

# 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 updated December 2025

---

---

---

## Table of Contents

Executive Summary .....	5
1 Relevant terms, definitions and important information .....	6
1.1 Key terms to be understood for registration purposes .....	6
1.2 Key information to consider before starting the registration process .....	7
2 Pillar Two Tax Registration obligations .....	8
2.1 Who must register .....	8
2.1.1 Inactive or dormant entities .....	8
2.1.2 Dissolved entities .....	9
2.1.3 Entities with no active tax registration .....	10
2.2 When to register .....	10
2.3 How to register .....	11
2.4 Obligations to keep registration details up to date .....	11
2.4.1 Obligations to notify changes in registration details .....	11
2.4.2 Obligations to cease registration .....	11
2.5 How to login to ROS .....	12
2.5.1 ROS Sub-user certificates .....	13
3 Manage Pillar Two Tax Registrations .....	14
3.1 Select taxes for Pillar Two registration (Stage 1) .....	14
3.2 Select the relevant entity type (Stage 2) .....	16
3.2.1 Relevant entity type – UPE .....	16
3.2.2 Relevant entity type – Constituent Entity (non-UPE) .....	19
3.2.3 Relevant entity type – Standalone Entity .....	24
3.3 Select the first fiscal year (Stage 3) .....	25
3.4 Assign TIR Filing Role (Stage 4) .....	25
3.4.1 Entity will file its own TIR .....	26

---

---

3.4.2	Entity is the designated local entity (DLE) .....	26
3.4.3	Entity selects another entity to act as DLE .....	29
3.4.4	Entity selects a non-Irish UPE or Designated Filing Entity (DFE) to file TIR in another jurisdiction .....	31
3.5	Group Election (Stage 5).....	33
3.5.1	UTPR Group .....	33
3.5.2	QDTT Group .....	35
3.6	Submit Requests (Stage 6).....	37
4	Manage Pillar Two Roles and Groups.....	39
4.1	Profile .....	40
4.1.1	View profile details .....	40
4.1.2	Add new registration .....	42
4.1.3	Cease registration.....	46
4.2	TIR Role.....	52
4.2.1	View Entity's TIR filing status.....	52
4.2.2	Change TIR Role .....	53
4.3	QDTT Groups .....	55
4.3.1	View QDTT group election .....	55
4.3.2	Amend QDTT group election .....	56
4.3.3	Create QDTT Group .....	58
4.3.4	View QDTT Group .....	61
4.3.5	Delete QDTT Group .....	63
4.4	UTPR Groups .....	66
4.4.1	View UTPR group election .....	66
4.4.2	Amend UTPR group election.....	68
4.4.3	Create UTPR Group.....	71
4.5	View UTPR Group .....	73

---

---

4.5.1	Delete UTPR Group .....	75
5	Tax registration queries – contacting Revenue via MyEnquiries .....	79
	Appendices.....	80
	Appendix A – Registering for QDTT, IIR and TIR where relevant entity type is UPE.....	80
	Appendix B – Registering for QDTT and TIR and relevant entity type is a CE.....	90
	Appendix C – How to register for ROS.....	98
	Appendix D – Agent e-linking and registering process .....	99
	1. Client is an existing client for other (non-Pillar Two) tax(es).....	99
	2. Client is a new client.....	102
	Appendix E – How to approve the Agent link request .....	110
	MNE Group using a TAIN DigiCert .....	110

## 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 TCA 97 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<sup>1</sup>.
- Where electing into a group for domestic top-up tax and/or UTPR top-up tax, details of the relevant group filer<sup>2</sup>.

See [Section 3](#) for more information on the tax registration process.

---

<sup>1</sup> 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.

<sup>2</sup> 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](#).

#### 2.1.1 Inactive or dormant entities

The purpose of this section is to provide that, notwithstanding the requirements of section 111AAH TCA 97, Revenue is prepared to accept, as an administrative practice, that inactive / dormant entities are not required to register for Pillar Two purposes in Ireland, subject to all of the requirements listed below being satisfied.

As inactive or dormant entities are constituent entities for the purposes of Part 4A TCA 97, where this administrative practice does not apply, these entities should register in accordance with section 111AAH TCA 97.

This treatment only applies to entities that fall into the following categories:

- (a) an entity that is incorporated and never traded or held any assets,
- (b) an entity that had income and / or assets in the past and is now inactive but remains within the group.

Where an entity has a registration obligation in another jurisdiction, the entity should consult the legislation or guidance of that other jurisdiction to ensure compliance with any obligations in that jurisdiction. This practice only applies to a registration requirement provided for in section 111AAH TCA 1997.

To avail of this administrative practice, the group must nominate an entity to provide Revenue with the following information on or before the registration deadline that would otherwise apply in the absence of this practice:

1. Details of the inactive or dormant entities in the group, including name, CRO number and TIN if applicable.

2. Confirmation that these entities had no qualifying income for the purposes of Part 4A TCA 97 and held no assets giving rise to qualifying income for the purposes of Part 4A TCA 97 throughout the relevant fiscal year.
3. Confirmation that these entities will not have any liability to IIR top-up tax, UTPR top-up tax or domestic top-up tax in respect of the relevant fiscal year.
4. Confirmation that the details of the entities will be included on the TIR filed on behalf of the group.
5. Confirmation that where circumstances change, the group will notify Revenue within 12 months of the change and arrange registration for the appropriate tax.

The above information must be submitted electronically (via MyEnquiries) selecting the appropriate options from the dropdown menu.

Where the only entity in Ireland is dormant (i.e. no other constituent entities in the group in Ireland) the details listed at point 1 – 5 above should be submitted to Revenue by email at [pillartwo@revenue.ie](mailto:pillartwo@revenue.ie). This email address is to be used for this purpose only.

The creation of either a UTPR group under section 111AAL TCA 97 or a QDTT group under section 111AAO TCA 97 is contingent on all constituent entities electing to form the respective group. As an inactive or dormant entity availing of this administrative practice is not required to complete the registration process, the entity will not be able to elect to form a QDTT group or UTPR group.

In circumstances where there are inactive or dormant entities in an MNE group for a fiscal year, this will not preclude all other Irish constituent entities of an MNE group electing to form a QDTT group or UTPR group.

This administrative practice will be kept under review by Revenue and if necessary, may be updated or changed.

### 2.1.2 Dissolved entities

A dissolved entity technically cannot complete the registration process on Revenue Online Service (ROS) as required under section 111AAH TCA 97. Notwithstanding this, the entity may have been an in-scope entity prior to the date of dissolution.

The filing entity or the ultimate parent entity of the group should ensure that the details of this dissolved in-scope entity are included in the top-up tax information return filed on behalf of the MNE group or large-scale domestic group.

The creation of either a UTPR group under section 111AAL TCA 97 or a QDTT group under section 111AAO TCA 97 is contingent on all constituent entities electing to form the respective group. A dissolved entity was, prior to the date of dissolution, a constituent entity for the purpose of Part 4A TCA 97. As a dissolved entity cannot

complete the registration process, it will not be able to elect to form a QDTT group or UTPR group.

In circumstances where there is a dissolved entity in an MNE group for a fiscal year this will not preclude all other Irish constituent entities of an MNE group electing to form a QDTT group or UTPR group.

This administrative practice will be kept under review by Revenue and if necessary, may be updated or changed.

### 2.1.3 Entities with no active tax registration

Where an in-scope entity is required to register for Pillar Two purposes with Revenue, other than an entity referenced at point 2.1.1 and 2.1.2 above, that entity must have access to a ROS Certificate to complete this registration process. At present, Pillar Two taxes cannot be the sole tax head registration – i.e. entities must be registered for at least one other tax-head in the first instance to be able to access the registration portal for Pillar Two.

As most of the in-scope entities are companies, it is suggested that these companies register for Corporation Tax in the first instance which will enable access to the Pillar Two registration portal. Where these companies are not required under Irish legislation to file a return, they can de-register for Corporation Tax once the Pillar Two registration is complete. This process does not create an obligation to file a return under Corporation Tax where one does not exist under legislation.

Where an entity other than a company is required to register for Pillar Two, it is suggested that these entities select Income Tax in the first instance which will enable access to the Pillar Two registration portal. Where these entities are not required under Irish legislation to file a return, they can de-register for Income Tax once the Pillar Two registration is complete. This process does not create an obligation to file a return under Income Tax where one does not exist under legislation.

## 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.

Where a registration notification date arises on or before 31 December 2025, the notification date has been extended to no later than **28 February 2026**.

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 28 February 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.

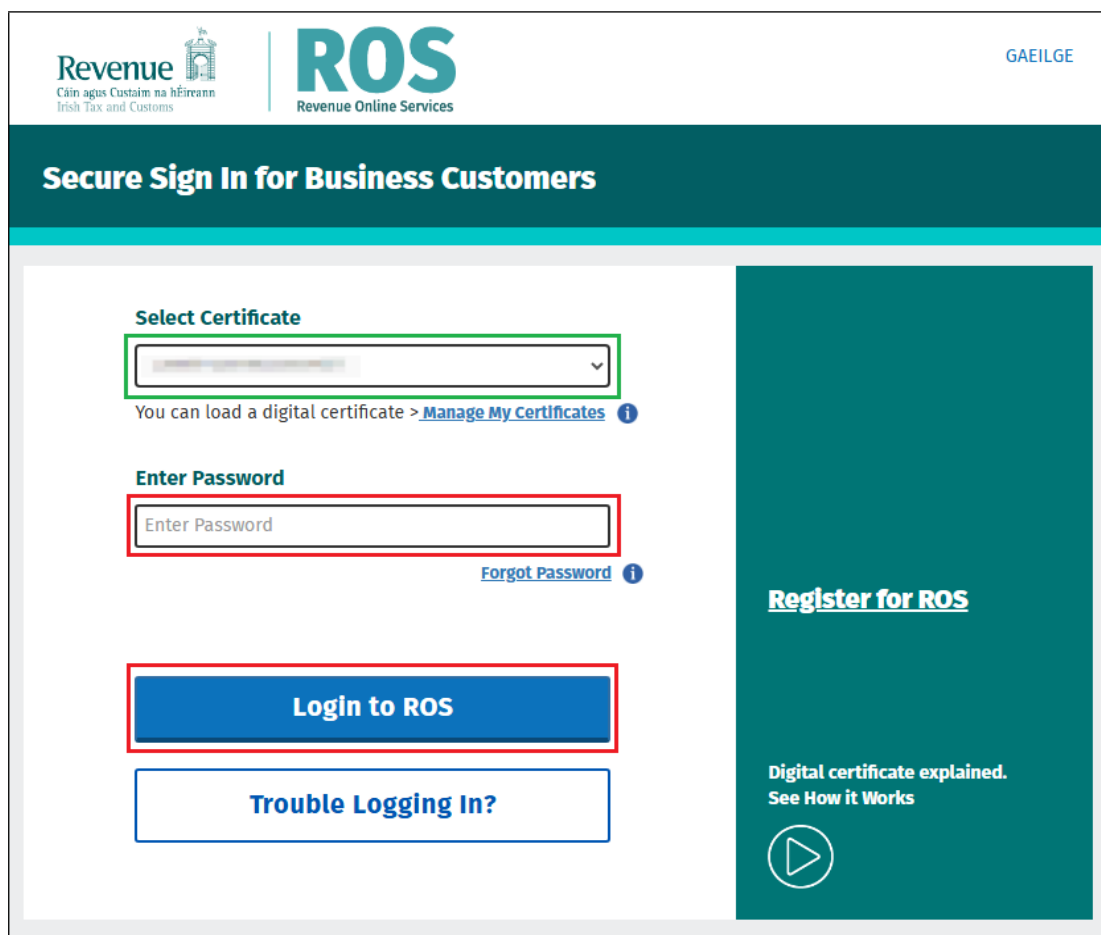
Where an entity fails to notify Revenue of its cessation status, it may be liable to a penalty of €10,000.

Where an entity ceases its registration and subsequently comes within scope of Part 4A TCA 97 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](http://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”.



The screenshot shows the ROS login interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. To its right is the 'ROS Revenue Online Services' logo. In the top right corner, the word 'GAEILGE' is displayed. Below the logos is a dark teal header with the text 'Secure Sign In for Business Customers'. The main content area is white and contains the following elements:

- Select Certificate:** A dropdown menu with a green border. Below it, the text reads 'You can load a digital certificate > [Manage My Certificates](#)' with an information icon.
- Enter Password:** A text input field with a red border. Below it, there is a link for 'Forgot Password' with an information icon.
- Login to ROS:** A prominent blue button with a red border.
- Trouble Logging In?:** A white button with a blue border.

On the right side of the login form, there is a dark teal sidebar containing the text 'Register for ROS' and 'Digital certificate explained. See How it Works' with a play button icon.

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.

**Other Services**

<a href="#">MyEnquiries</a>	<a href="#">Drivers &amp; Passengers with Disabilities</a>	<a href="#">Mobile Access</a>
<a href="#">Receipts Tracker</a>	<a href="#">Manage Professional Services Withholding Tax</a>	<a href="#">Download Pre-populated Returns</a>
<a href="#">Manage Tax Clearance</a>	<a href="#">Manage Non-resident Landlord Withholding Tax</a>	<a href="#">Large File Upload Service</a>
<a href="#">Verify Tax Clearance</a>	<a href="#">eRepayment Claims</a>	<a href="#">VAT MOSS</a>
<a href="#">Manage Financial Statements</a>	<a href="#">VRT Certificate of Conformity</a>	<a href="#">VAT OSS</a>
<a href="#">Manage Reporting Obligations</a>	<a href="#">VRT EU Leased Vehicle - Leasee</a>	<a href="#">View Property History</a>
<a href="#">Manage Tax Registrations</a>	<a href="#">Letter Of Tax Residence</a>	<a href="#">Local Property Tax (LPT)</a>
<a href="#">Manage Pillar Two Roles &amp; Groups</a>	<a href="#">Capital Gains Clearance</a>	<a href="#">Register New Property</a>
<b><a href="#">Manage Pillar Two Tax Registrations</a></b>	<a href="#">Manage Residential Zoned Land Tax</a>	<a href="#">Vacant Homes Tax</a>
<small>This service allows you to manage the registration and cancellation of the following business taxes Income Inclusion Rule (IIR) Undertaxed Profits Rule (UTPR) and Qualified Domestic Top-up Tax (QDIT).</small>	<a href="#">View Site History</a>	<a href="#">Registration Status Letter</a>
<a href="#">Trust Register Functions</a>	<a href="#">EU VAT SME Scheme</a>	<a href="#">Upload Supporting Documents</a>

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

### 2.5.1 ROS Sub-user certificates

If registering an entity using a ROS sub-user certificate, ensure the ROS Administrator has assigned the “Submit Registration” permission to that sub-user.

