax registration application screen – with selected requests

Click on "Submit Requests" to continue.

The tax registration summary should be reviewed and edited where required. Once satisfied the details are correct, click "Sign and Submit" to continue.

Important note – do not refresh the screen or select the back button in the sign & submit screen. **Selecting back will cause an error and all information input to this point will be lost.**

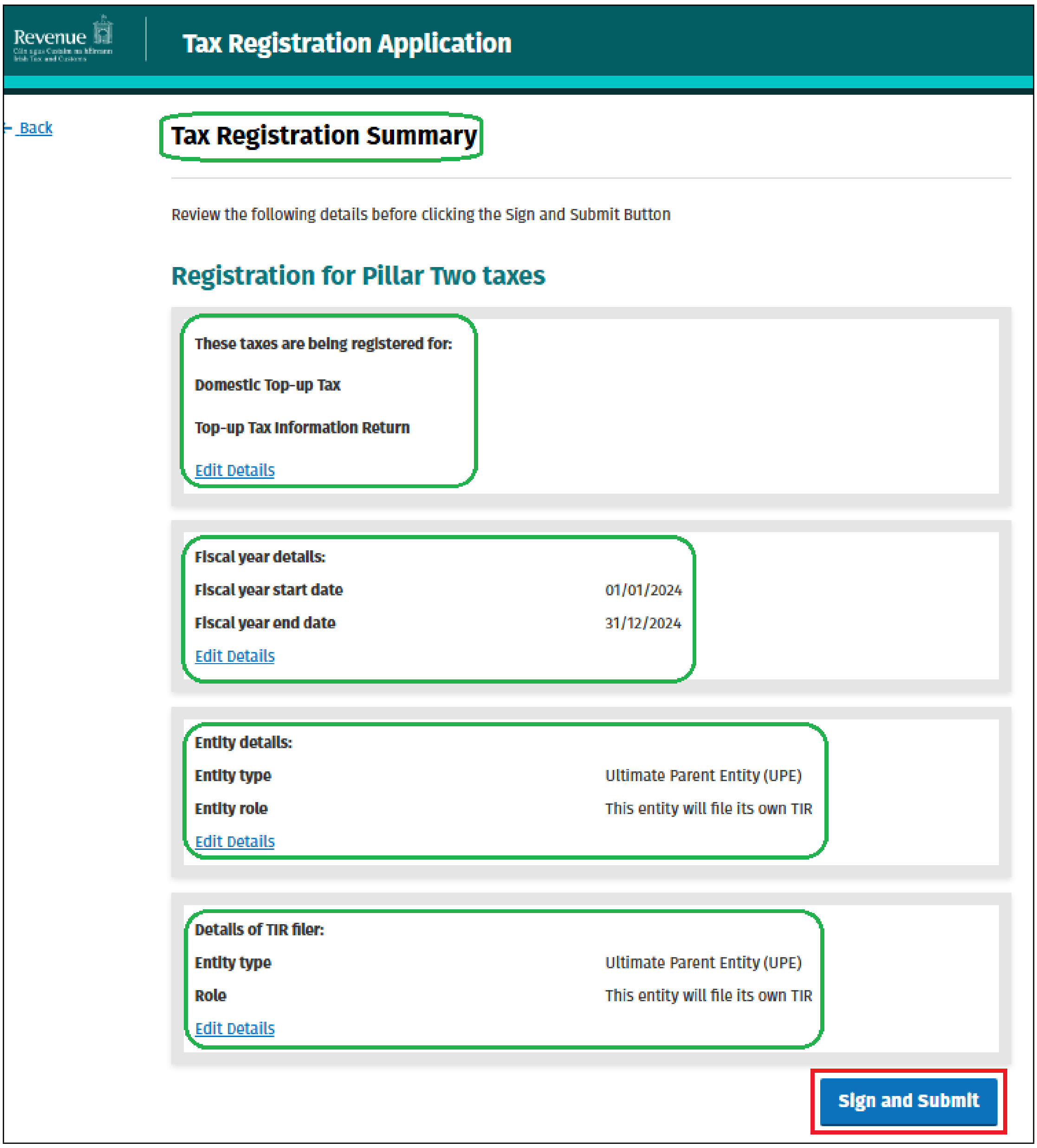

Figure 36 – Tax registration summary screen

Enter the ROS password and click “Sign & Submit” to complete registration.

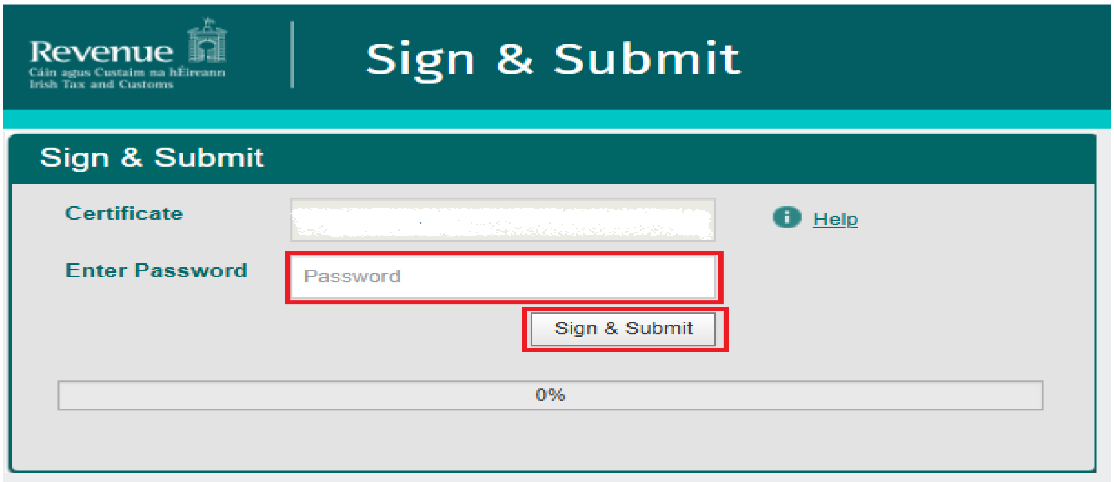

Figure 37 – ROS sign & submit screen

4 Manage Pillar Two Roles and Groups

After completing the required Pillar Two tax registrations, group elections, and TIR role assignments, the entity can manage their Pillar Two roles and groups as needed by accessing the Manage Pillar Two Roles & Groups link in ROS. Please allow up to **two working days** after registration for the “Manage Roles and Groups” link to appear in ROS.

Log into ROS and on the “My Services” tab, select “Manage Pillar Two Roles & Groups” in the “Other Services” section.

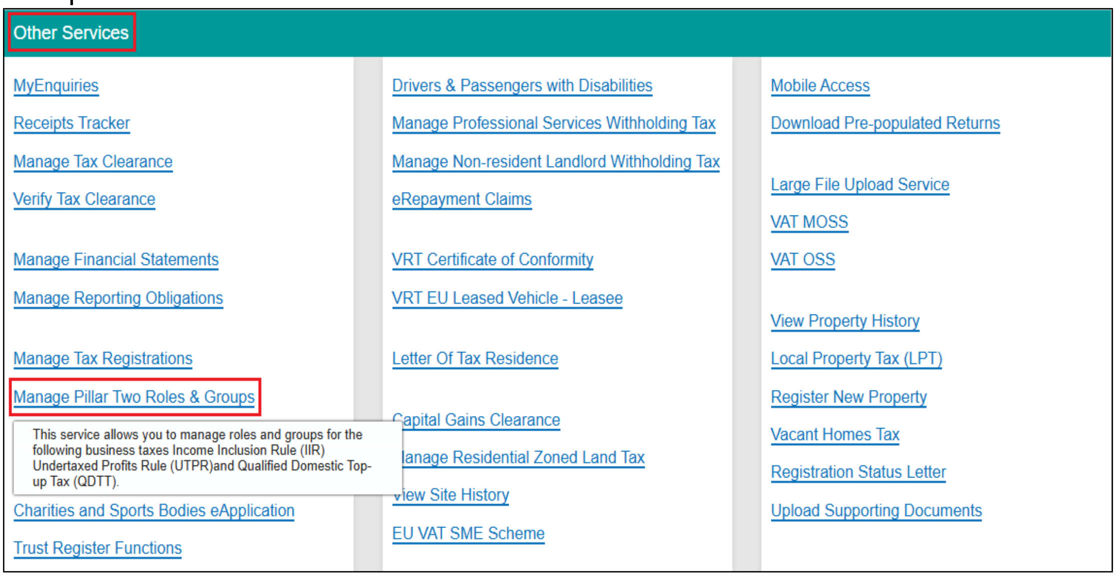

Figure 38 – ROS Home page screen – Manage Pillar Two Roles & Groups link

The Manage Roles and Groups page is organised into four distinct tabs:

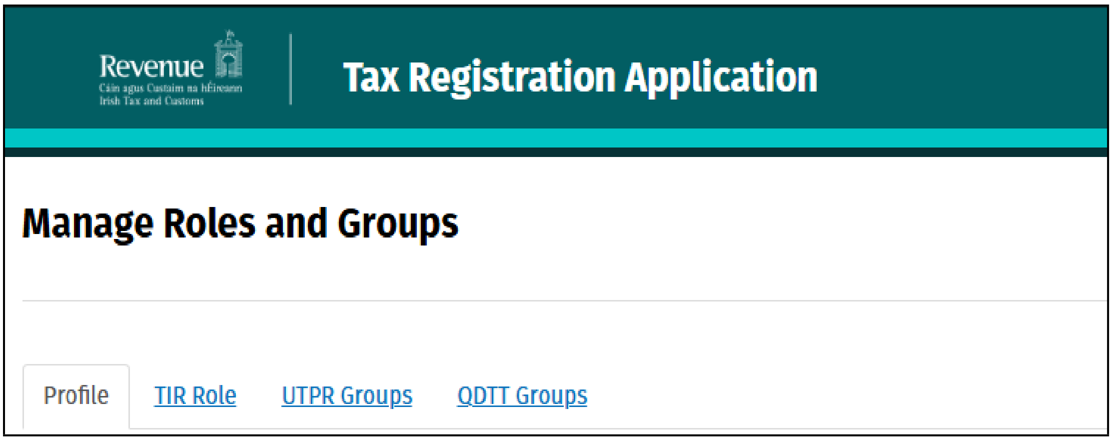

Figure 39 – Tax registration application – manage roles and group screen

4.1 Profile

The "Profile" tab enables users to:

a) View the entity's profile.

b) Add new registrations.

c) Cease existing registrations.

d) Amend the entity's fiscal year information.

4.1.1 View profile details

Users can view details of the entity's profile as documented to Revenue in the registration process.

The tax registrations applicable and the date active from is shown first. You will note the options to add and cease registration is included here - see section 4.1.2 and 4.1.3 for more details.

The fiscal year details follow and includes the option to amend the fiscal year – see section 4.1.4 for more details.

The entity details are shown next and includes the entity name, entity type and entity TIN.

Finally, the group details are shown and includes the details of the UPE (UPEs where the group is multi-parented) and the details of the Irish CEs name(s) and TIN number(s).

To note – the profile view for a UPE shows the details of all CEs within the group. The profile view of the CE differs and will not show the details of other group CEs.

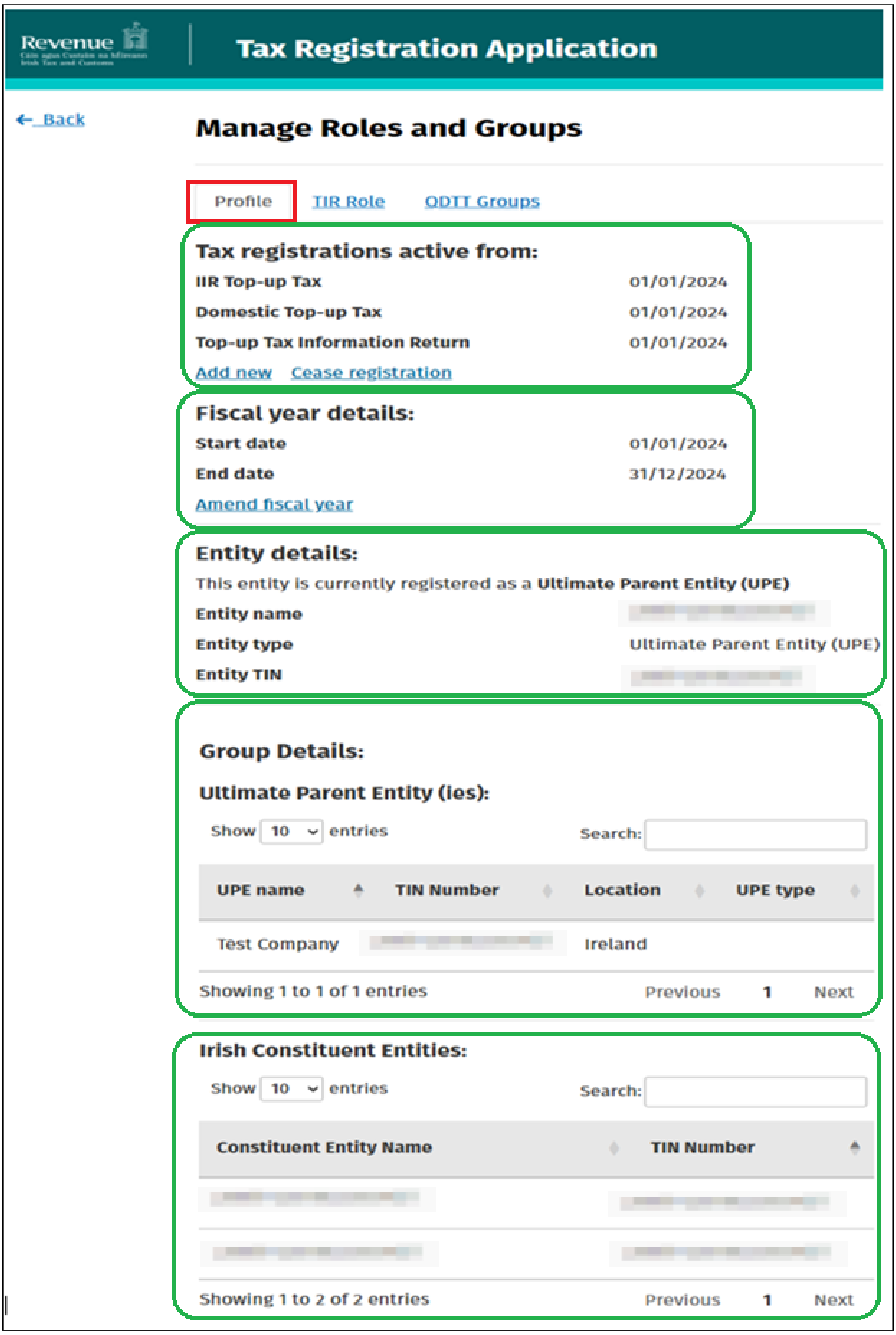

Figure 40 – Manage roles and groups (UPE view) - profile tab screen

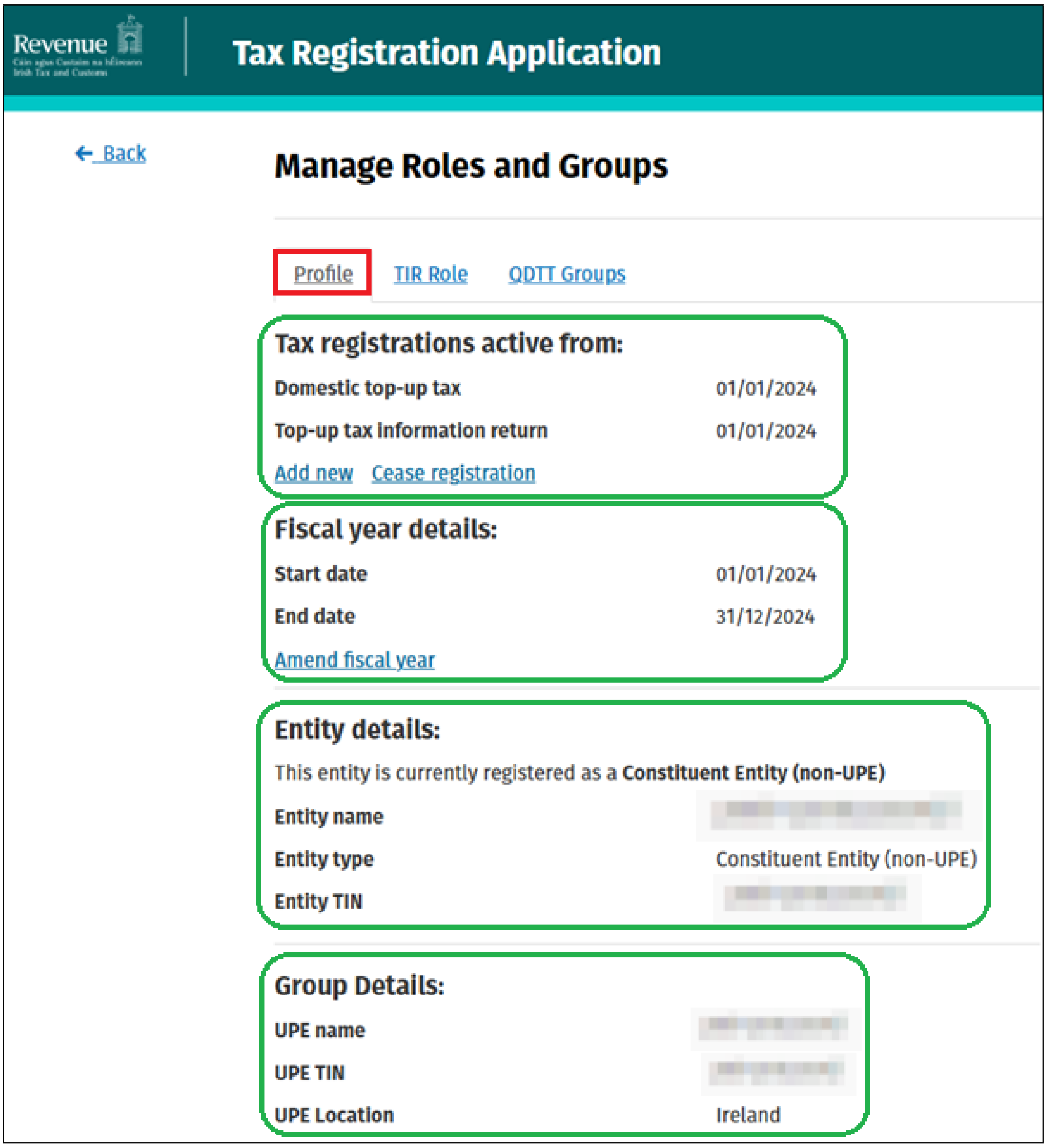

Figure 41 – Manage roles and groups (CE non-UPE view) - profile tab screen

4.1.2 Add new registration

To add a new registration in the Manage Pillar Two Roles and Groups link, from the profile tab, select “Add new”.

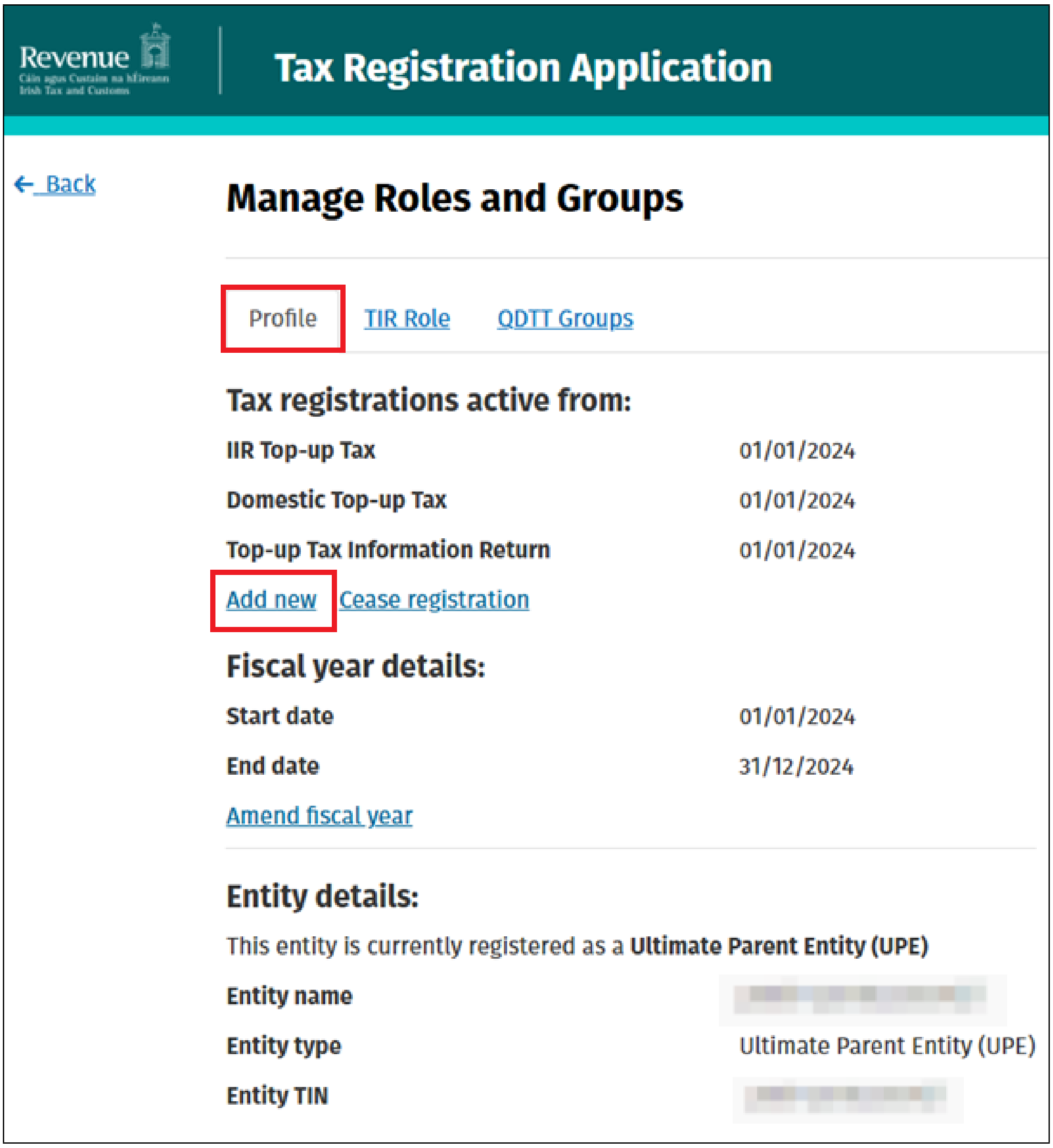

Figure 42 – Manage roles and groups profile tab screen – add new registration

The entity will be directed to the tax registration options screen, select “Register” for the applicable tax to proceed.

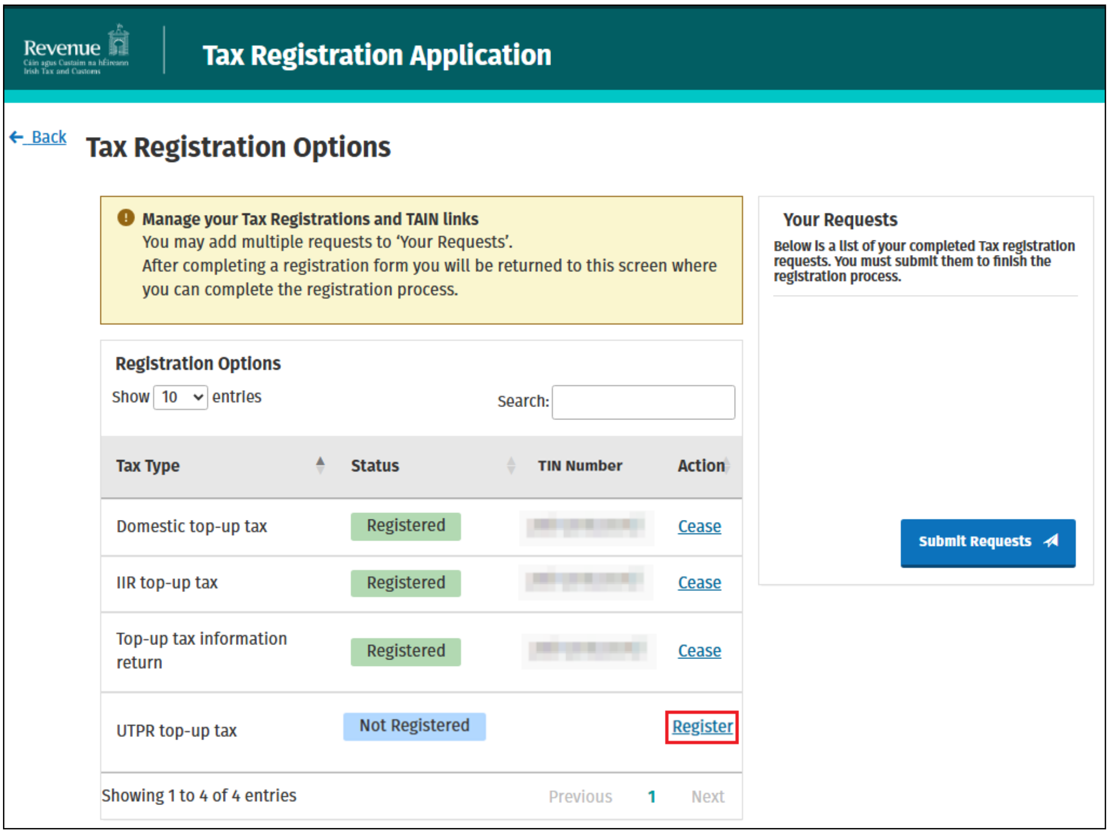

Figure 43 – Tax registration options screen

Tick the box to indicate the additional registrations to be selected, click "Add Request".

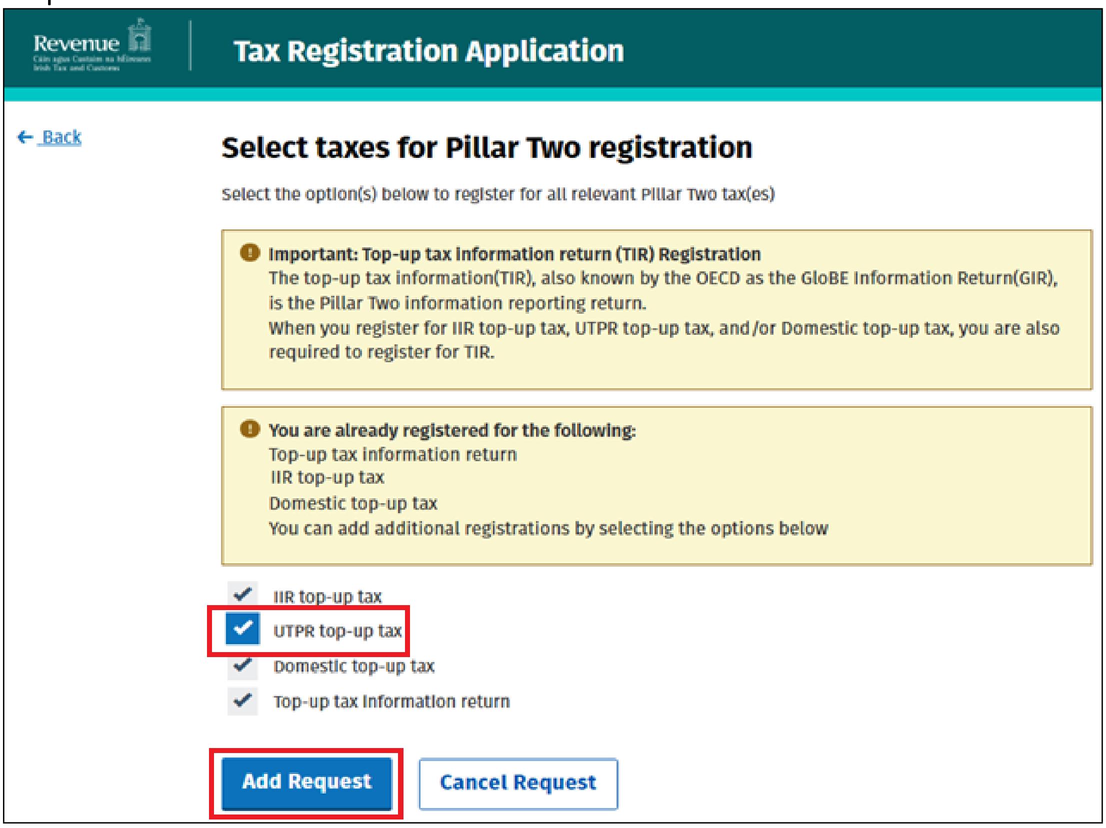

Figure 44 – Select taxes for Pillar Two registration screen

Next review the list of completed tax registration requests and click on “Submit Requests”.

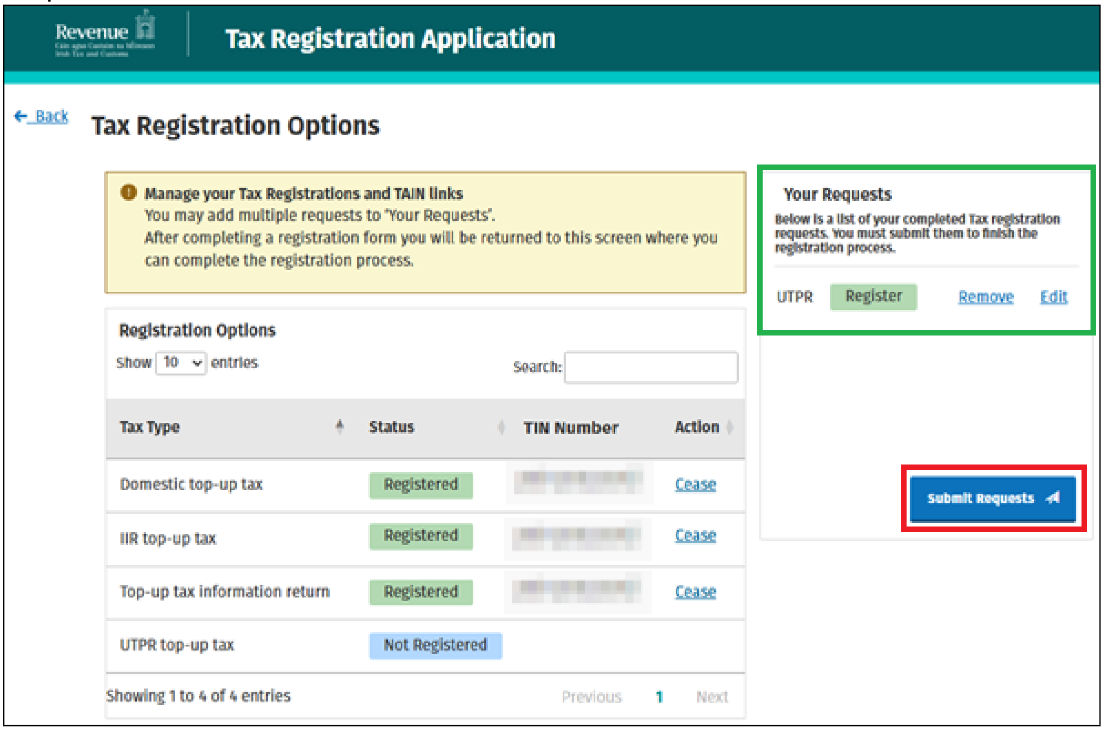

Figure 45 – Tax registration options screen – review your requests

Review the tax registration summary, click “Sign and Submit”and input the ROS password to finish the registration process.

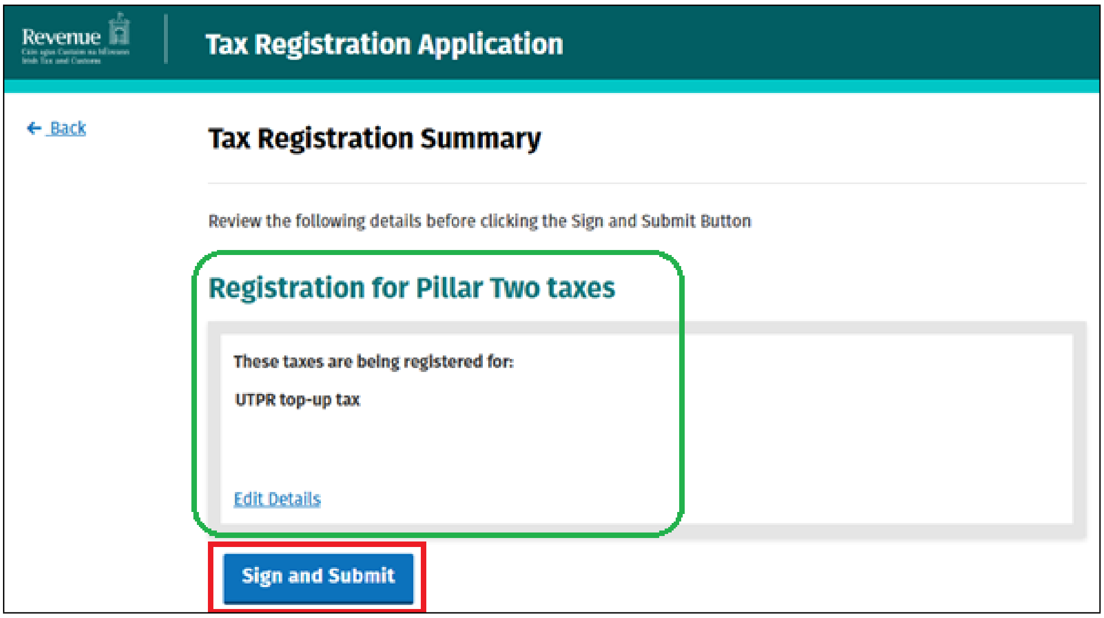

Figure 46 – Tax registration summary screen

The entity will be directed back to the tax registration options screen where the status of registration will be updated.

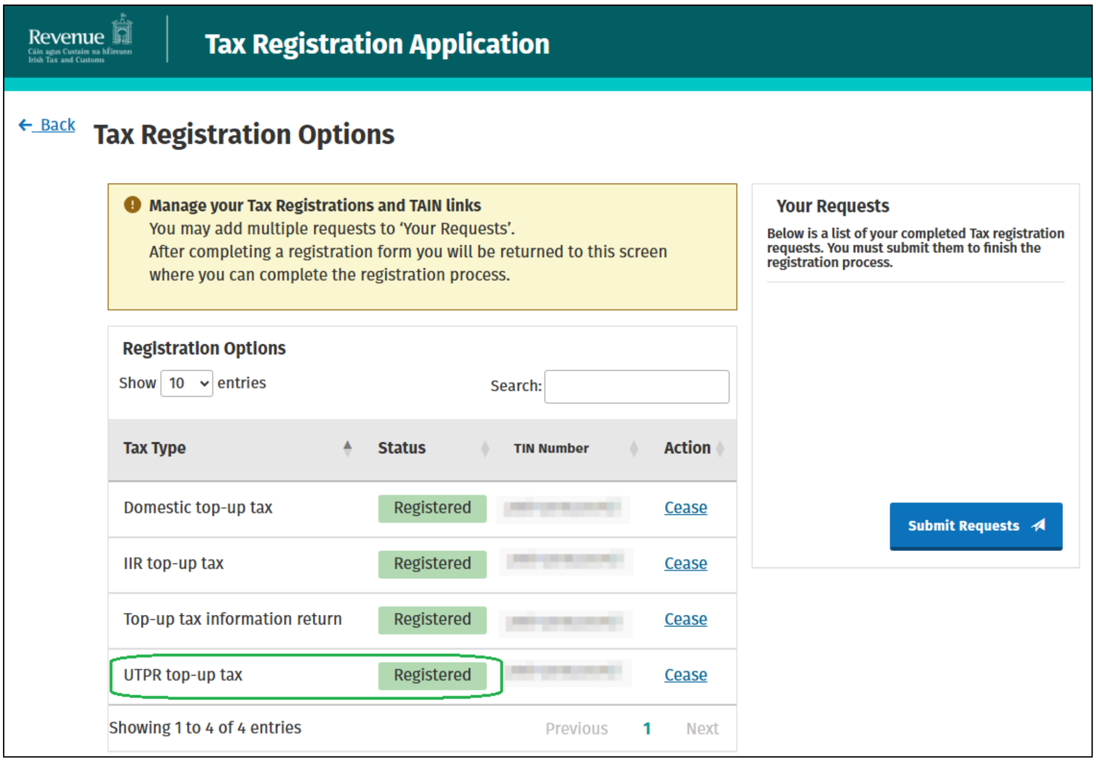

Figure 47 – Tax registration options screen – add registration request completed

4.1.3 Cease registration

To cease a registration from the Manage Pillar Two Roles and Groups link, under the profile tab, select "Cease registration".

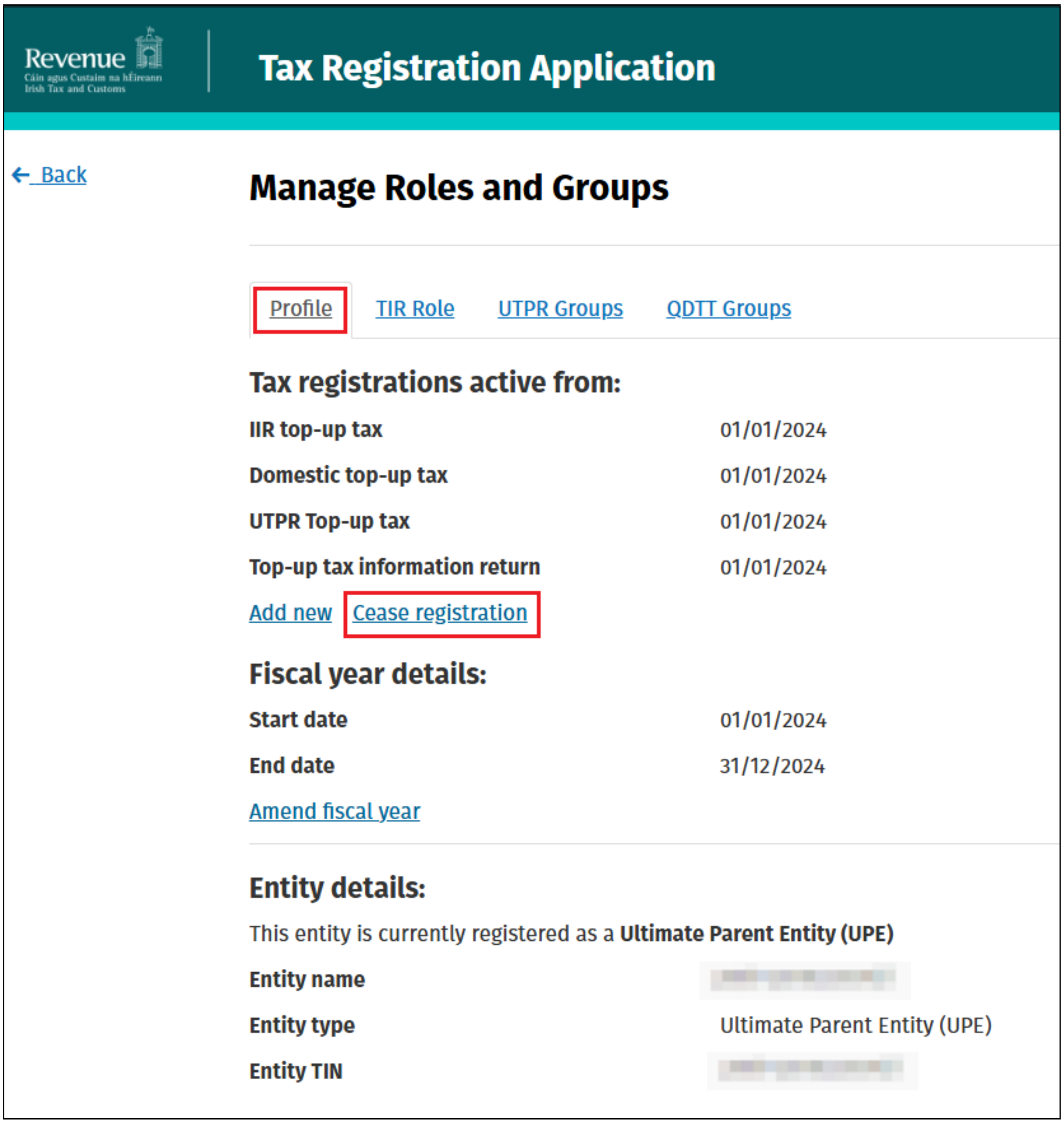

Figure 48 – Manage roles and groups – cease registration option

When selected, the entity will be directed to the tax registration options screen. Select ”Cease” for the relevant tax type.