The ROS Administrator can grant this by logging in with the Administrator’s digital certificate, opening the Admin Services tab, selecting the relevant sub-user, clicking Revise, and setting “Submit Registration” to “Yes” under Permissions on Administration Services.

To enable the sub-user to Manage Pillar Two Roles and Groups, the Administrator should also grant the sub-user “View” permissions under Permissions on Tax/Procedures Services.

To note - sub-users cannot update their own permissions.

### 3 Manage Pillar Two Tax Registrations

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

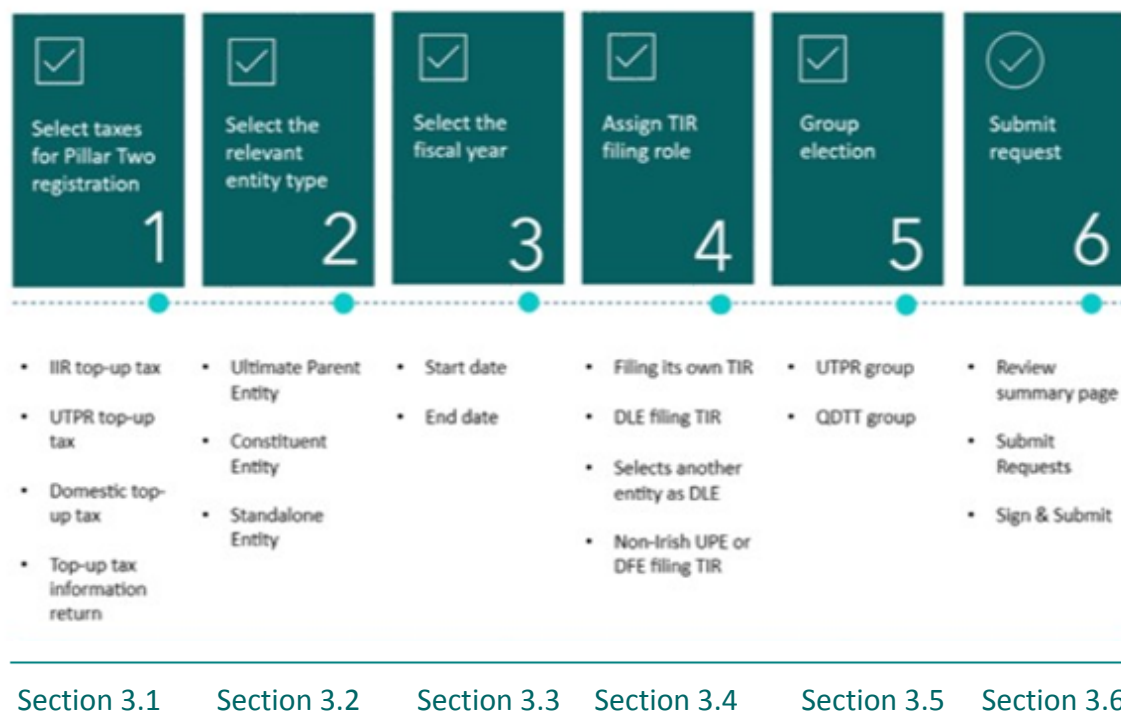


Table 1 - Stages of registration process

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.

**Revenue**  
Cáin agus Cúiteán na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### Tax Registration Options

**Manage your Tax Registrations and TAIN links**  
You may add multiple requests to 'Your Requests'.  
After completing a registration form you will be returned to this screen where you can complete the registration process.

**Registration Options**  
Show 10 entries Search:

Tax Type	Status	TIN Number	Action
Domestic Top-up Tax	Not Registered		<a href="#">Register</a>
IIR Top-up Tax	Not Registered		<a href="#">Register</a>
Top-up Tax Information Return	Not Registered		<a href="#">Register</a>
UTPR Top-up Tax	Not Registered		<a href="#">Register</a>

Showing 1 to 4 of 4 entries Previous 1 Next

**Your Requests**  
Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.

[Submit Requests](#)

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](#).

**Revenue**  
Cáin agus Cúiteán na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### Select taxes for Pillar Two registration

Select the option(s) below to register for all relevant Pillar Two tax(es)

**Important: Top-up Tax Information Return (TIR) Registration**  
The top-up tax information(TIR), also known by the OECD as the GloBE Information Return(GIR), is the Pillar Two information reporting return.  
When you register for IIR top-up tax, UTPR top-up tax, and/or Domestic top-up tax, you are also required to register for TIR.

IIR Top-up Tax  
 UTPR Top-Up Tax  
 Domestic Top-Up Tax  
 Top-up tax Information Return

[Continue](#) [Cancel Request](#)

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:

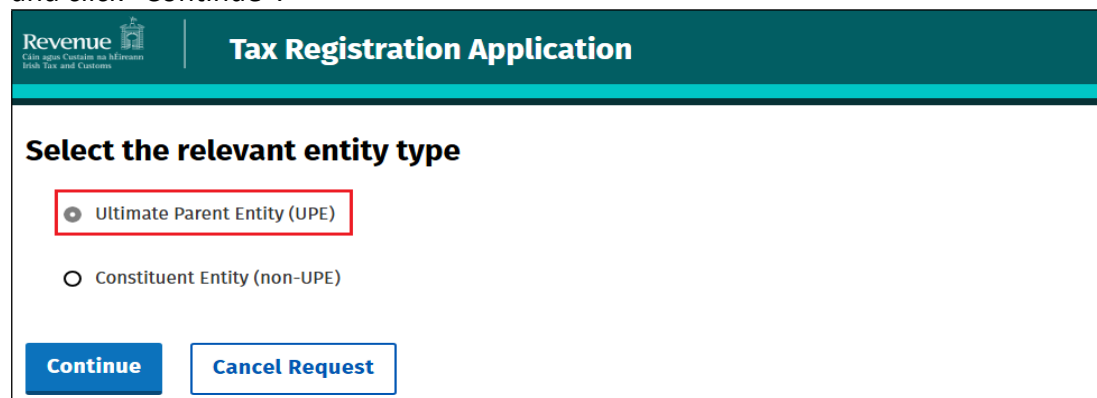
1. [Ultimate Parent Entity \(UPE\)](#)
2. [Constituent Entity \(non-UPE\)](#)
3. [Standalone Entity \(non-group member\)](#)

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”.

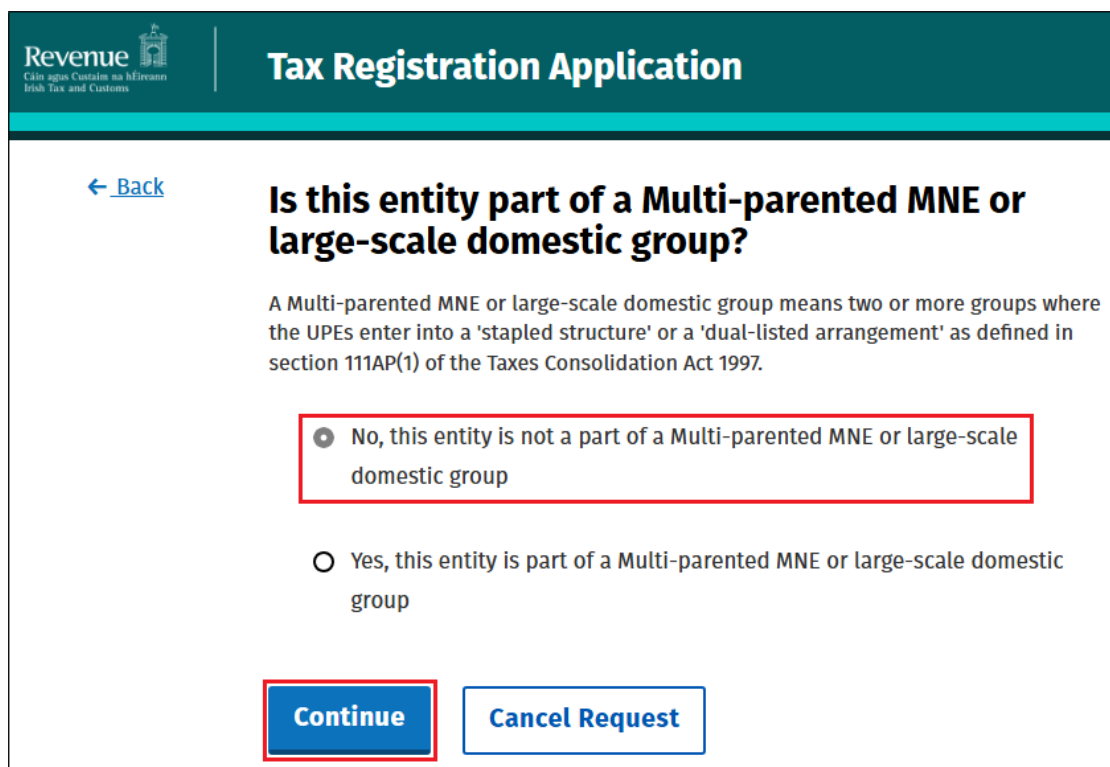


The screenshot shows the 'Tax Registration Application' interface. At the top left is the Revenue logo with the text 'Cúis agus Cúistáin na hÉireann Irish Tax and Customs'. The main title is 'Tax Registration Application'. Below this is a section titled 'Select the relevant entity type'. There are two radio button options: 'Ultimate Parent Entity (UPE)' which is selected and highlighted with a red rectangular box, and 'Constituent Entity (non-UPE)'. At the bottom of the form are two buttons: 'Continue' (a solid blue button) and 'Cancel Request' (a white button with a blue border).

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](#).



Revenue  
Cúim againn Containne na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Is this entity part of a Multi-parented MNE or large-scale domestic group?

A Multi-parented MNE or large-scale domestic group means two or more groups where the UPEs enter into a 'stapled structure' or a 'dual-listed arrangement' as defined in section 111AP(1) of the Taxes Consolidation Act 1997.

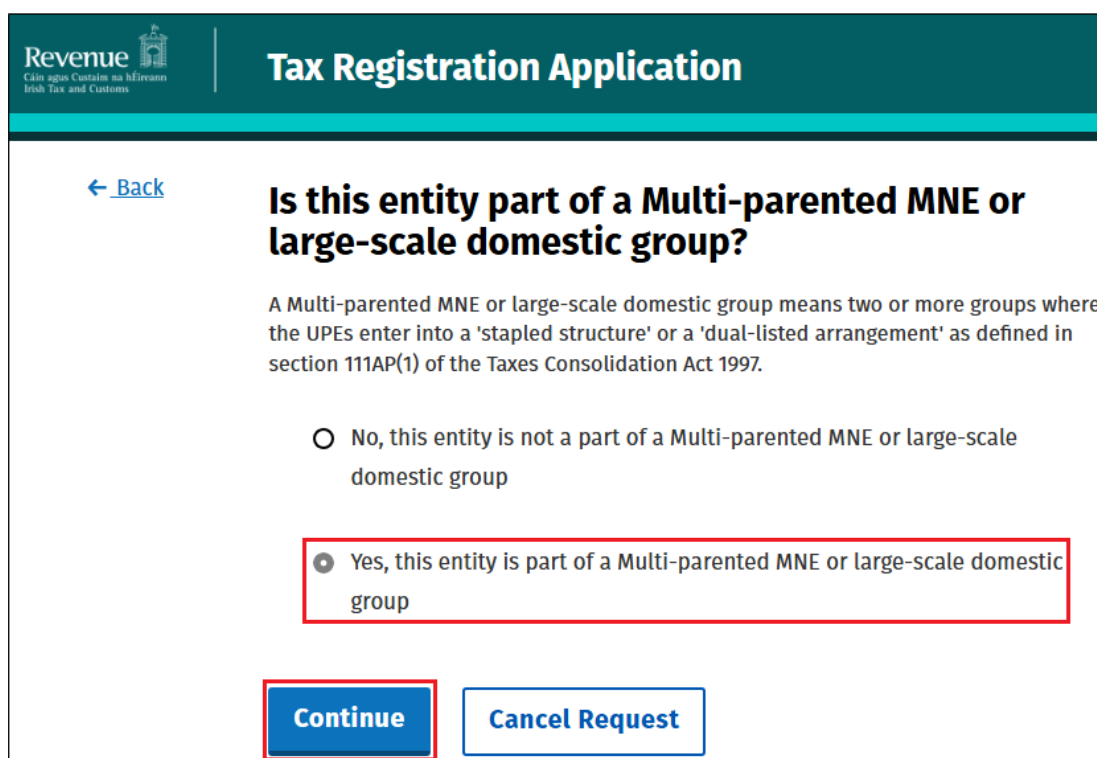
No, this entity is not a part of a Multi-parented MNE or large-scale domestic group

Yes, this entity is part of a Multi-parented MNE or large-scale domestic group

**Continue** **Cancel Request**

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”.



Revenue  
Cúim againn Containne na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Is this entity part of a Multi-parented MNE or large-scale domestic group?

A Multi-parented MNE or large-scale domestic group means two or more groups where the UPEs enter into a 'stapled structure' or a 'dual-listed arrangement' as defined in section 111AP(1) of the Taxes Consolidation Act 1997.

No, this entity is not a part of a Multi-parented MNE or large-scale domestic group

Yes, this entity is part of a Multi-parented MNE or large-scale domestic group

**Continue** **Cancel Request**

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.

Revenue Ceiliú agus Cúirtas na hÉireann  
Irish Tax and Customs
Tax Registration Application

---

[← Back](#)

## Multi-Parented MNE or large-scale domestic group

**Important: Nominated UPE in Multi-parented groups**  
 It is important that a single nominated UPE is selected for registrations purposes, so that all entities within the group can be correctly linked.  
 This UPE registering for the relevant Pillar Two tax(es), will by default be treated as the single nominated UPE, unless when an other UPE is being added, the option is selected to treat this other UPE as the nominated UPE.

### Other Ultimate Parent Entities in the Multi-Parented group

List the other Ultimate Parent Entities in the Multi-Parented MNE or large-scale domestic group and their details.

**Ultimate Parent Entity Location \***

Select from the list ▼

**Ultimate Parent Entity TIN \***

**Ultimate Parent Entity Name \***

This entity is the nominated UPE

+ Add UPE

Continue
Cancel Request

#### List of Ultimate Parent Entities

Entity TIN	Entity Name	Location	UPE type	Action
	Téist Compány	IRELAND	Nomlnated UPE	

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.

**Revenue**  
Clárú agus Cúrsaí in Ádhmhan  
2018, 2019 and 2020

## Tax Registration Application

[← Back](#)

### Multi-Parented MNE or large-scale domestic group

**Important: Nominated UPE in Multi-parented groups**  
It is important that a single nominated UPE is selected for registrations purposes, so that all entities within the group can be correctly linked.  
This UPE registering for the relevant Pillar Two tax(es), will by default be treated as the single nominated UPE, unless when an other UPE is being added, the option is selected to treat this other UPE as the nominated UPE.

#### Other Ultimate Parent Entities in the Multi-Parented group

List the other Ultimate Parent Entities in the Multi-Parented MNE or large-scale domestic group and their details.

**Ultimate Parent Entity Location \***  
Select from the list

**Ultimate Parent Entity TIN \***

**Ultimate Parent Entity Name \***

This entity is the nominated UPE

[+ Add UPE](#)

**Continue** **Cancel Request**

#### List of Ultimate Parent Entities

Entity TIN	Entity Name	Location	UPE type	Action
	Téist Compány	IRELAND	Nominated UPE	
	ABC Company	AFGHANISTAN	Other UPE	<a href="#">Remove</a>
	XYZ Company	AFGHANISTAN	Other UPE	<a href="#">Remove</a>

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”.

**Revenue**  
Cuidim agus Cuidim le hÉireann  
Irish Tax and Customs

## Tax Registration Application

### Select the relevant entity type

Ultimate Parent Entity (UPE)

**Constituent Entity (non-UPE)**

Standalone Entity (non-group member)

**Continue** **Cancel Request**

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.

**Revenue**  
Cuidim agus Cuidim le hÉireann  
Irish Tax and Customs

## Tax Registration Application

### Enter Ultimate Parent Entity Details

Provide details for each Ultimate Parent Entity.

**Ultimate Parent Entity Location \***

Select from the list

**Ultimate Parent Entity TIN \***

**Ultimate Parent Entity Name \***

This is a Multi-Parented MNE or large-scale domestic group

**Continue** **Cancel Request**

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.

Revenue  
Gníomhaireachtas na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Enter Ultimate Parent Entity Details

**Important**  
TIN will be validated and the UPE name will be pre-populated if the TIN provided is valid. You must ensure that both TIN and Name are correct and contact Revenue via MyEnquiries in case of issues.

Provide details for each Ultimate Parent Entity.

**Ultimate Parent Entity Location \***

IRELAND

**Ultimate Parent Entity TIN \***

**Ultimate Parent Entity Name \***

This is a Multi-Parented MNE or large-scale domestic group

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”.

Revenue  
Cian agus Cúistín na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Enter Ultimate Parent Entity Details

**Important**  
TIN will be validated and the UPE name will be pre-populated if the TIN provided is valid. You must ensure that both TIN and Name are correct and contact Revenue via MyEnquiries in case of issues.

Provide details for each Ultimate Parent Entity.

**Ultimate Parent Entity Location \***

IRELAND

**Ultimate Parent Entity TIN \***

[Redacted TIN] [Search Icon]

**Ultimate Parent Entity Name \***

Test Company

This is a Multi-Parented MNE or large-scale domestic group

**Important: Nominated UPE**  
It is important that a single nominated UPE is selected for registrations purposes, so that all entities within the group can be correctly linked.  
The first UPE added by this Constituent entity during registration process, will by default be treated as the single nominated UPE.

[+ Add Another UPE](#)

[Continue](#) [Cancel Request](#)

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.

Revenue  
Óil agus Gas Cairdeán do Mhórán  
Toll Tax and Customs
Tax Registration Application

---

← [Back](#)

### Enter Ultimate Parent Entity Details

Provide details for each Ultimate Parent Entity.

**Ultimate Parent Entity Location \***

AFGHANISTAN
▼

**Ultimate Parent Entity TIN \***

XXXXXXXXXX

**Ultimate Parent Entity Name \***

ABC Company

This is a Multi-Parented MNE or large-scale domestic group

**Important: Nominated UPE**  
 It is important that a single nominated UPE is selected for registrations purposes, so that all entities within the group can be correctly linked.  
 The first UPE added by this Constituent entity during registration process, will by default be treated as the single nominated UPE.

[+ Add Another UPE](#)

Continue

Cancel Request

**List of Ultimate Parent Entities**

Entity TIN	Entity Name	Location	UPE type	Action
XXXXXXXXXX	Test Company	IRELAND	Nominated UPE	<a href="#">Remove</a>

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](#).

**Enter Ultimate Parent Entity Details**

Provide details for each Ultimate Parent Entity.

**Ultimate Parent Entity Location \***

Select from the list

**Ultimate Parent Entity TIN \***

**Ultimate Parent Entity Name \***

This is a Multi-Parented MNE or large-scale domestic group

**Important: Nominated UPE**  
It is important that a single nominated UPE is selected for registrations purposes, so that all entities within the group can be correctly linked. The first UPE added by this Constituent entity during registration process, will by default be treated as the single nominated UPE.

[+ Add Another UPE](#)

**Continue** **Cancel Request**

**List of Ultimate Parent Entities**

Entity TIN	Entity Name	Location	UPE type	Action
[Redacted]	Test Company	IRELAND	Nominated UPE	<a href="#">Remove</a>
[Redacted]	ABC Company	AFGHANISTAN	Other UPE	<a href="#">Remove</a>

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”.

**Select the relevant entity type**

Ultimate Parent Entity (UPE)

Constituent Entity (non-UPE)

Standalone Entity (non-group member)

**Continue** **Cancel Request**

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. Please ensure the dates are accurate, as fiscal year details cannot be amended electronically on ROS after registration is completed. Requests for changes to fiscal year dates may be made by contacting Revenue through MyEnquiries. See [Section 5](#) below.

**Revenue**  
Cáin agus Cúistais na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### Select the first fiscal year

Select the first fiscal year that the group or standalone entity is in scope for the selected Pillar Two tax(es).

The fiscal year means the accounting period that the UPE (where relevant) prepares its consolidated financial statements, or otherwise the calendar year.

The fiscal year start date is the commencement date of the accounting period of the UPE or standalone entity.

The fiscal year end date is the end-date of the accounting period of the UPE or the standalone entity.

**Fiscal Year Start Date \***      **Fiscal Year End Date \***

DD/MM/YYYY      DD/MM/YYYY

Enter Date(DD/MM/YYYY)      Enter Date(DD/MM/YYYY)

**Add Request**      **Cancel Request**

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](#).

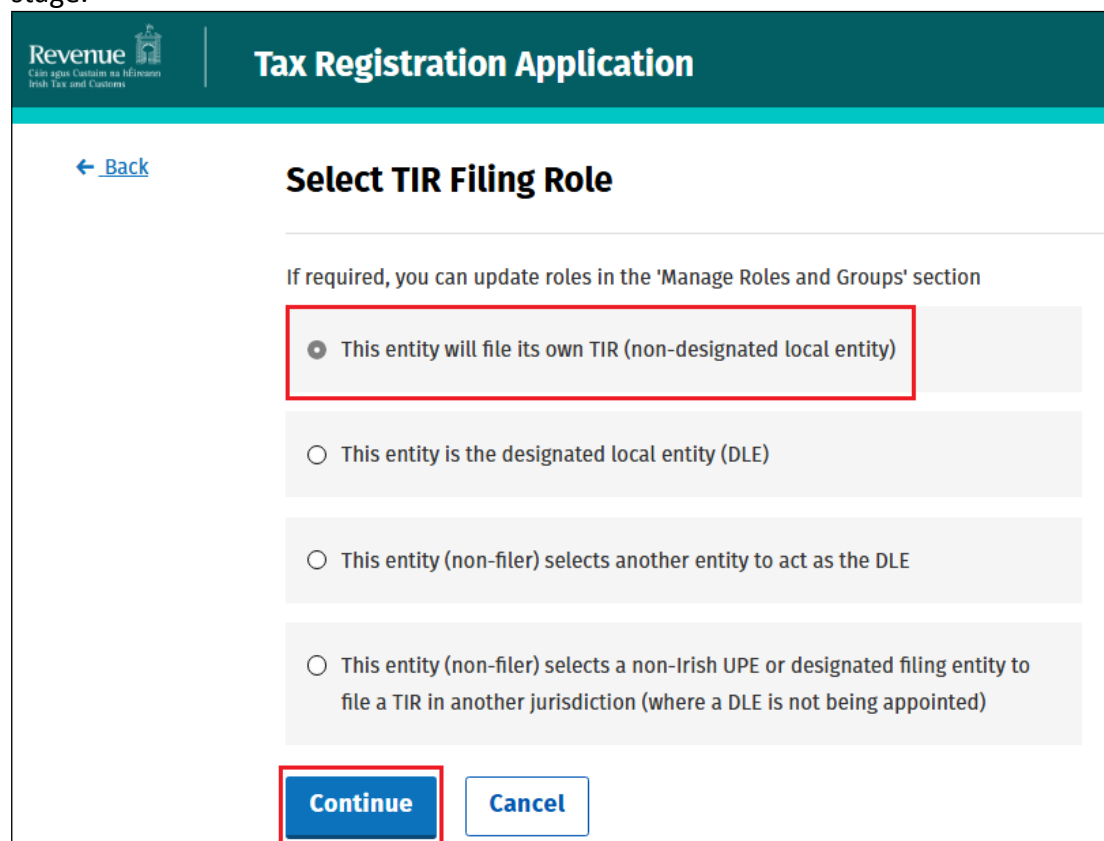
Option 4 - This entity (non-filer) selects a non-Irish UPE or designated filing entity (DFE) to file a TIR in another jurisdiction (where a DLE is not appointed) – [section 3.4.4](#).

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.



The screenshot displays the 'Tax Registration Application' interface. At the top left is the Revenue logo with the tagline 'Cais agus Caisiain na hÉireann Irish Tax and Customs'. The main heading is 'Tax Registration Application'. Below this is a 'Select TIR Filing Role' section. A blue link for 'Back' is on the left. A note states: 'If required, you can update roles in the 'Manage Roles and Groups' section'. There are four radio button options:

- This entity will file its own TIR (non-designated local entity)
- This entity is the designated local entity (DLE)
- This entity (non-filer) selects another entity to act as the DLE
- This entity (non-filer) selects a non-Irish UPE or designated filing entity to file a TIR in another jurisdiction (where a DLE is not being appointed)


At the bottom, there are two buttons: 'Continue' (highlighted with a red box) and 'Cancel'.

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”.

Revenue  **Tax Registration Application**  
Cáse agus Custaim na hÉireann  
Irish Tax and Customs

[← Back](#)

### Select TIR Filing Role


If required, you can update roles in the 'Manage Roles and Groups' section

- This entity will file its own TIR (non-designated local entity)
- This entity is the designated local entity (DLE)
- This entity (non-filer) selects another entity to act as the DLE
- This entity (non-filer) selects a non-Irish UPE or designated filing entity to file a TIR in another jurisdiction (where a DLE is not being appointed)

**Continue** **Cancel**

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.

Revenue  **Tax Registration Application**  
Cáse agus Custaim na hÉireann  
Irish Tax and Customs

[← Back](#)

### Filing role for the Designated Local Entity

Choose the filing roles for the designated local entity. These roles determine who is responsible for submitting returns on behalf of the group.

If required, you can update roles in the 'Manage Roles and Groups' section.

- Is this Designated Local Entity filing the TIR return?
- Is this Designated Local Entity submitting a notification of filer, where a Designated Filing Entity or non-Irish UPE will submit a TIR on its behalf?

**Continue** **Cancel**

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”.

**Revenue**  
Cian agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Filing role for the Designated Local Entity

Choose the filing roles for the designated local entity. These roles determine who is responsible for submitting returns on behalf of the group.

If required, you can update roles in the 'Manage Roles and Groups' section.

Is this Designated Local Entity filing the TIR return?

Is this Designated Local Entity submitting a notification of filer, where a Designated Filing Entity or non-Irish UPE will submit a TIR on its behalf?

**Continue** **Cancel**

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”.

**Revenue**  
Cian agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Appoint a non-Irish Entity as the Designated Filing Entity

Select a non-Irish entity to act as the Designated Filing Entity. The Designated Filing Entity will submit the TIR on behalf of this entity.