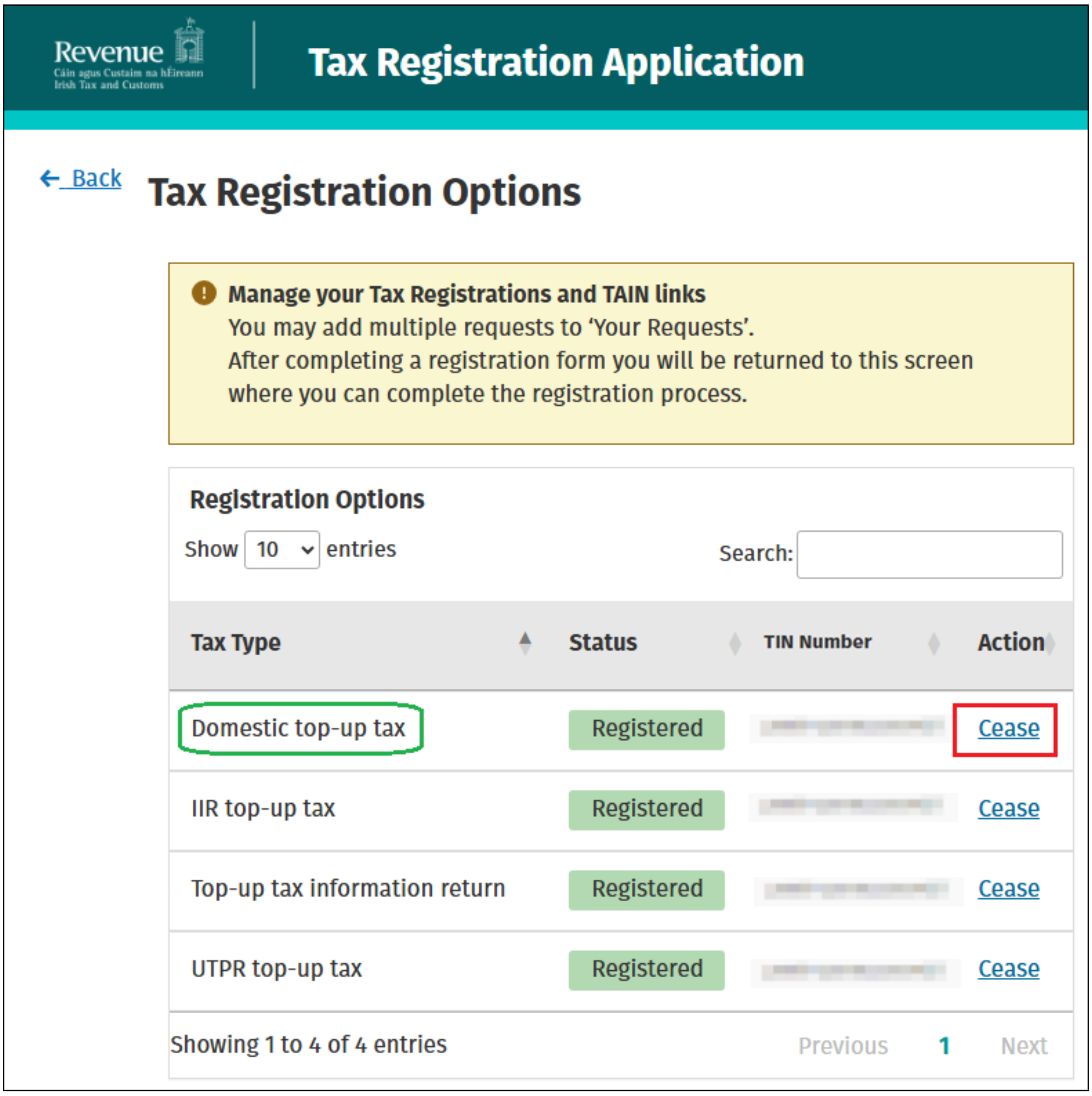

Figure 49 – Tax registration option screen – action to cease registration

Where an entity is the appointed group filer for a QDTT Group, the registration cannot be ceased, the following message will be presented.

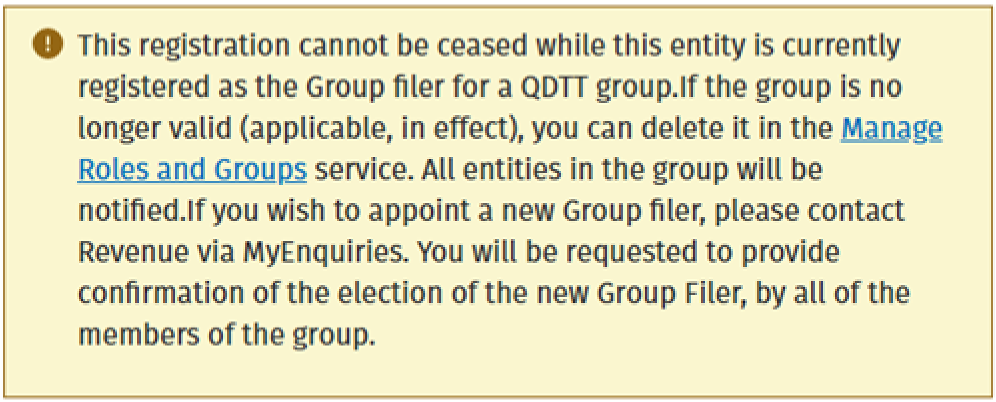

Figure 50 – Information message, group filer attempts to cease registration

Where an entity is not the group filer, the following screen will be presented:

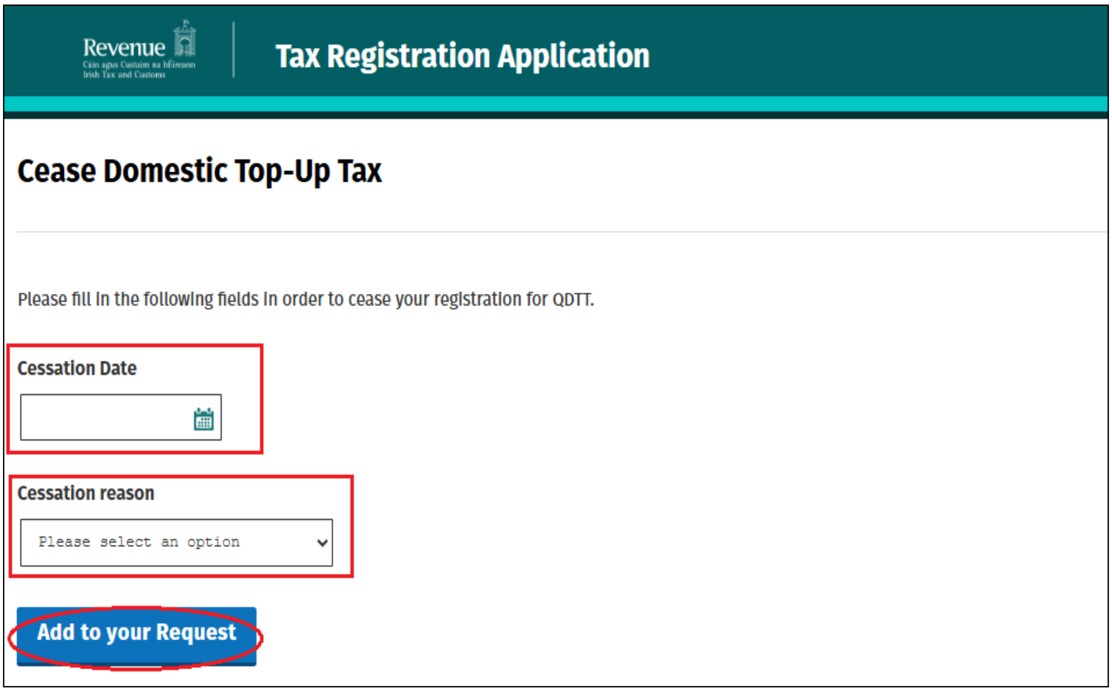

Figure 51 – Cease tax registration screen

Enter the date of cessation, then select the appropriate reason for cessation from the drop-down menu.

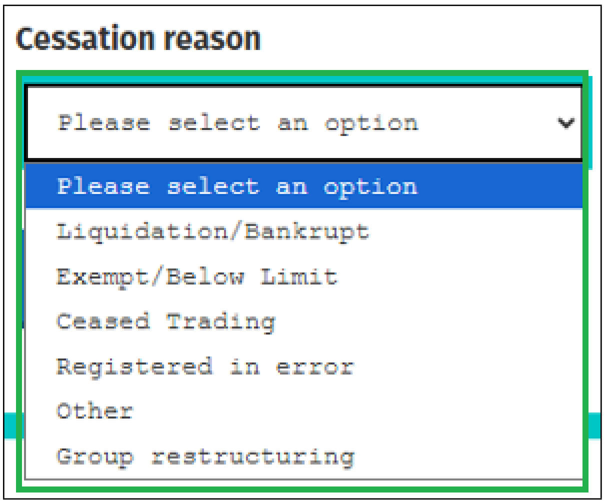

Figure 52 – Cessation reason drop down screen

After making the appropriate selection(s), click “Add to your Request”.
The entity will return to the tax registration options screen, where they can complete and submit the tax registration cessation request.

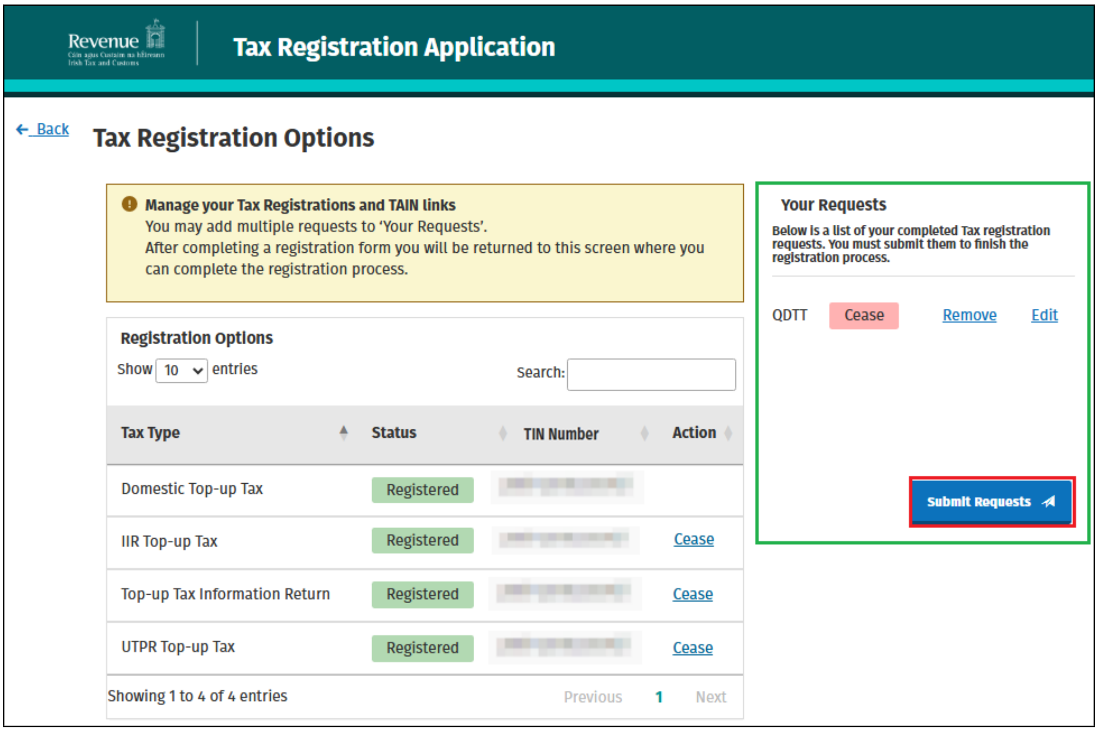

Figure 53 – Tax registration options screen with selected requests

Click “Submit Requests”, enter the ROS password and click “Sign & Submit” to complete the cessation request.

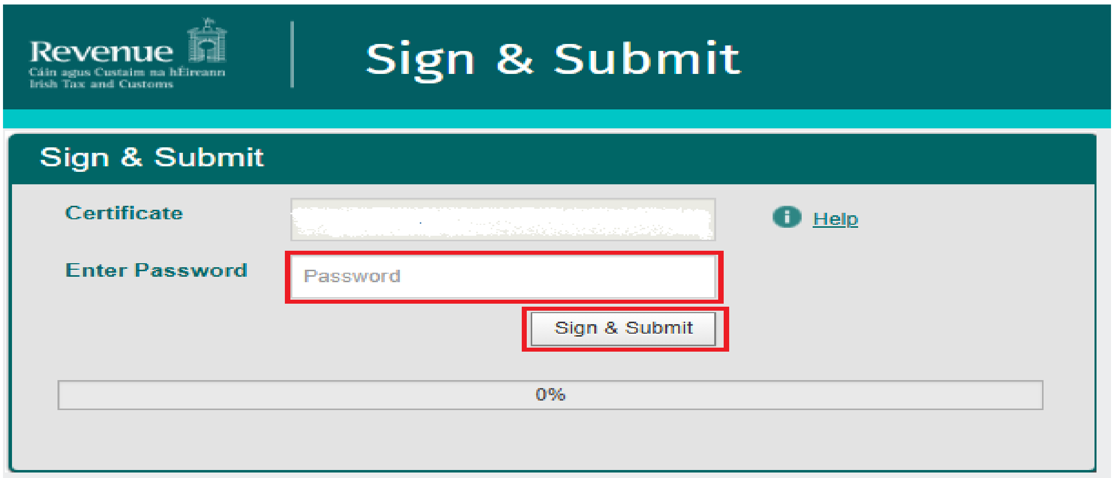

Figure 54 – ROS sign & submit screen

The de-registration request will appear as “Request in Progress” until it has been processed by Revenue.

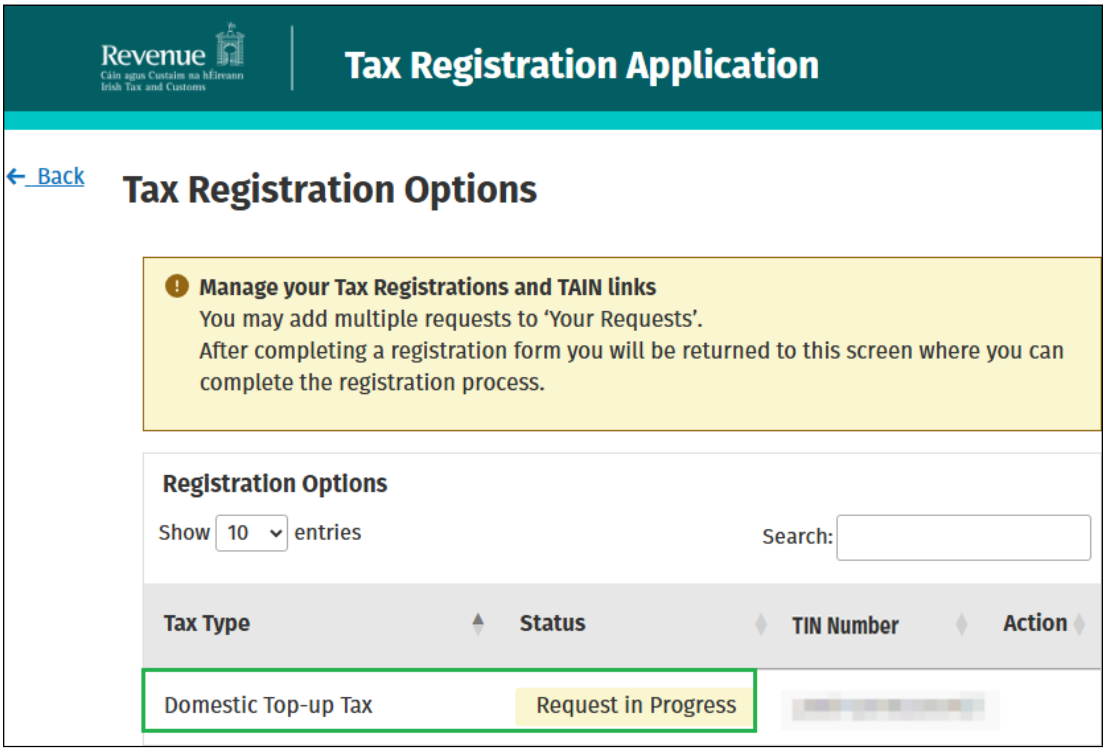

Figure 55 – Tax registration options – QDTT cessation request in progress status

Once the request is completed, the status will update to "Ceased."

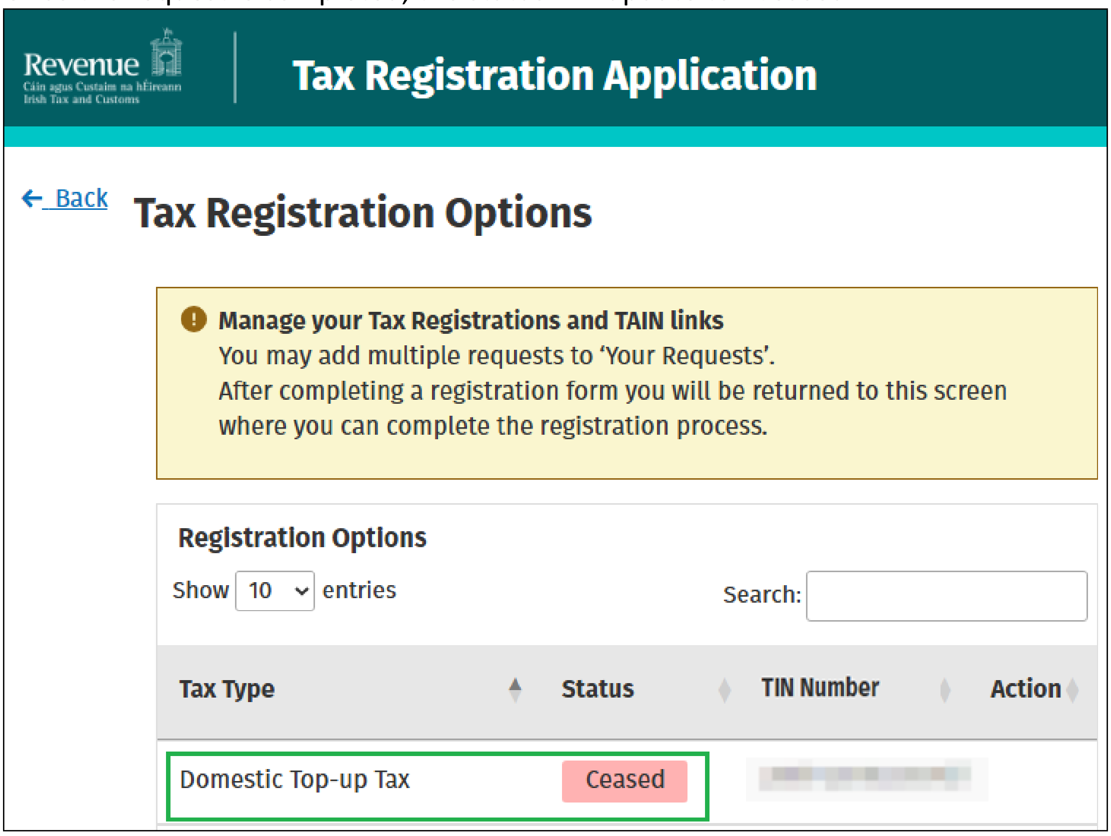

Figure 56 – Tax registration options – QDTT status ceased

4.1.4 Amend Fiscal year

Where notification of a change in the fiscal year is applicable, from the profile tab, select “Amend Fiscal year”.

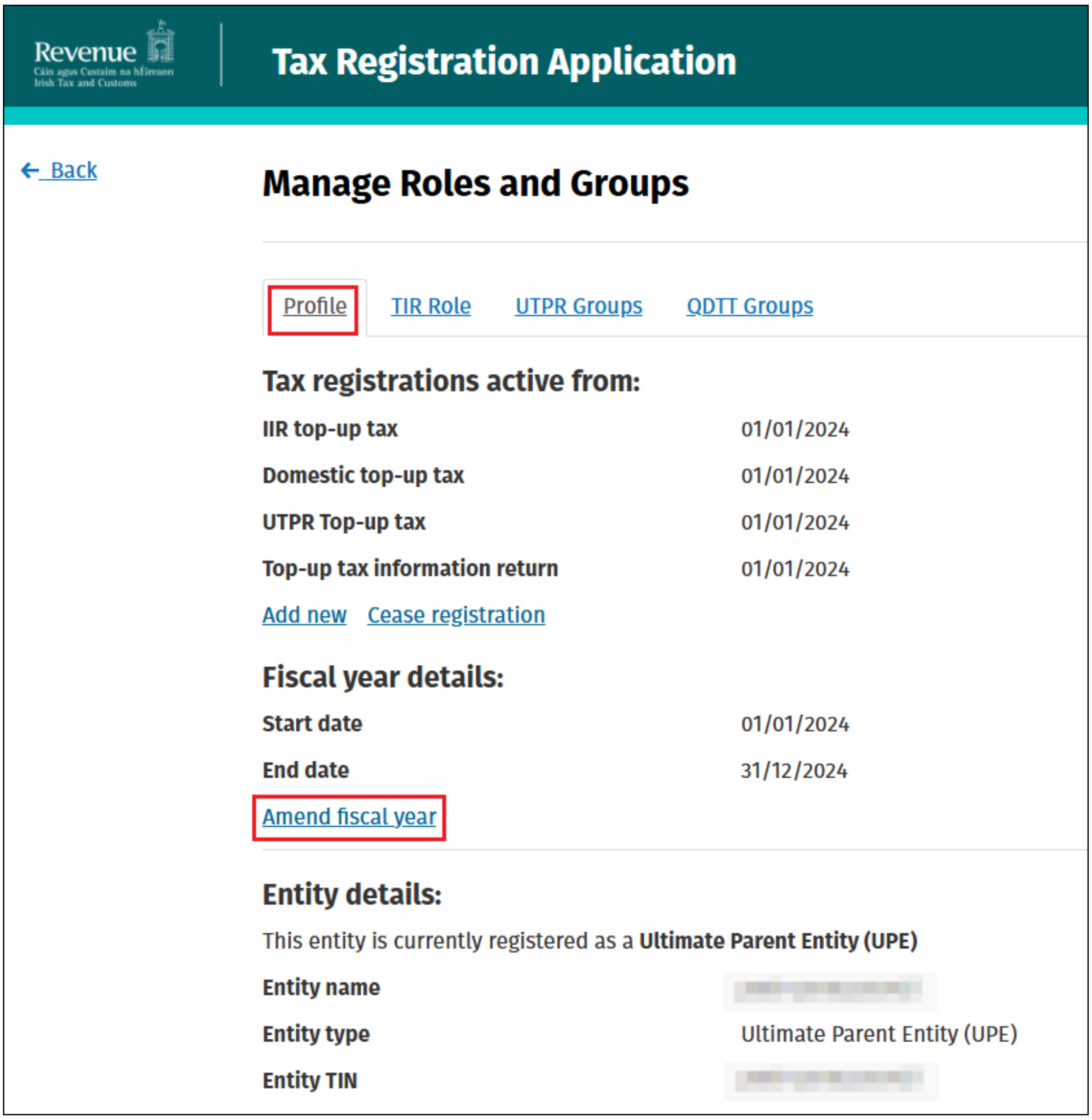

Figure 57 – Manage roles and groups profile tab – amend fiscal year

Enter the entity’s amended fiscal year start date and end date in the relevant boxes, click “Continue”.

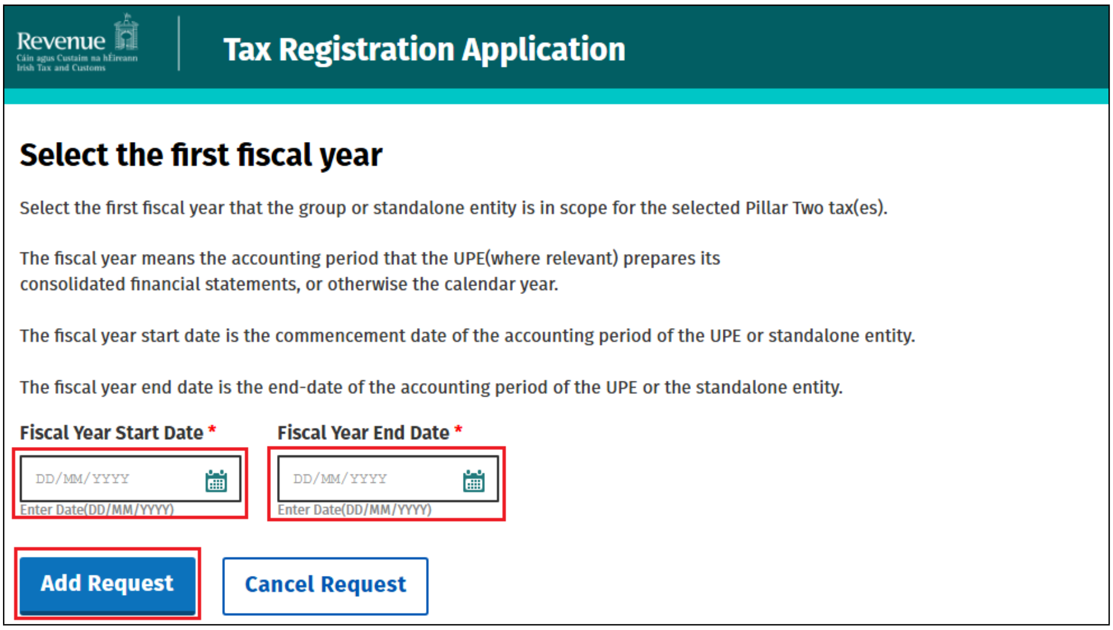

Figure 58 – Select first fiscal year screen

Enter the ROS password and click “Sign & Submit” to complete the amendments to fiscal year.

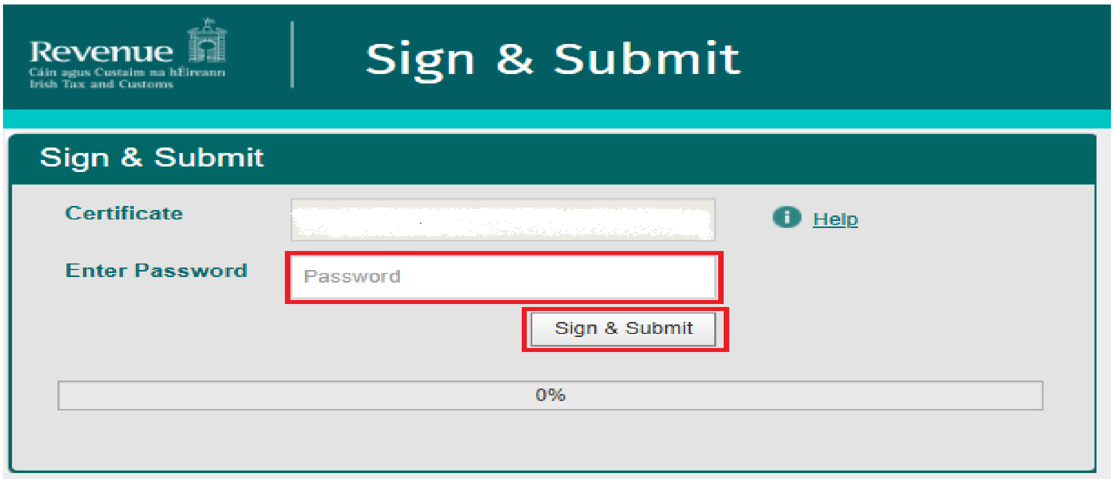

Figure 59 – ROS sign & submit screen

4.2 TIR Role

The “TIR Role” tab allows users to:

a) View the entity’s TIR filing status to include any assigned roles.

   Where the TIR filer is not this entity, details of the TIR filer can be viewed in this tab.

b) Change the entity’s TIR role.

4.2.1 View Entity’s TIR filing status

This screen shows the entity’s assigned role for TIR filing (if applicable), as well as details of the TIR filer if they are not the same entity.

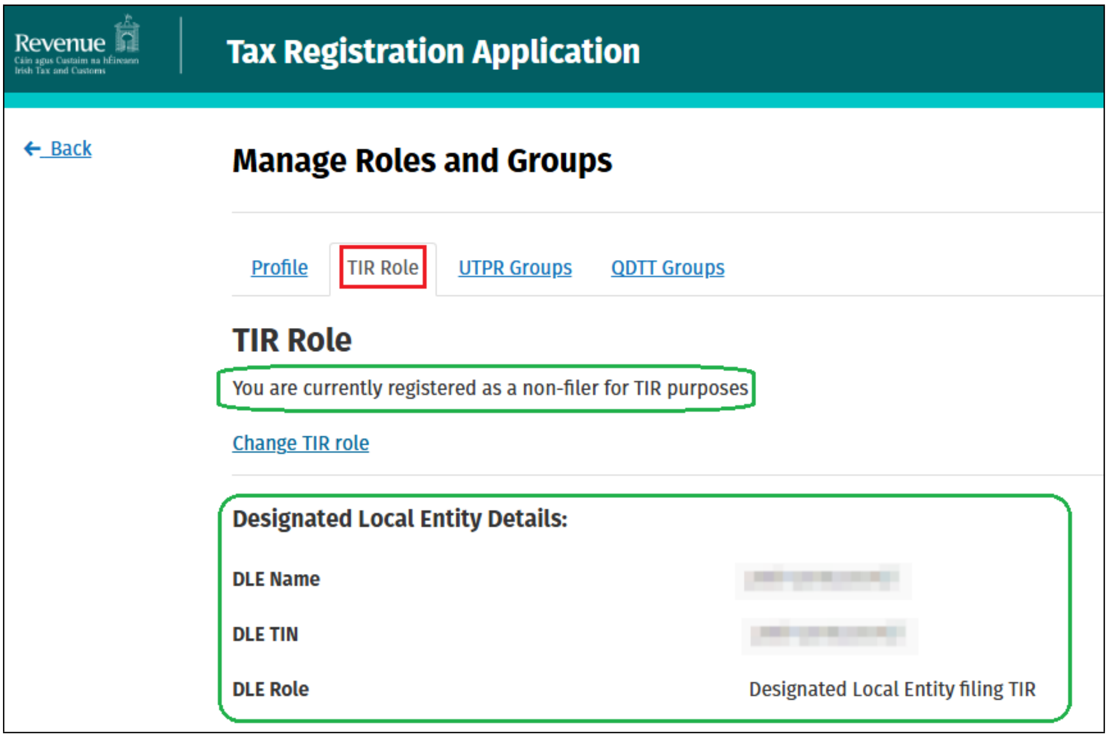

Figure 60 – Manage roles and groups screen (non-filer's view) - TIR role tab

Where this entity is registered as the DLE filing the TIR return, the list of Irish group CEs that have appointed this entity as the DLE will be shown. Users will have the option to remove CEs if applicable.

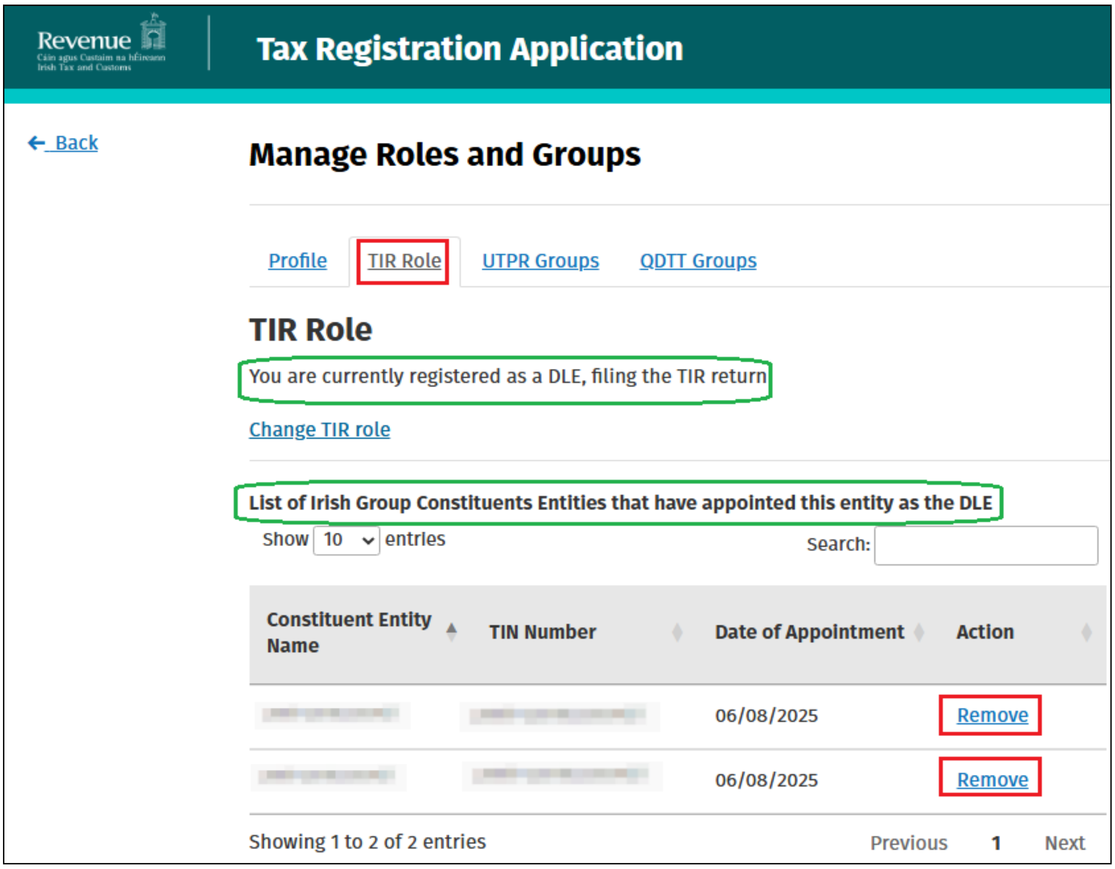

Figure 61 – Manage roles and groups screen (DLE view) - TIR role tab

4.2.2 Change TIR Role

An entity's TIR role can be changed by selecting the "Change TIR role" link, as shown below.

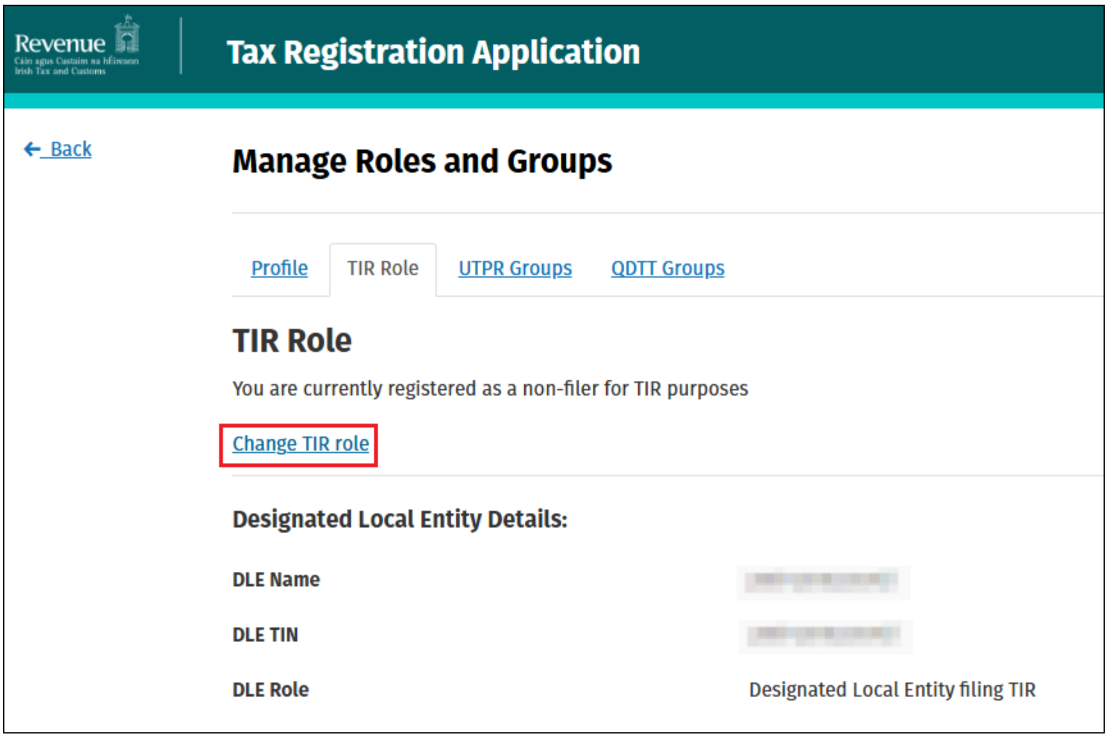

Figure 62 – TIR role tab – change TIR role screen

The "Assign TIR Filing Role" screen is presented. Update the TIR filing role for the entity, and click "Continue".

Refer to Section 3.4 above for additional information on this process.