**Location of the Designated Filing Entity \***  
Please select an option

**TIN of the Designated Filing Entity \***

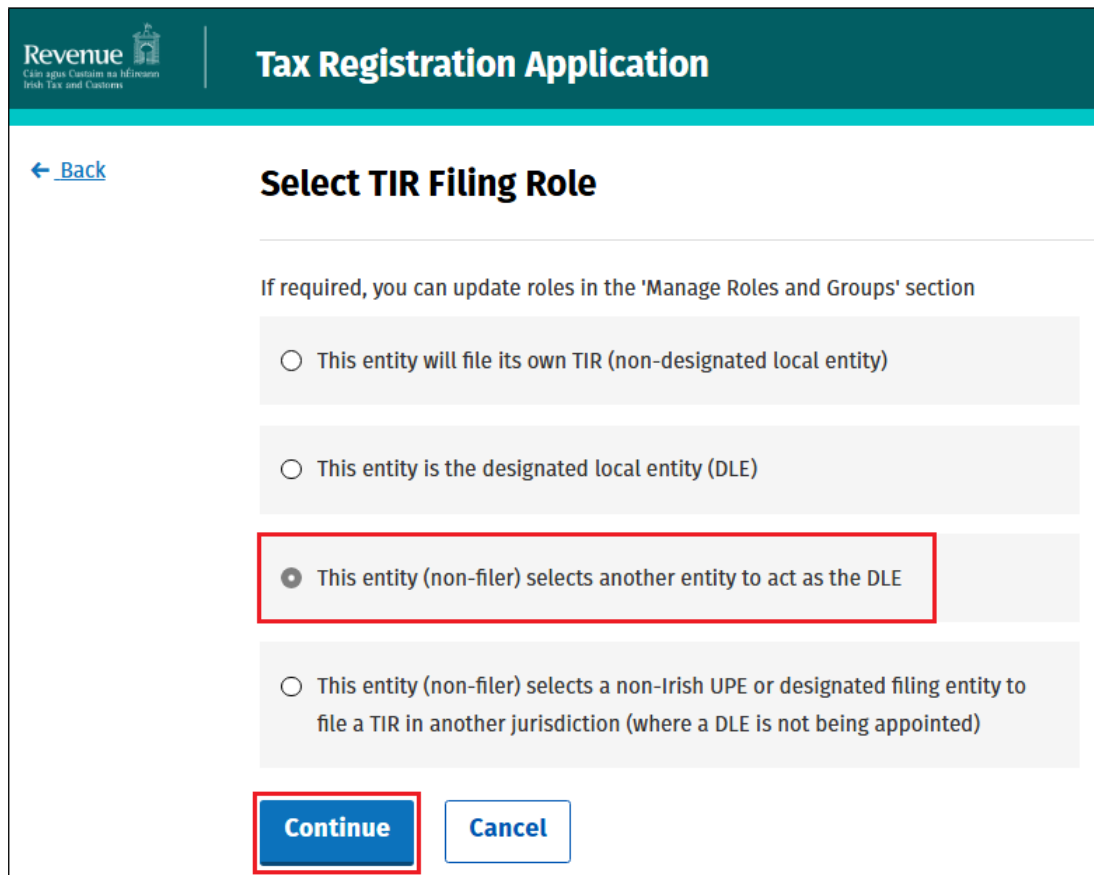
**Name of the Designated Filing Entity \***

**Continue** **Cancel**

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.



Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Select TIR Filing Role

If required, you can update roles in the 'Manage Roles and Groups' section

- This entity will file its own TIR (non-designated local entity)
- This entity is the designated local entity (DLE)
- This entity (non-filer) selects another entity to act as the DLE
- This entity (non-filer) selects a non-Irish UPE or designated filing entity to file a TIR in another jurisdiction (where a DLE is not being appointed)

**Continue**

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.

**Revenue**  
Clár agus Cúisín na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Provide the designated local entity (DLE) filing role details

The DLE will file the TIR of notification of filer on behalf of this entity.  
If required, you can update roles in the 'Manage Roles and Groups' section.

### Select another entity to act as the Designated Local Entity

The Designated Local Entity will file the TIR or the TIR notification of Filer on behalf of this entity.

**TIN of the Designated Local Entity \***

**Name of the Designated Local Entity \***

**Continue** **Cancel**

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.

**Revenue**  
Clár agus Cúisín na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Provide the designated local entity (DLE) filing role details

The DLE will file the TIR of notification of filer on behalf of this entity.  
If required, you can update roles in the 'Manage Roles and Groups' section.

### Select another entity to act as the Designated Local Entity

The Designated Local Entity will file the TIR or the TIR notification of Filer on behalf of this entity.

**✘ DLE not registered for TIR: This DLE needs to be already registered for TIR**

**TIN of the Designated Local Entity \***

**Name of the Designated Local Entity \***

DLE TIN is not recognised. The DLE should be registered for TIR first. If you wish to continue the registration, you will be responsible for the filing of the TIR until a DLE is appointed.

**Continue** **Cancel**

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.

**Revenue**  
Cúrsa agus Cúrsaí na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Provide the designated local entity (DLE) filing role details

The DLE will file the TIR of notification of filer on behalf of this entity.  
If required, you can update roles in the 'Manage Roles and Groups' section.

### Select another entity to act as the Designated Local Entity

The Designated Local Entity will file the TIR or the TIR notification of Filer on behalf of this entity.

**✘ DLE not registered for TIR: This DLE needs to be already registered for TIR**

**TIN of the Designated Local Entity \***

**Name of the Designated Local Entity \***

DLE TIN is not recognised. The DLE should be registered for TIR first. If you wish to continue the registration, you will be responsible for the filing of the TIR until a DLE is appointed.

**Continue** **Cancel**

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.

Revenue  
Cais i gCúis Cúistim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Select TIR Filing Role

If required, you can update roles in the 'Manage Roles and Groups' section

This entity will file its own TIR (non-designated local entity)

This entity is the designated local entity (DLE)

This entity (non-filer) selects another entity to act as the DLE

This entity (non-filer) selects a non-Irish UPE or designated filing entity to file a TIR in another jurisdiction (where a DLE is not being appointed)

**Continue** **Cancel**

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.

Revenue  
Cais i gCúis Cúistim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Appoint a non-Irish Entity as the Designated Filing Entity

Select a non-Irish entity to act as the Designated Filing Entity. The Designated Filing Entity will submit the TIR on behalf of this entity.

**Location of the Designated Filing Entity \***  
Please select an option

**TIN of the Designated Filing Entity \***

**Name of the Designated Filing Entity \***

**Continue** **Cancel**

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”.

**Revenue**  
Cais agas Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### UTPR Group

A UTPR group can be created when all group entities are registered for UTPR.  
You will have the option to create a UTPR group or elect to be a member of a group in the 'Manage Roles and Groups' section.

**Important:UTPR Group**  
All relevant UTPR entities should elect to be members of the UTPR group. In the absence of such a group, each UTPR registered entity is required to individually file a return and pay the relevant tax arising for each fiscal year.

This entity is electing to become a member of a UTPR Group

**Continue** **Cancel Request**

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](#).

**Revenue**  
Cais agas Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### UTPR group filer

If forming a UTPR group, the relevant UTPR members must appoint one such member to be the UTPR group filer. The UTPR group filer must prepare and deliver a UTPR return in respect of all relevant UTPR members for the fiscal year on or before the specified return date.

**!** A Group should not be created by the Group Filer until all entities have registered and elected to be a member of the group.

**Is this entity the UTPR group filer?**

Yes, this entity is the filer

No, another entity is the filer

**Continue** **Cancel Request**

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”.

**Revenue**  
Tax and Customs Administration

## Tax Registration Application

### UTPR group filer

If forming a UTPR group, the relevant UTPR members must appoint one such member to be the UTPR group filer. The UTPR group filer must prepare and deliver a UTPR return in respect of all relevant UTPR members for the fiscal year on or before the specified return date.

**!** A Group should not be created by the Group Filer until all entities have registered and elected to be a member of the group.

**Is this entity the UTPR group filer?**

Yes, this entity is the filer

No, another entity is the filer

UTPR group filer TIN \*

UTPR group filer name \*

**Continue** **Cancel Request**

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](#).

**Revenue**  
Cain agus Custaia na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### QDTT(Domestic top-up tax) Group

A QDTT group can be created when all group entities are registered for QDTT.  
You will have the option to create a QDTT group or elect to be a member of a group in the 'Manage Roles and Groups' section.

**Important:QDTT Group**  
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.

This entity is electing to become a member of a QDTT Group

**Continue** **Cancel Request**

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”.

**Revenue**  
Cain agus Custaia na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### QDTT group filer

If forming a QDTT group, the relevant QDTT members must appoint one such member to be the QDTT group filer. The QDTT group filer must prepare and deliver a QDTT return in respect of all relevant QDTT members for the fiscal year on or before the specified return date.

**A Group should not be created by the Group Filer until all entities have registered and elected to be a member of the group.**

#### Is this entity the QDTT group filer?

Yes, this entity is the filer

No, another entity is the filer

QDTT group filer TIN \*

QDTT group filer name \*

**Continue** **Cancel Request**

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.

**Revenue**  
Tax and Customs Administration

## Tax Registration Application

### QDTT group filer

If forming a QDTT group, the relevant QDTT members must appoint one such member to be the QDTT group filer. The QDTT group filer must prepare and deliver a QDTT return in respect of all relevant QDTT members for the fiscal year on or before the specified return date.

**!** A Group should not be created by the Group Filer until all entities have registered and elected to be a member of the group.

**Is this entity the QDTT group filer?**

Yes, this entity is the filer

No, another entity is the filer

[Continue](#) [Cancel Request](#)

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.

**Revenue**  
Tax and Customs Administration

## Tax Registration Application

### Tax Registration Options

**!** Manage your Tax Registrations and TAIN links  
You may add multiple requests to 'Your Requests'.  
After completing a registration form you will be returned to this screen where you can complete the registration process.

**Registration Options**  
Show  entries Search:

Tax Type	Status	TIN Number	Action
Domestic Top-up Tax	Not Registered		
IIR Top-up Tax	Not Registered		<a href="#">Register</a>
Top-up Tax Information Return	Not Registered		
UTPR Top-up Tax	Not Registered		<a href="#">Register</a>

Showing 1 to 4 of 4 entries Previous **1** Next

**Your Requests**  
Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.

QDTT	<a href="#">Register</a>	<a href="#">Remove</a>	<a href="#">Edit</a>
TIR	<a href="#">Register</a>	<a href="#">Remove</a>	<a href="#">Edit</a>

[Submit Requests](#)

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.**

Revenue  
Clár 1990 Comhairle na Mairtín  
1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024

## Tax Registration Application

[Back](#)

### Tax Registration Summary

Review the following details before clicking the Sign and Submit Button

#### Registration for Pillar Two taxes

**These taxes are being registered for:**

- Domestic Top-up Tax
- Top-up Tax Information Return

[Edit Details](#)

**Fiscal year details:**

Fiscal year start date	01/01/2024
Fiscal year end date	31/12/2024

[Edit Details](#)

**Entity details:**

Entity type	Ultimate Parent Entity (UPE)
Entity role	This entity will file its own TIR

[Edit Details](#)

**Details of TIR filer:**

Entity type	Ultimate Parent Entity (UPE)
Role	This entity will file its own TIR

[Edit Details](#)

**Sign and submit**

Figure 36 – Tax registration summary screen

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

Figure 37 – ROS sign &amp; 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 &amp; Groups link

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

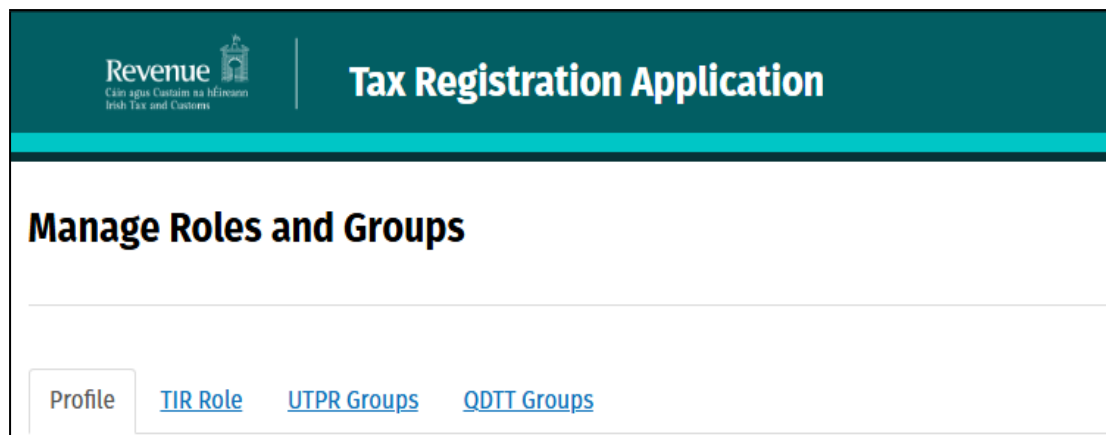


Figure 39 – Tax registration application – manage roles and group screen

## 4.1 Profile

The “Profile” tab enables users to:

- a) View the entity’s profile.
- b) Add new registrations.
- c) Cease existing registrations.

### 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. There is no longer an option to amend the fiscal year through ROS under the “Manage Pillar Two Roles and Groups” portal. Requests for changes to fiscal year dates may be made by contacting Revenue through MyEnquiries. See [Section 5](#) 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.


**Tax Registration Application**

[← Back](#)

## Manage Roles and Groups

Profile
TJR Role
ODIT Groups

**Tax registrations active from:**

IIR Top-up Tax	01/01/2024
Domestic Top-up Tax	01/01/2024
Top-up Tax Information Return	01/01/2024

[Add new](#) [Cease registration](#)

**Fiscal year details:**

Start date	01/01/2024
End date	31/12

**Entity details:**

This entity is currently registered as a **Ultimate Parent Entity (UPE)**

Entity name [Redacted]

Entity type Ultimate Parent Entity (UPE)

Entity TIN [Redacted]

**Group Details:**

**Ultimate Parent Entity (ies):**

Show  entries Search:

UPE name	TIN Number	Location	UPE type
Test Company <span style="float: right;">[Redacted]</span>		Ireland	

Showing 1 to 1 of 1 entries Previous **1** Next

**Irish Constituent Entities:**

Show  entries Search:

Constituent Entity Name	TIN Number
<span style="float: right;">[Redacted]</span>	<span style="float: right;">[Redacted]</span>
<span style="float: right;">[Redacted]</span>	<span style="float: right;">[Redacted]</span>

Showing 1 to 2 of 2 entries Previous **1** Next

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

**Revenue**  
Case open. Contact us. Minimum  
and Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

**Profile** | [TIR Role](#) | [QDT Groups](#)

**Tax registrations active from:**

Domestic top-up tax	01/01/2024
Top-up tax information return	01/01/2024

[Add new](#) | [Cease registration](#)

**Fiscal year details:**

Start date	01/01/2024
End date	31/12

**Entity details:**

This entity is currently registered as a **Constituent Entity (non-UPE)**

Entity name	[REDACTED]
Entity type	Constituent Entity (non-UPE)
Entity TIN	[REDACTED]

**Group Details:**

UPE name	[REDACTED]
UPE TIN	[REDACTED]
UPE Location	Ireland

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”.

Revenue  
Cain again. Continue to improve.  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

**Profile** [TIR Role](#) [QDIT Groups](#)

**Tax registrations active from:**

IIR Top-up Tax	01/01/2024
Domestic Top-up Tax	01/01/2024
Top-up Tax Information Return	01/01/2024

[Add new](#) [Cease registration](#)

**Fiscal year details:**

Start date	01/01/2024
End date	31/12

**Entity details:**

This entity is currently registered as a **Ultimate Parent Entity (UPE)**

Entity name	[Redacted]
Entity type	Ultimate Parent Entity (UPE)
Entity TIN	[Redacted]

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.