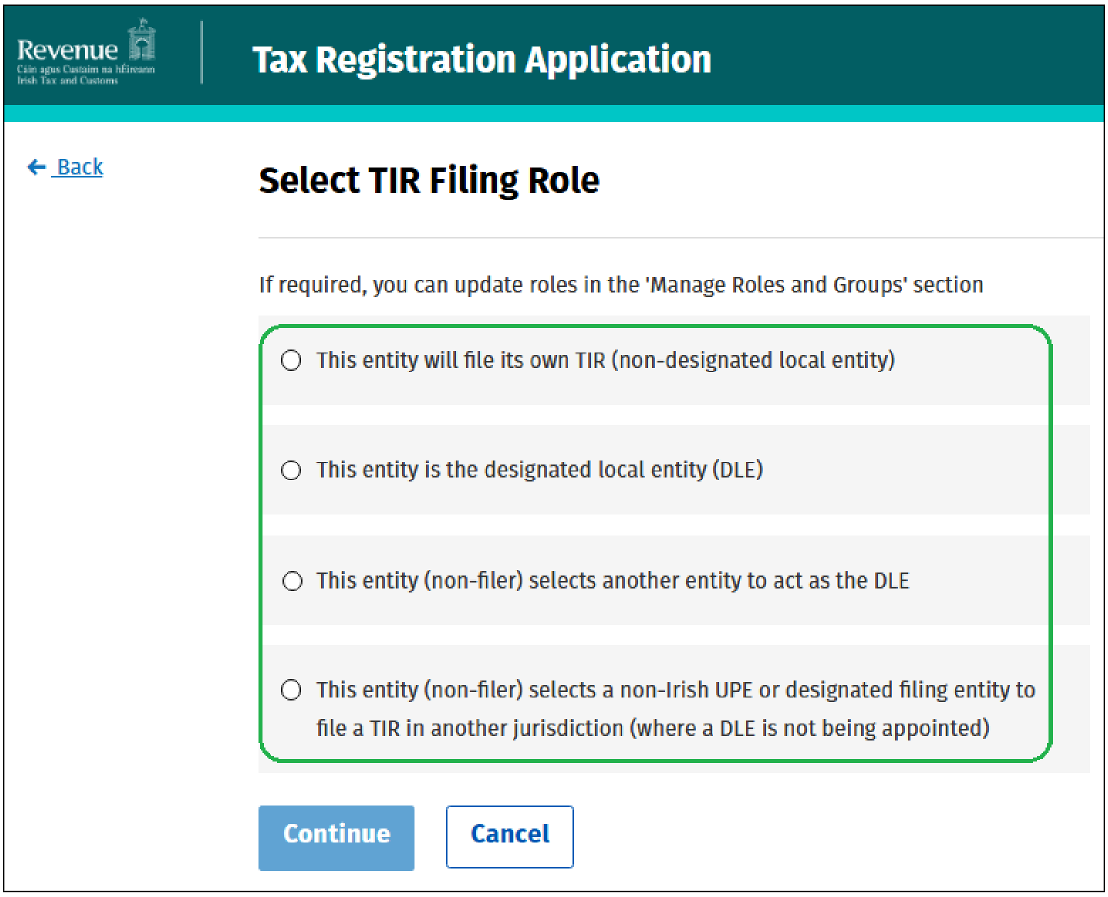

Figure 63 – Assign TIR filing role screen – all options

The “Sign & Submit” screen is presented. Enter the ROS password and click “Sign & Submit” to complete the amendments to the TIR filing role.

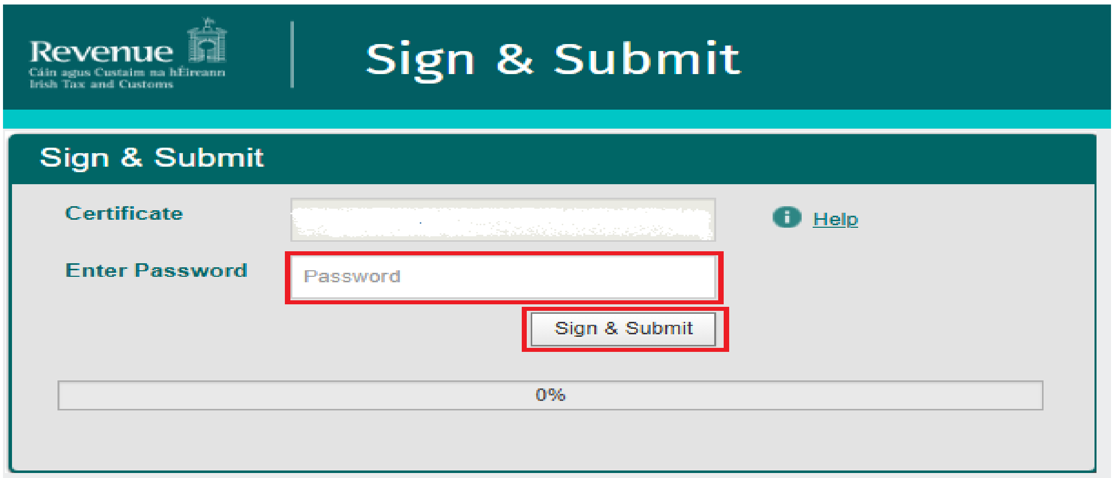

Figure 64 – ROS sign & submit screen

4.3 QDTT Groups

As noted in Section 3.5, the QDTT Group is not created during registration. Instead, the creation of a group occurs after registration in the Manage Pillar Two Roles and Groups portal, under the "QDTT Groups" tab.

The QDTT Groups tab allows users to:

a) View QDTT group elections (prior to creation of the QDTT Group).

b) Amend QDTT group elections.

c) Create a QDTT Group (available once all group entities have elected to join).

d) View the QDTT Group (post creation).

e) Delete the QDTT Group.

4.3.1 View QDTT group election

This tab displays different content based on the entity's status (QDTT group filer versus non-filer).

Where the entity is not the QDTT group filer, the following screen is displayed, showing the TIN details of the selected group filer as provided at registration.

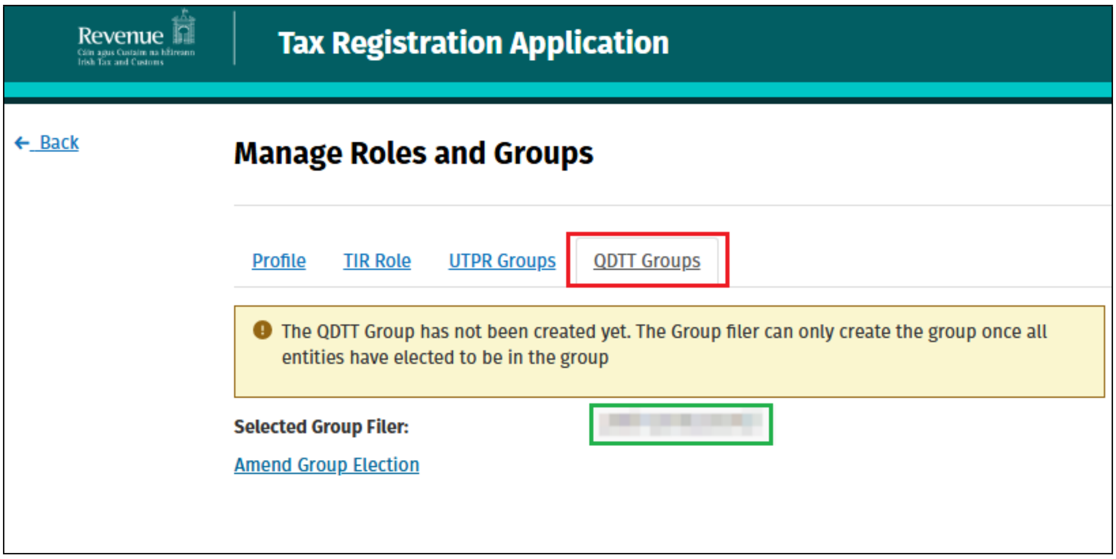

Figure 65 – Manage Roles and Groups screen – QDTT Groups tab (non-filer's view)

Where the entity is the QDTT group filer, the details of the entities that have elected to join the QDTT Group and those awaiting election are shown (see Figure 65). The QDTT Group status will remain "Inactive" until the QDTT Group is formally created – see section 4.3.3 for more details.

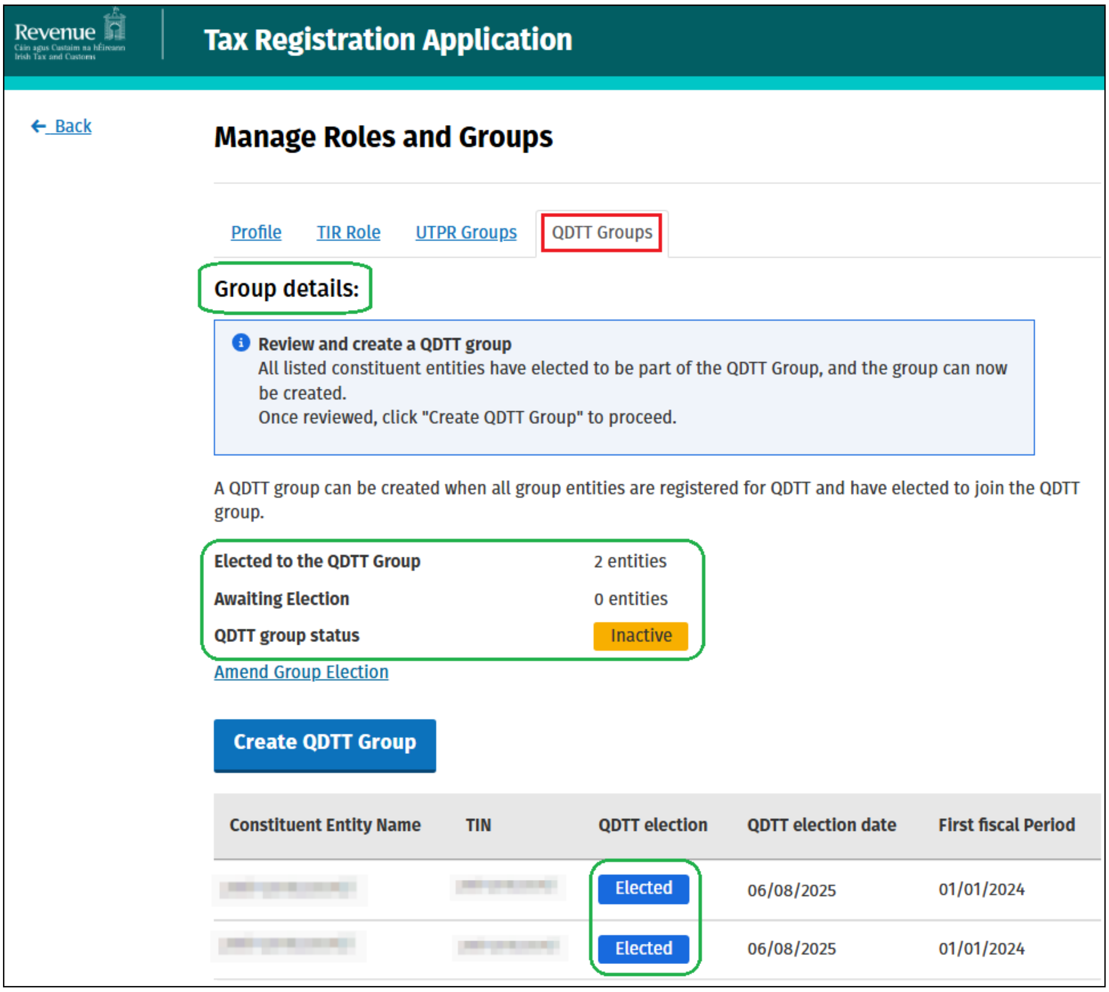

Figure 66 – Manage Roles and Groups screen - QDTT Groups tab (appointed group filer's view) - group details (prior to creation of group)

4.3.2 Amend QDTT group election

An entity will have the option to amend its group election by selecting "Amend Group Election".

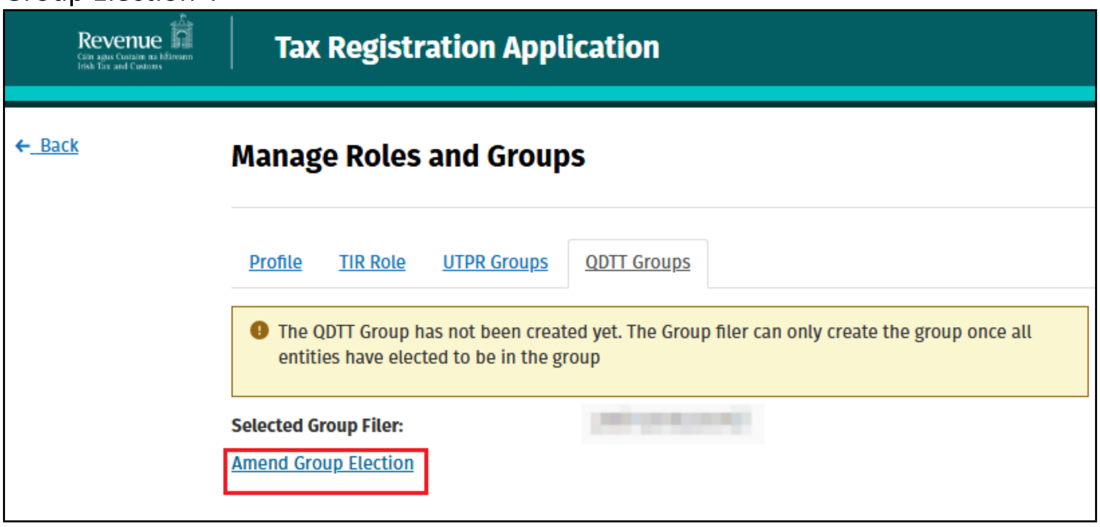

Figure 67 – Manage Roles and Groups screen - QDTT Groups tab (non-filer's view) – amend group election option

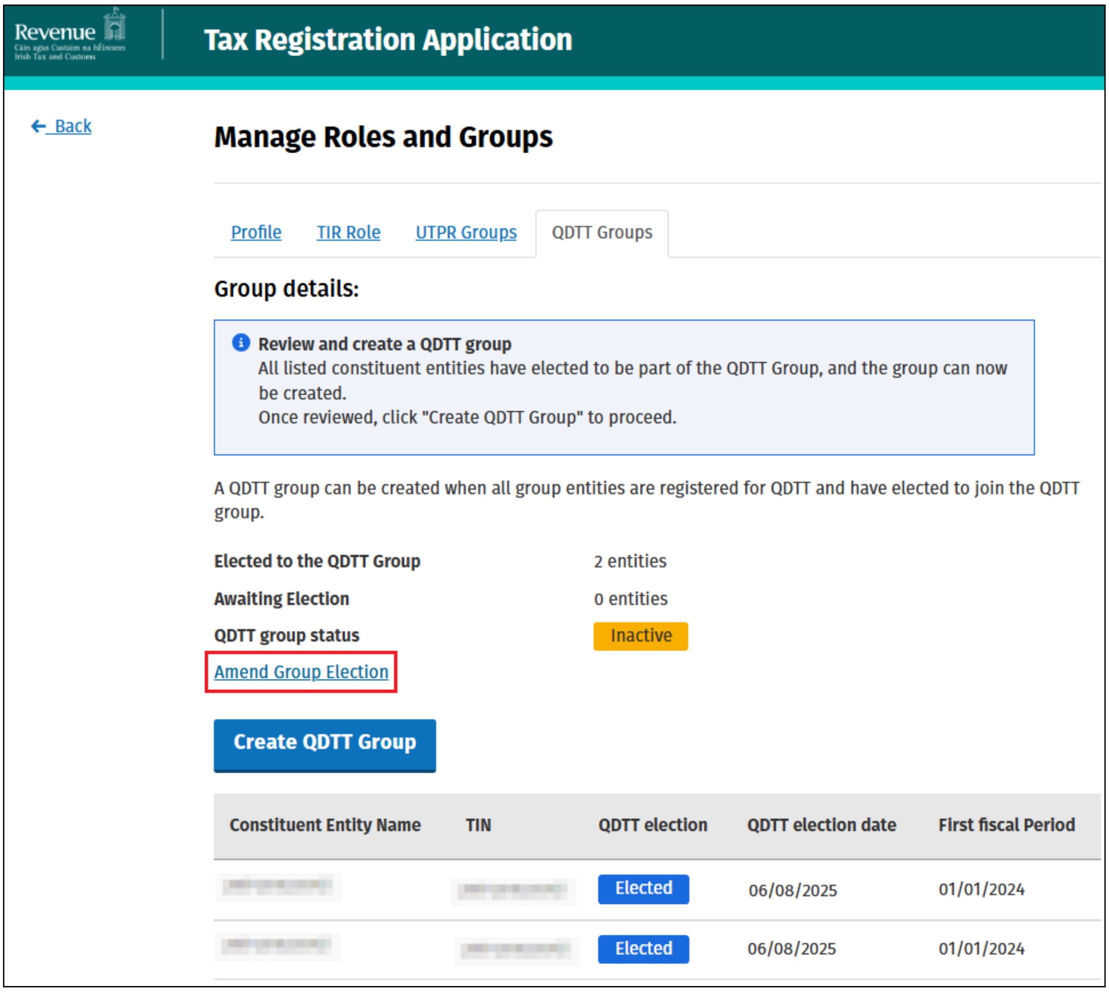

Figure 68 – Manage Roles and Groups screen - QDTT Groups tab (appointed group filer's view) – amend group election option

Where at registration, an entity did not elect to become a member of a QDTT Group and wishes to amend this to elect to become a member of the QDTT Group, they should follow the steps outlined in Section 3.5.2.

Where an entity elected to become a member of a QDTT Group at registration and now wishes to change that election, remove the tick shown in Figure 69 and click "Continue".

To note - the option to amend a group election will only be available when the QDTT Group was not created or a QDTT Group was created but is at an inactive status.

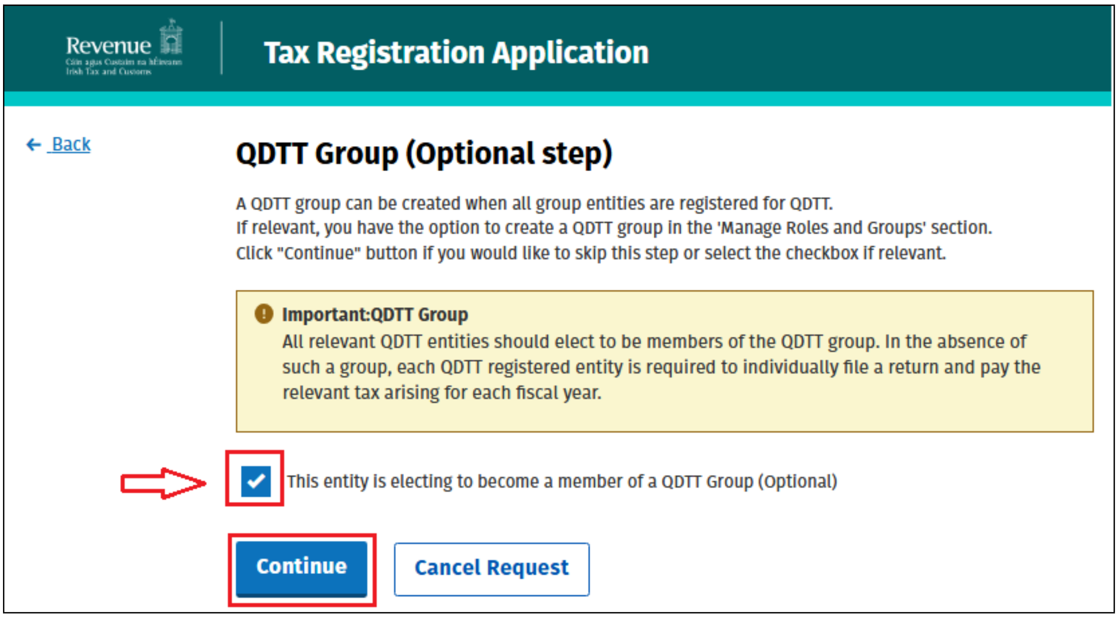

Figure 69 – Amend QDTT Group Election screen

The “Sign & Submit” screen is presented. Enter the ROS password and click “Sign & Submit” to complete the amendments to the QDTT group election.

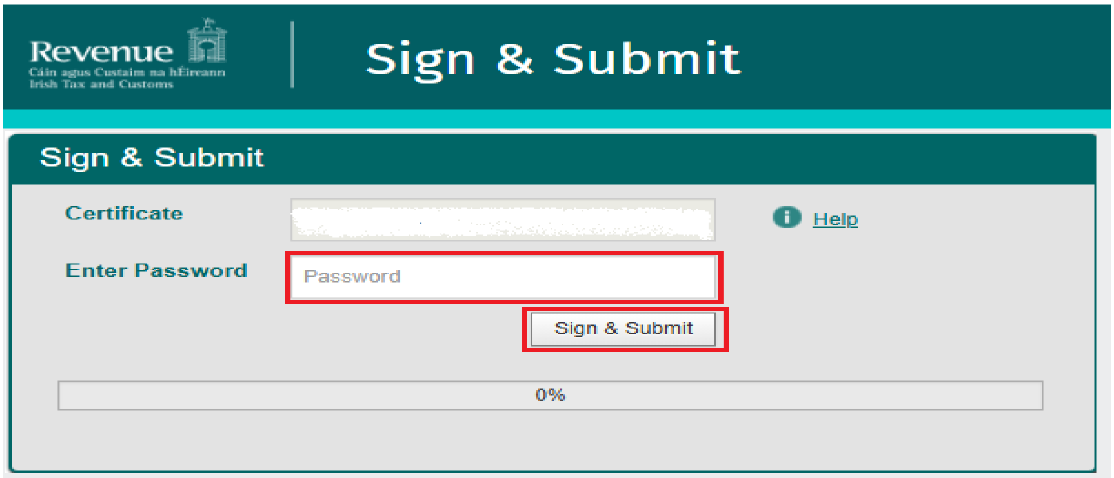

Figure 70 – ROS sign & submit screen

4.3.3 Create QDTT Group

A QDTT Group can be created when all group entities are registered for domestic top-up tax and have elected to join the QDTT Group.

Important note – a QDTT Group should not be created by the group filer until all entities have registered and elected to be members of the QDTT Group.

Where an entity has not elected to become a member of a QDTT Group, the “Create QDTT Group” option will not be available. The QDTT election will appear as “not elected” as shown in Figure 71 below.

Where an entity has elected to become a member of a QDTT Group, the QDTT election will appear as “Elected” for that entity.

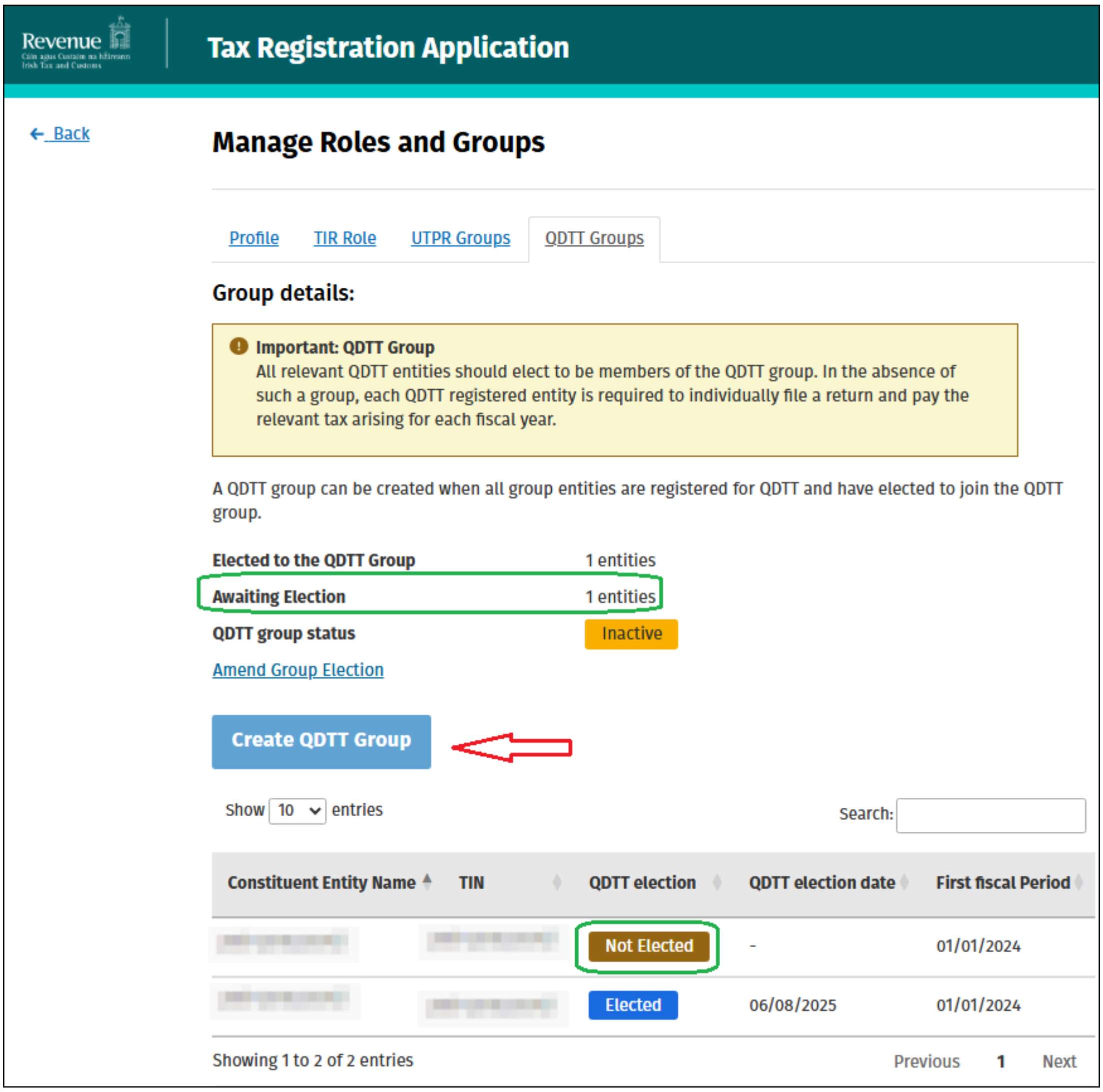

Figure 71 – Manage Roles and Groups screen - QDTT Groups tab (appointed group filer’s view) – awaiting entities election

Once all entities have registered for domestic top-up tax and have elected to become a member of a QDTT Group, the group filer should create the QDTT Group by selecting “Create QDTT Group” as illustrated in Figure 72 below.

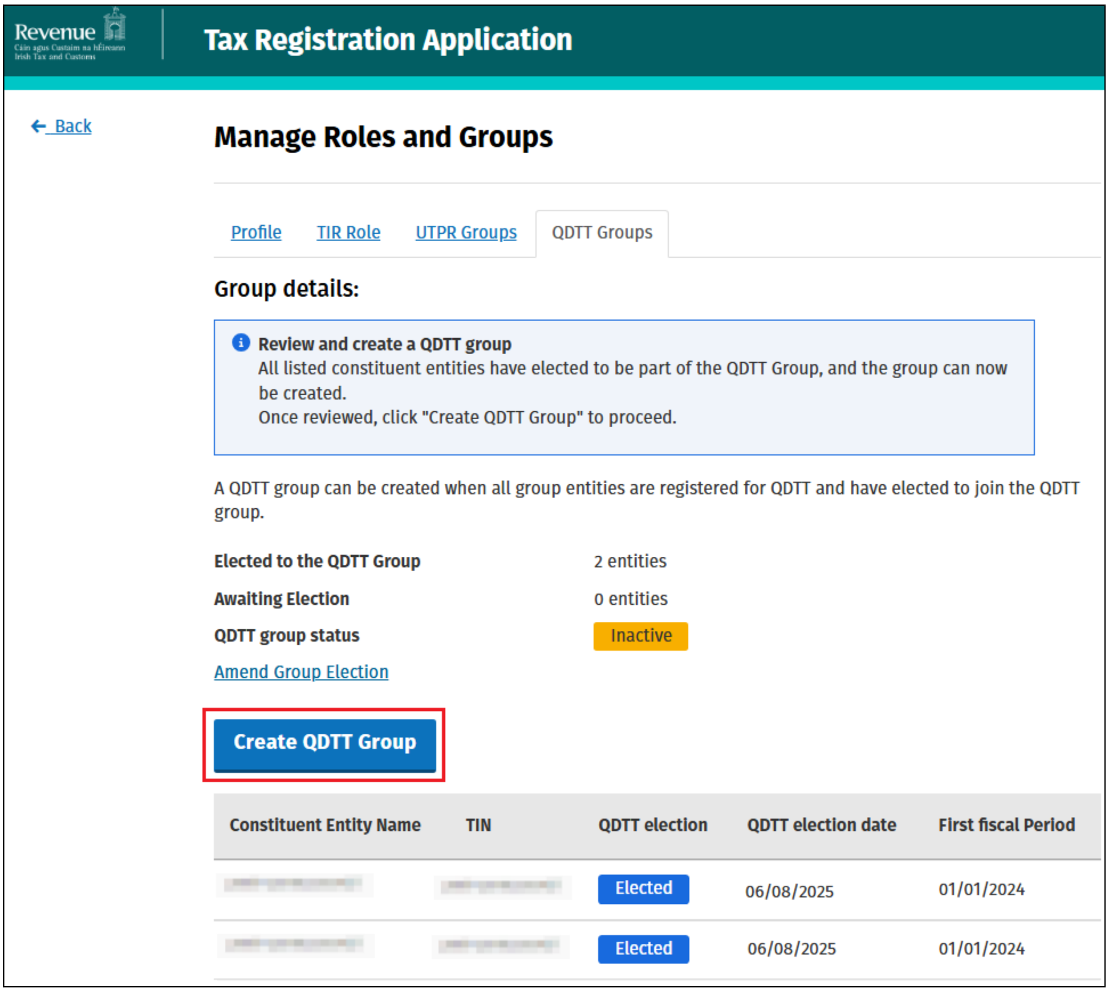

Figure 72 – Manage Roles and Groups screen - QDTT Groups tab (appointed group filer's view)– create QDTT Group

A declaration screen appears, the QDTT group filer must tick the box to confirm the following:

- All group entities have elected to be relevant members of a QDTT group
- This entity elects to be a member of a QDTT group and confirms its understanding of its obligations:
  - as a member of a QDTT group, group recovery provisions and potential exposure to QDTT group liabilities, and
  - to inform Revenue of any changes in group membership, or the appointed group filer, within the specified time period.

Select "Confirm and Continue".

The "Sign & Submit" screen is then presented. Enter the ROS password and click "Sign & Submit" to create the QDTT Group.

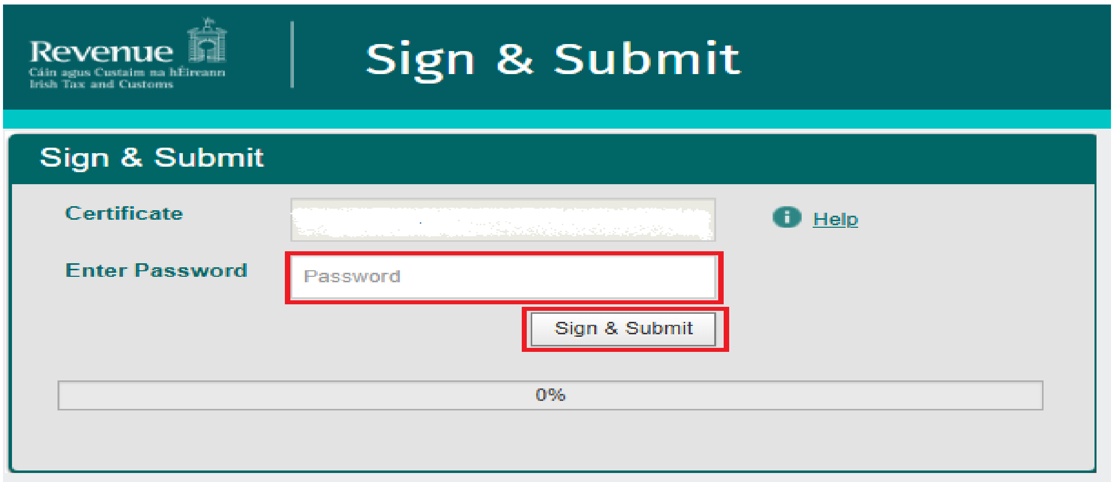

Figure 73 – ROS sign & submit screen

Next, navigate back to Manage Roles and Groups; the QDTT Group status should now appear as “Active”.

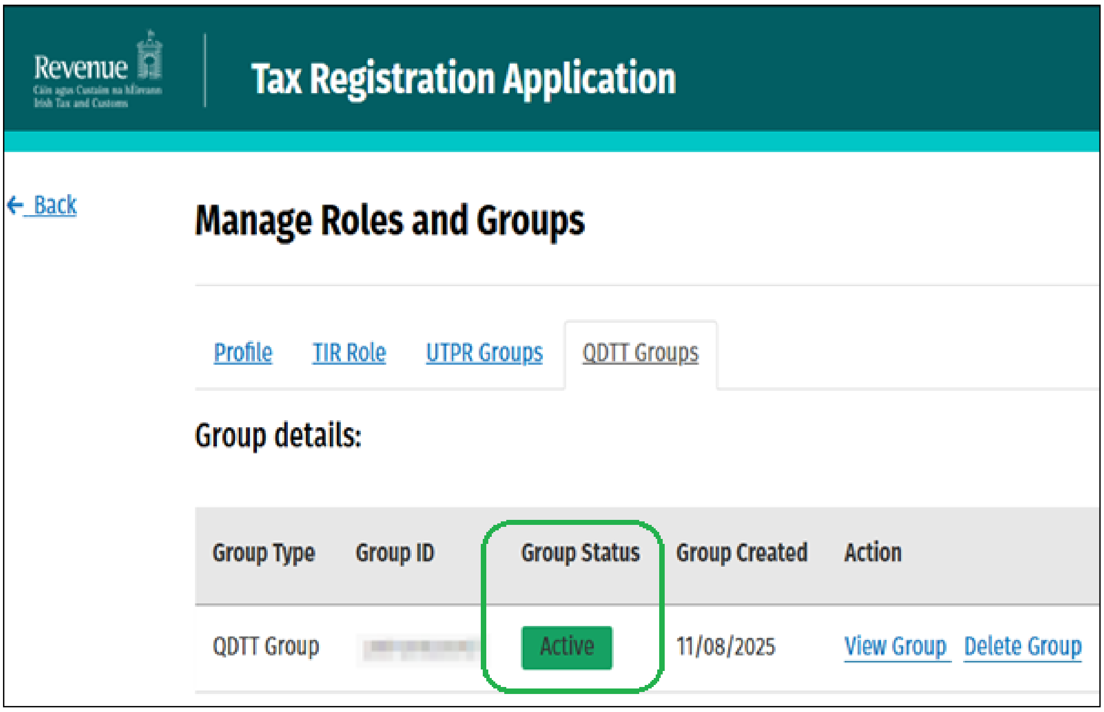

Figure 74 – Manage Roles and Groups screen - QDTT Groups tab (appointed group filer’s view) – Group details (post group creation)

4.3.4 View QDTT Group

To view the list of entities that constitute the active QDTT Group, select the “View Group” option, as shown below:

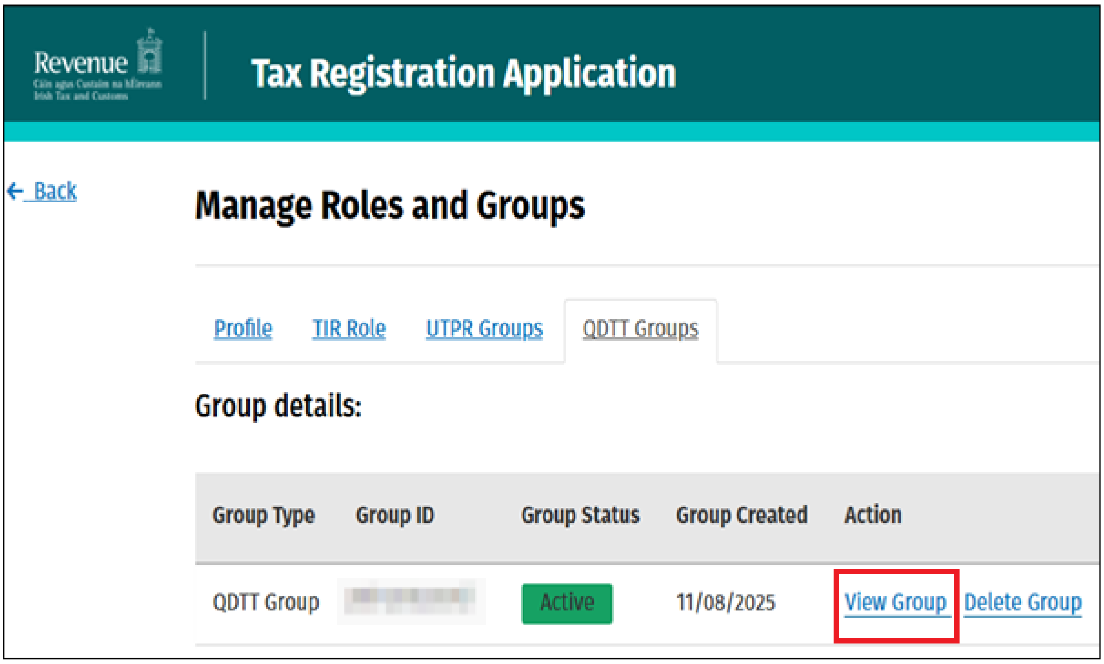

Figure 75 – Manage Roles and Groups screen - QDTT Groups tab (appointed group filer's view) – view group details (post group creation)

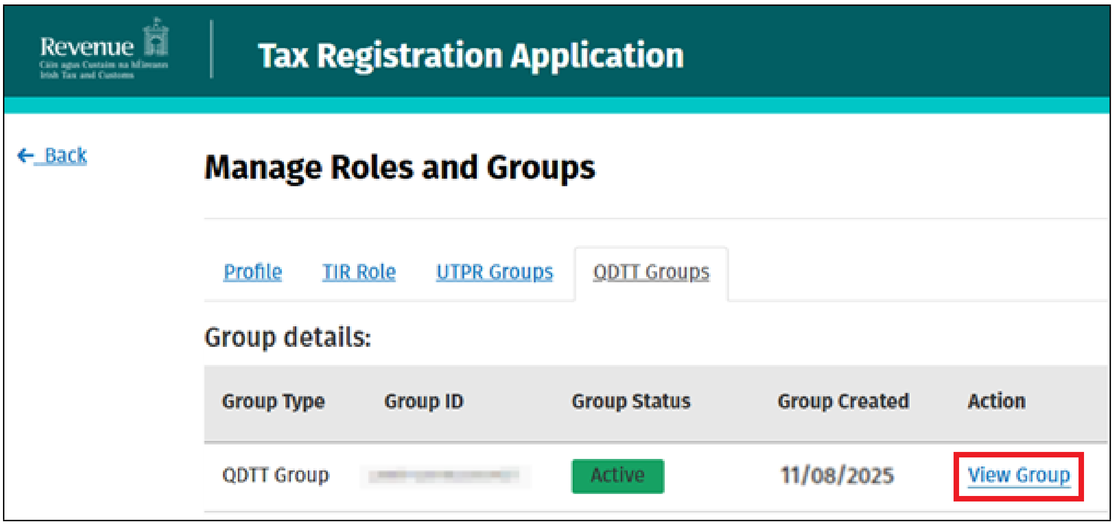

Figure 76 – Manage Roles and Groups screen (non-filer's view) - QDTT Groups tab – view group details (post group creation)

The list of entities in the QDTT Group will be displayed:

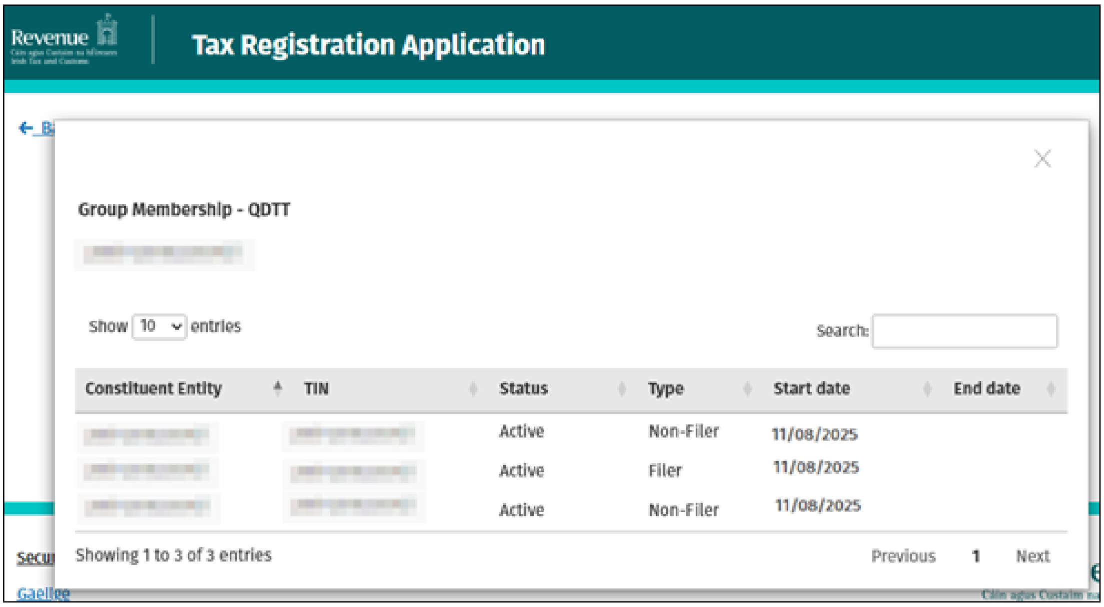

Figure 77 – Manage Roles and Groups screen - QDTT Groups tab – view group details

4.3.5 Delete QDTT Group

The option to delete a QDTT Group is only available to the group filer.

Important note - when a QDTT Group is deleted, the onus to file a QDTT return and make associated payments reverts to the group entities.

However, circumstances may arise that require deleting the existing QDTT Group and creating a new one—for example, if the QDTT Group was created in error before all group entities had registered for domestic top-up tax.

To delete a QDTT Group, select the “Delete Group” option, as shown below:

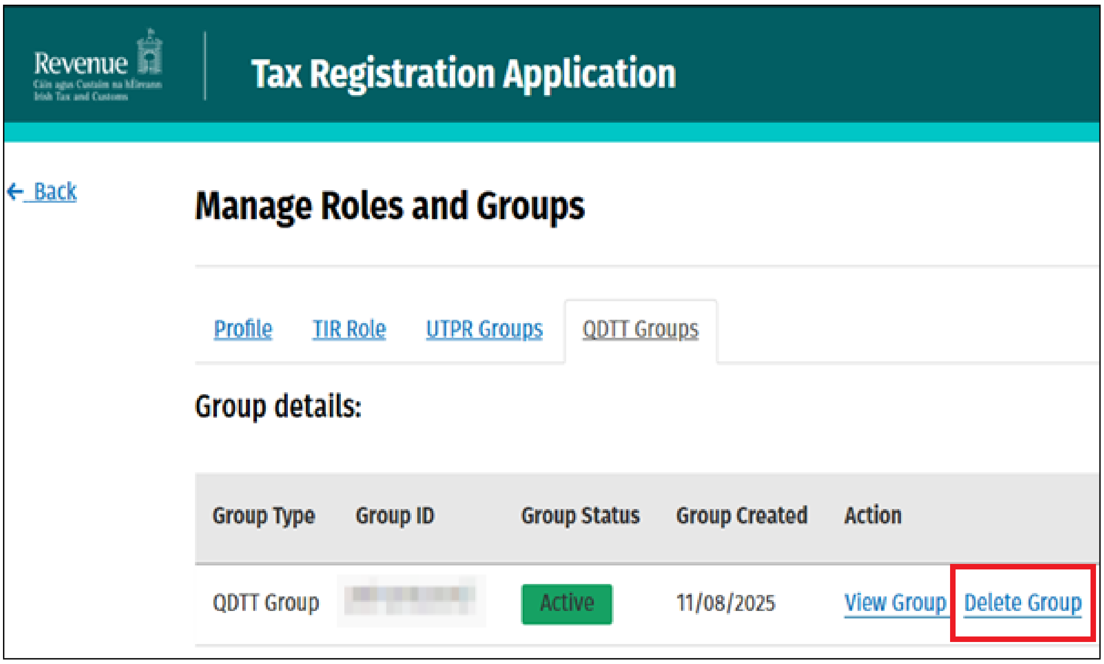

Figure 78 – Manage Roles and Groups screen - QDTT Groups tab – Delete group option

The following screen will be displayed. If appropriate, click “Continue”.

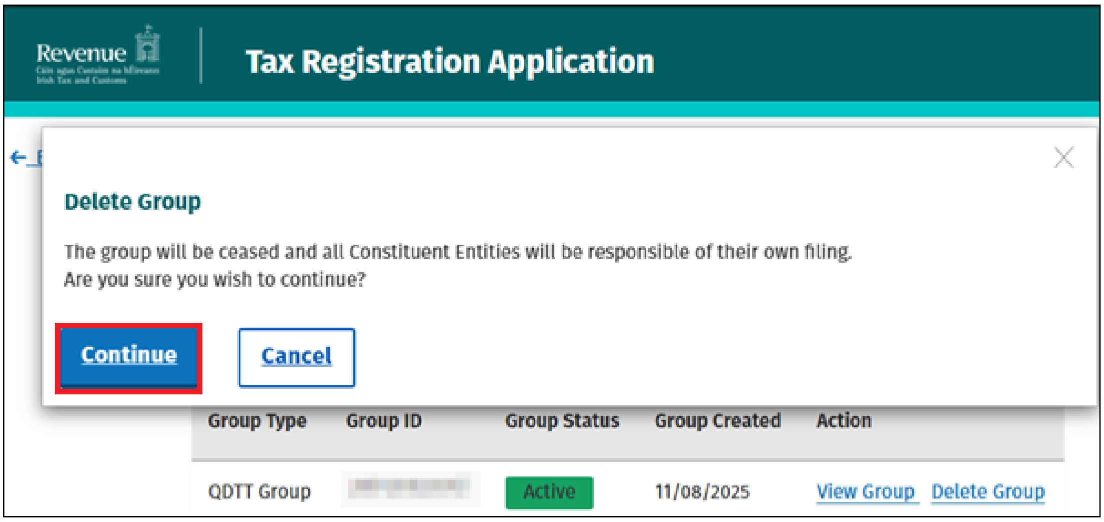

Figure 79 – Manage Roles and Groups screen - QDTT Groups tab – Delete group warning

The “Sign & Submit” screen is presented. Enter the ROS password and click “Sign & Submit” to delete the QDTT Group.

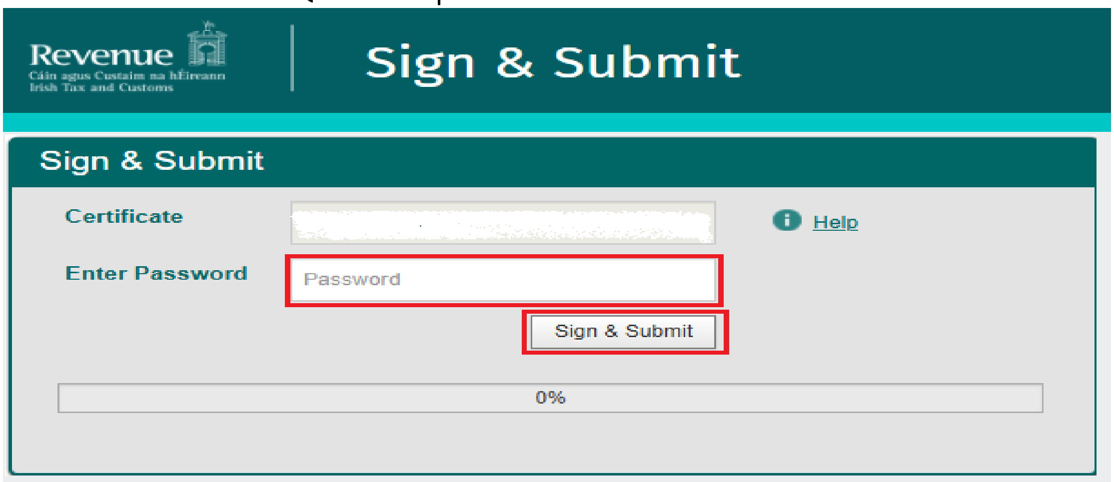

Figure 80 – ROS sign & submit screen

The QDTT Groups tab in the Manage Roles and Groups portal (for group filers and non-filers) will now show the previous QDTT Group status as “Deactivated” - see Figure 81 & Figure 82 below.

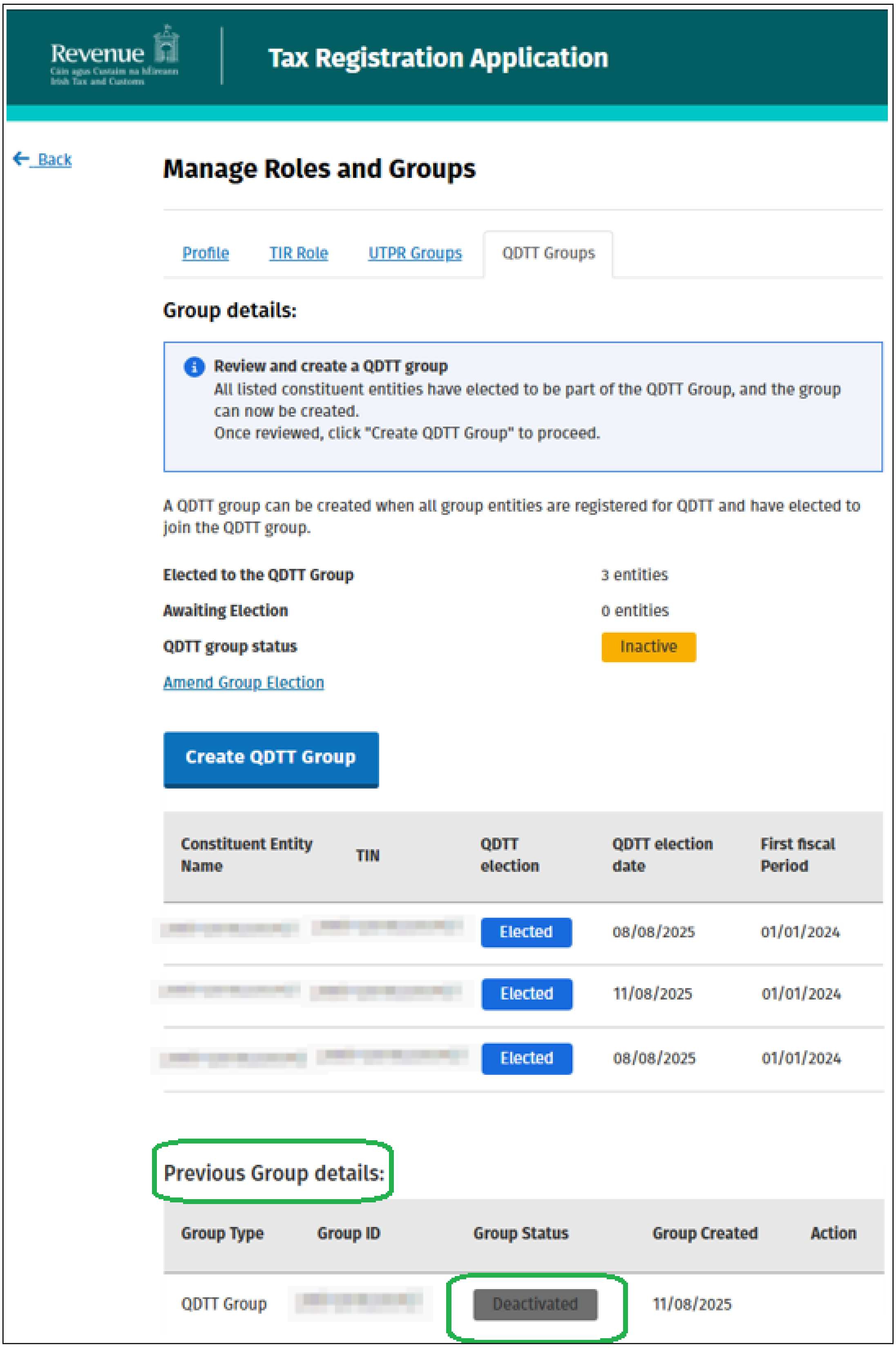

Figure 81 – Manage Roles and Groups screen - QDTT Groups tab (appointed group filer's view) – Details of a deactivated QDTT Group

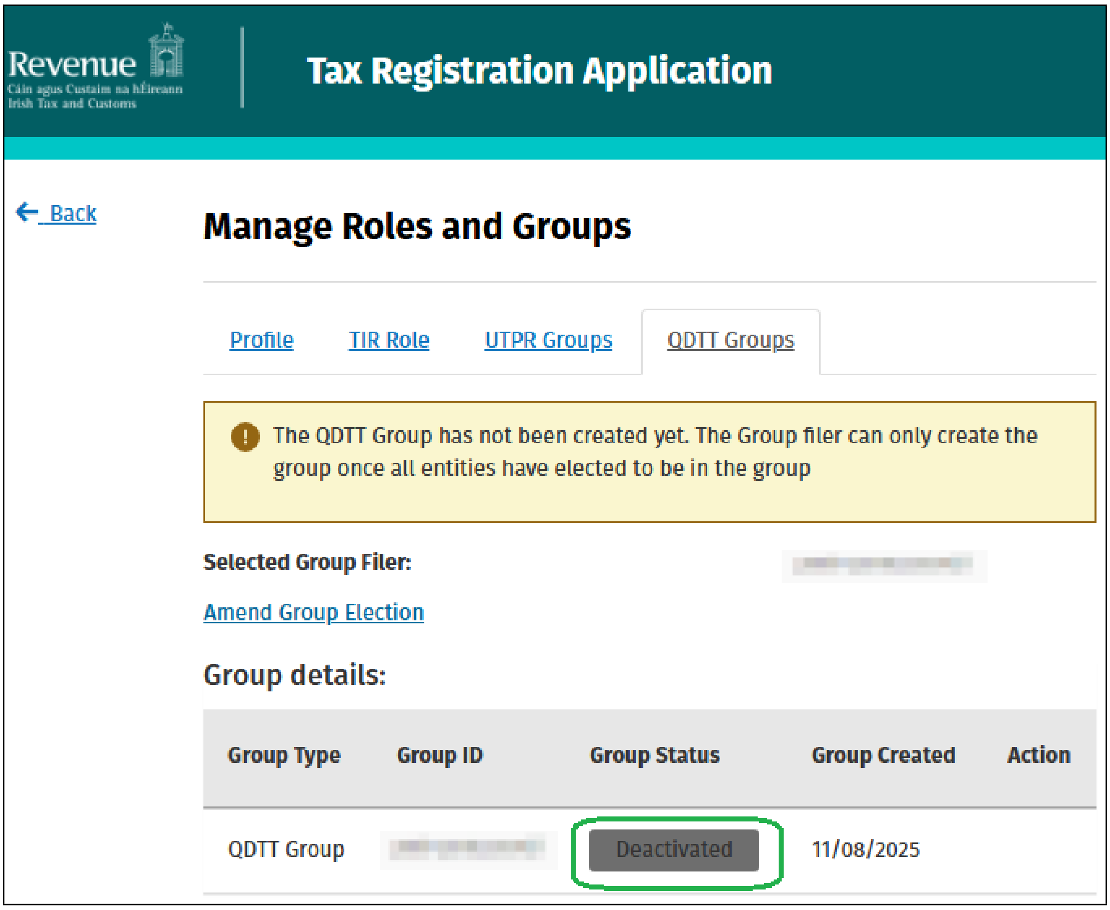

Figure 82 – Manage Roles and Groups screen - QDTT Groups tab (non-filer's view) – Details of a deactivated QDTT Group

4.4 UTPR Groups

As noted in Section 3.5, the UTPR Group is not created during registration. Instead, the creation of a UTPR Group occurs after registration in the Manage Pillar Two Roles and Groups portal, under the "UTPR Groups" tab.

The UTPR Groups tab allows users to:

a) View UTPR group election (prior to creation of the UTPR Group).

b) Amend UTPR group election.

c) Create a UTPR Group (available once all CEs have elected to join).

d) View the UTPR Group (post-creation).

e) Delete the UTPR Group.

4.4.1 View UTPR group election

This tab displays different content based on the entity's status (UTPR group filer versus non-filer).

Where the entity is not the UTPR group filer, the following screen is displayed, showing the TIN details of the selected group filer as provided at registration.

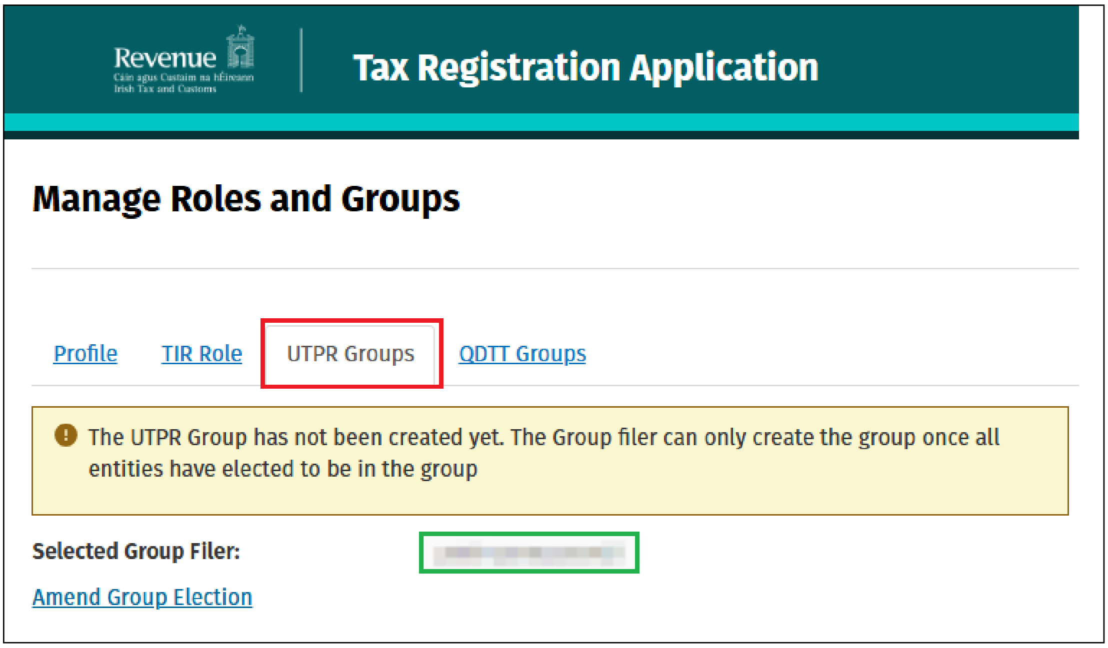

Figure 83 – Manage Roles and Groups screen– UTPR Groups tab (non-filer's view)

Where the entity is the UTPR group filer, the details of the entities that have elected to join the UTPR Group and those awaiting election are shown (see Figure 84). The UTPR Group status will remain "Inactive" until the UTPR Group is formally created – see Section 4.4.3 for more details.

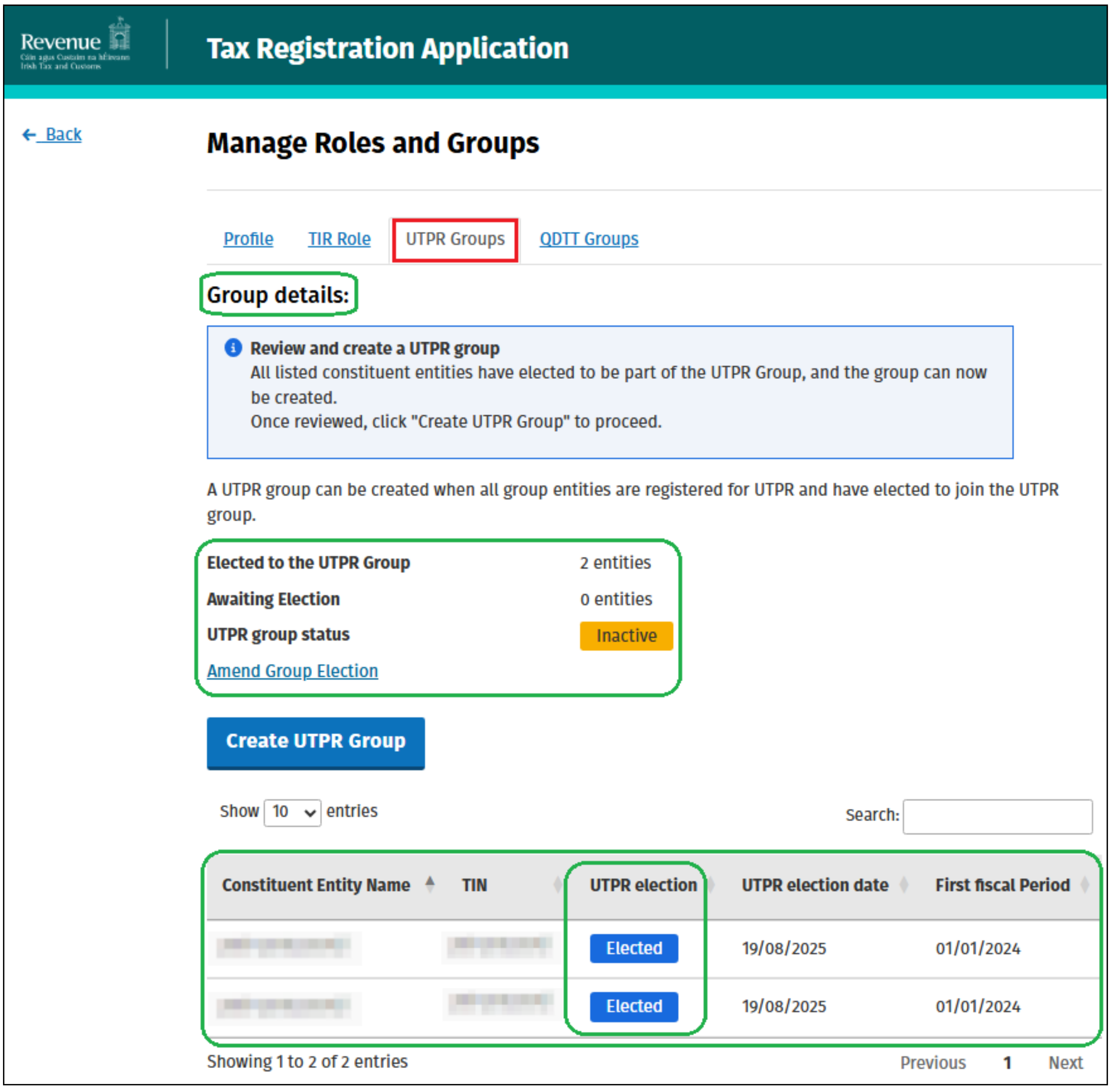

Figure 84 – Manage Roles and Groups screen - UTPR Groups tab (appointed group filer's view) - group details (prior to creation of group)

4.4.2 Amend UTPR group election

An entity will have the option to amend its group election by selecting "Amend Group Election".

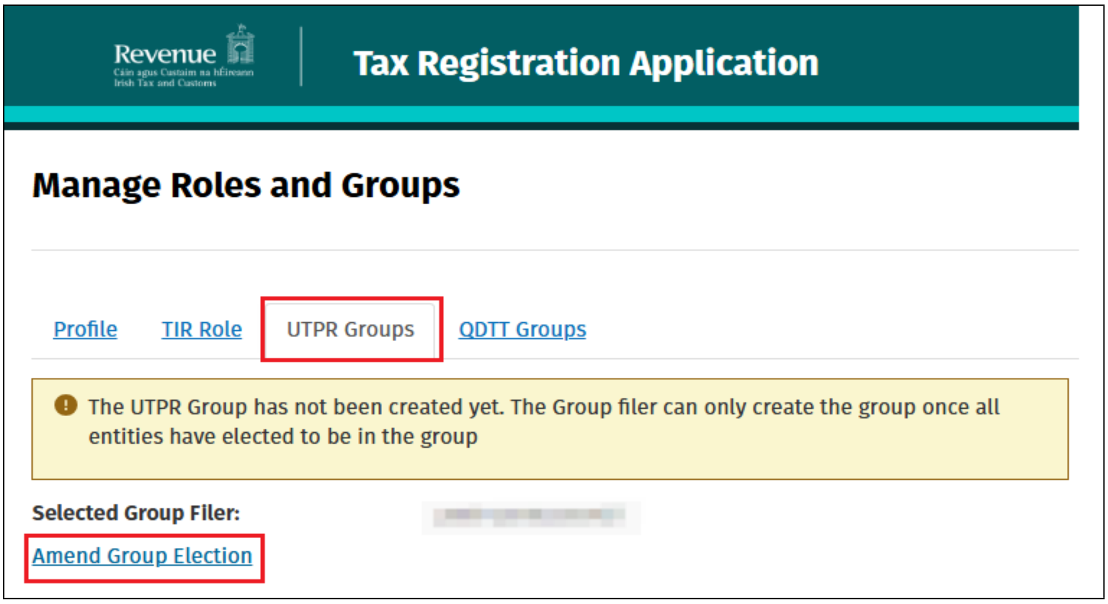

Figure 85 – Manage Roles and Groups screen - UTPR Groups tab (non-filer's view) – amend group election option

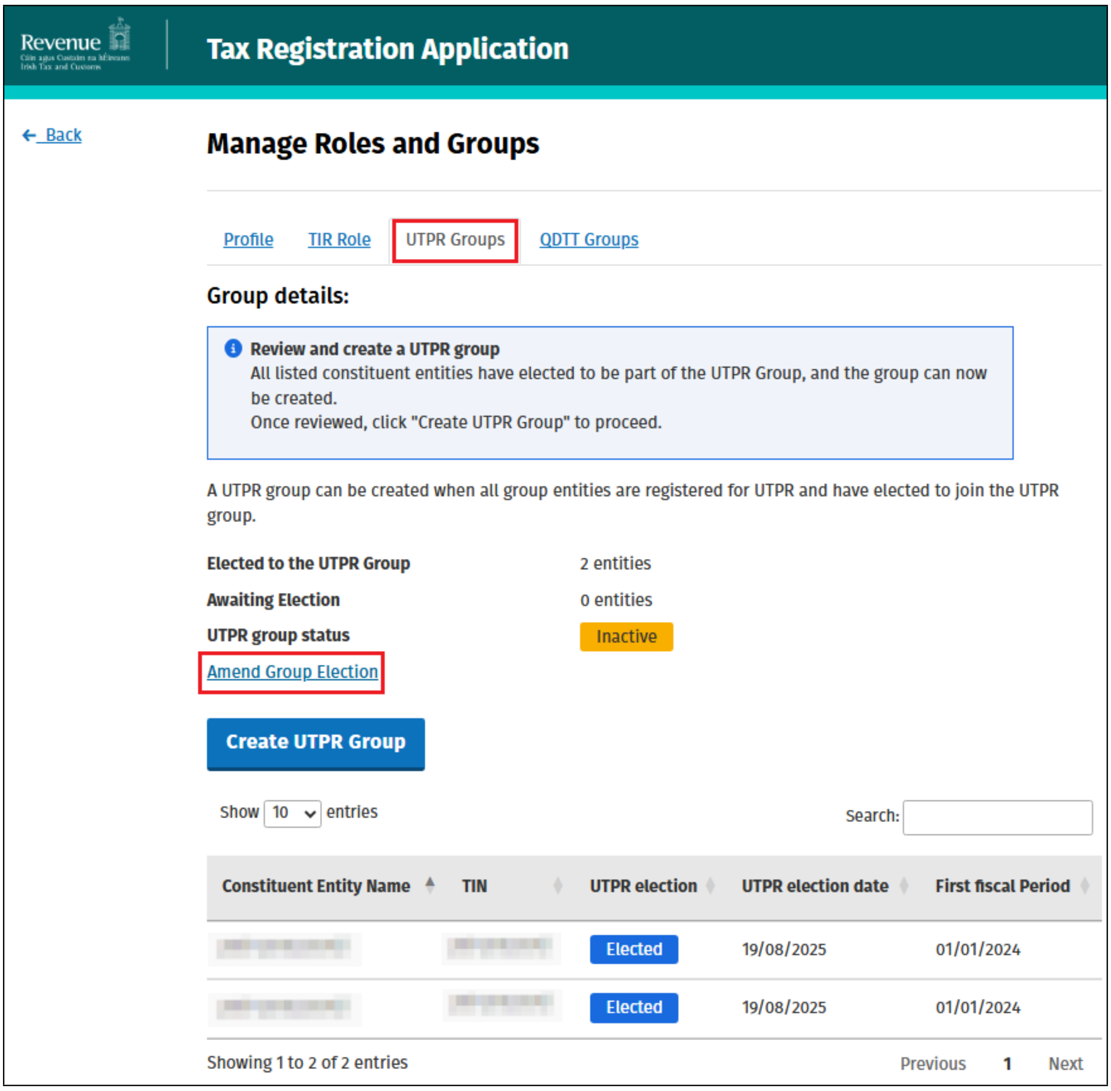

Figure 86 – Manage Roles and Groups screen - UTPR Groups tab (appointed group filer's view) – amend group election option

Where at registration, an entity did not elect to become a member of a UTPR Group and wishes to amend this to elect to become a member of the UTPR Group, they should follow the steps outlined in Section 3.5.1.

Where an entity elected to become a member of a UTPR Group at registration and now wishes to change that election, remove the tick shown in Figure 87 and click “Continue”.

To note – the option to amend group election will only be available when the UTPR Group was not created or a UTPR Group was created but is at an inactive status.

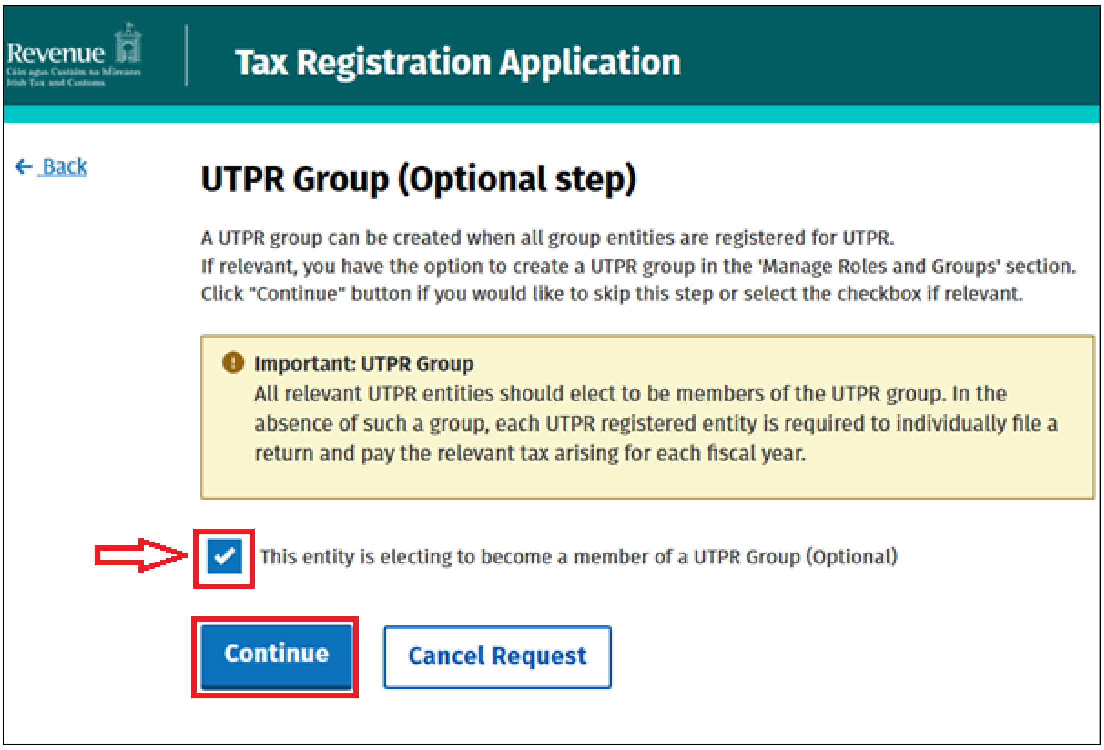

Figure 87 – Amend Group Election screen

The “Sign & Submit” screen is presented. Enter the ROS password and click “Sign & Submit” to complete the amendments to the UTPR group election.

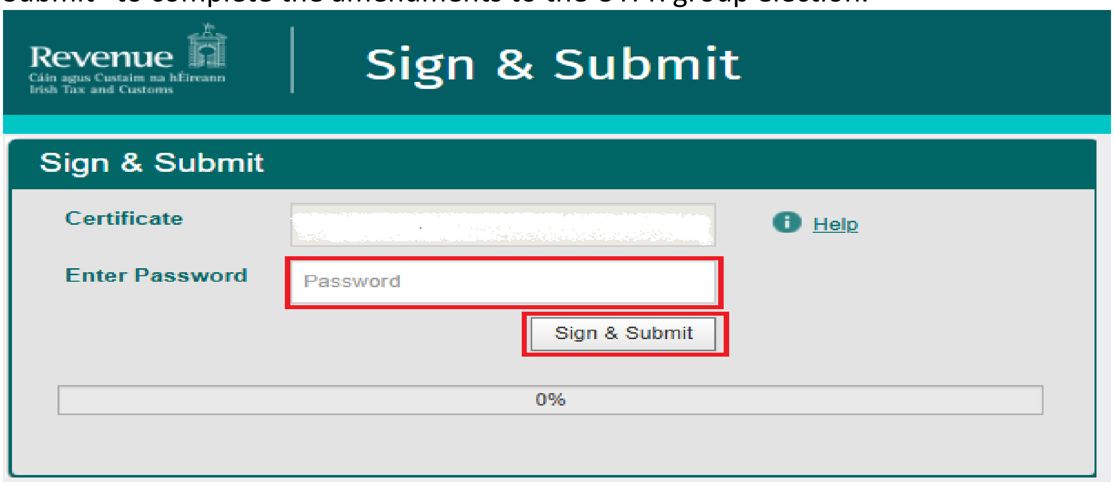

Figure 88 – ROS sign & submit screen

4.4.3 Create UTPR Group

A UTPR Group can be created when all UTPR group entities are registered for UTPR and have elected to join the UTPR Group.

Important note - a UTPR Group should not be created by the group filer until all entities have registered for UTPR and elected to be members of the UTPR Group.

Where an entity has not elected to become a member of a UTPR Group, the “Create UTPR Group” option will not be available. The UTPR election will appear as “not elected” as shown in Figure 89 below.

Where an entity has elected to become a member of a UTPR Group, the UTPR election will appear as “Elected” for that entity.

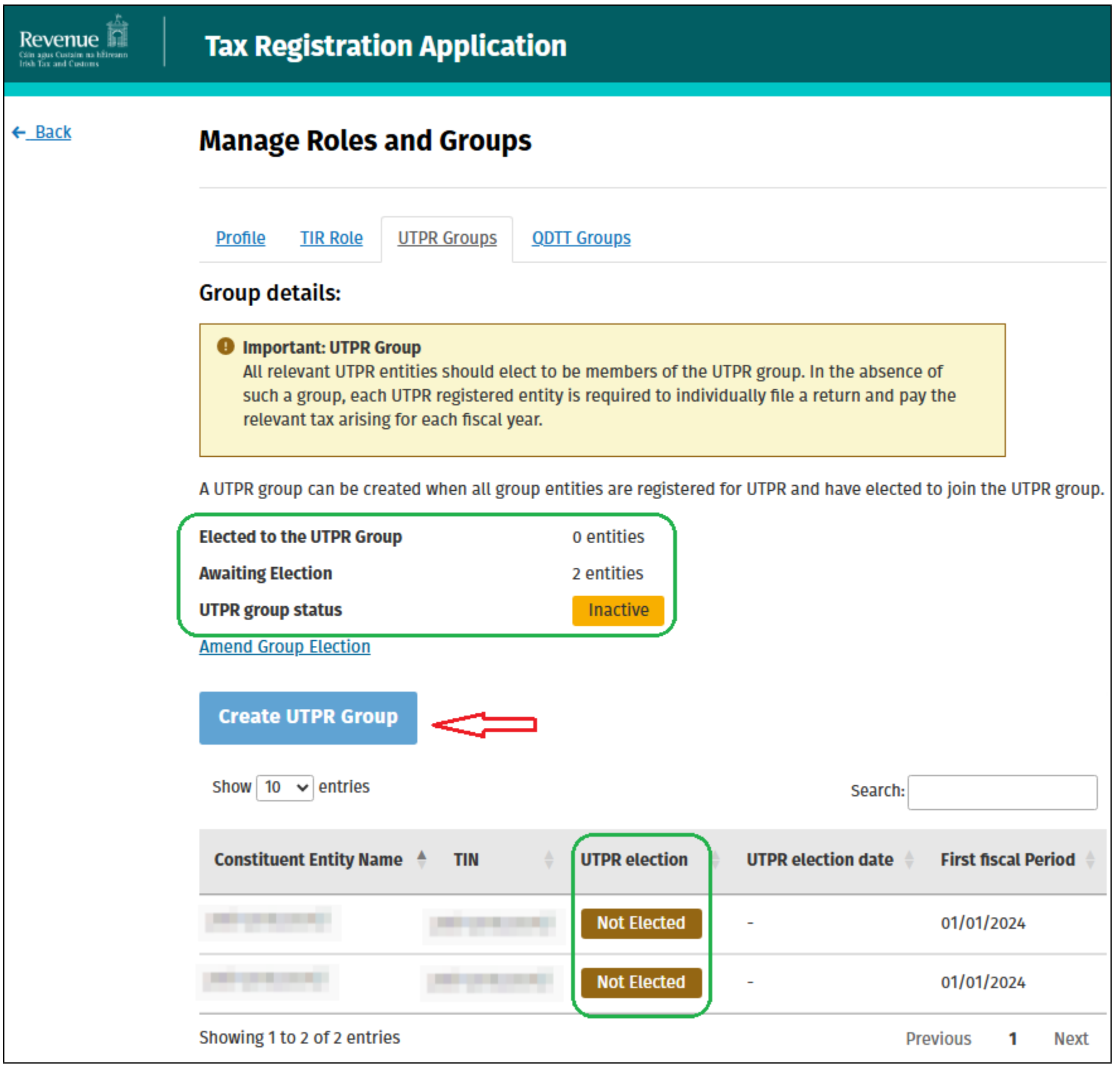

Figure 89 – Manage Roles and Groups screen - UTPR Groups tab (appointed group filer’s view) - awaiting entities election

Once all group entities have registered for UTPR and have elected to become members of the UTPR Group, the group filer should create the UTPR Group by selecting “Create UTPR Group” as illustrated in Figure 90 below.