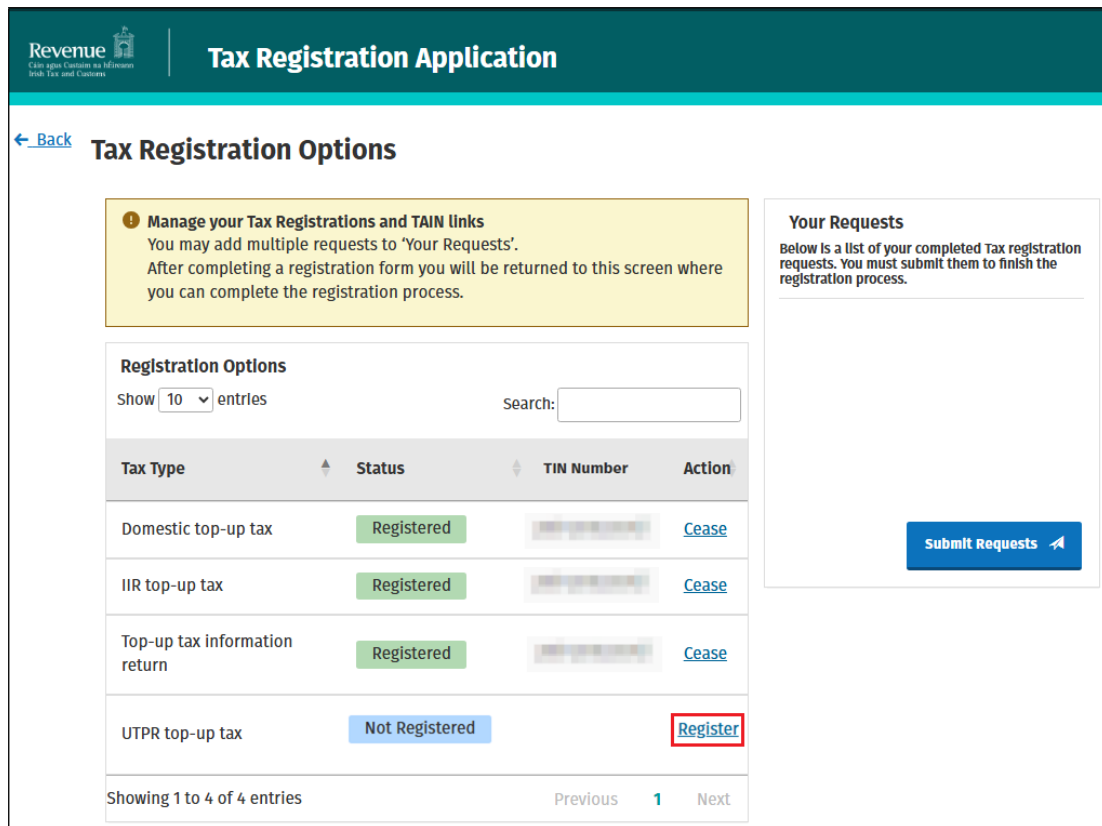


Figure 43 – Tax registration options screen

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

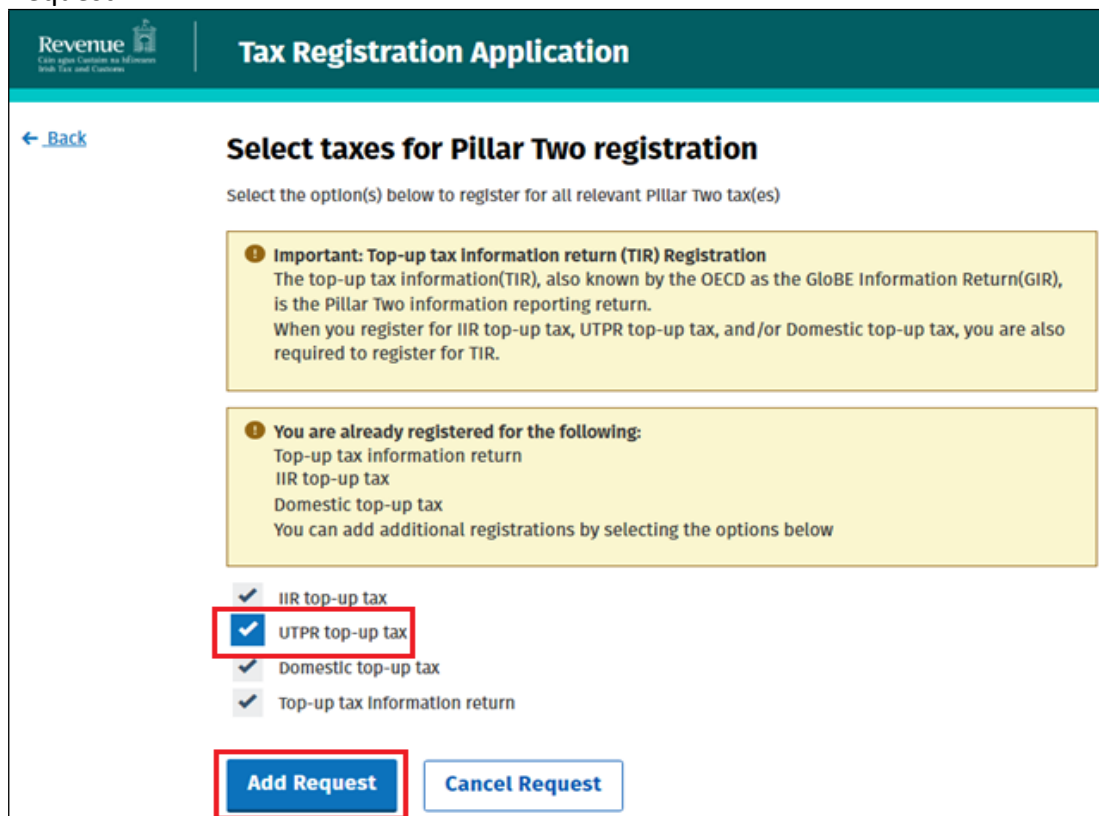


Figure 44 – Select taxes for Pillar Two registration screen

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

The screenshot shows the 'Tax Registration Application' interface. At the top, there is a header with the Revenue logo and the title 'Tax Registration Application'. Below the header, there is a navigation link for 'Back' and a main heading 'Tax Registration Options'. A yellow callout box provides instructions on managing tax registrations and TAIN links. The main content area features a 'Registration Options' section with a search bar and a table of tax types. The table lists four entries: Domestic top-up tax, IIR top-up tax, Top-up tax information return, and UTPR top-up tax. The first three are 'Registered' and the last is 'Not Registered'. Each entry has a 'Cease' link. To the right, a 'Your Requests' section shows a list of completed requests with 'Register', 'Remove', and 'Edit' buttons. A red box highlights a 'Submit Requests' button at the bottom right.

Tax Type	Status	TIN Number	Action
Domestic top-up tax	Registered	[REDACTED]	<a href="#">Cease</a>
IIR top-up tax	Registered	[REDACTED]	<a href="#">Cease</a>
Top-up tax information return	Registered	[REDACTED]	<a href="#">Cease</a>
UTPR top-up tax	Not Registered		

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.

The screenshot shows the 'Tax Registration Summary' screen. It features a header with the Revenue logo and the title 'Tax Registration Application'. Below the header, there is a navigation link for 'Back' and a main heading 'Tax Registration Summary'. A message instructs the user to review details before clicking the 'Sign and Submit' button. A green box highlights a section titled 'Registration for Pillar Two taxes' which lists 'UTPR top-up tax' as the tax being registered. Below this section is an 'Edit Details' link. A red box highlights the 'Sign and Submit' button at the bottom.

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.

**Revenue**  
Cian agus Cártaí na hÉireann  
His Tax and Customs

## Tax Registration Application

[← Back](#) **Tax Registration Options**

**Manage your Tax Registrations and TAIN links**  
You may add multiple requests to 'Your Requests'.  
After completing a registration form you will be returned to this screen where you can complete the registration process.

**Registration Options**

Show  entries Search:

Tax Type	Status	TIN Number	Action
Domestic top-up tax	Registered	[REDACTED]	<a href="#">Cease</a>
IIR top-up tax	Registered	[REDACTED]	<a href="#">Cease</a>
Top-up tax information return	Registered	[REDACTED]	<a href="#">Cease</a>
UTPR top-up tax	Registered	[REDACTED]	<a href="#">Cease</a>

Showing 1 to 4 of 4 entries Previous **1** Next

**Your Requests**

Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.

[Submit Requests](#)

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”.

Revenue  
Cain agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) [UTPR Groups](#) [QDTT Groups](#)

**Tax registrations active from:**

IIR top-up tax	01/01/2024
Domestic top-up tax	01/01/2024
UTPR Top-up tax	01/01/2024
Top-up tax information return	01/01/2024

[Add new](#) [Cease registration](#)

**Fiscal year details:**

Start date	01/01/2024
End date	31/12

**Entity details:**

This entity is currently registered as a **Ultimate Parent Entity (UPE)**

Entity name	[REDACTED]
Entity type	Ultimate Parent Entity (UPE)
Entity TIN	[REDACTED]

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.

**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#) **Tax Registration Options**

**! Manage your Tax Registrations and TAIN links**  
You may add multiple requests to 'Your Requests'.  
After completing a registration form you will be returned to this screen where you can complete the registration process.

**Registration Options**  
Show  entries Search:

Tax Type	Status	TIN Number	Action
Domestic top-up tax	Registered	<input type="text"/>	<a href="#">Cease</a>
IIR top-up tax	Registered	<input type="text"/>	<a href="#">Cease</a>
Top-up tax information return	Registered	<input type="text"/>	<a href="#">Cease</a>
UTPR top-up tax	Registered	<input type="text"/>	<a href="#">Cease</a>

Showing 1 to 4 of 4 entries Previous **1** Next

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.

**! This registration cannot be ceased while this entity is currently registered as the Group filer for a QDTT group. If the group is no longer valid (applicable, in effect), you can delete it in the [Manage Roles and Groups](#) service. All entities in the group will be notified. If you wish to appoint a new Group filer, please contact Revenue via MyEnquiries. You will be requested to provide confirmation of the election of the new Group Filer, by all of the members of the group.**

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

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

**Revenue**  
Cian agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### Cease Domestic Top-Up Tax

Please fill in the following fields in order to cease your registration for QDTT.

**Cessation Date**

**Cessation reason**

Please select an option

**Add to your Request**

Figure 51 – Cease tax registration screen

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

**Cessation reason**

Please select an option

Please select an option

Liquidation/Bankrupt

Exempt/Below Limit

Ceased Trading

Registered in error

Other

Group restructuring

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.

**Revenue**  
Calm agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#) **Tax Registration Options**

**Manage your Tax Registrations and TAIN links**  
You may add multiple requests to 'Your Requests'.  
After completing a registration form you will be returned to this screen where you can complete the registration process.

**Registration Options**  
Show 10 entries Search:

Tax Type	Status	TIN Number	Action
Domestic Top-up Tax	Registered	[Redacted]	
IIR Top-up Tax	Registered	[Redacted]	<a href="#">Cease</a>
Top-up Tax Information Return	Registered	[Redacted]	<a href="#">Cease</a>
UTPR Top-up Tax	Registered	[Redacted]	<a href="#">Cease</a>

Showing 1 to 4 of 4 entries Previous 1 Next

**Your Requests**  
Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.

QDTT [Cease](#) [Remove](#) [Edit](#)

[Submit Requests](#)

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.

**Revenue**  
Calm agus Custaim na hÉireann  
Irish Tax and Customs

## Sign & Submit

**Sign & Submit**

**Certificate**  [Help](#)

**Enter Password**

0%

Figure 54 – ROS sign &amp; submit screen

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

The screenshot shows the Revenue Tax Registration Application interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main header is 'Tax Registration Application'. Below the header is a 'Back' link. The main title is 'Tax Registration Options'. A yellow information box contains the text: 'Manage your Tax Registrations and TAIN links. You may add multiple requests to 'Your Requests'. After completing a registration form you will be returned to this screen where you can complete the registration process.' Below this is a 'Registration Options' section with a 'Show 10 entries' dropdown and a search box. A table below shows the registration options with columns: Tax Type, Status, TIN Number, and Action. The first row is 'Domestic Top-up Tax' with a status of 'Request in Progress' highlighted in yellow.

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

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

The screenshot shows the Revenue Tax Registration Application interface, similar to Figure 55. The main title is 'Tax Registration Options'. The yellow information box contains the same text as in Figure 55. Below this is a 'Registration Options' section with a 'Show 10 entries' dropdown and a search box. A table below shows the registration options with columns: Tax Type, Status, TIN Number, and Action. The first row is 'Domestic Top-up Tax' with a status of 'Ceased' highlighted in red.

Figure 56 – Tax registration options – QDTT status ceased

## 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.

The screenshot shows the 'Tax Registration Application' interface. At the top left is the Revenue logo with the tagline 'Cair again. Cúram na hÉireann Irish Tax and Customs'. The main header is 'Tax Registration Application'. Below this is a navigation bar with a 'Back' link and tabs for 'Profile', 'TIR Role' (highlighted with a red box), 'UTPR Groups', and 'QDIT Groups'. The main content area is titled 'Manage Roles and Groups'. Underneath, the 'TIR Role' section shows a message: 'You are currently registered as a non-filer for TIR purposes' (highlighted with a green box), followed by a 'Change TIR role' link. Below this is a 'Designated Local Entity Details' section (highlighted with a green box) containing a table:

Designated Local Entity Details:	
DLE Name	[Redacted]
DLE TIN	[Redacted]
DLE Role	Designated Local Entity filing TIR

Figure 57 – 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.

**Revenue**  
Cain agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#)
[TIR Role](#)
[UTPR Groups](#)
[QDIT Groups](#)

#### TIR Role

You are currently registered as a DLE, filing the TIR return

[Change TIR role](#)

**List of Irish Group Constituents Entities that have appointed this entity as the DLE**

Show  entries Search:

Constituent Entity Name	TIN Number	Date of Appointment	Action
[REDACTED]	[REDACTED]	06/08/2025	<a href="#">Remove</a>
[REDACTED]	[REDACTED]	06/08/2025	<a href="#">Remove</a>

Showing 1 to 2 of 2 entries Previous **1** Next

Figure 58 – 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.