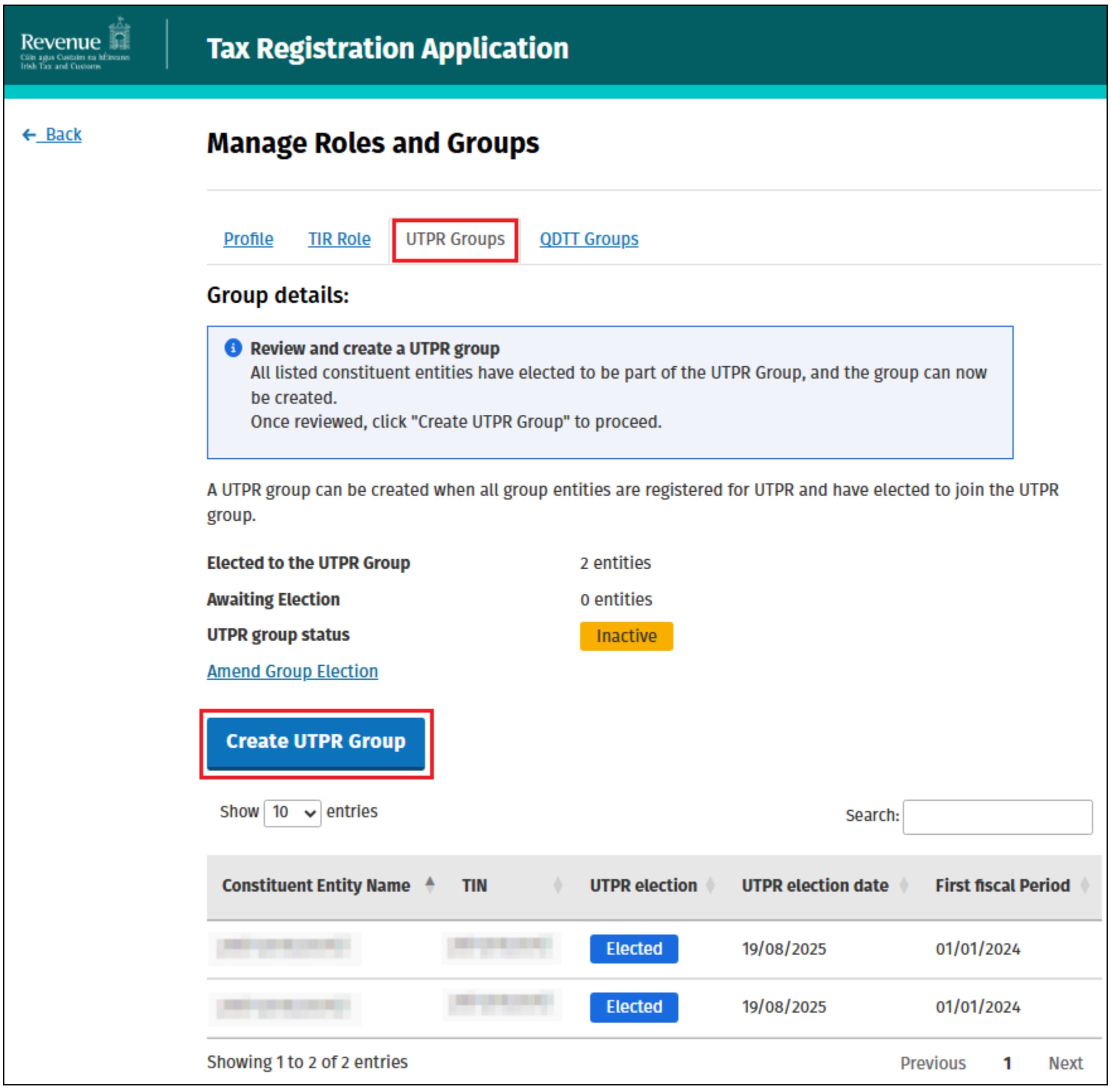

Figure 90 – Manage Roles and Groups screen - UTPR Groups tab (appointed group filer’s view) – create UTPR Group

A declaration screen appears, the UTPR group filer must tick the box to confirm the following:

- All group entities have elected to be relevant members of a UPTR group
- This entity elects to be a member of a UTPR group and confirms its understanding of its obligations:
    - as a member of a UTPR group, group recovery provisions and potential exposure to UTPR group liabilities, and
    - to inform Revenue of any changes in group membership, or the appointed group filer, within the specified time period.

Select “Confirm and Continue”.

The “Sign & Submit” screen is then presented. Enter the ROS password and click “Sign & Submit” to create the UTPR Group.

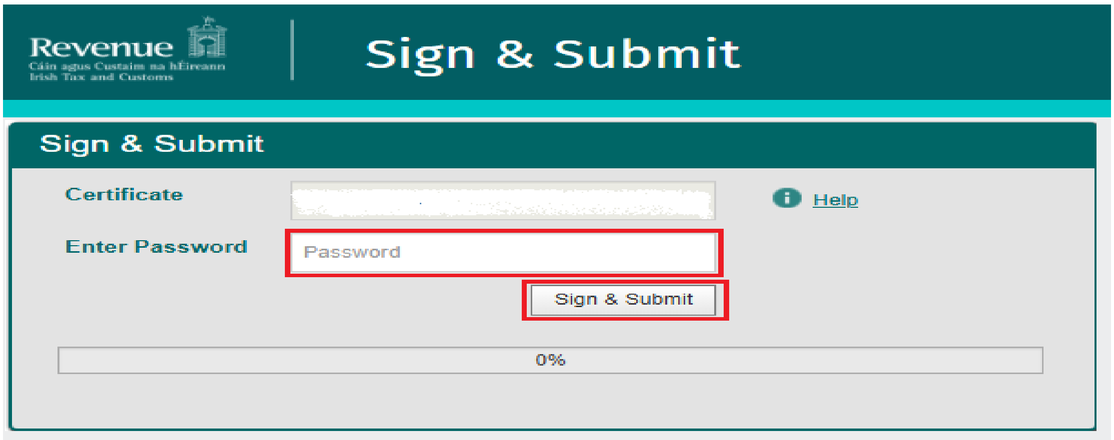

Figure 91 – ROS sign & submit screen

Next, navigate back to Manage Roles and Groups; the UTPR Group status should now appear as "Active".

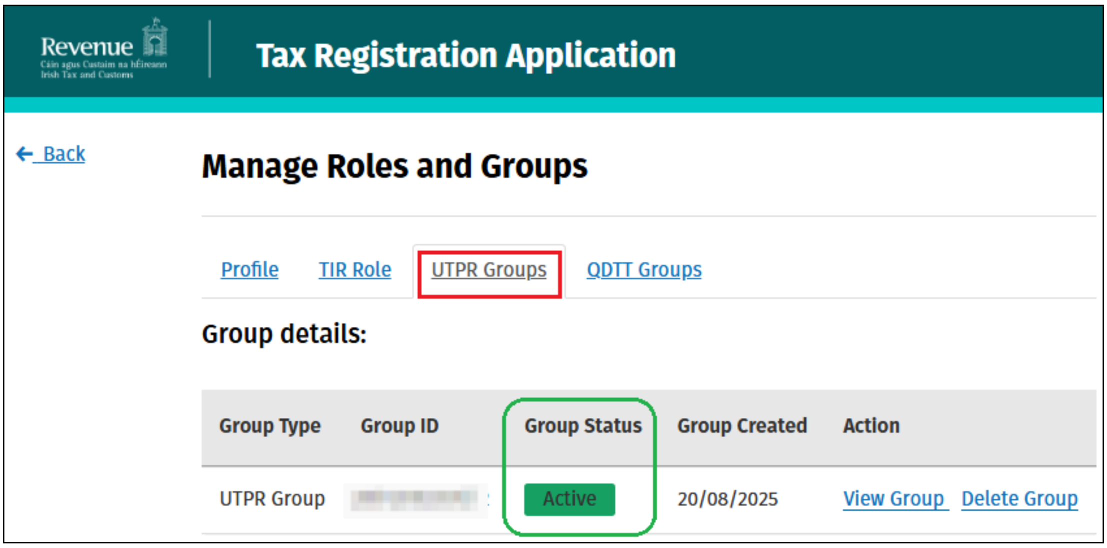

Figure 92 – Manage Roles and Groups screen - UTPR Groups tab (appointed group filer's view) – Group details (post group creation)

4.5 View UTPR Group

To view the list of entities that constitute the active UTPR Group, select the "View Group" option, as shown below:

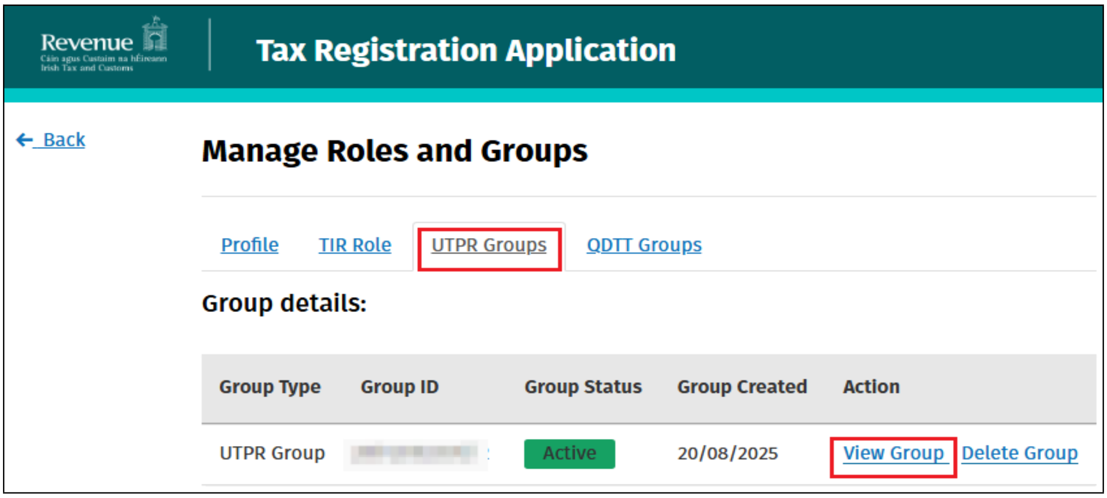

Figure 93 – Manage Roles and Groups screen - UTPR Groups tab (appointed group filer's view) – view group (post group creation)

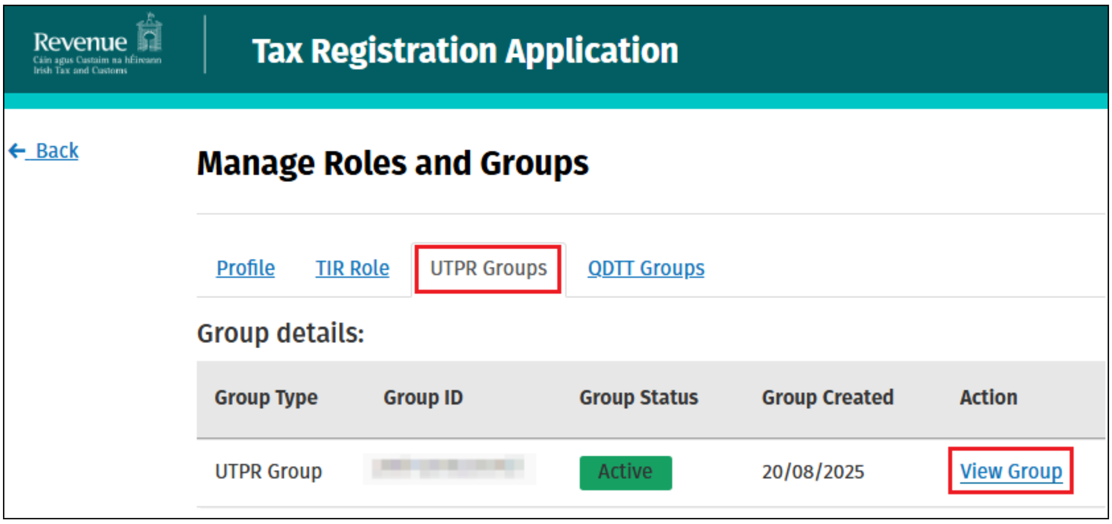

Figure 94 – Manage Roles and Groups screen - UTPR Groups tab (non-filer's view) – view group (post group creation)

The list of entities in the UTPR Group will be displayed:

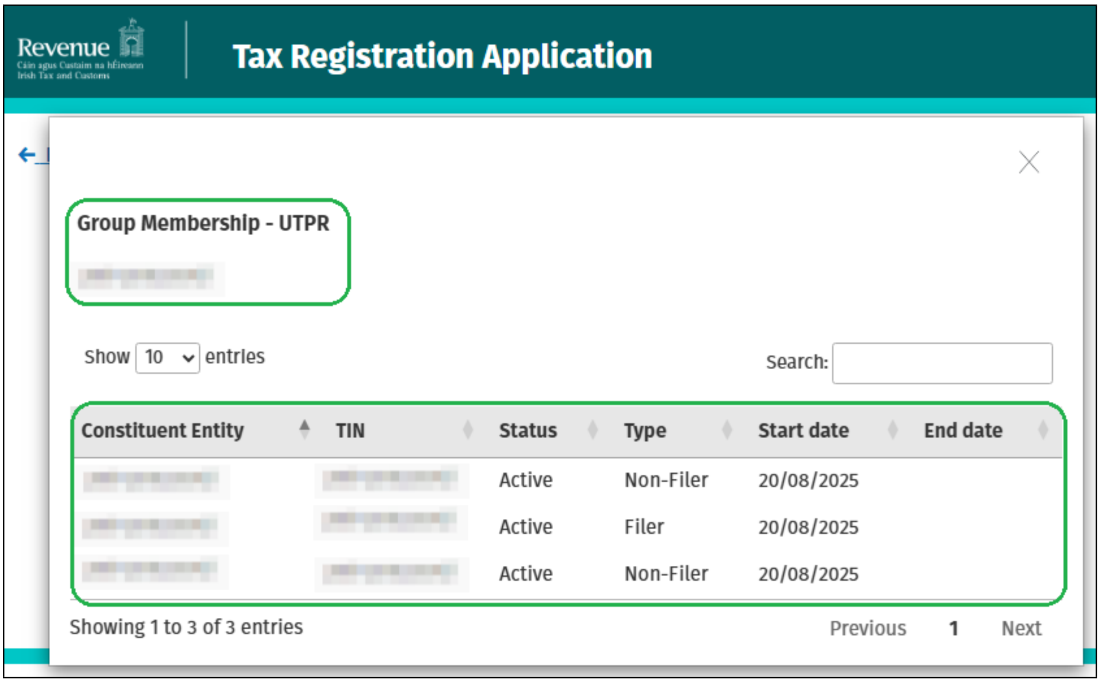

Figure 95 – Manage Roles and Groups screen – UTPR Groups tab – view group action screen

4.5.1 Delete UTPR Group

The option to delete a UTPR Group is only available to the group filer.

Important note - when a UTPR Group is deleted, the onus to file a UTPR return and make associated payments reverts to the group entities.

However, circumstances may arise that require deleting the existing UTPR Group - for example where the CEs are no longer subject to UTPR top-up tax because the jurisdiction of the UPE enacts the IIR. In other cases, it may be necessary to delete the existing UTPR Group and create a new one - for example, if the UTPR Group was created in error before all CEs had registered for UTPR top-up tax.

To delete a UTPR Group, select the “Delete Group” option, as shown below:

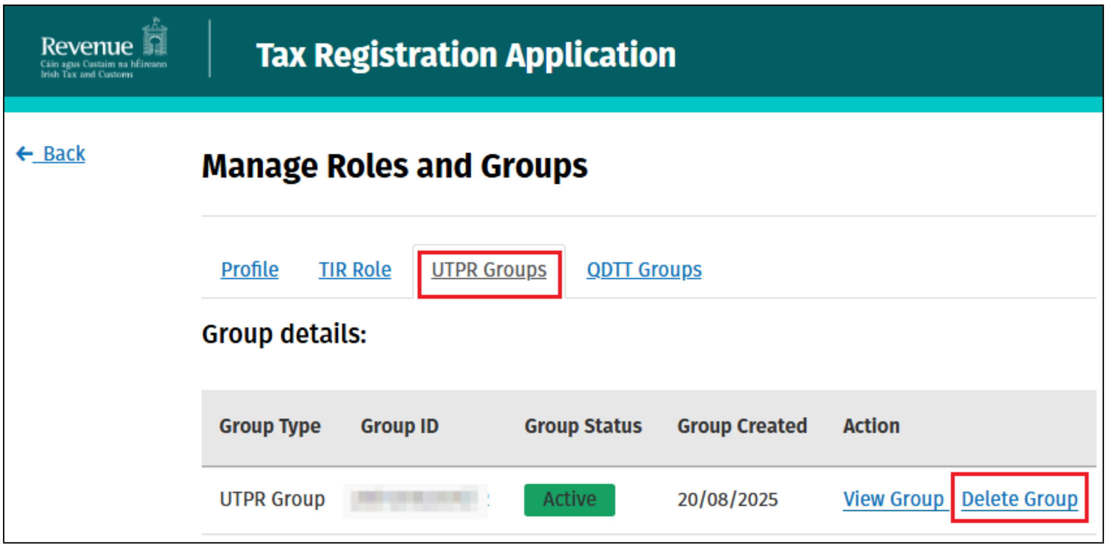

Figure 96 – Manage Roles and Groups screen - UTPR Groups tab – Delete Group option

The following screen will be displayed. If appropriate, click “Continue”.

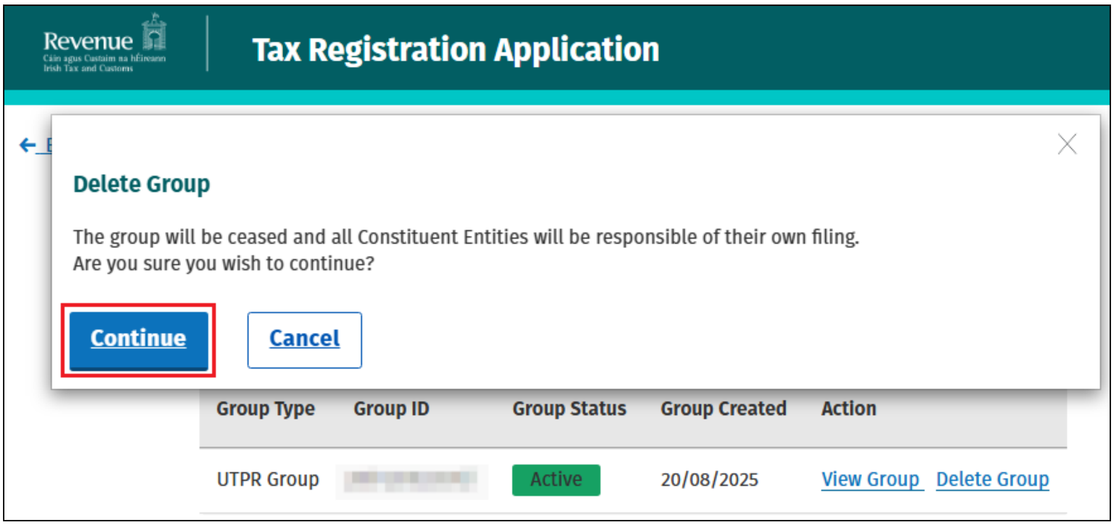

Figure 97 – Manage Roles and Groups screen - UTPR Groups tab – Delete UTPR warning

The “Sign & Submit” screen is presented. Enter the ROS password and click “Sign & Submit” to delete the UTPR Group.

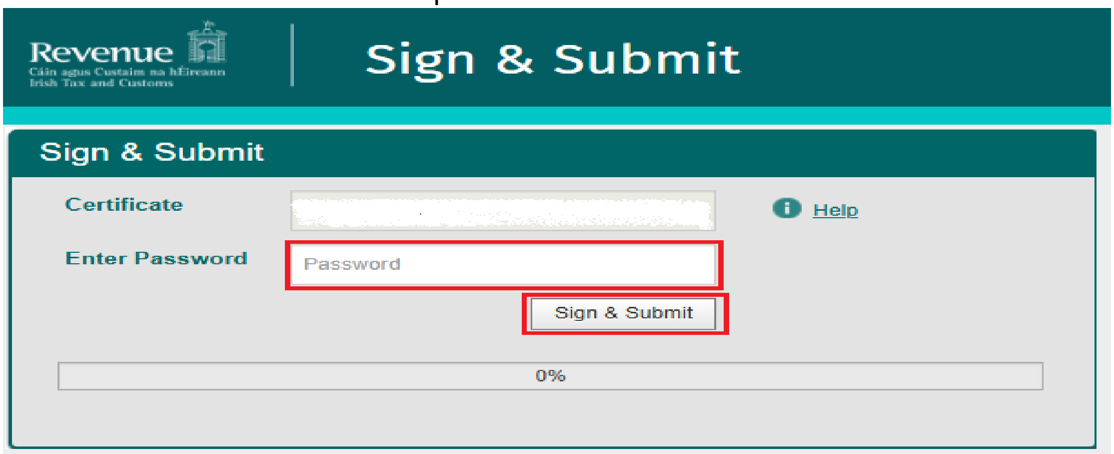

Figure 98 – ROS sign & submit screen

The UTPR Groups tab in the Manage Roles and Groups portal (for group filers and non-filers) will now show the previous UTPR Group status as “Deactivated” – see Figure 99 & Figure 100 below.

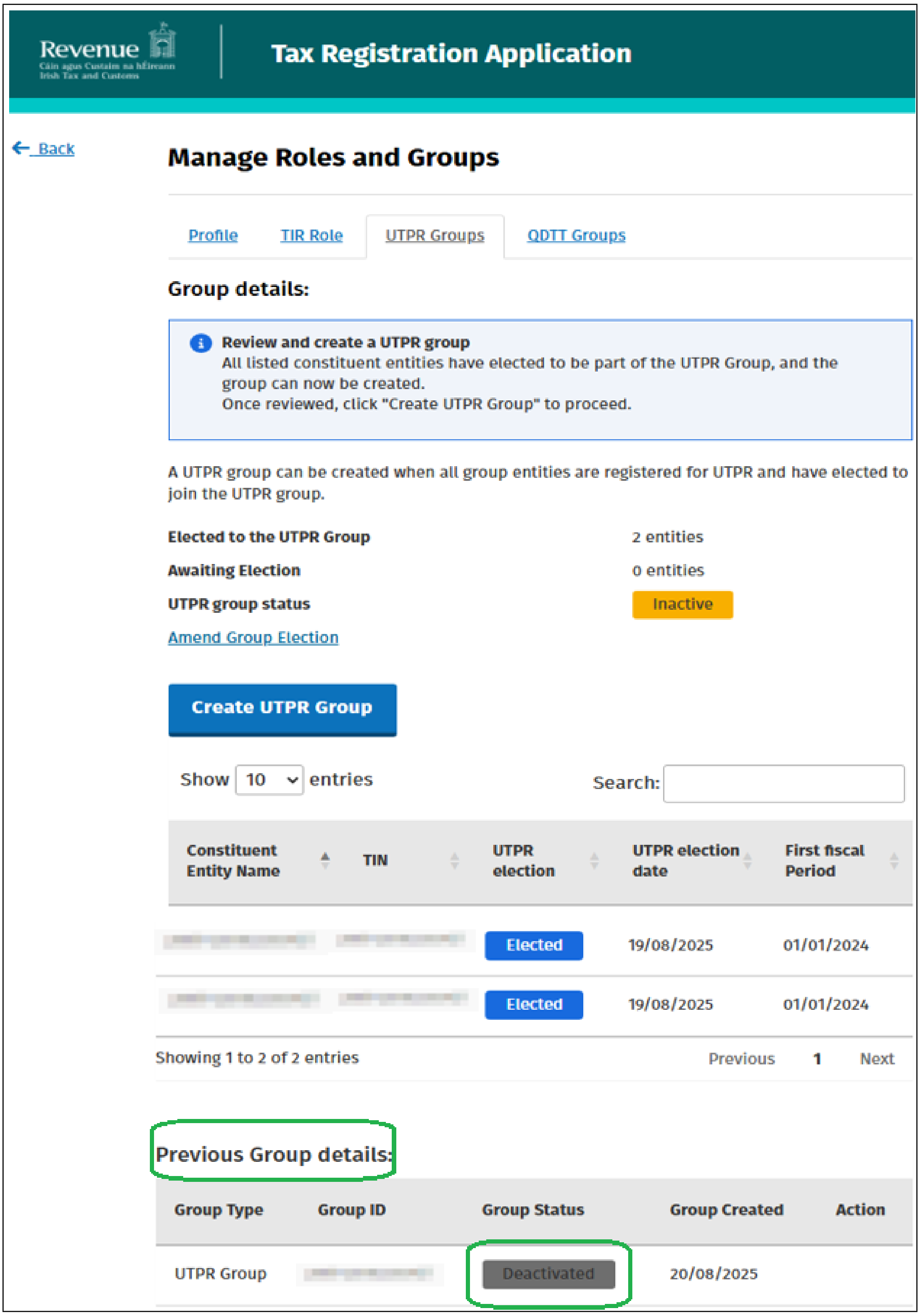

Figure 99 – Manage Roles and Groups screen - UTPR Groups tab (appointed group filer’s view) – Details of a deactivated UTPR Group

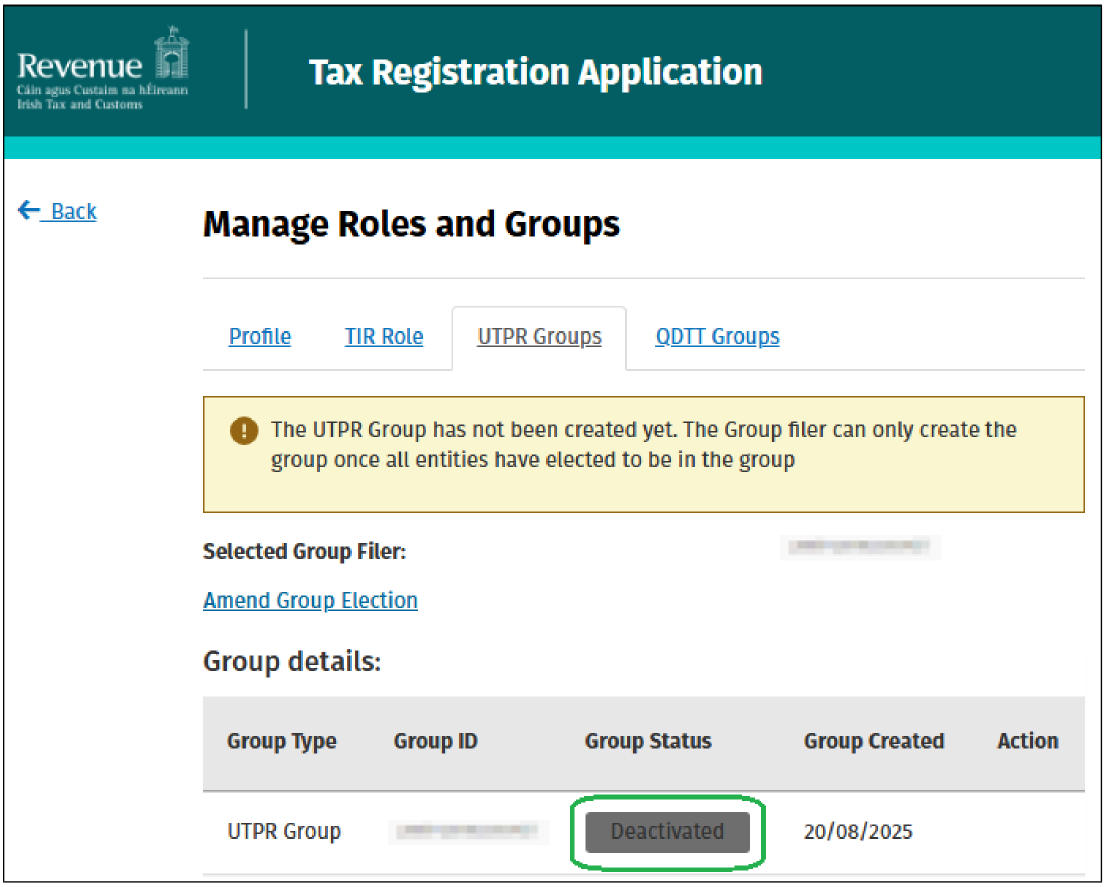

Figure 100 – Manage Roles and Groups screen - UTPR Groups tab (non-filer's view) – details of a deactivated UTPR Group

5 Tax registration queries – contacting Revenue via MyEnquiries

All queries relating to Pillar Two taxes should be made via MyEnquiries. MyEnquiries is a structured online contact facility that enables users to securely send and receive correspondence to and from Revenue. Access to MyEnquiries is available through ROS. Once registered for MyEnquiries, access the service through ROS. Login to ROS and select “MyEnquiries” in the “My Services” tab.

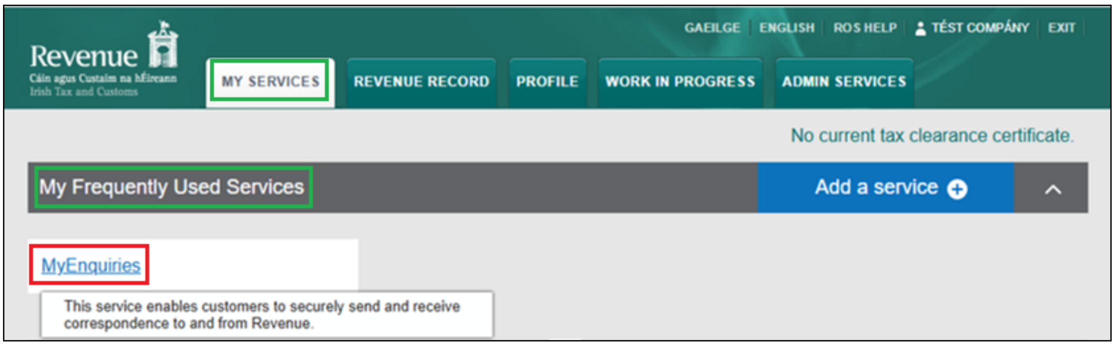

Figure 101 – ROS homepage – My service with MyEnquiries option

A drop-down menu will allow users to select what the Enquiry relates. Select “Pillar Two” from the drop-down menu at “Enquiry relates to” and “Registration” from the drop-down menu at “More specifically”.

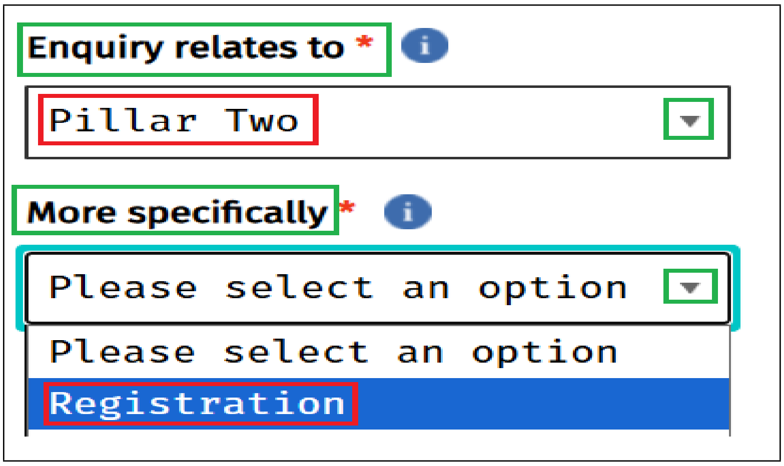

Figure 102 – MyEnquiries drop-down option screen

Enter the details of the enquiry and once submitted, the enquiry will be directed to a member of the Pillar Two team.

Please refer to TDM Part 37-00-36 for more information on MyEnquiries.

Appendices

Appendix A – Registering for QDTT, IIR and TIR where relevant entity type is UPE.

Step 1: Log into ROS and click on Manage Pillar Two Tax Registrations as per Section 2.5 above.

Step 2: Under action, click any "Register" link at the various Tax Type to move to the select relevant taxes screen.

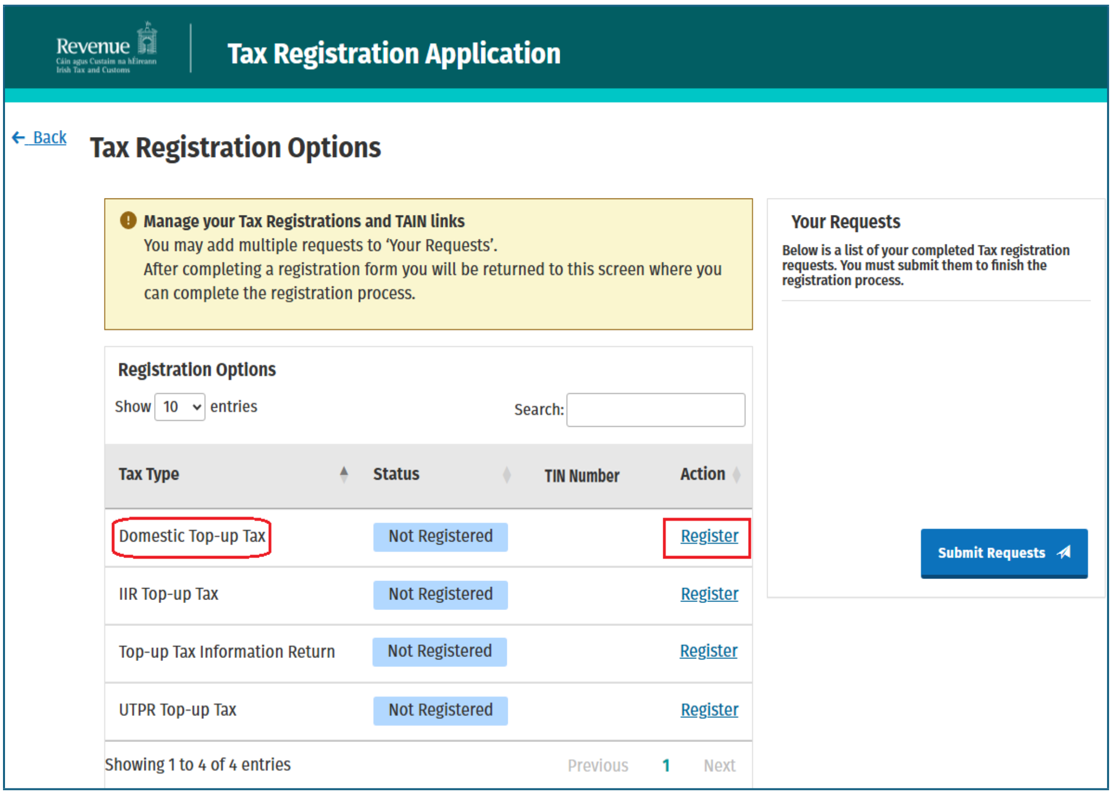

Figure 103 – Tax registration options home screen

Step 3: Select "Domestic Top-up Tax", "IIR Top-up Tax" and "Top-up Tax Information Return" options and click "Continue".

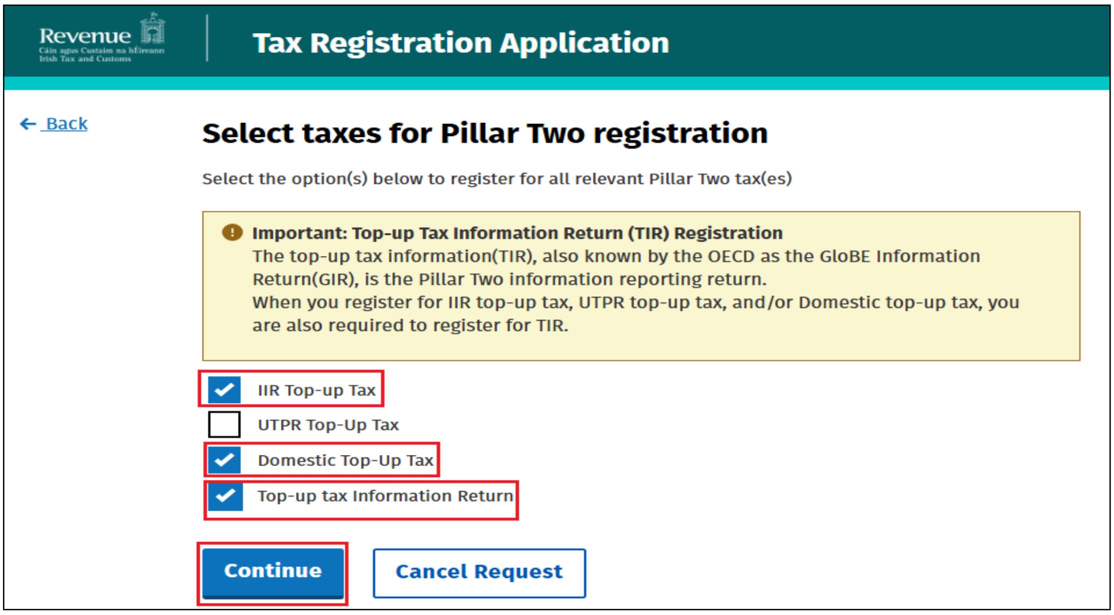

Figure 104 – Tax registration application – Top-up tax selection screen

Step 4: Select “Ultimate Parent Entity (UPE)” and click “Continue”

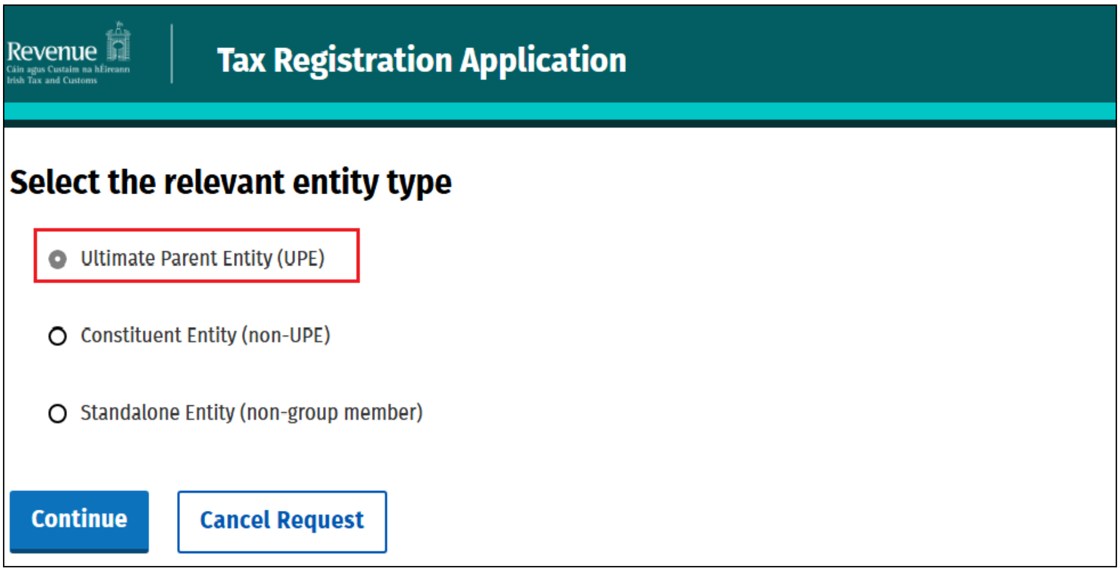

Figure 105 – Select relevant entity type screen - UPE

Step 5: Next indicate whether this entity is part of a Multi-parented MNE or multi-parented large-scale domestic group.