**Revenue**  
Cain agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#)
[TIR Role](#)
[UTPR Groups](#)
[QDIT Groups](#)

#### TIR Role

You are currently registered as a non-filer for TIR purposes

[Change TIR role](#)

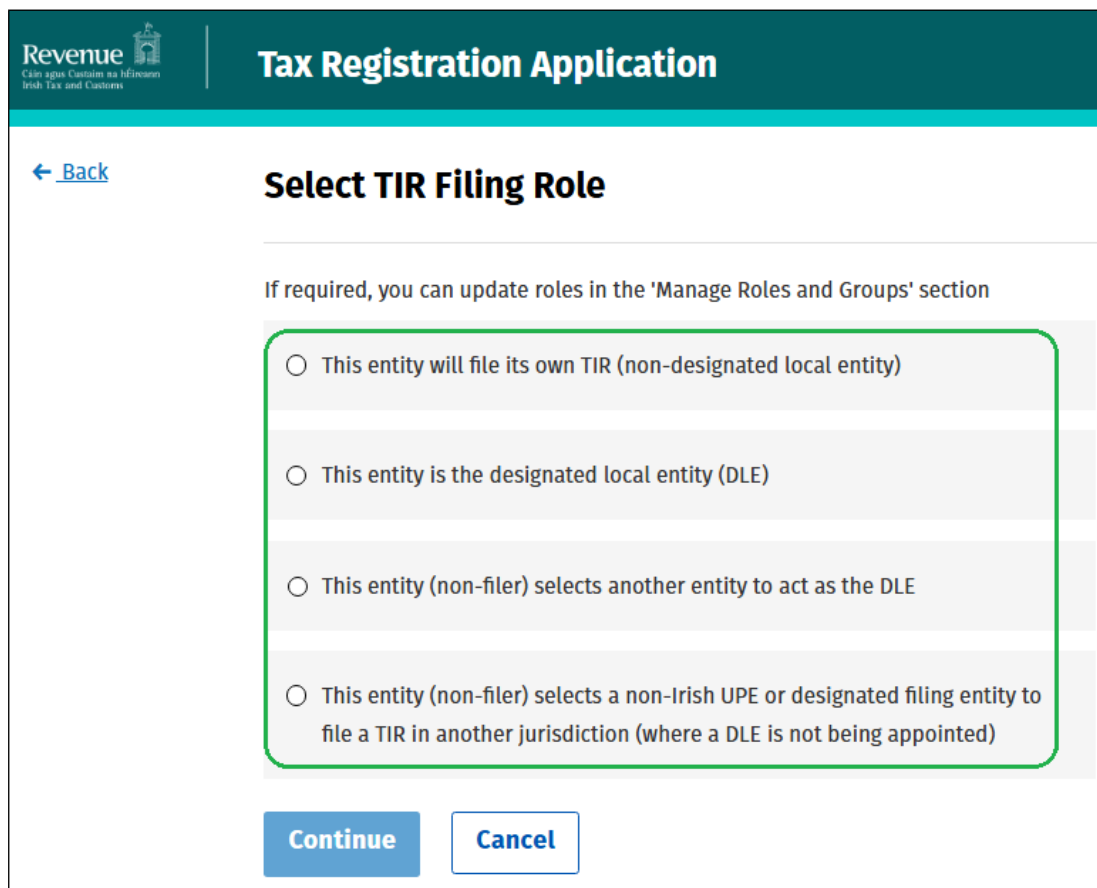
#### Designated Local Entity Details:

**DLE Name** [REDACTED]  
**DLE TIN** [REDACTED]  
**DLE Role** Designated Local Entity filing TIR

Figure 59 – 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.



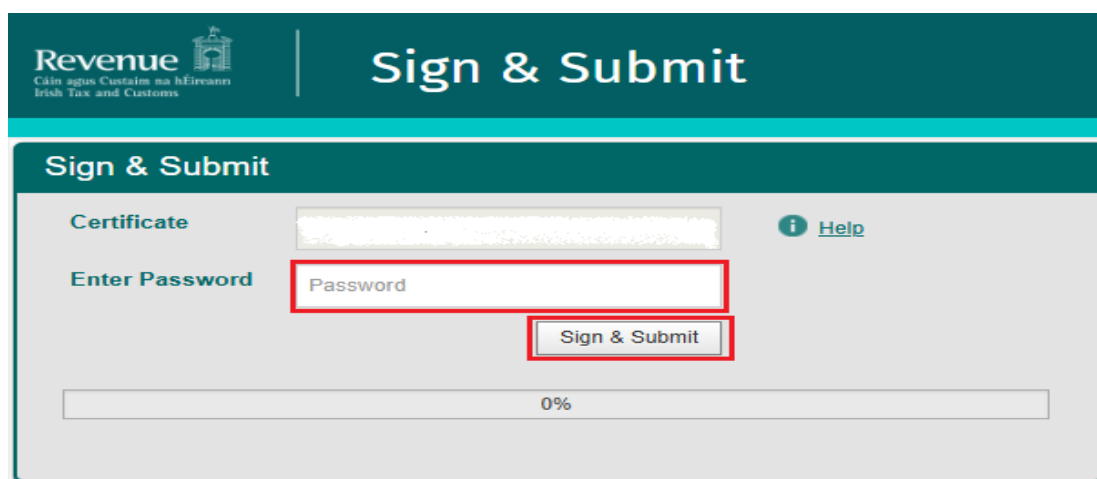
The screenshot shows the 'Tax Registration Application' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main header is 'Tax Registration Application'. Below the header is a navigation link '← Back'. The main heading is 'Select TIR Filing Role'. A sub-heading reads: 'If required, you can update roles in the 'Manage Roles and Groups' section'. There are four radio button options, all enclosed in a green rounded rectangle:

- This entity will file its own TIR (non-designated local entity)
- This entity is the designated local entity (DLE)
- This entity (non-filer) selects another entity to act as the DLE
- This entity (non-filer) selects a non-Irish UPE or designated filing entity to file a TIR in another jurisdiction (where a DLE is not being appointed)

At the bottom are two buttons: 'Continue' and 'Cancel'.

Figure 60 – 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.



The screenshot shows the 'Sign & Submit' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main header is 'Sign & Submit'. Below the header is a sub-heading 'Sign & Submit'. There are two input fields: 'Certificate' and 'Enter Password'. The 'Enter Password' field is highlighted with a red border. To the right of the 'Enter Password' field is a 'Help' link. Below the input fields is a 'Sign & Submit' button, also highlighted with a red border. At the bottom is a progress bar showing '0%'.

Figure 61 – 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:

- View QDTT group elections (prior to creation of the QDTT Group).
- Amend QDTT group elections.
- Create a QDTT Group (available once all group entities have elected to join).
- View the QDTT Group (post creation).
- 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.

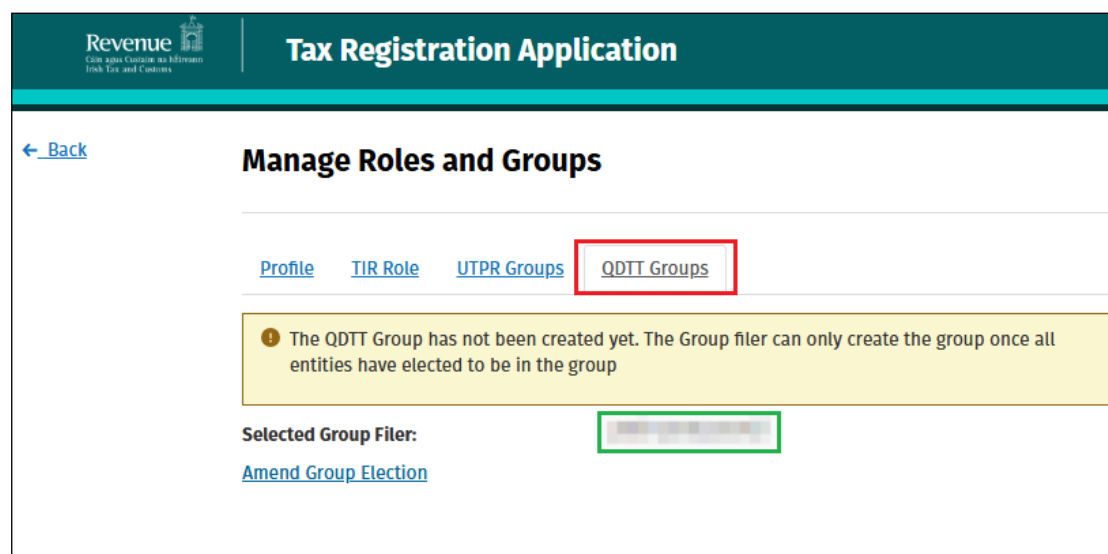


Figure 62 – Manage Roles and Groups screen – QDTT Groups tab (non-filer’s view)

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 63). The QDTT Group status will remain “Inactive” until the QDTT Group is formally created – see [section 4.3.3](#) for more details.

**Revenue**  
Cairn agus Cúistim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) [UTPR Groups](#) **QD TT Groups**

**Group details:**

**Review and create a QD TT group**  
All listed constituent entities have elected to be part of the QD TT Group, and the group can now be created.  
Once reviewed, click "Create QD TT Group" to proceed.

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

Elected to the QD TT Group: 2 entities  
Awaiting Election: 0 entities  
QD TT group status: **Inactive**

[Amend Group Election](#)

**Create QD TT Group**

Constituent Entity Name	TIN	QD TT election	QD TT election date	First fiscal Period
[REDACTED]	[REDACTED]	<b>Elected</b>	06/08/2025	01/01/2024
[REDACTED]	[REDACTED]	<b>Elected</b>	06/08/2025	01/01/2024

Figure 63 – Manage Roles and Groups screen - QD TT Groups tab (appointed group filer’s view) - group details (prior to creation of group)

#### 4.3.2 Amend QD TT group election

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

**Revenue**  
Cairn agus Cúistim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) [UTPR Groups](#) **QD TT Groups**

**The QD TT Group has not been created yet. The Group filer can only create the group once all entities have elected to be in the group**

Selected Group Filer: [REDACTED]

**Amend Group Election**

Figure 64 – Manage Roles and Groups screen - QD TT Groups tab (non-filer’s view) – amend group election option

**Revenue**  
Clárú agus Cúnamh na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) [UTPR Groups](#) **QDTT Groups**

**Group details:**

**Review and create a QDTT group**  
All listed constituent entities have elected to be part of the QDTT Group, and the group can now be created.  
Once reviewed, click "Create QDTT Group" to proceed.

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

**Elected to the QDTT Group** 2 entities  
**Awaiting Election** 0 entities  
**QDTT group status** Inactive

[Amend Group Election](#)

**Create QDTT Group**

Constituent Entity Name	TIN	QDTT election	QDTT election date	First fiscal Period
[REDACTED]	[REDACTED]	<span style="background-color: #0070C0; color: white; padding: 2px;">Elected</span>	06/08/2025	01/01/2024
[REDACTED]	[REDACTED]	<span style="background-color: #0070C0; color: white; padding: 2px;">Elected</span>	06/08/2025	01/01/2024

Figure 65 – 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 66 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.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### QD TT Group (Optional step)

A QD TT group can be created when all group entities are registered for QD TT. If relevant, you have the option to create a QD TT group in the 'Manage Roles and Groups' section. Click "Continue" button if you would like to skip this step or select the checkbox if relevant.

**Important: QD TT Group**  
All relevant QD TT entities should elect to be members of the QD TT group. In the absence of such a group, each QD TT registered entity is required to individually file a return and pay the relevant tax arising for each fiscal year.

This entity is electing to become a member of a QD TT Group (Optional)

[Continue](#) [Cancel Request](#)

Figure 66 – Amend QD TT Group Election screen

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

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Sign & Submit

**Sign & Submit**

Certificate  [Help](#)

Enter Password  **Sign & Submit**

0%

Figure 67 – ROS sign &amp; submit screen

#### 4.3.3 Create QD TT Group

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

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

Where an entity has not elected to become a member of a QD TT Group, the “Create QD TT Group” option will not be available. The QD TT election will appear as “not elected” as shown in Figure 68 below.

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

**Revenue**  
Cuidao Cuidado na Educação  
Ish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) [UTPR Groups](#) [QDTT Groups](#)

**Group details:**

**Important: QDTT Group**  
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.

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

**Elected to the QDTT Group** 1 entities  
**Awaiting Election** 1 entities  
**QDTT group status** Inactive  
[Amend Group Election](#)

**Create QDTT Group** ←

Show 10 entries Search:

Constituent Entity Name	TIN	QDTT election	QDTT election date	First fiscal Period
		Not Elected	-	01/01/2024
		Elected	06/08/2025	01/01/2024

Showing 1 to 2 of 2 entries Previous 1 Next

Figure 68 – 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 69 below.

**Revenue**  
Cairé agus Cúistim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) [UTPR Groups](#) **QD TT Groups**

**Group details:**

**Review and create a QD TT group**  
All listed constituent entities have elected to be part of the QD TT Group, and the group can now be created.  
Once reviewed, click "Create QD TT Group" to proceed.

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

**Elected to the QD TT Group** 2 entities  
**Awaiting Election** 0 entities  
**QD TT group status** Inactive

[Amend Group Election](#)

Create QD TT Group

Constituent Entity Name	TIN	QD TT election	QD TT election date	First fiscal Period
[REDACTED]	[REDACTED]	Elected	06/08/2025	01/01/2024
[REDACTED]	[REDACTED]	Elected	06/08/2025	01/01/2024

Figure 69 – Manage Roles and Groups screen - QD TT Groups tab (appointed group filer’s view)– create QD TT Group

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

- All group entities have elected to be relevant members of a QD TT group
- This entity elects to be a member of a QD TT group and confirms its understanding of its obligations:
  - as a member of a QD TT group, group recovery provisions and potential exposure to QD TT 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 QD TT Group.