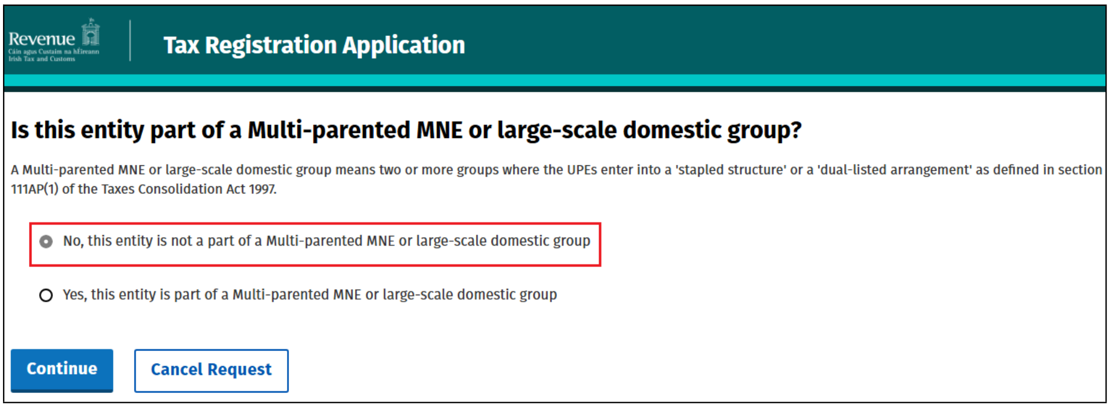

Figure 106 – Multi-parented selection screen

Step 6: Where the answer was “Yes” in step 5, listing the other UPEs is required – refer to paragraph 3.2.1 above.

Step 7: Select the first fiscal year. Enter the UPEs start date and end date of the relevant fiscal year, click “Continue”.

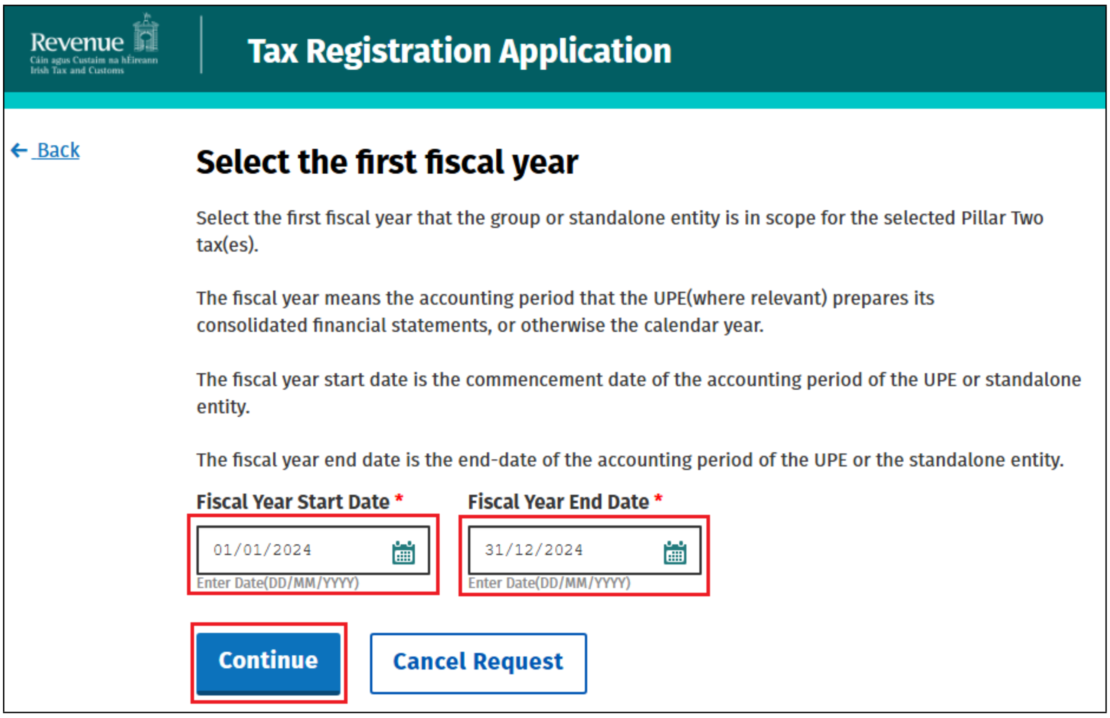

Figure 107 – Select the first fiscal year screen

Step 8: The appropriate option under the “Assign TIR Filing Role” should be selected, click “Continue”.

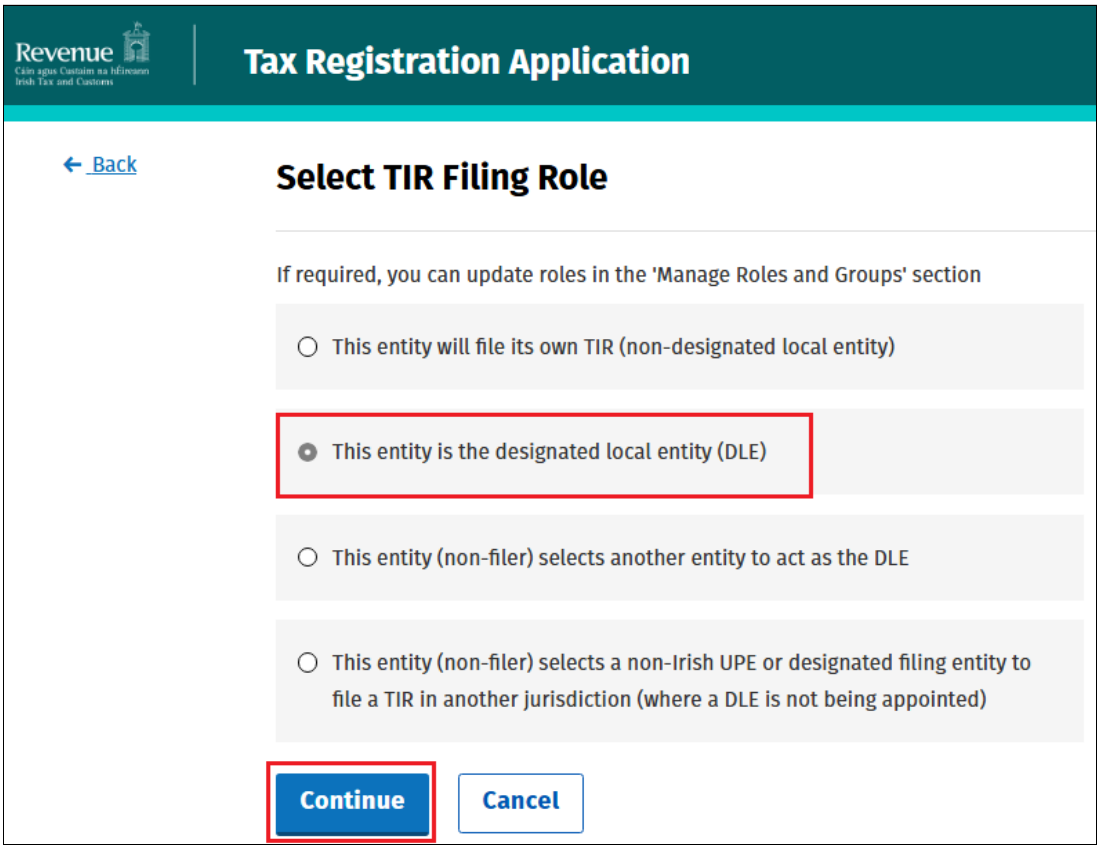

Figure 108 – Assign TIR filing role screen – entity is DLE

Step 9: Choose the filing role of this DLE from the two options provided. For the purposes of example, option 1 is selected, click "Continue".

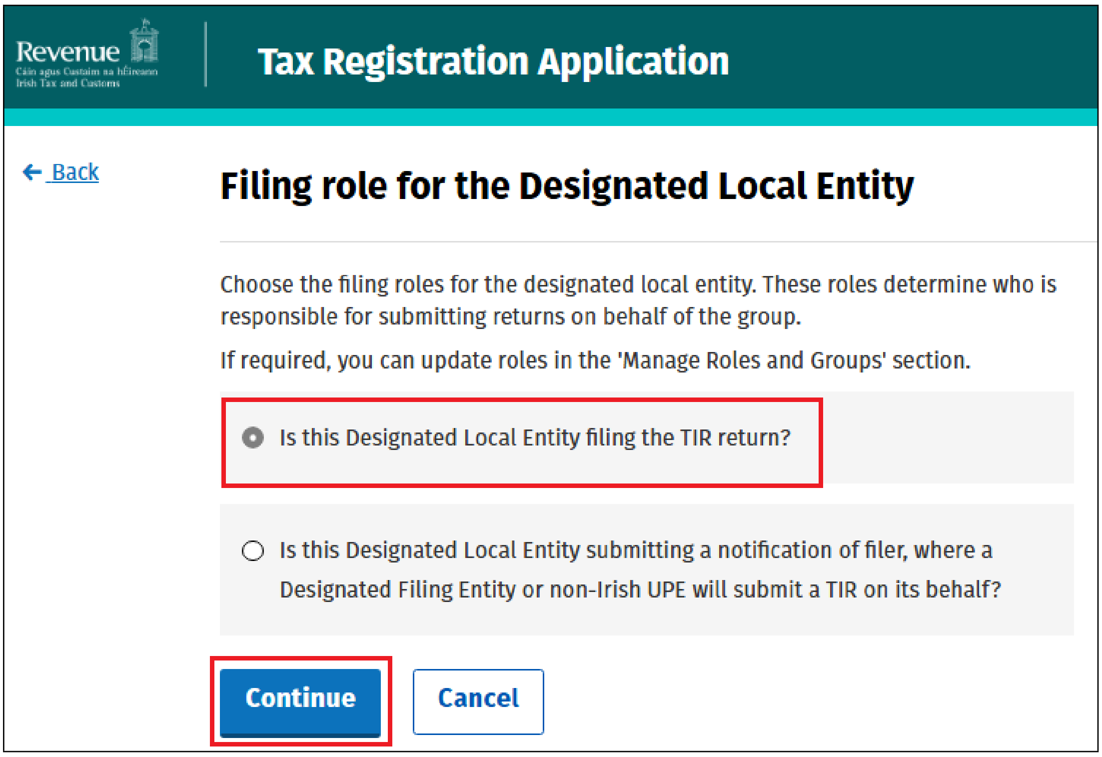

Figure 109 – Filing role of the DLE screen – DLE filing TIR

Step 10: Indicate if electing to become a member of a QDTT Group, click "Continue".

Where an entity is not electing to become a member of a QDTT Group, leave the box unticked as per Figure 110.

Where an entity is electing to become a member of a QDTT Group, tick the box as shown in Figure 111. For the purposes of this example, the entity is electing to become a member of a QDTT Group and will be the appointed group filer.

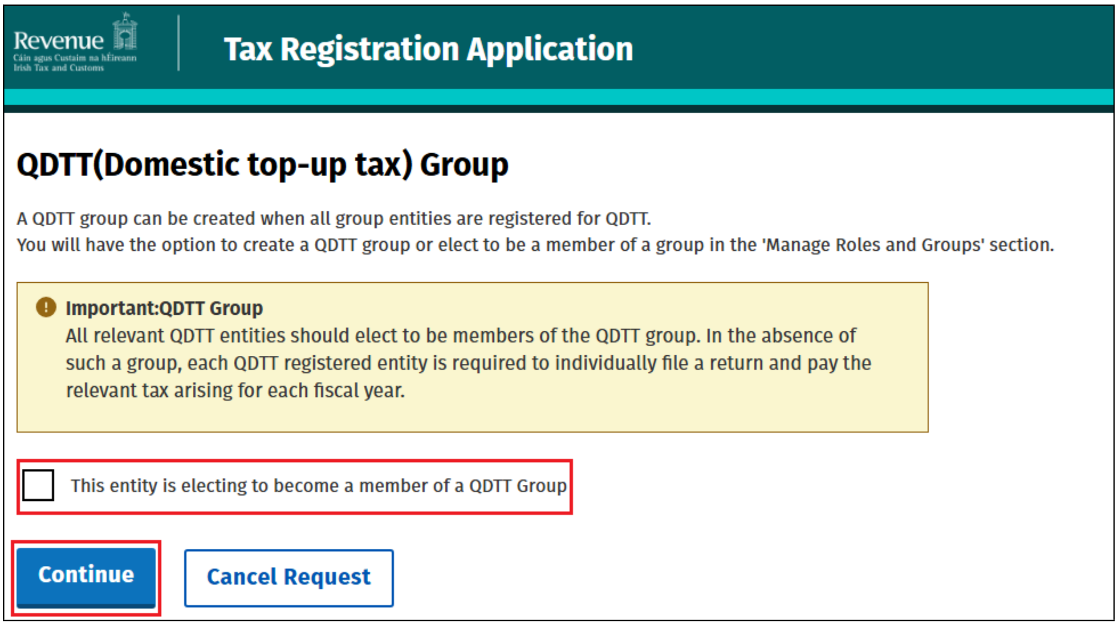

Figure 110 – QDTT group election screen – not electing to become a member

or

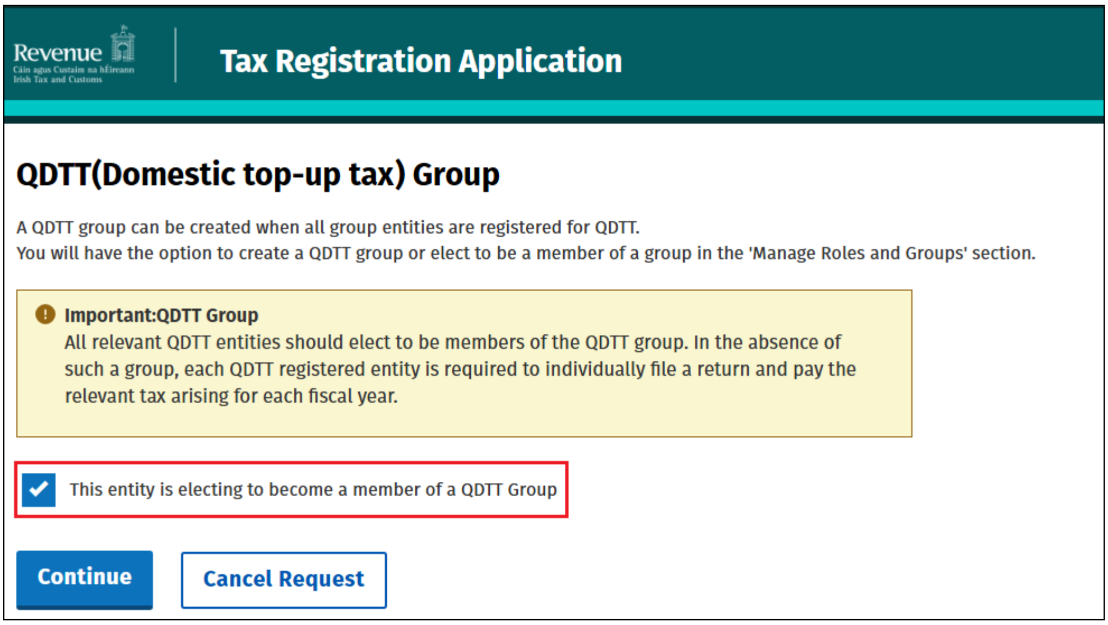

Figure 111 – QDTT group election screen – electing to become a member

Step 11: Indicate if this entity is the appointed QDTT group filer.

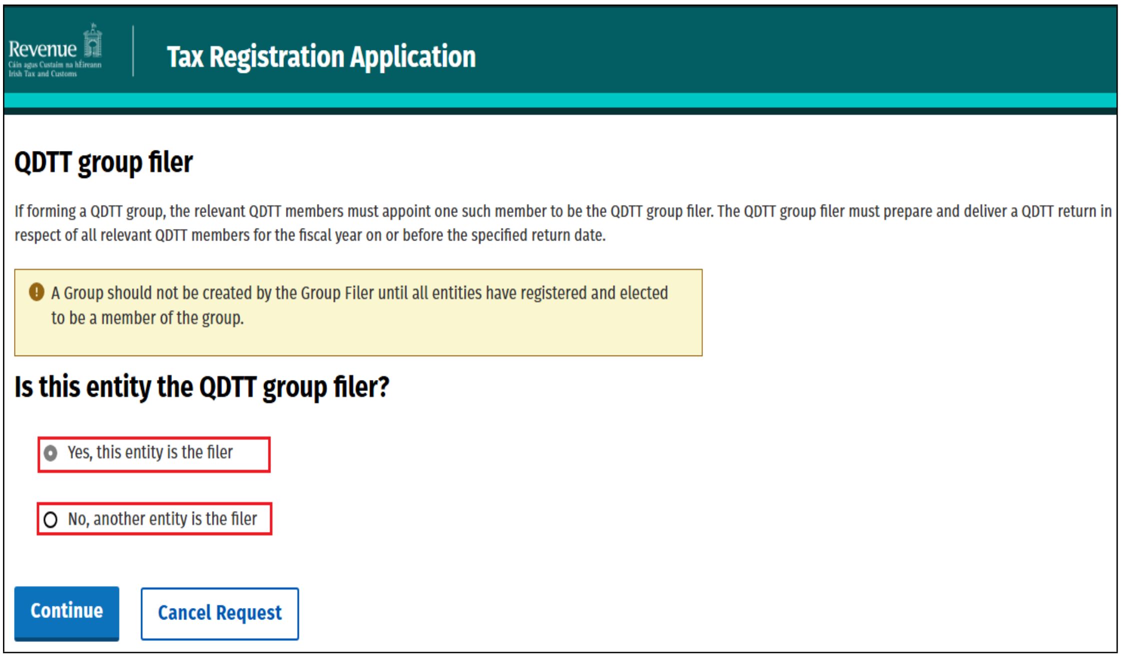

Figure 112 – QDTT group filer details screen – entity is appointed group filer

or

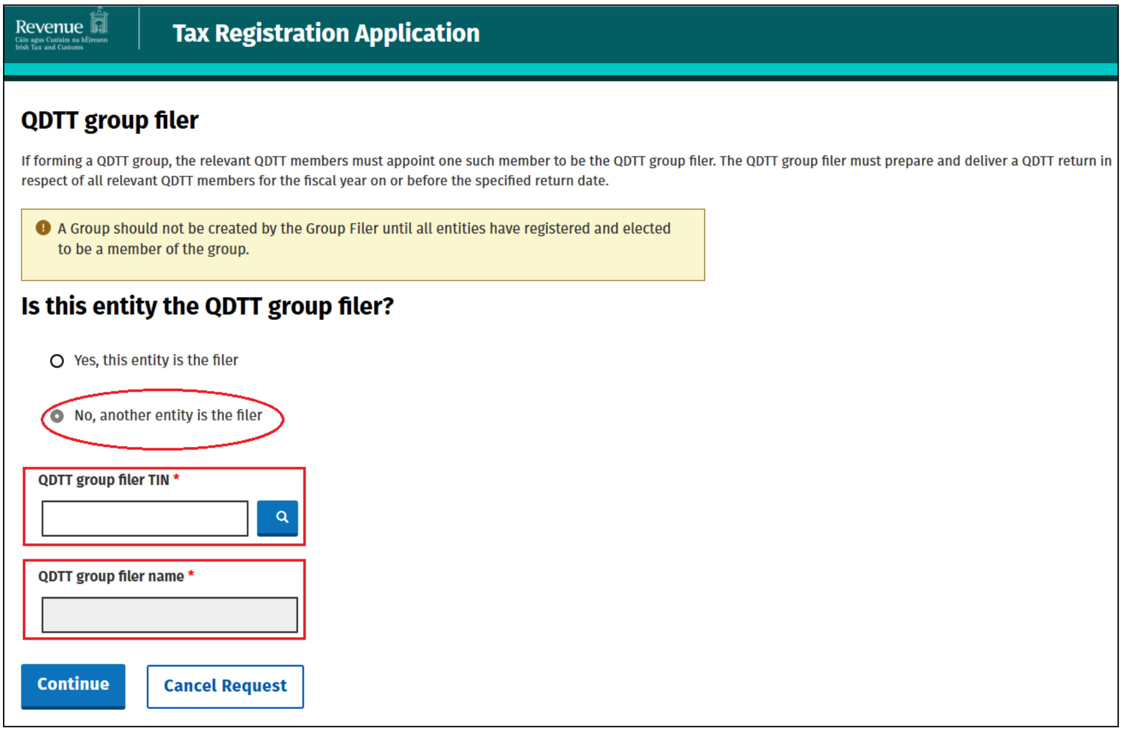

Figure 113 – QDTT group filer details screen – another entity is appointed group filer

Step 12: Where indicated this entity is not the QDTT group filer, enter the "QDTT group filer TIN", click "Continue".

Step 13: System will now return to the tax registration application screen where the requests can be submitted – click "Submit Requests".

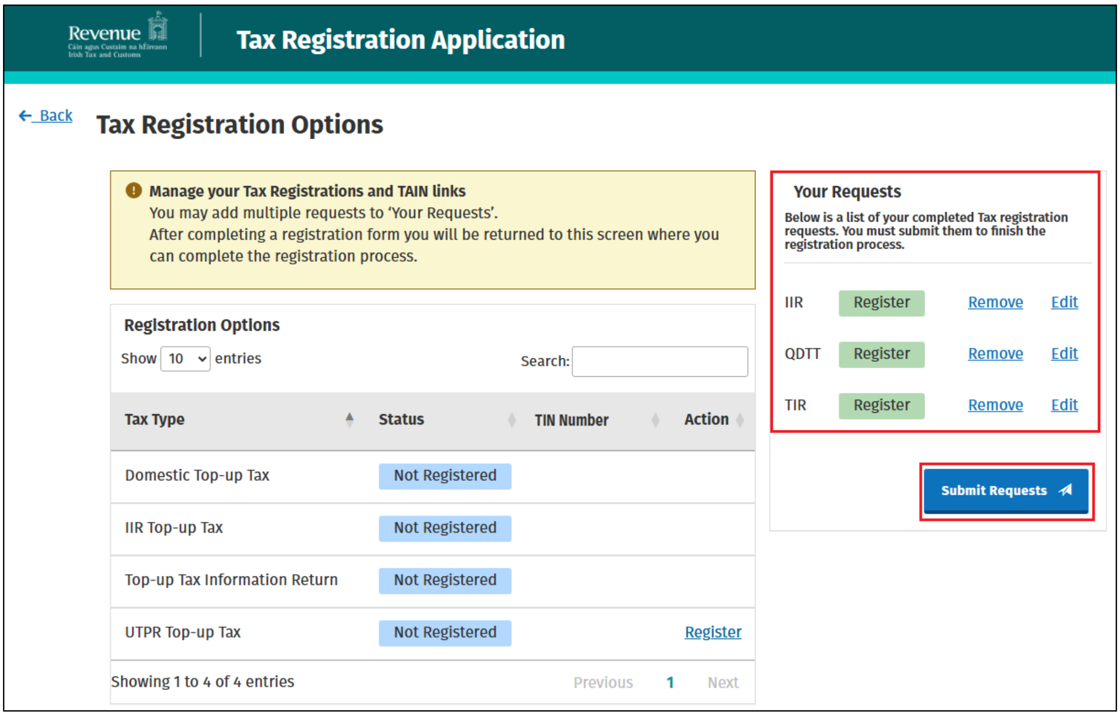

Figure 114 – Tax registration options homepage – your requests details

Step 14: Review the tax registration summary, click “Sign and Submit”.

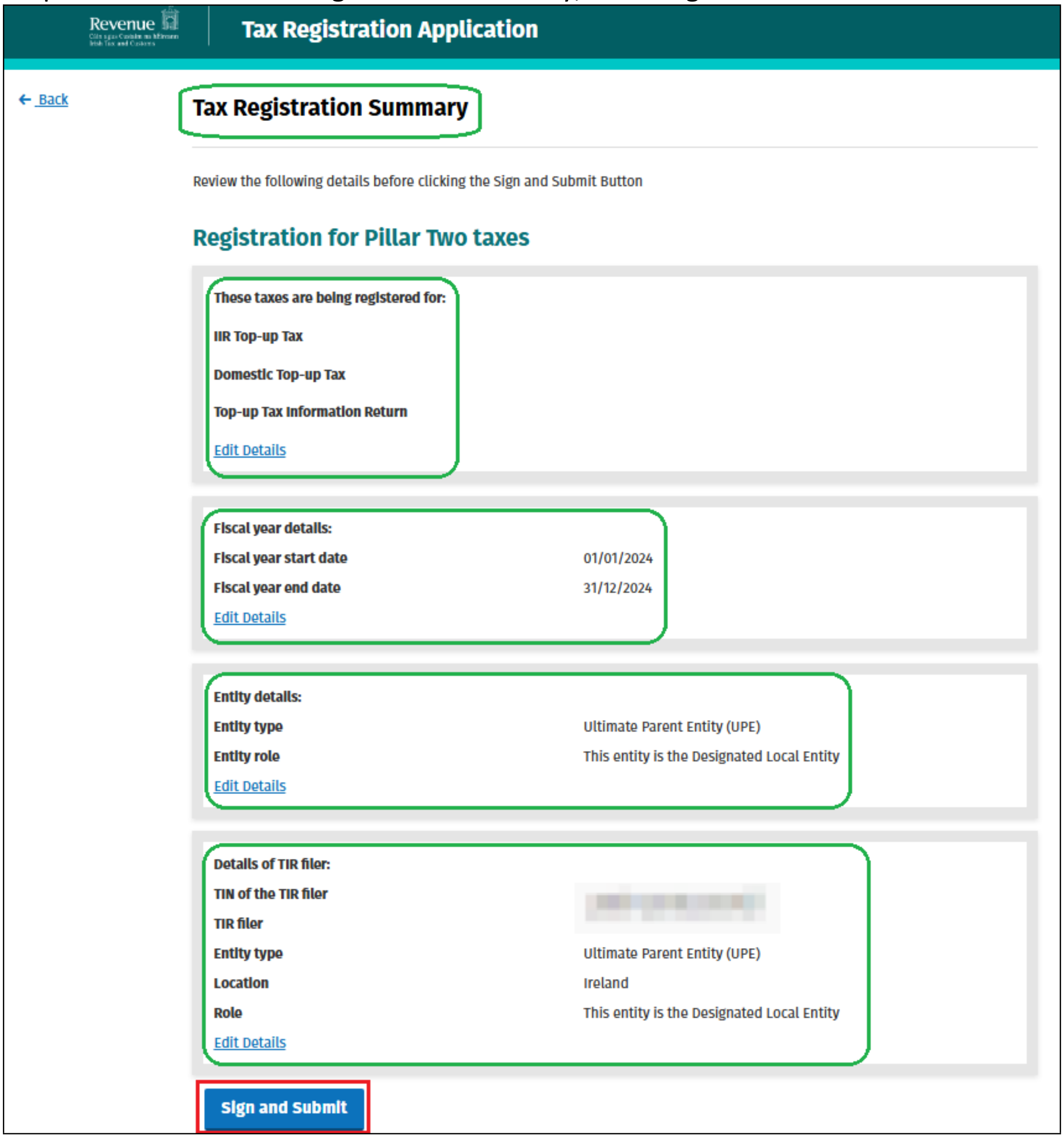

Figure 115 – Tax registration summary screen

Step 15: Enter the ROS password and click “Sign & Submit” to complete registration.

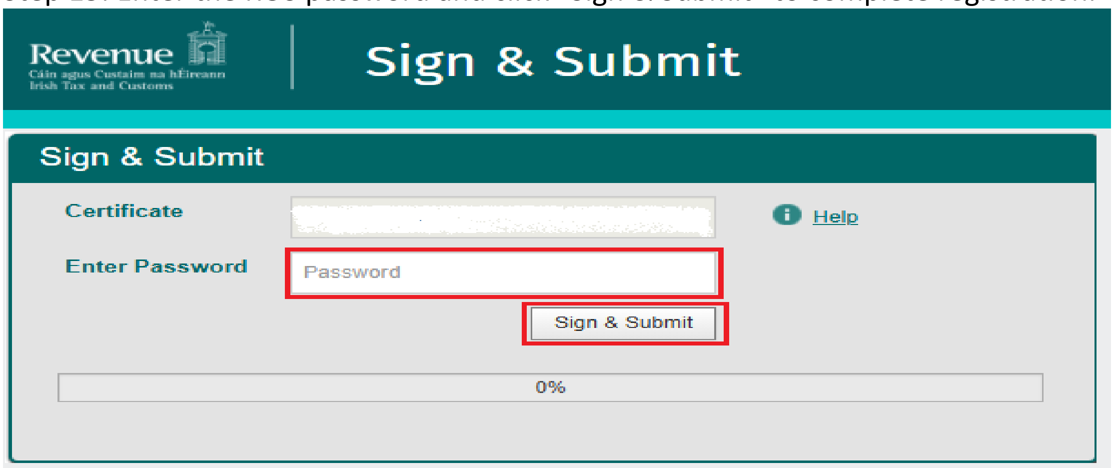

Figure 116 – ROS sign & submit screen

Step 16: Select "Return to Tax Registration Options".

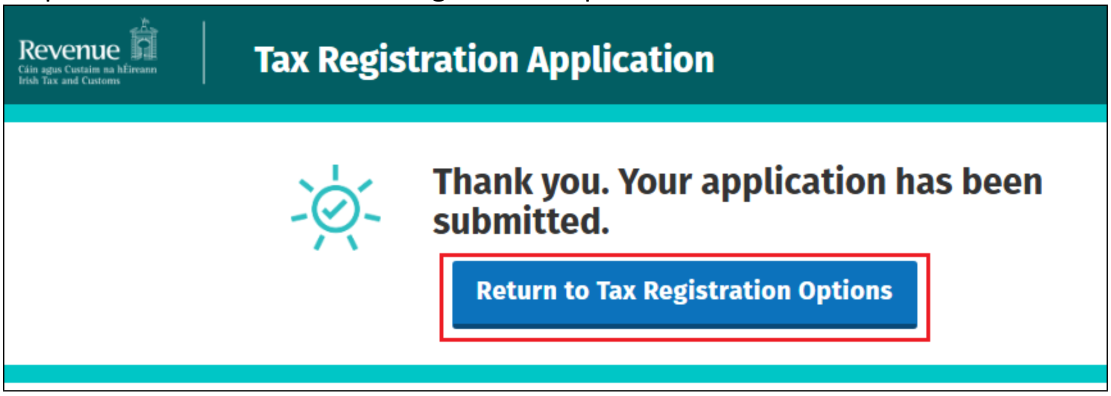

Figure 117 – Submitted application screen

The tax registration process is now complete and the tax registration application will now show the updated registration status.

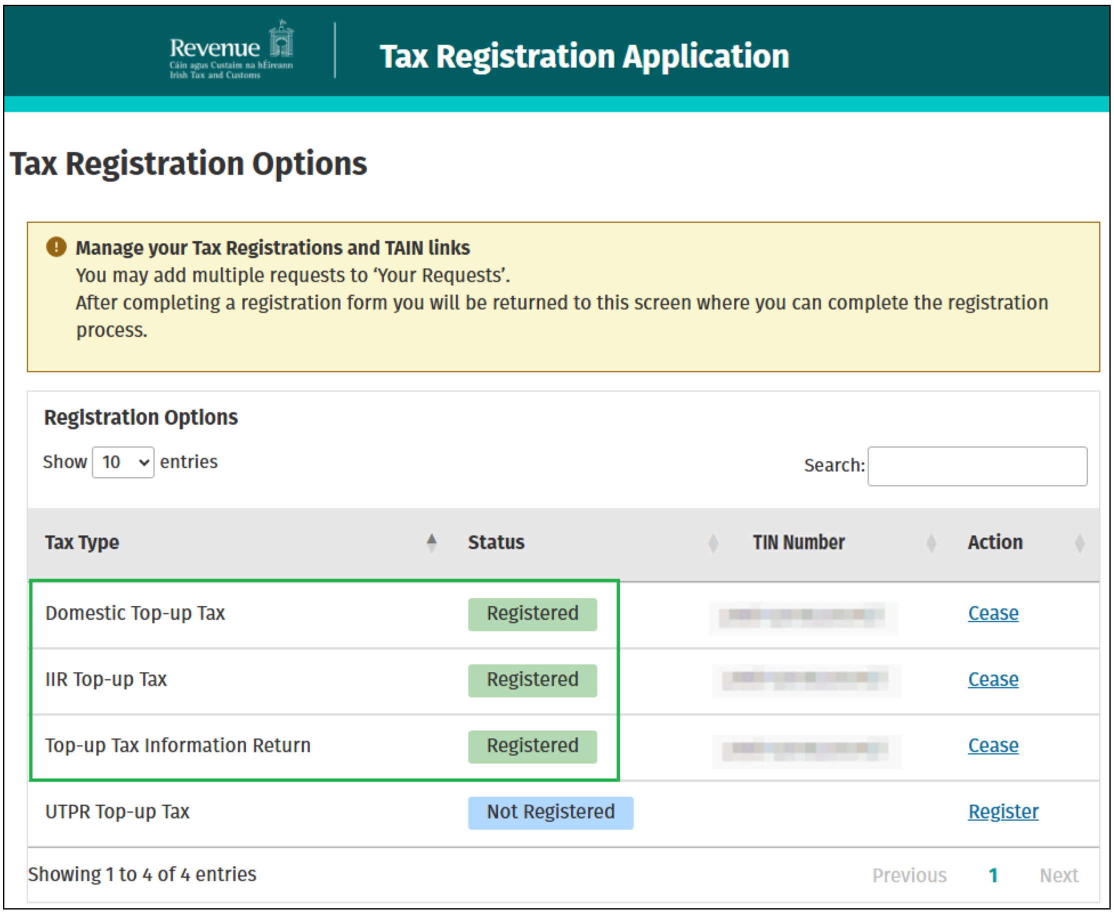

Figure 118 – Tax registration options homepage

Step 17: As the entity has elected to become a member of a QDTT Group and is the QDTT group filer, the QDTT Group must be created in the "Manage roles and groups" tab on ROS. Follow the instructions at section 4.3.3 above.

Appendix B – Registering for QDTT and TIR and relevant entity type is a CE.

Follow Step 1 to 3 of example at Appendix A.

Step 4: Select "Constituent Entity (non-UPE)" and click "Continue".

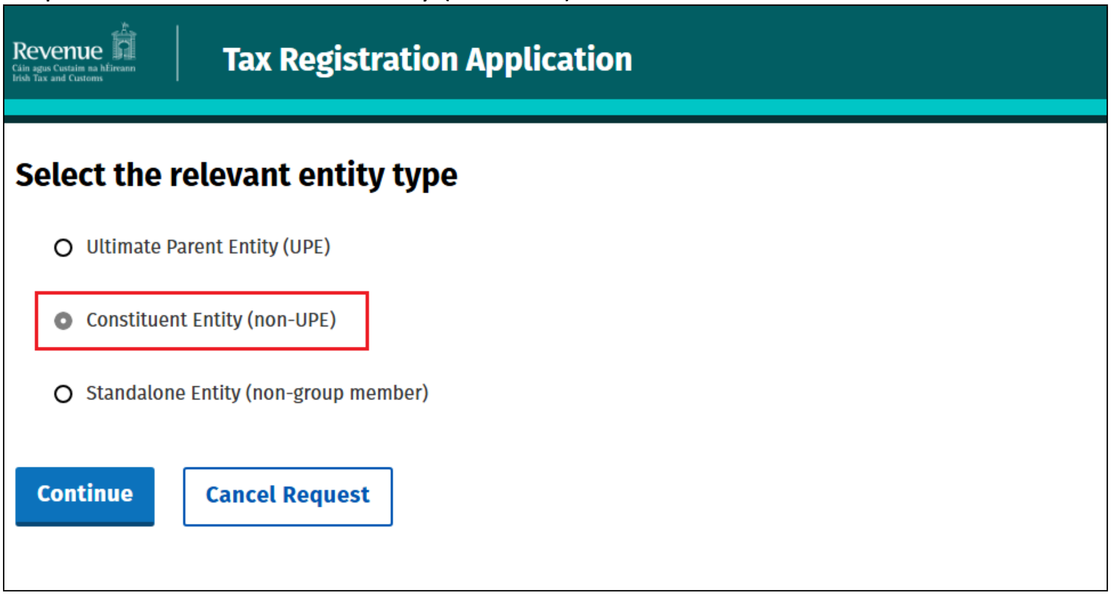

Figure 119 – Select relevant entity type screen – CE (non-UPE)

Step 5 – Enter the details of the UPE of the group, where not a multi-parented MNE or multi-parented large-scale domestic group, leave the box unticked and click "Continue" and move to Step 7.

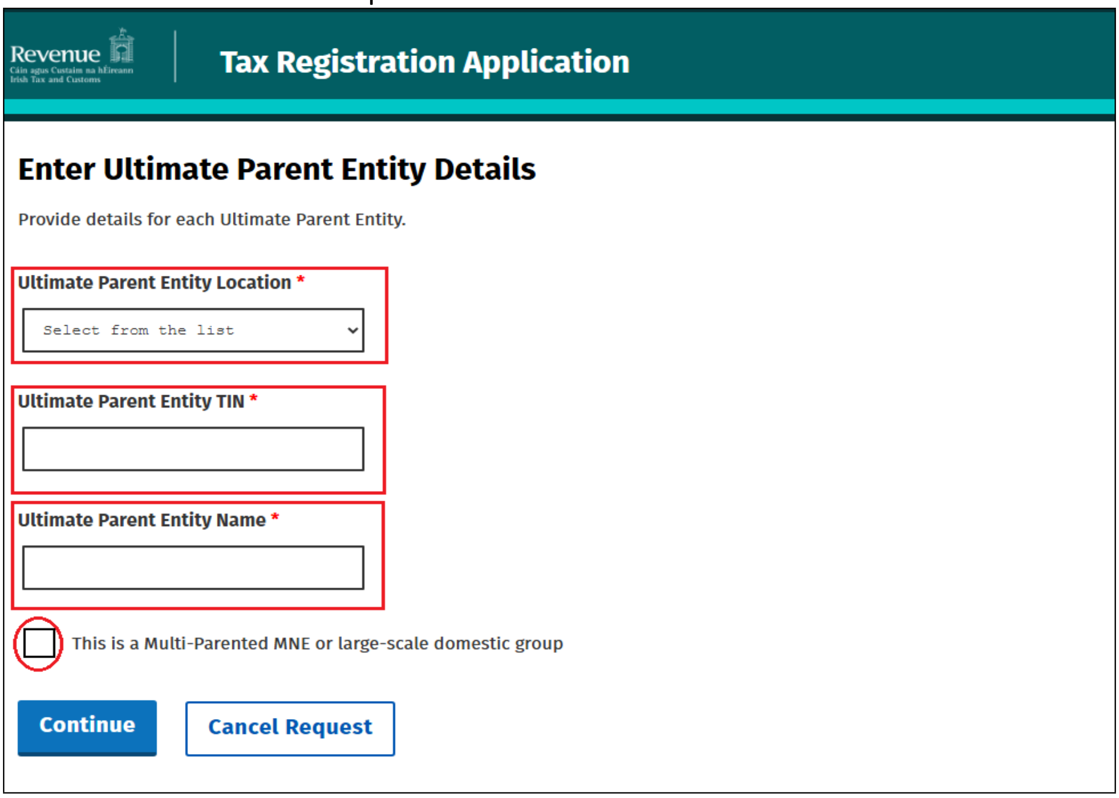

Figure 120 – Enter UPE details screen – multi-parented not applicable

Step 6: Where this is a multi-parented MNE or multi-parented large-scale domestic group, tick the relevant box and click “Continue”.

Step 7: List the other UPEs – refer to Section 3.2.2 above.

Step 8: Select the first fiscal year that applies to the group for Pillar Two tax(es) – enter the start date and end date, click “Continue”.

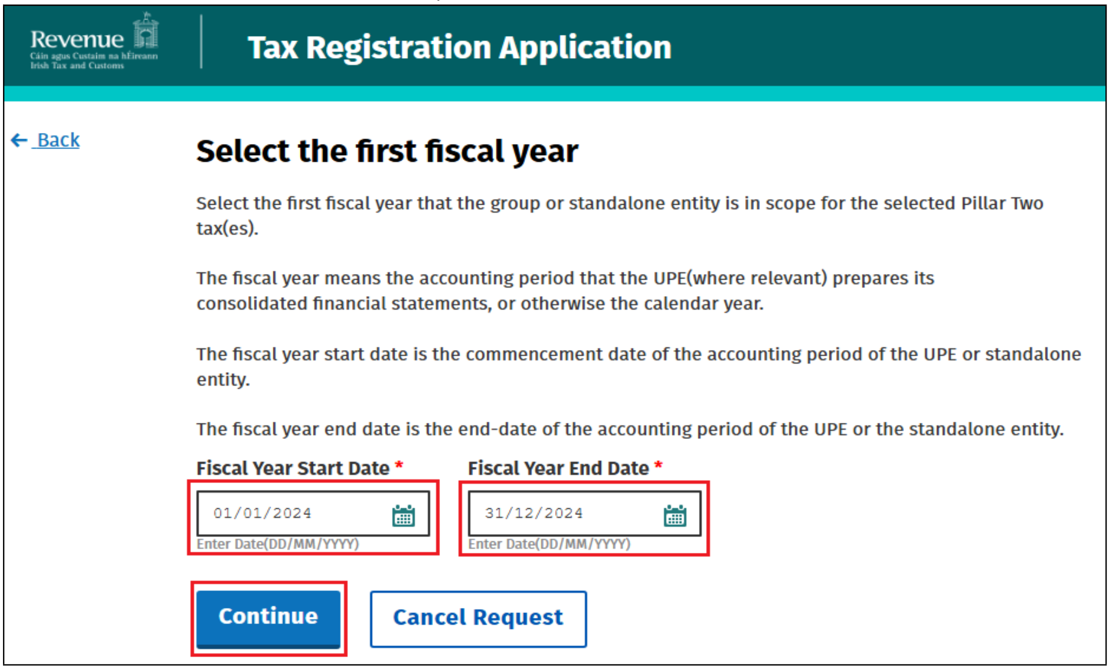

Figure 121 – Select the first fiscal year screen

Step 9: The appropriate option under the “Assign TIR Filing Role” should be selected, click “Continue”.

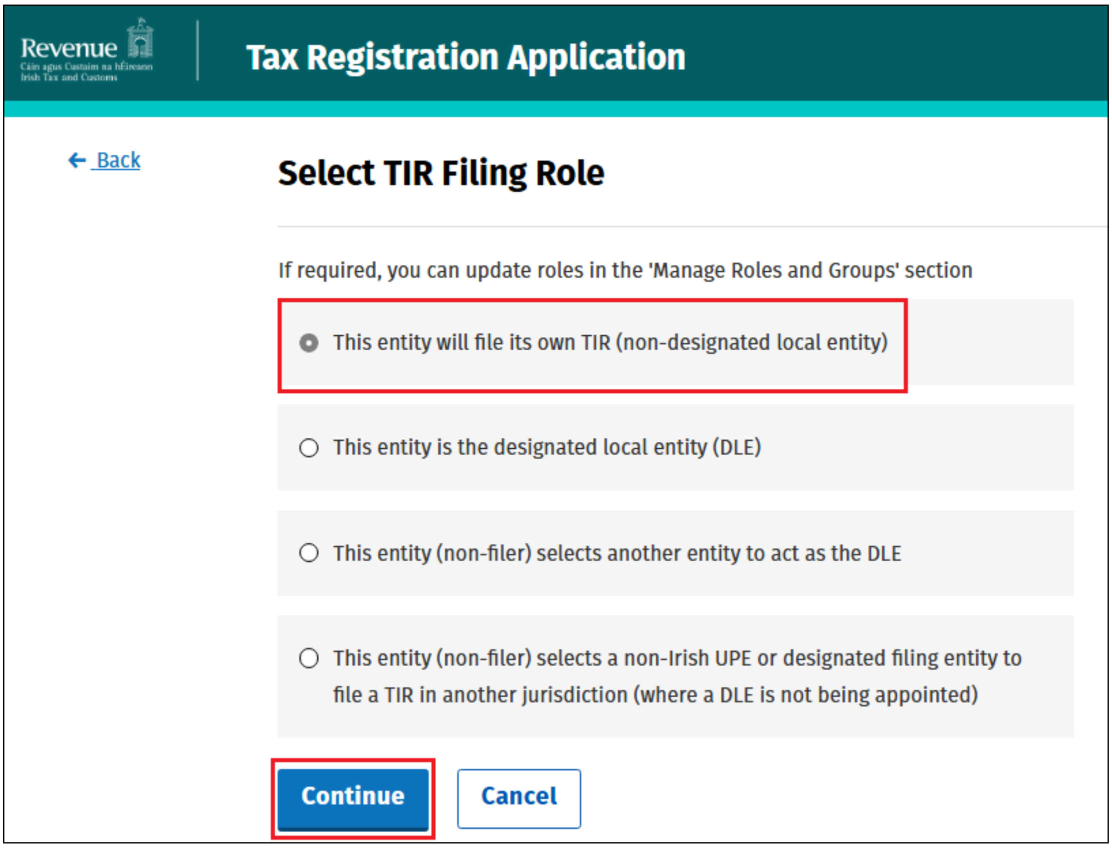

Figure 122 – Assign TIR filing role screen – entity will file own TIR

Step 10: Indicate if electing to become a member of a QDTT Group, click "Continue".

Where an entity is not electing to become a member of a QDTT Group, leave the box unticked as per Figure 123.

Where an entity is electing to become a member of a QDTT Group, tick the box as shown in Figure 124. For the purposes of this example, the entity is electing to become a member of a QDTT Group and is appointing another group entity to be the QDTT group filer.

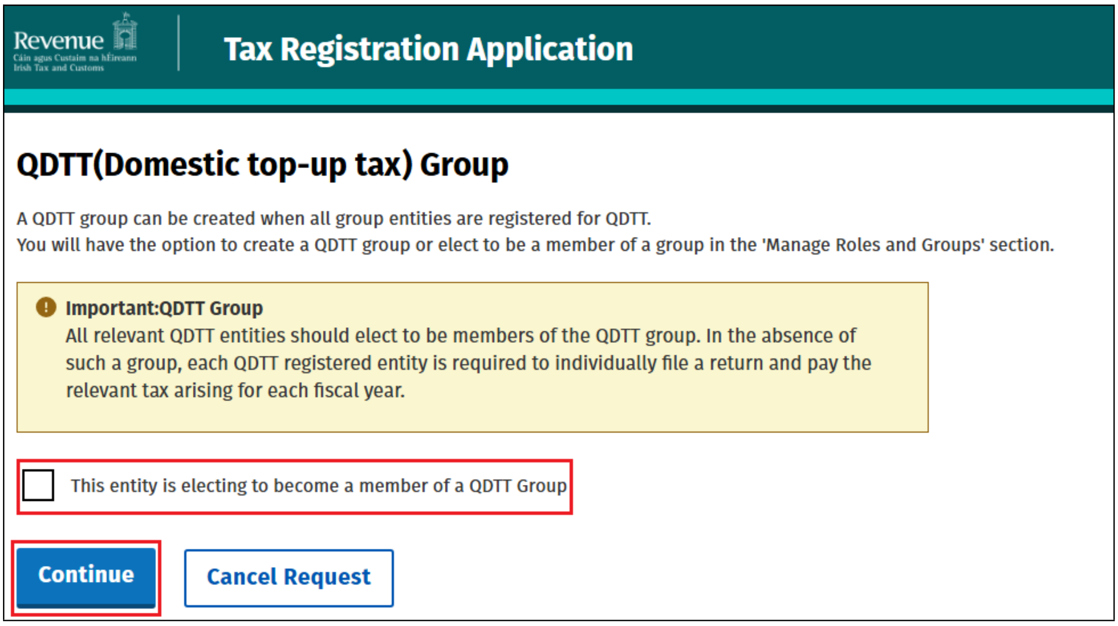

Figure 123 – QDTT group election screen – not electing to become a member

or

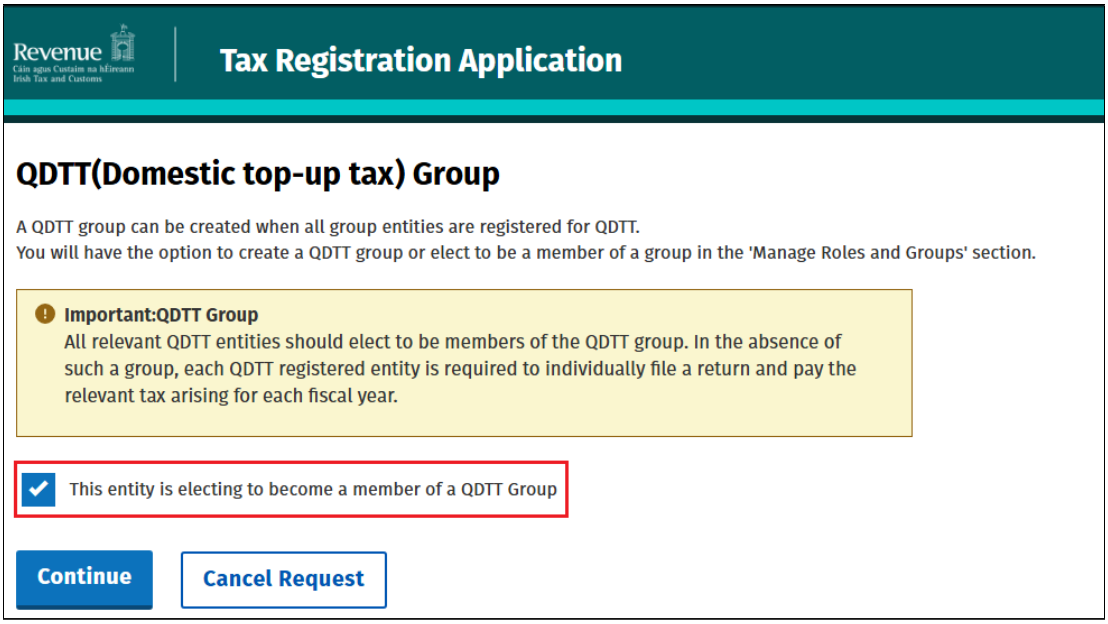

Figure 124 – QDTT group election screen – electing to become a member

Step 11: Indicate if this entity is the QDTT group filer.

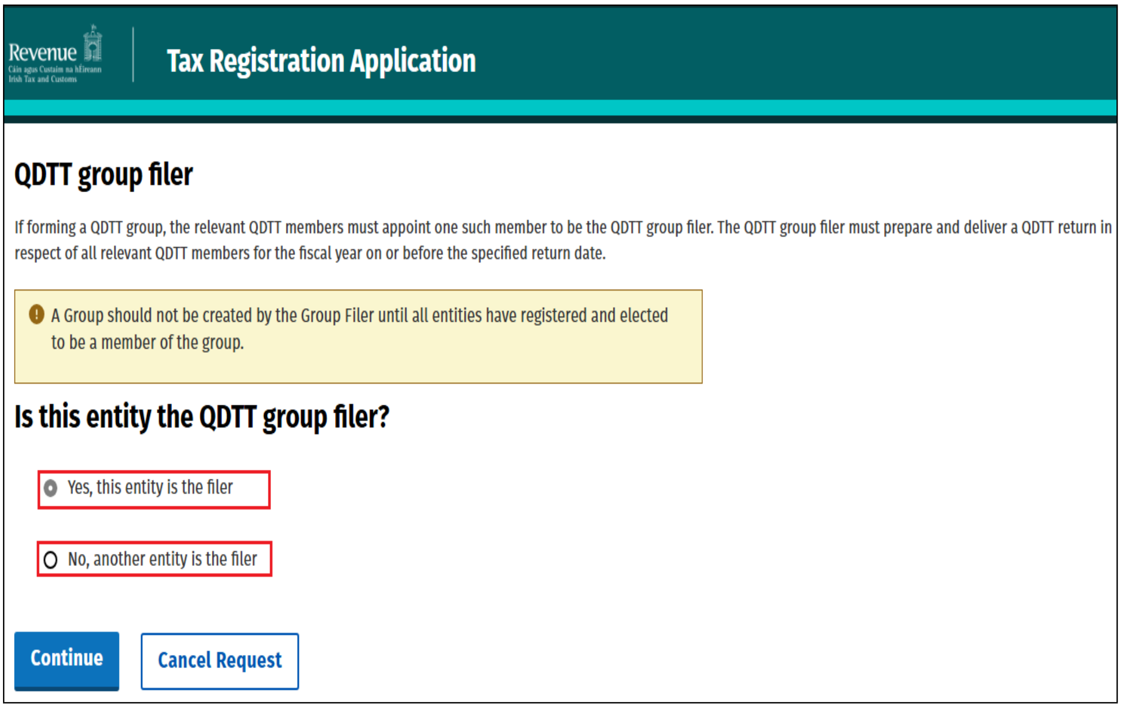

Figure 125 – QDTT group filer details screen – this entity is appointed group filer

or

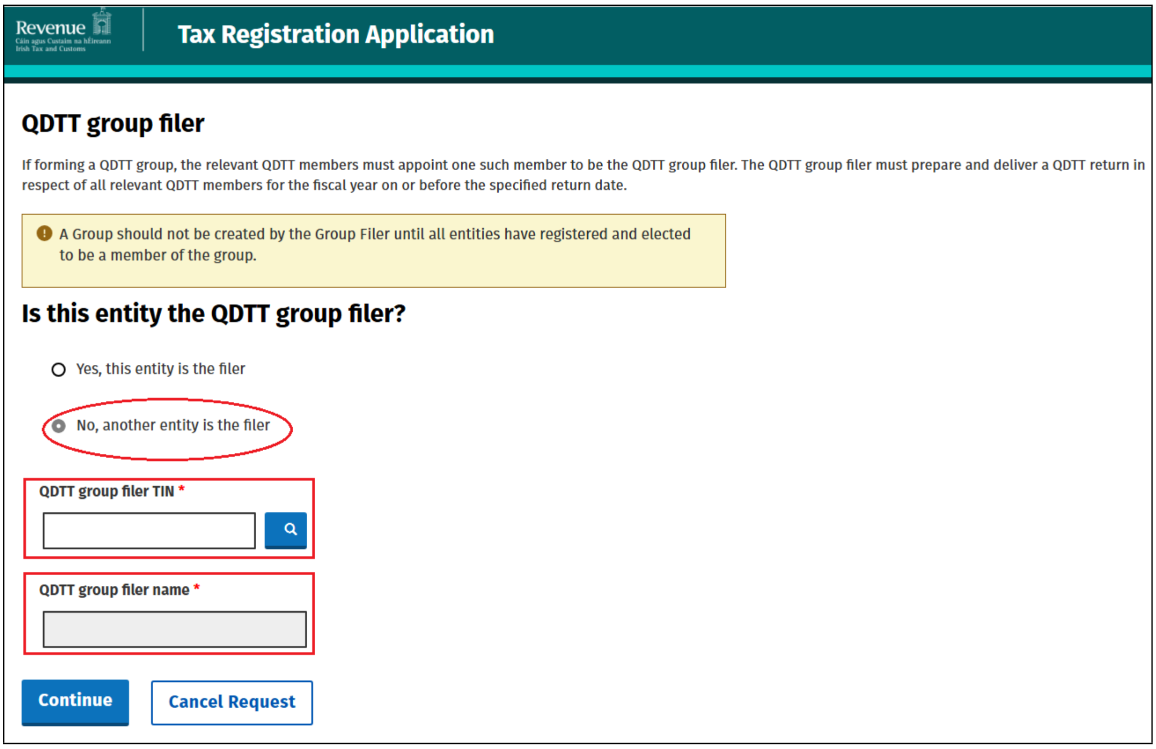

Figure 126 – QDTT group filer details screen – another entity is the appointed group filer

Step 12: Where indicated this entity is not the group filer, enter the “QDTT group filer TIN”, click “Continue”.

Step 13: System will now return to the tax registration application screen where the requests can be submitted – click “Submit Requests”.

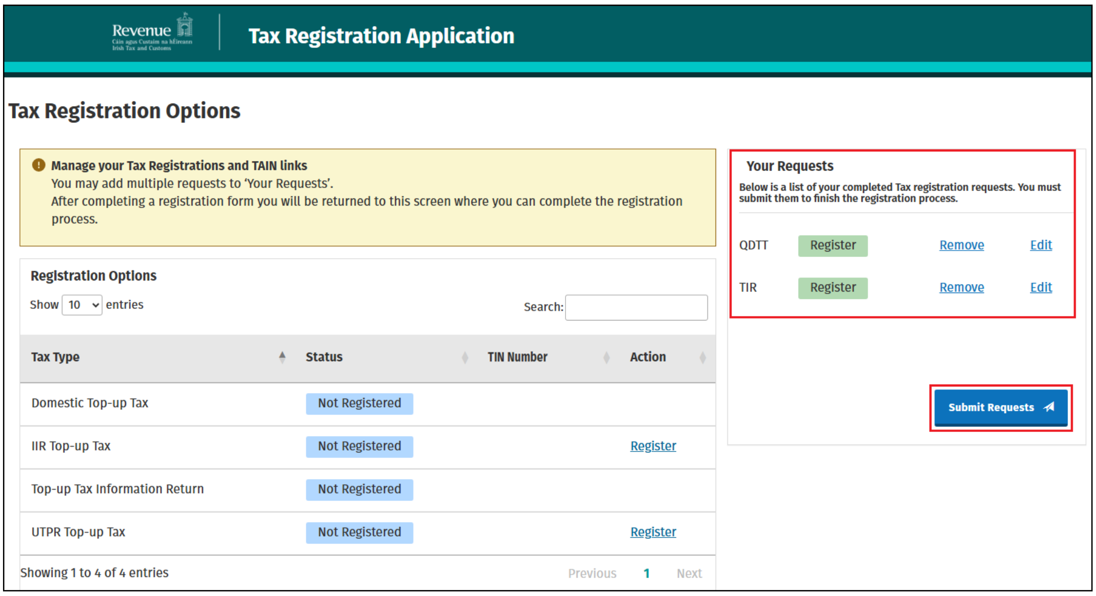

Figure 127 – Tax registration options homepage – your requests details

Step 14: Review the tax registration summary, click "Sign and Submit".

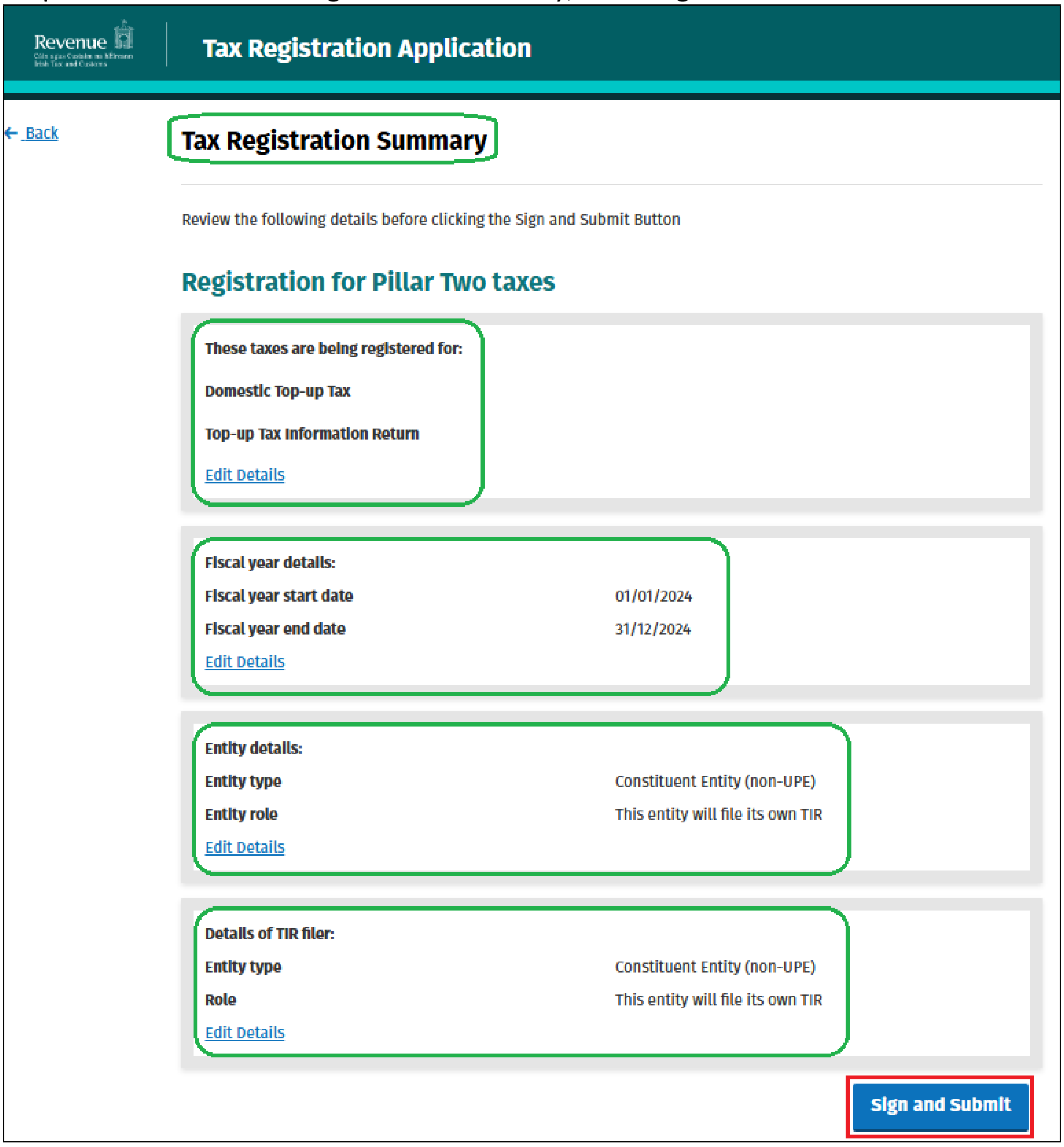

Figure 128 – Tax registration summary screen

Step 15: Enter the ROS password and click "Sign & Submit" to complete registration.

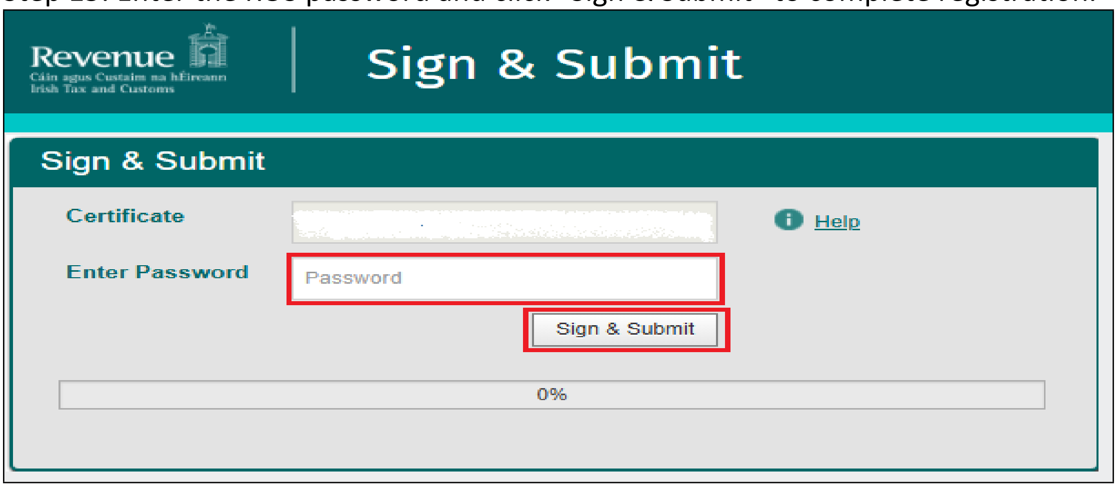

Figure 129 – ROS sign & submit screen

Step 16: Select “Return to Tax Registration Options”.

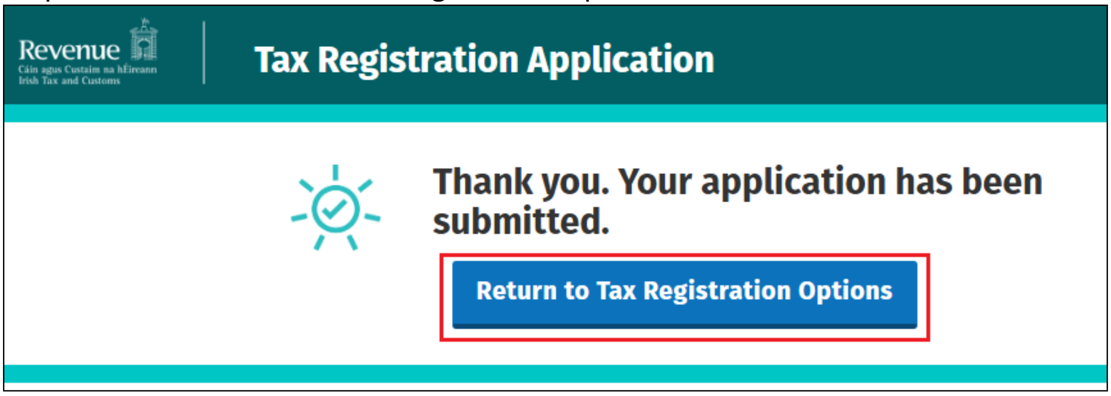

Figure 130 – Submitted application screen

The tax registration process is now complete and the tax registration application will show the updated registration status.

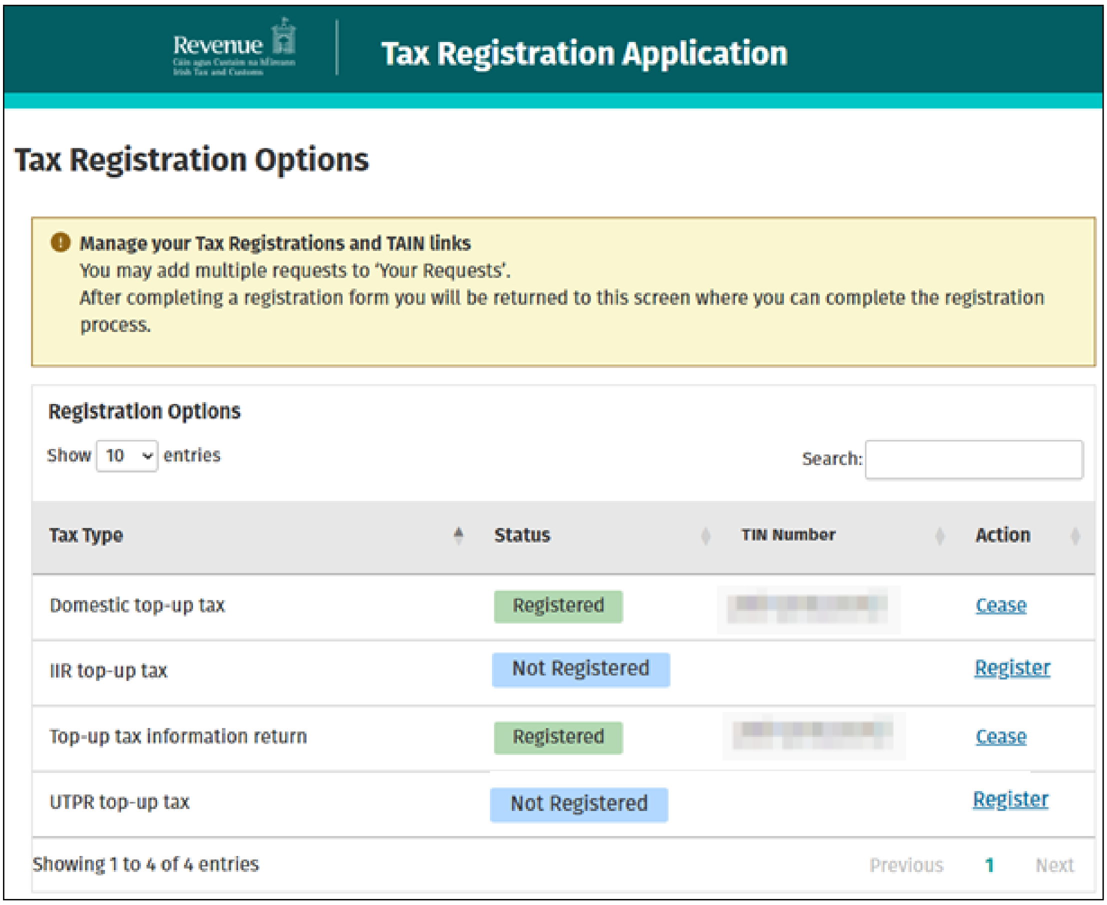

Figure 131 – Tax registration options homepage

Appendix C – How to register for ROS

This step is only relevant where the customer is not already registered for ROS. The customer must register for ROS using the Tax Registration Number (TRN) provided by Revenue.

Details on how to register for ROS are available on the Revenue website - ROS registration.

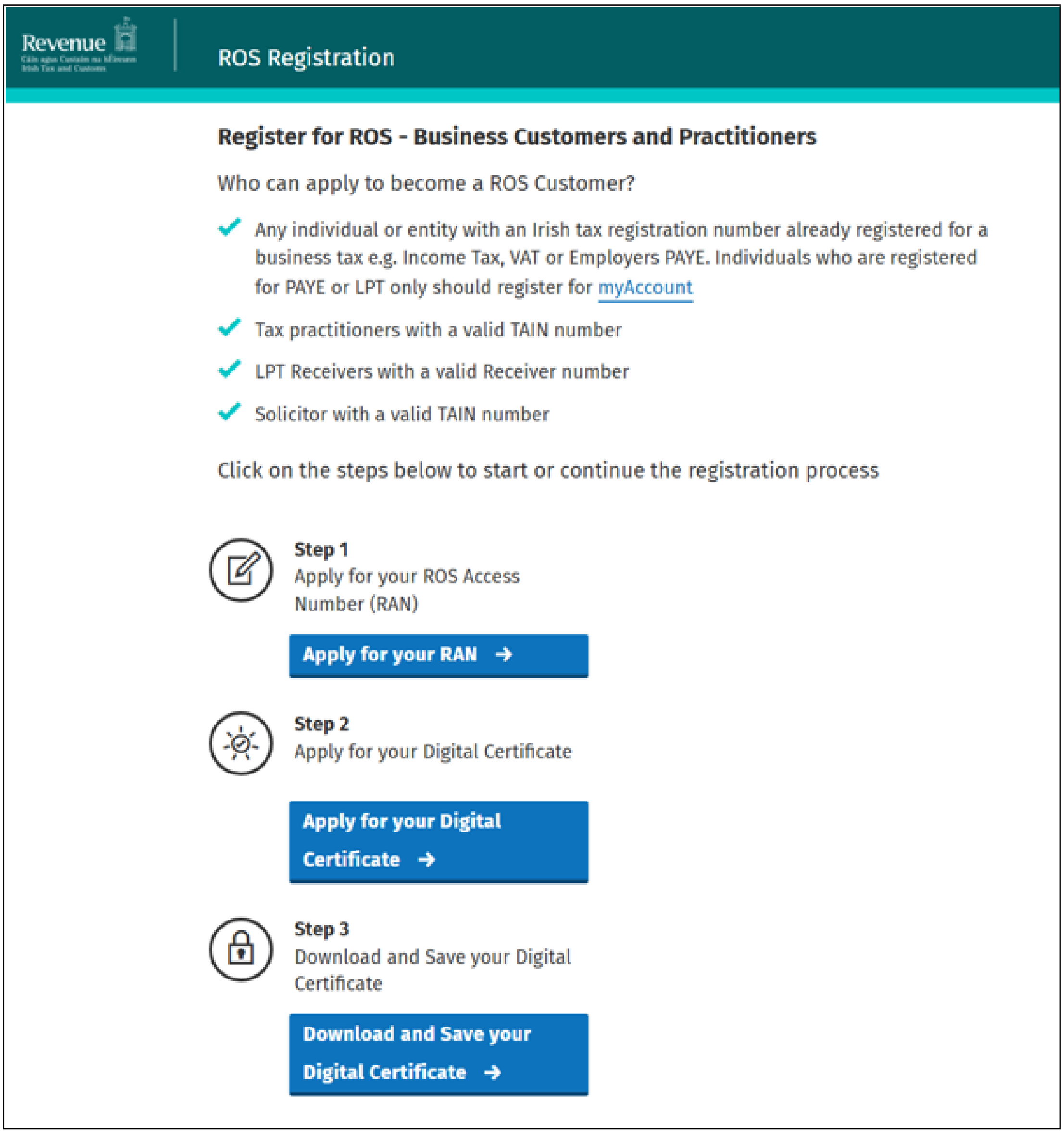

Figure 132 – Revenue website - ROS Registration screen

For queries relating to ROS please contact the Revenue ROS Technical Helpdesk:

- Email at roshelp@revenue.ie
- Telephone at 01 738 3699
- International customers may contact ROS via the email address above or call +353 1 738 3699.

Appendix D – Agent e-linking and registering process

Where an agent will complete the Pillar Two registration process on behalf of its client, an agent e-link must be created for Pillar Two tax(es). This appendix provides guidance on how to complete the agent e-link in the following scenarios:

1. Client is an existing client for other (non-Pillar Two) tax(es).
2. Client is a new client – agent is not currently linked to the client for any tax(es).

1. Client is an existing client for other (non-Pillar Two) tax(es)

Step 1: The agent should log into ROS using their own TAIN DigiCert. The agent can search for an existing client in the "Find Clients" section on the TAIN Services page, by registration number, or by viewing the full client list.

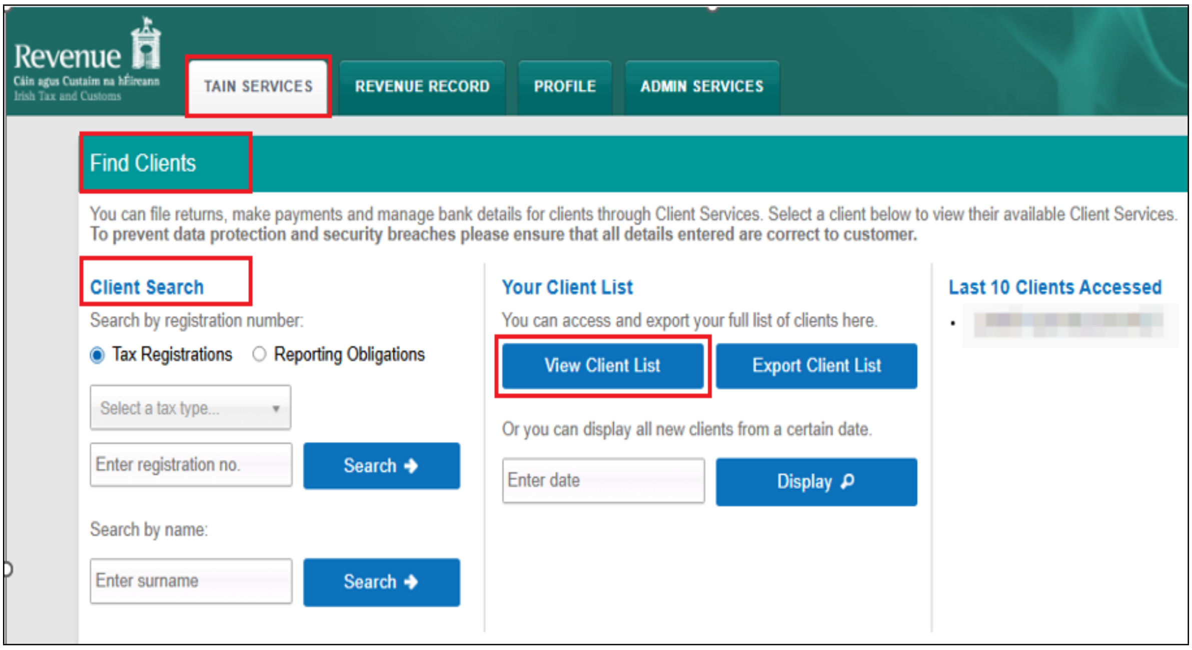

Figure 133 – TAIN Services home page - Find Clients function

Step 2: When searching by registration number, the agent should use the drop-down menu to select a tax type they are already linked to for their client, for example Corporation Tax. Enter the client's tax registration number and click "Search".

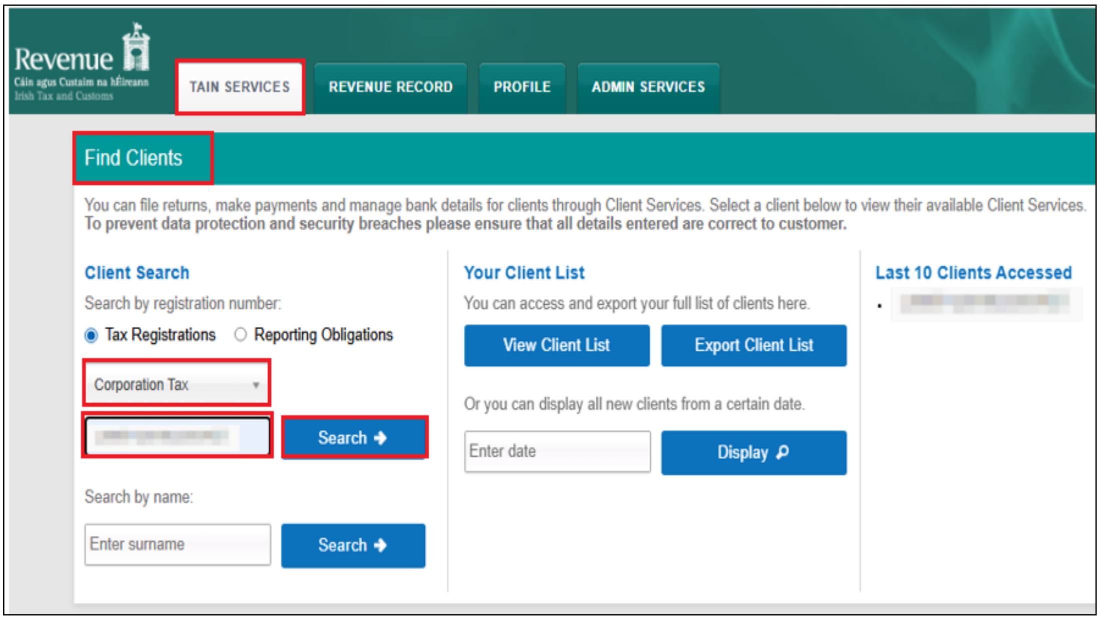

Figure 134 – TAIN Services home page - Find Clients function – enter client's linked tax and registration number

Step 3: The agent is directed to the "Client Services" page as per Figure 135. The agent can register their existing client for Pillar Two tax(es) by selecting "Manage Pillar Two Tax registrations" under "Other Services".