Figure 70 – ROS sign &amp; submit screen

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

Group Type	Group ID	Group Status	Group Created	Action
QDTT Group	[REDACTED]	Active	11/08/2025	<a href="#">View Group</a> <a href="#">Delete Group</a>

Figure 71 – 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:

Revenue  
Cairé agus Cúistóir na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) [UTPR Groups](#) [QD TT Groups](#)

**Group details:**

Group Type	Group ID	Group Status	Group Created	Action
QD TT Group	[REDACTED]	Active	11/08/2025	<a href="#">View Group</a> <a href="#">Delete Group</a>

Figure 72 – Manage Roles and Groups screen - QD TT Groups tab (appointed group filer's view) – view group details (post group creation)

Revenue  
Cairé agus Cúistóir na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) [UTPR Groups](#) [QD TT Groups](#)

**Group details:**

Group Type	Group ID	Group Status	Group Created	Action
QD TT Group	[REDACTED]	Active	11/08/2025	<a href="#">View Group</a>

Figure 73 – Manage Roles and Groups screen (non-filer's view) - QD TT Groups tab – view group details (post group creation)

The list of entities in the QD TT Group will be displayed:

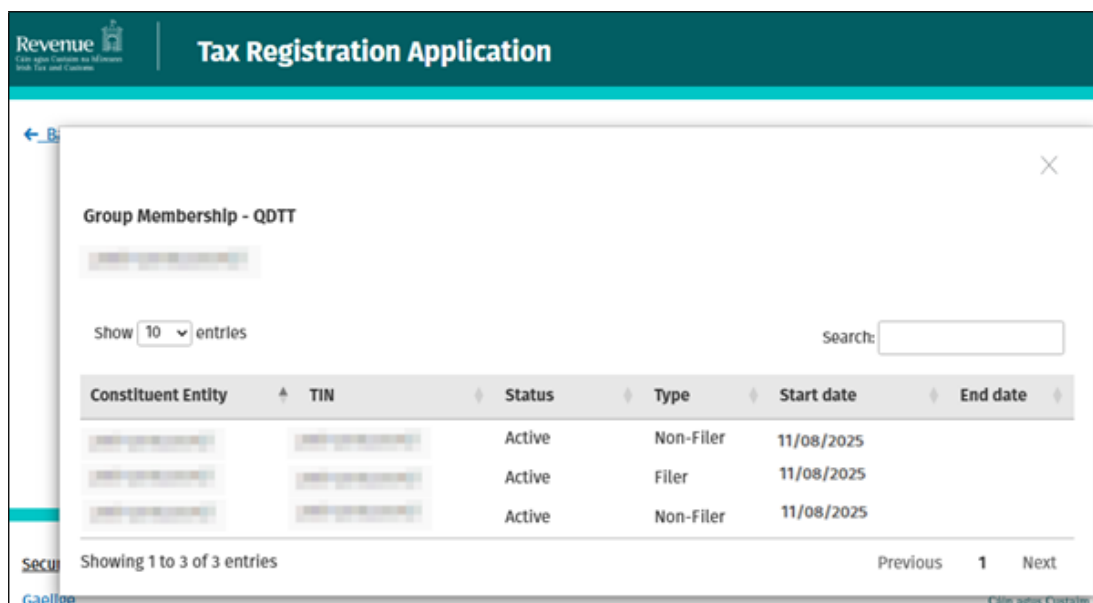


Figure 74 – Manage Roles and Groups screen - QDTT Groups tab – view group details

#### 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:

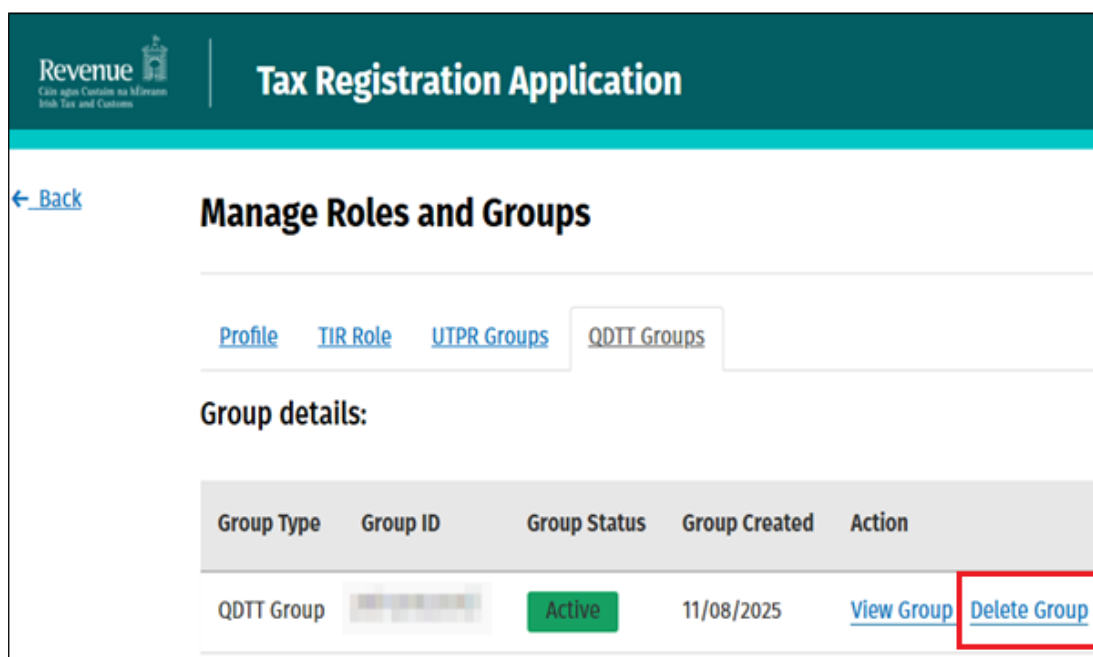


Figure 75 – Manage Roles and Groups screen - QDTT Groups tab – Delete group option

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

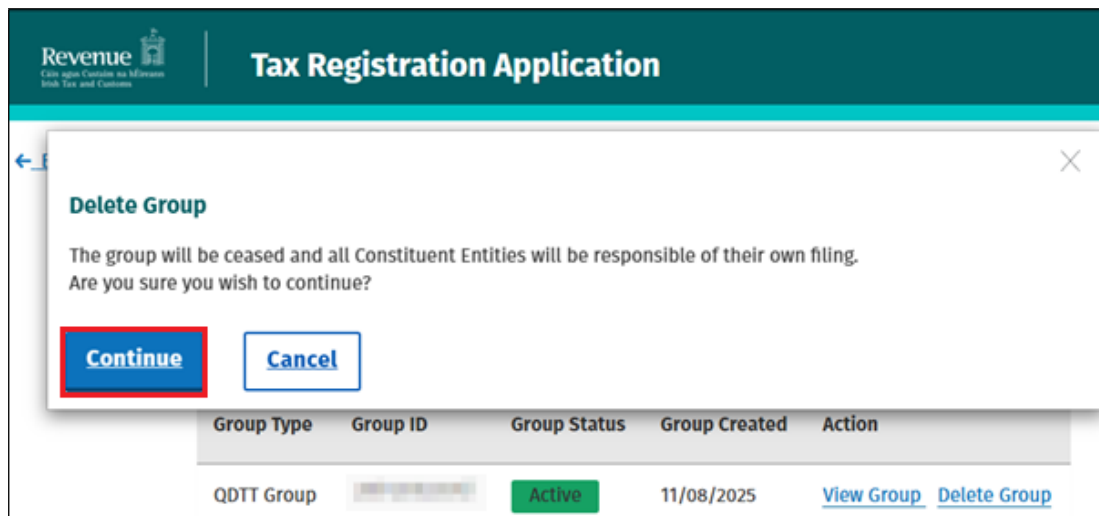


Figure 76 – Manage Roles and Groups screen - QD TT Groups tab – Delete group warning

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

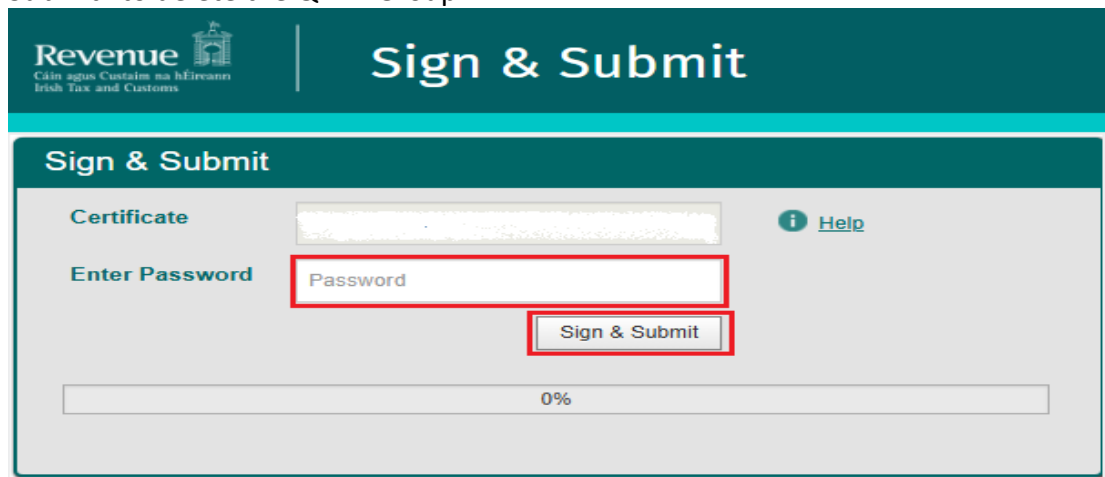



Figure 77 – ROS sign & submit screen

The QD TT Groups tab in the Manage Roles and Groups portal (for group filers and non-filers) will now show the previous QD TT Group status as “Deactivated” - see Figure 78 & Figure 79 below.


Tax Registration Application

---

[← Back](#)

## Manage Roles and Groups

[Profile](#)
[TIR Role](#)
[UTPR Groups](#)
QDTT Groups

**Group details:**

**Review and create a QDTT group**  
 All listed constituent entities have elected to be part of the QDTT Group, and the group can now be created.  
 Once reviewed, click "Create QDTT Group" to proceed.

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

**Elected to the QDTT Group**

**Awaiting Election**

**QDTT group status**

[Amend Group Election](#)

3 entities

0 entities

Inactive

Create QDTT Group

Constituent Entity Name	TIN	QDTT election	QDTT election date	First fiscal Period
<a href="#">[Entity Name]</a>	<a href="#">[TIN]</a>	Elected	08/08/2025	01/01/2024
<a href="#">[Entity Name]</a>	<a href="#">[TIN]</a>	Elected	11/08/2025	01/01/2024
<a href="#">[Entity Name]</a>	<a href="#">[TIN]</a>	Elected	08/08/2025	01/01/2024

Previous Group details:

Group Type	Group ID	Group Status	Group Created	Action
QDTT Group	<a href="#">[Group ID]</a>	Deactivated	11/08/2025	

Figure 78 – Manage Roles and Groups screen - QDTT Groups tab (appointed group filer’s view) – Details of a deactivated QDTT Group

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) [UTPR Groups](#) [QDIT Groups](#)

! The QDIT Group has not been created yet. The Group filer can only create the group once all entities have elected to be in the group

**Selected Group Filer:** [Redacted]

[Amend Group Election](#)

**Group details:**

Group Type	Group ID	Group Status	Group Created	Action
QDIT Group	[Redacted]	Deactivated	11/08/2025	

Figure 79 – Manage Roles and Groups screen - QDIT Groups tab (non-filer’s view) – Details of a deactivated QDIT 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.

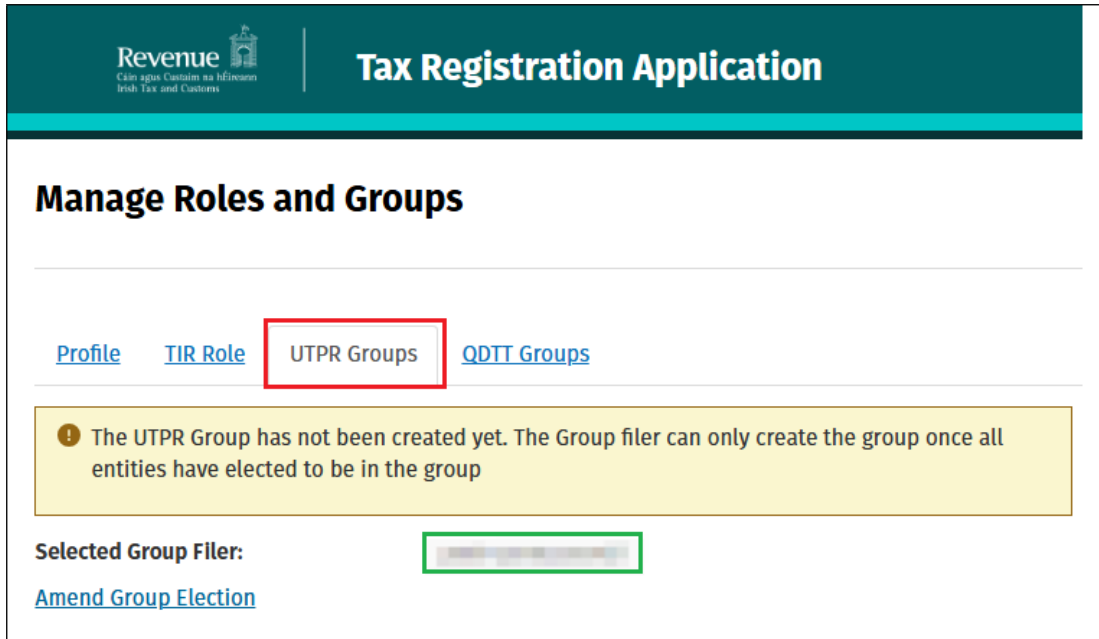
The UTPR Groups tab allows users to:

- View UTPR group election (prior to creation of the UTPR Group).
- Amend UTPR group election.
- Create a UTPR Group (available once all CEs have elected to join).
- View the UTPR Group (post-creation).
- 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.



The screenshot shows the 'Tax Registration Application' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main header is 'Tax Registration Application'. Below this is the section 'Manage Roles and Groups'. There are four tabs: 'Profile', 'TIR Role', 'UTPR Groups' (which is highlighted with a red box), and 'QDIT Groups'. Below the tabs is a yellow warning box with a circular icon containing an exclamation mark and the text: 'The UTPR Group has not been created yet. The Group filer can only create the group once all entities have elected to be in the group'. Below the warning box, there is a label 'Selected Group Filer:' followed by a text input field with a green border. At the bottom left, there is a link 'Amend Group Election'.