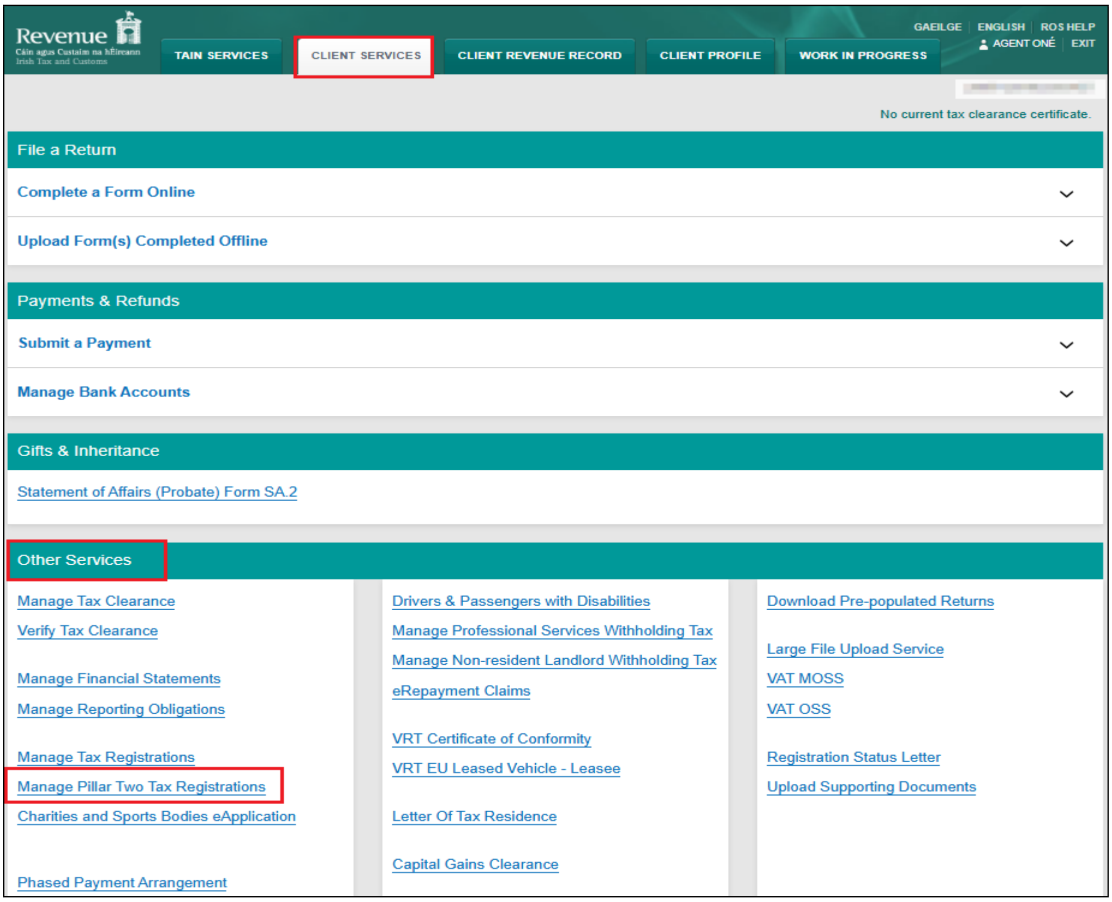

Figure 135 – Client Services page – Other Services function – Manage Pillar Two Tax Registrations

Step 4: On the Tax Registration Options screen (at Figure 136), the agent should click the three-dot menu in the action column, then select "Add and link to a new registration."

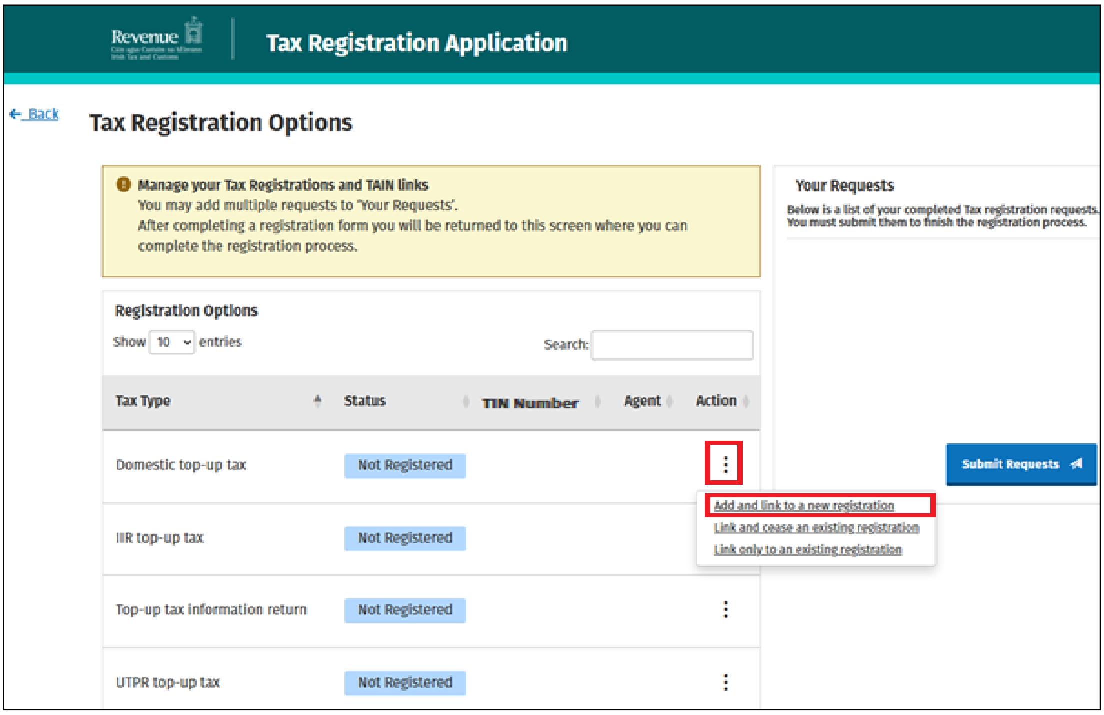

Figure 136 – Tax Registration Application – Add and link to a new registration

Step 5: To complete the relevant Pillar Two tax registrations, the agent should follow the steps in [Section 3](#) of this TDM.

Step 6: The Agent-Client Link advisory screen will appear at the end of the registrations process as per Figure 137. Click "Sign and Submit".

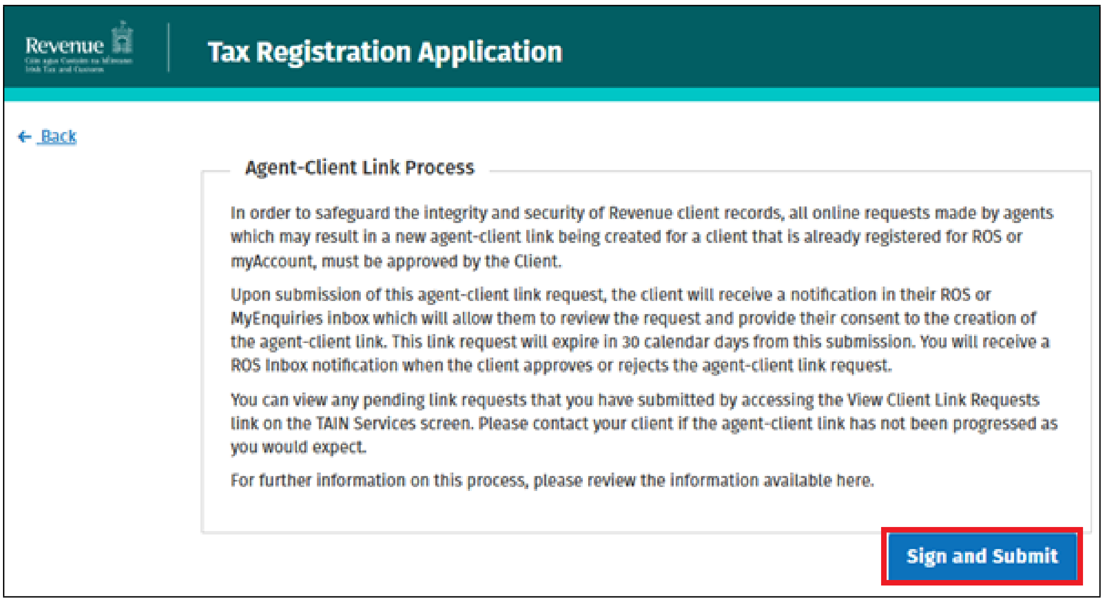

Figure 137 – Agent-Client Link advisory screen

Upon submission of the request by the agent, the client will receive a notification in their ROS Inbox.

2. Client is a new client

For a new client, not linked to the agent for any taxes, the agent should apply the e-linking procedure appropriate to the client's Pillar Two registration status:

- New client – not registered for Pillar Two tax(es).
- New client – already registered for Pillar Two tax(es).

New client – not registered for Pillar Two tax(es)

If the client is new and not registered for Pillar Two tax(es), but has other tax registrations, and the agent wishes to create an agent e-link and register the client for Pillar Two tax(es), the agent should follow these steps:

Step 1: Log into ROS using their the agent TAIN DigiCert and navigate to the "Manage Tax Registrations" function on the TAIN Services home page.

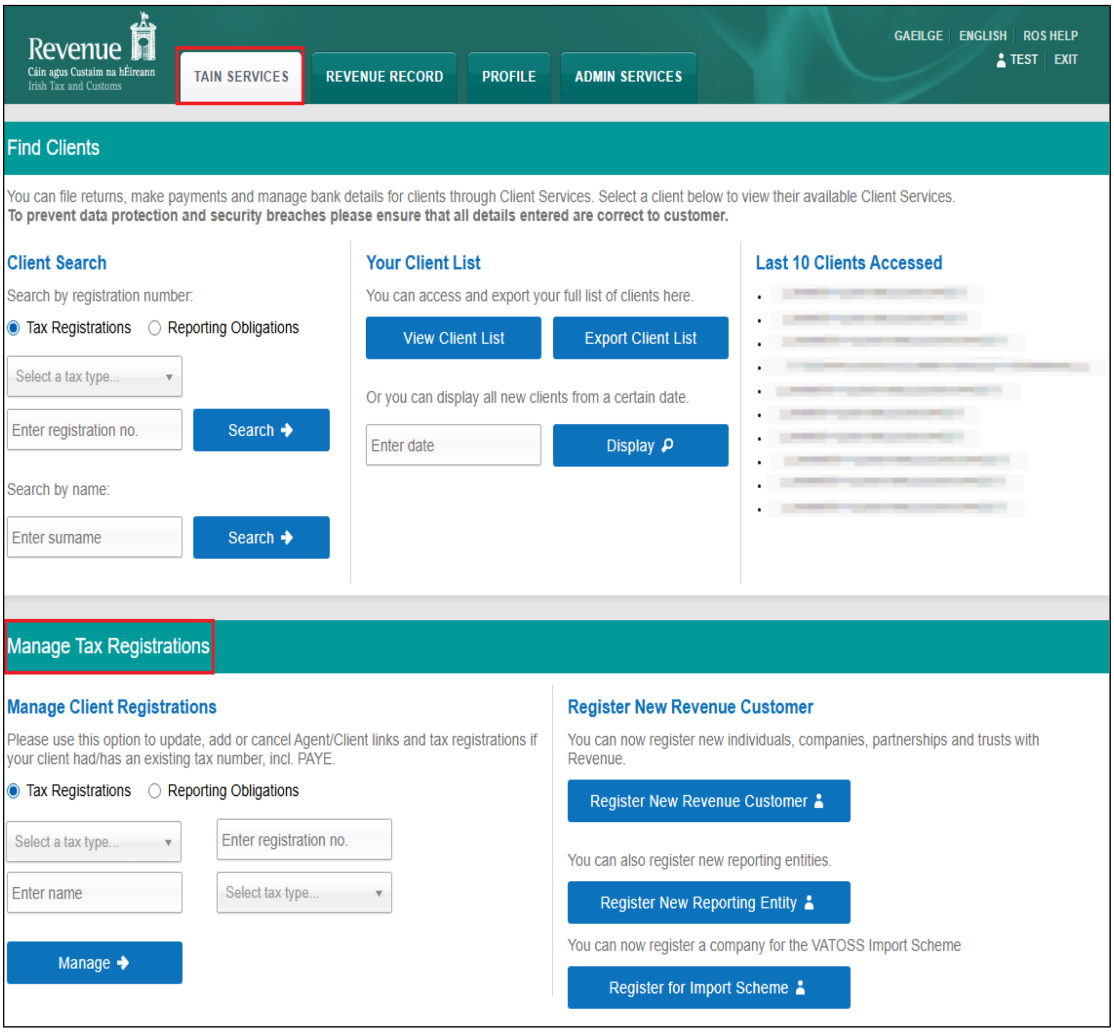

Figure 138 – TAIN Services home page - Manage Tax Registrations

Step 2: Select “Tax Registrations”, and complete the fields highlighted in Figure 139 below.

From the first drop-down menu the agent should select a non-Pillar Two tax that the client is already registered for (in this example, Corporation Tax). Next they must identify the client by inserting the tax registration number and client name, then select “Manage Pillar Two Tax Registrations” from the second drop-down menu, and click “Manage”.

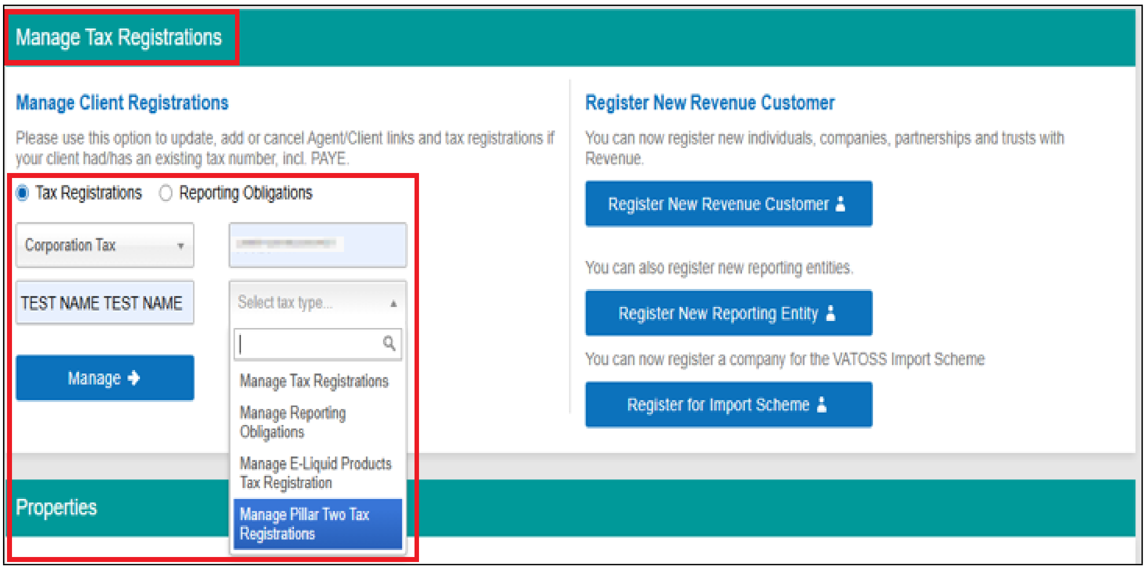

Figure 139 – Manage Tax Registrations – selections where a new client has an existing (non-Pillar Two) tax registration

Note: Because the client is not registered for Pillar Two, do not select a Pillar Two tax in the first drop-down menu; doing so will return an error message.

Step 3: The agent is directed to the Pillar Two “Tax Registration Application” as per Figure 140. Click the three-dot menu in the Action column, then select "Add and link to a new registration."

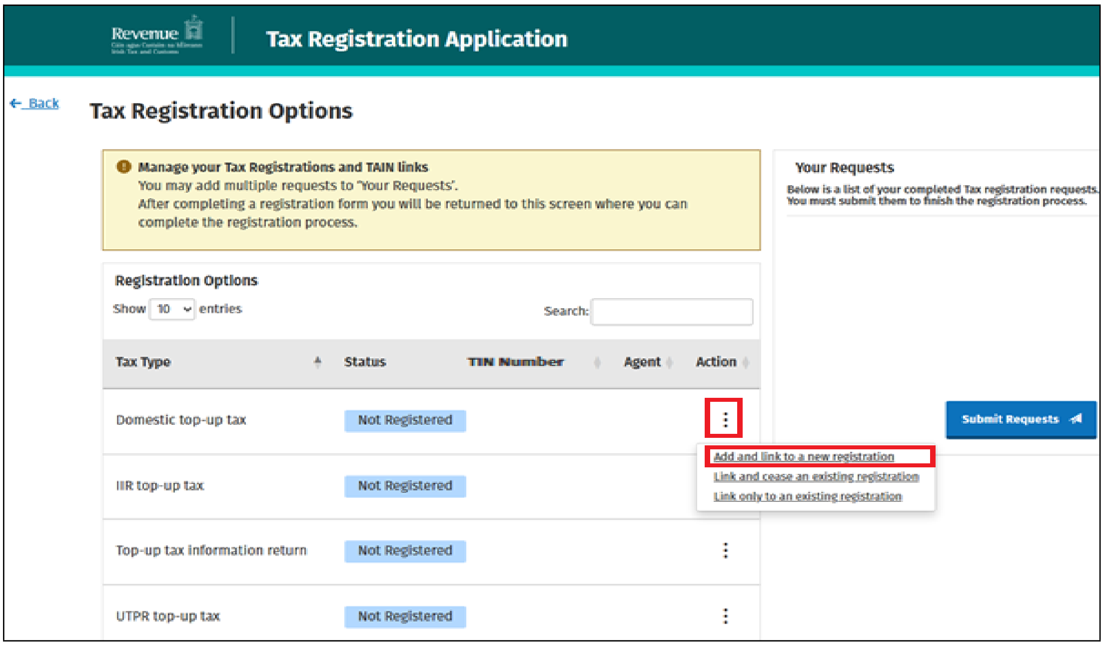

Figure 140 – Manage Tax Registrations – appropriate selections when agent wants to create an e-link to a new client and simultaneously register the new client for Pillar Two tax(es)

Step 4: To complete the relevant Pillar Two tax registrations, the agent should follow the steps in Section 3 of this TDM.

Step 5: The Agent-Client Link advisory screen will appear at the end of the registrations process as per Figure 141. The agent should click "Sign and Submit".

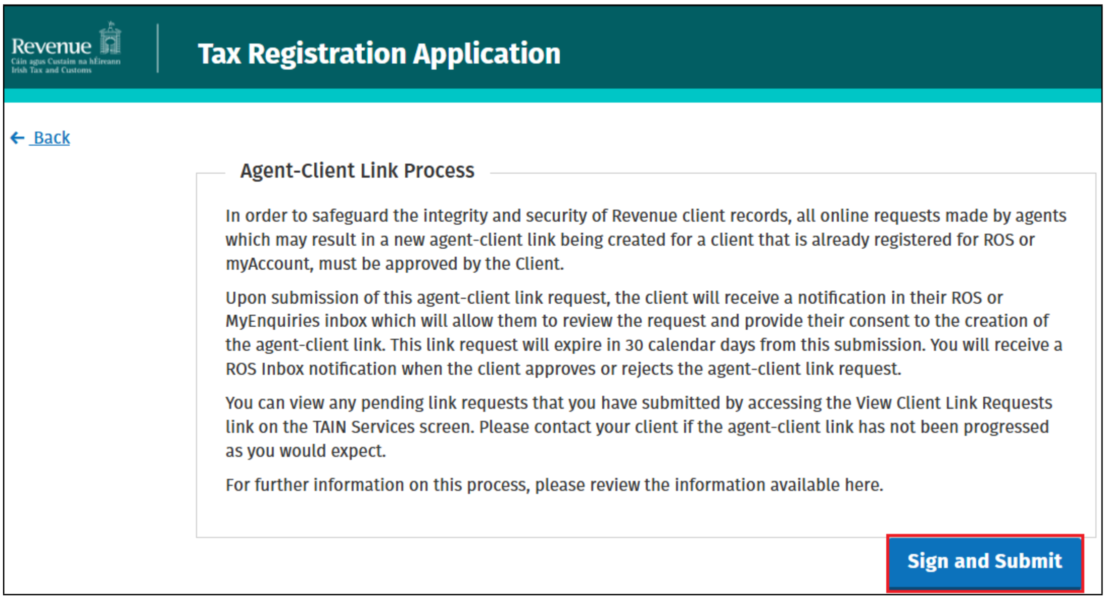

Figure 141 – Agent-Client Link advisory screen

Step 6: Enter the ROS password and click "Sign & Submit" to complete registration and e-link request.

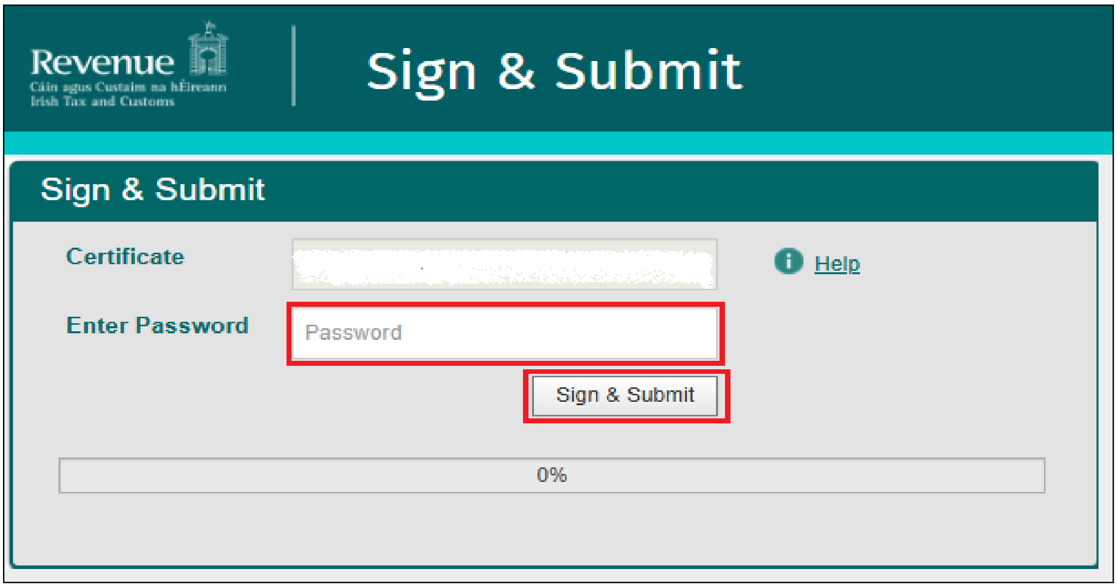

Figure 142 – ROS sign & submit screen

Upon submission of the request by the agent, the client will receive a notification in their ROS Inbox.

New client – already registered for Pillar Two tax(es)

For a new client who is already registered for Pillar Two taxes, and where the agent intends to create an agent e-link, proceed as follows:

Step 1: Log into ROS using the agent TAIN DigiCert and navigate to the "Manage Tax Registrations" function on the TAIN Services home page.

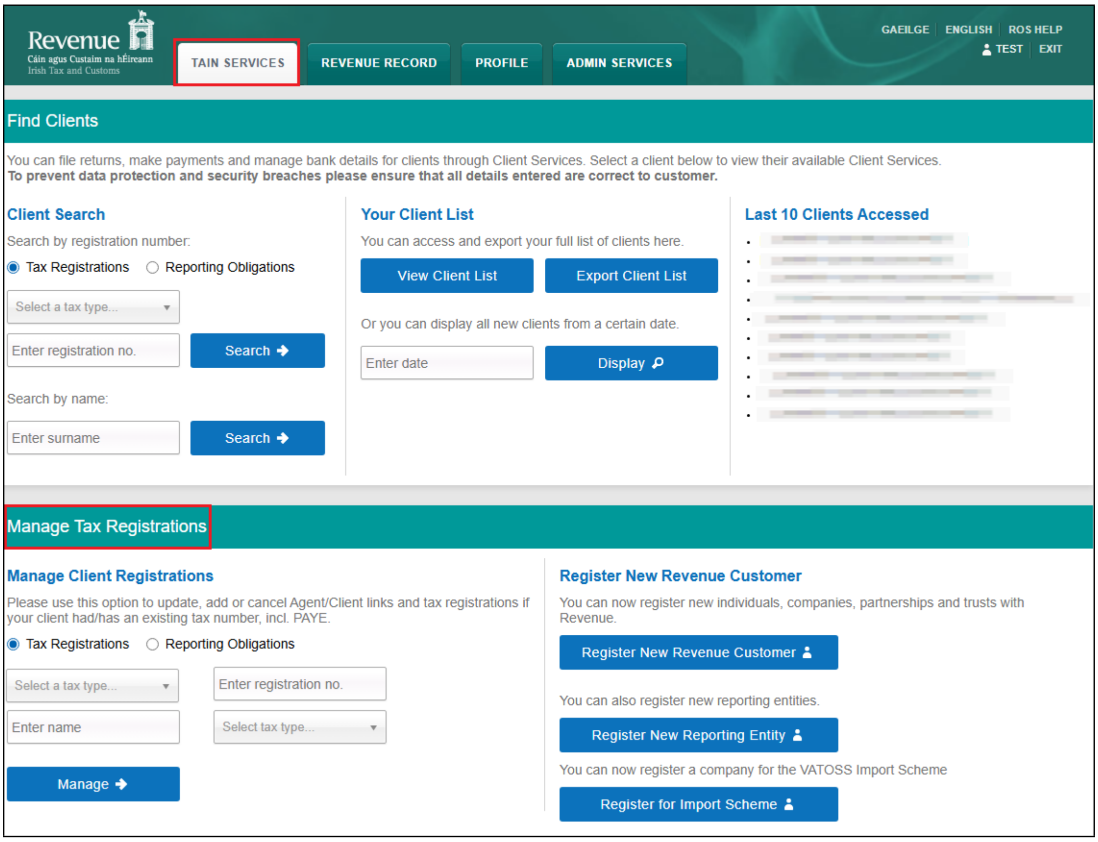

Figure 143 – Manage client registrations

Step 2: Select “Tax Registrations” , and complete the fields highlighted in Figure 144 below.

From the first drop-down menu the agent should select a Pillar Two tax that the client is already registered for (in this example, IIR top-up tax). Next they must identify the client by inserting the tax registration number and client name, then select “Manage Pillar Two Tax Registrations” from the second drop-down menu, and click “Manage”.

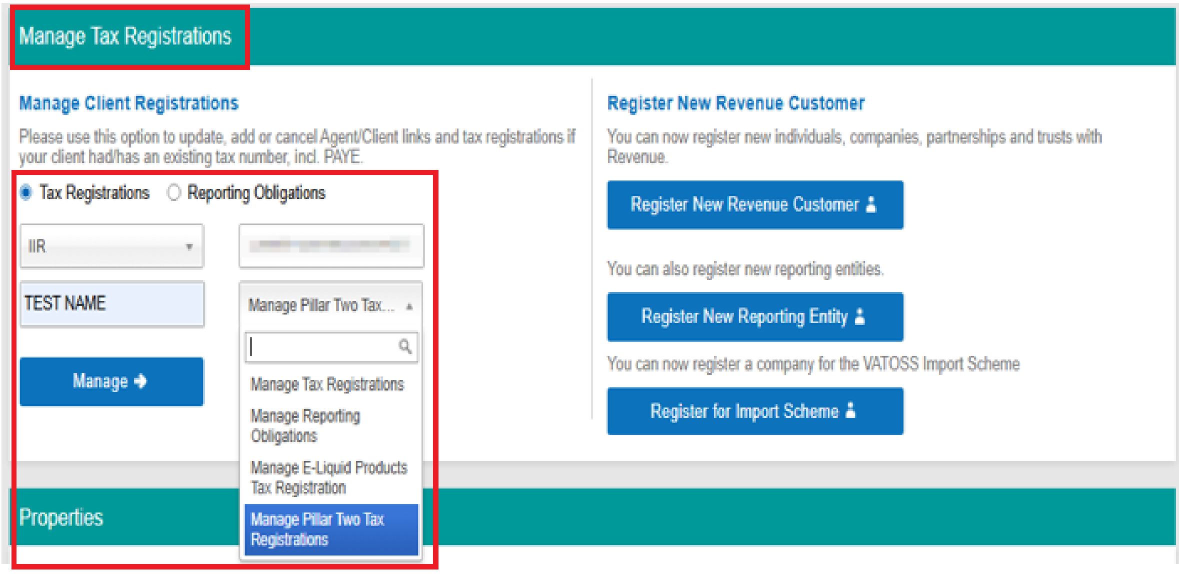

Figure 144 – Manage Tax Registrations - selections where new client has an existing Pillar Two tax registration

Step 3: The agent is directed to the Pillar Two “Tax Registration Application” as per Figure 145. Click the three-dot menu in the action column, then select "Link only to an existing registration" for each Pillar Two tax the agent wishes to create an e-link for. To protect taxpayer confidentiality, the status of the client’s registrations shows as “Not registered” until the client approves the agent link request.

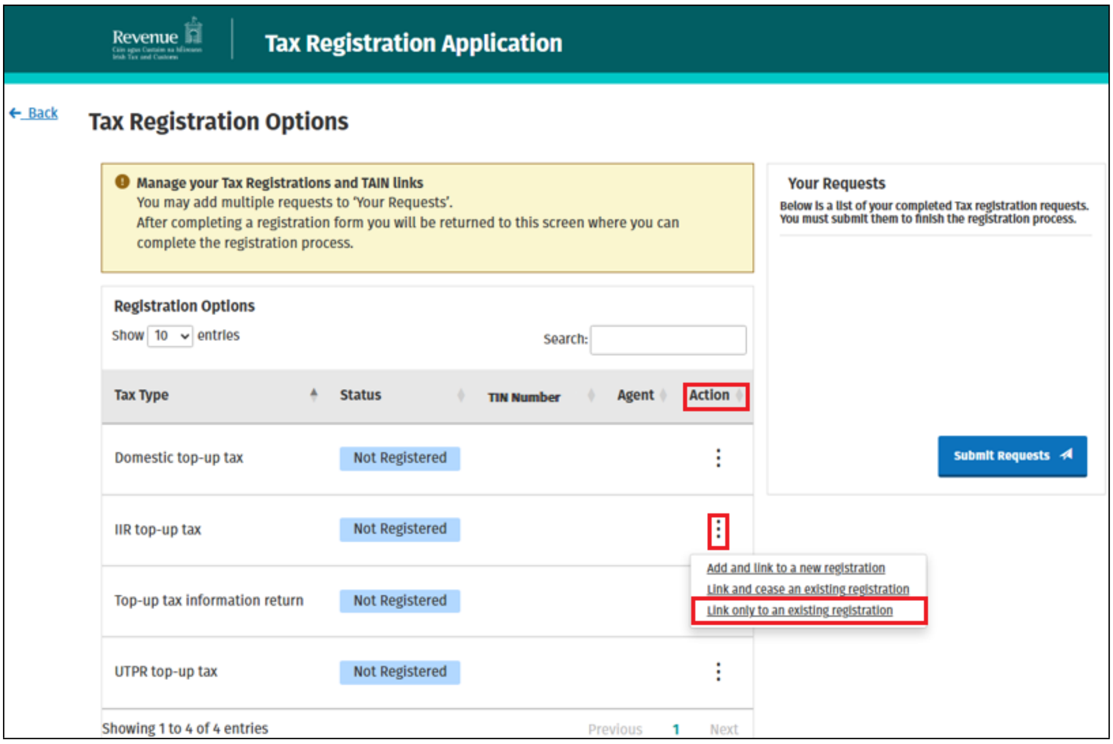

Figure 145 – Manage Tax Registrations - selections where new client has an existing Pillar two tax registration

Step 4: The selected requests will be shown on the right of the Tax Registrations Application screen as per Figure 146. To complete the e-linking process, click "Submit Requests".

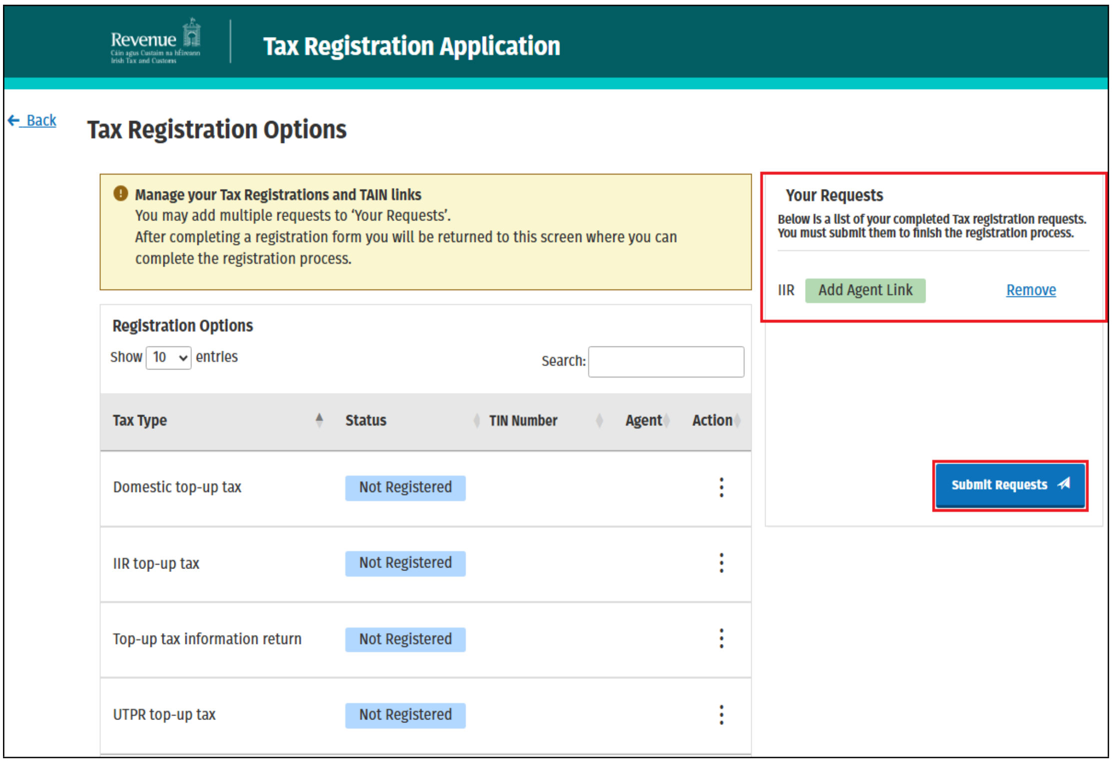

Figure 146 – Manage Tax Registrations – list of agent link requests for submission

Step 5: The tax registration summary should be reviewed and edited where required. Once satisfied the details are correct, click "Next" to continue.

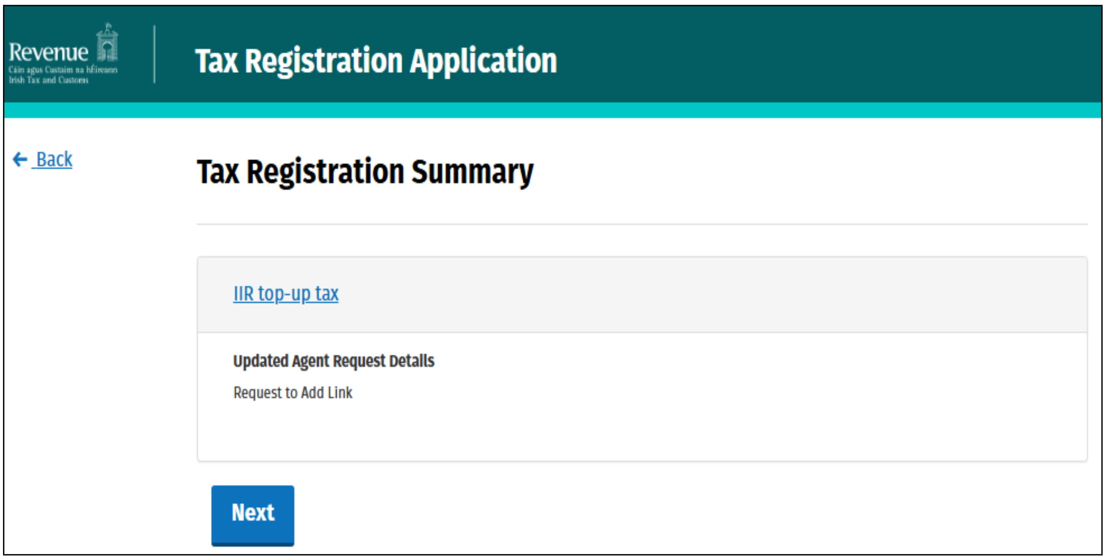

Figure 147 – Manage Tax Registrations – Summary requests

Step 6: The Agent-Client Link advisory screen will appear at the end of the registrations process as per Figure 148. Click “Sign and Submit”.

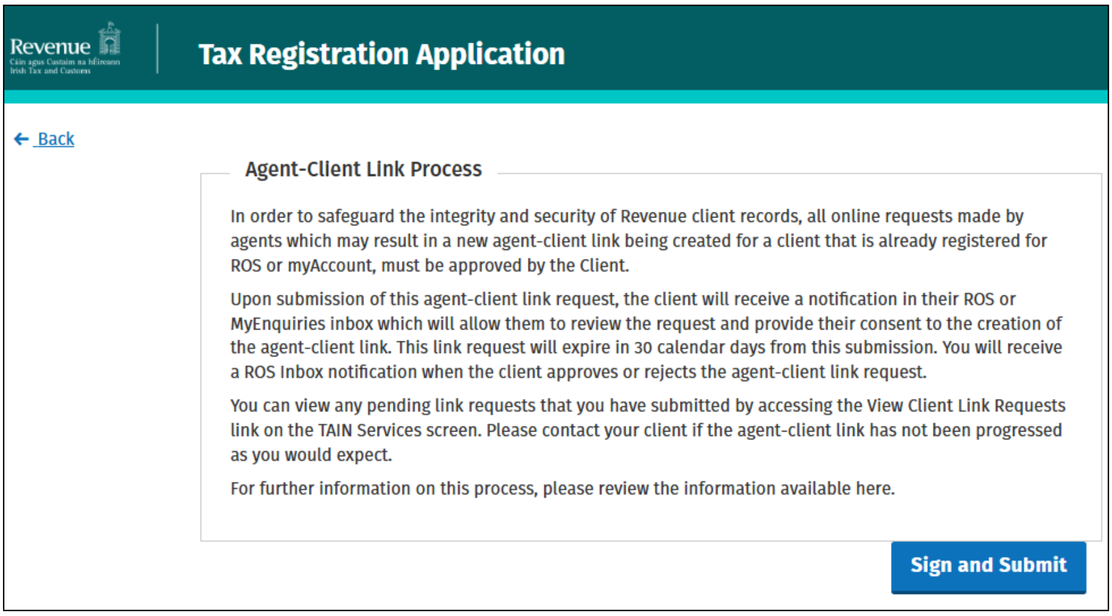

Figure 148 – Agent-Client Link advisory screen

Upon submission of the request by the agent, the client will receive a notification in their ROS Inbox.

Appendix E – How to approve the Agent link request

Where an agent has submitted an agent link request on ROS and a client entity intends on authorising this agent to register for Pillar Two tax(es) and act on its behalf in respect of those taxes, the entity should approve this agent link in ROS.

For detailed instructions on approving or rejecting agent link requests, refer to Section 2.2 in TDM Part 37-00-04c. Where an entity has granted authority to an agent/advisor to act on their behalf for Pillar Two tax(es), a confirmation of agent/advisor link letter will issue to the entity/client.