Figure 80 – 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 81). The UTPR Group status will remain “Inactive” until the UTPR Group is formally created – see [Section 4.4.3](#) for more details.

**Revenue**  
Clárú agus Cúnamh na Míreanna  
 Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) **UTPR Groups** [QDIT Groups](#)

**Group details:**

**Review and create a UTPR group**  
 All listed constituent entities have elected to be part of the UTPR Group, and the group can now be created.  
 Once reviewed, click "Create UTPR Group" to proceed.

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

**Elected to the UTPR Group** 2 entities  
**Awaiting Election** 0 entities  
**UTPR group status** Inactive  
[Amend Group Election](#)

**Create UTPR Group**

Show  entries Search:

Constituent Entity Name	TIN	UTPR election	UTPR election date	First fiscal Period
[REDACTED]	[REDACTED]	Elected	19/08/2025	01/01/2024
[REDACTED]	[REDACTED]	Elected	19/08/2025	01/01/2024

Showing 1 to 2 of 2 entries Previous **1** Next

Figure 81 – 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”.

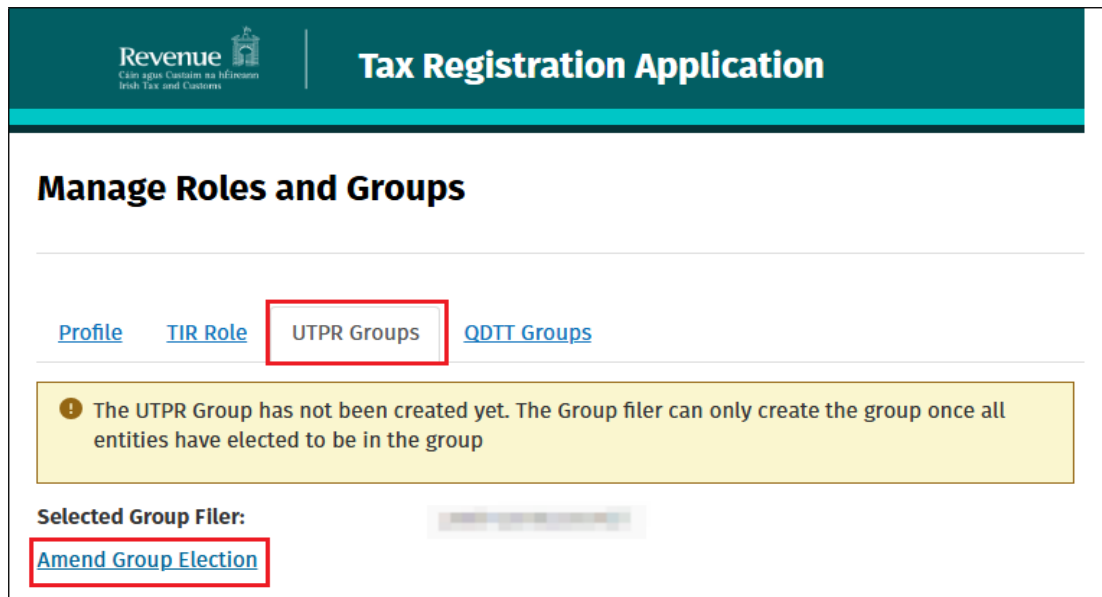


Figure 82 – Manage Roles and Groups screen - UTPR Groups tab (non-filer’s view) – amend group election option

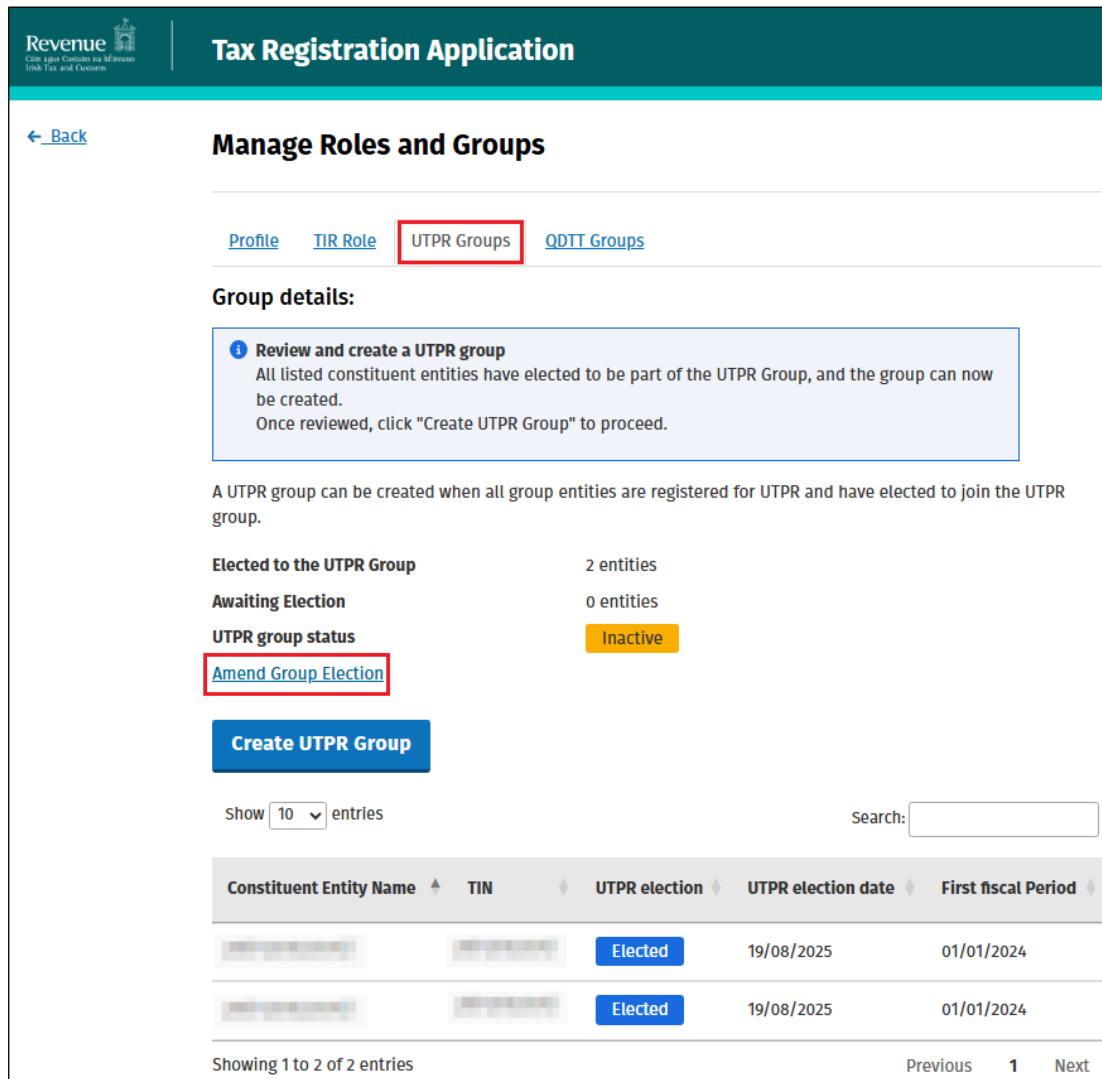
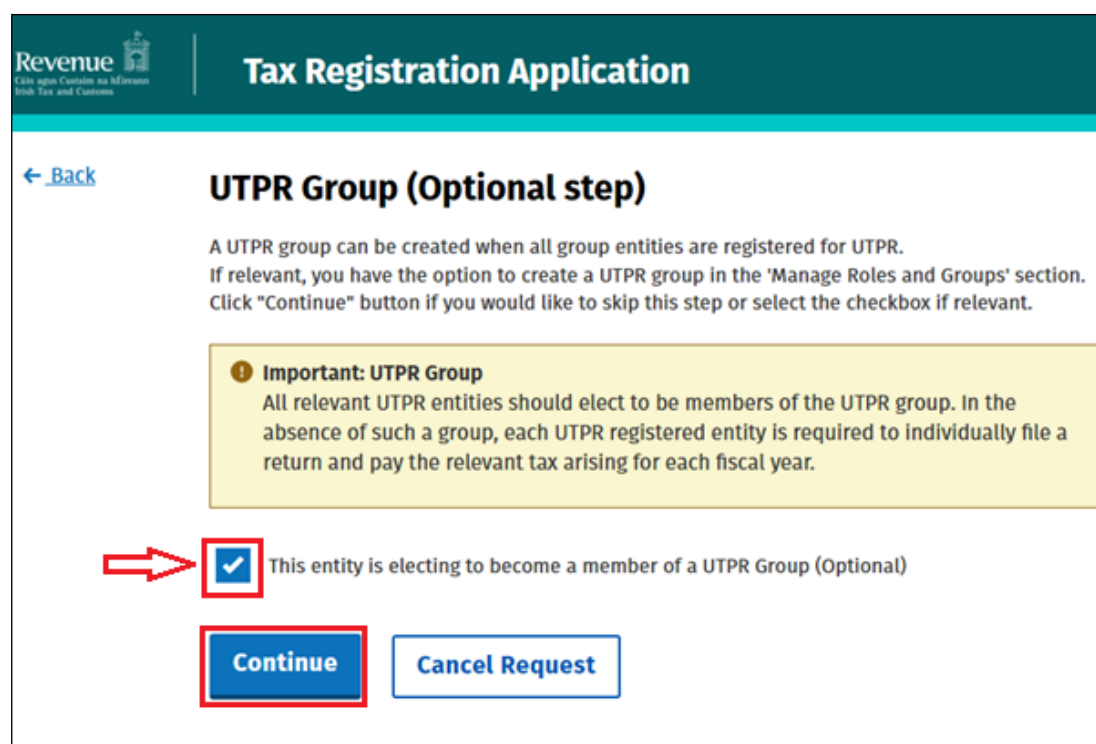


Figure 83 – Manage Roles and Groups screen - UTPR Groups tab (appointed group filer’s view) – amend group election option

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 84 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.



**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### UTPR Group (Optional step)

A UTPR group can be created when all group entities are registered for UTPR. If relevant, you have the option to create a UTPR group in the 'Manage Roles and Groups' section. Click "Continue" button if you would like to skip this step or select the checkbox if relevant.

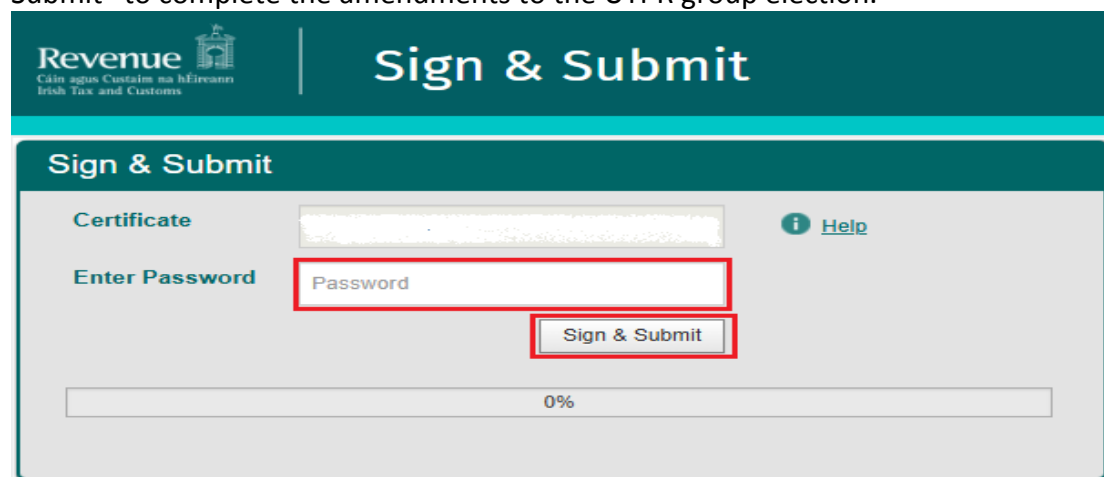
**Important: UTPR Group**  
All relevant UTPR entities should elect to be members of the UTPR group. In the absence of such a group, each UTPR registered entity is required to individually file a return and pay the relevant tax arising for each fiscal year.

This entity is electing to become a member of a UTPR Group (Optional)

**Continue** **Cancel Request**

Figure 84 – 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.



**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Sign & Submit

**Certificate**  **Help**

**Enter Password**  **Sign & Submit**

0%

Figure 85 – 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 86 below.

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

**Revenue**  
Corporation  
Link Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) [UTPR Groups](#) [QDTT Groups](#)

**Group details:**

**Important: UTPR Group**  
All relevant UTPR entities should elect to be members of the UTPR group. In the absence of such a group, each UTPR registered entity is required to individually file a return and pay the relevant tax arising for each fiscal year.

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

<b>Elected to the UTPR Group</b>	0 entities
<b>Awaiting Election</b>	2 entities
<b>UTPR group status</b>	Inactive

[Amend Group Election](#)

**Create UTPR Group** ←

Show 10 entries Search:

Constituent Entity Name	TIN	UTPR election	UTPR election date	First fiscal Period
[REDACTED]	[REDACTED]	Not Elected	-	01/01/2024
[REDACTED]	[REDACTED]	Not Elected	-	01/01/2024

Showing 1 to 2 of 2 entries Previous 1 Next

Figure 86 – 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 87 below.

Revenue  
Since 1968 Committed to Maximum  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) **UTPR Groups** [QDTT Groups](#)

**Group details:**

**Review and create a UTPR group**  
All listed constituent entities have elected to be part of the UTPR Group, and the group can now be created.  
Once reviewed, click "Create UTPR Group" to proceed.

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

**Elected to the UTPR Group** 2 entities  
**Awaiting Election** 0 entities  
**UTPR group status** Inactive  
[Amend Group Election](#)

**Create UTPR Group**

Show  entries Search:

Constituent Entity Name	TIN	UTPR election	UTPR election date	First fiscal Period
[REDACTED]	[REDACTED]	Elected	19/08/2025	01/01/2024
[REDACTED]	[REDACTED]	Elected	19/08/2025	01/01/2024

Showing 1 to 2 of 2 entries Previous **1** Next

Figure 87 – 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 UTPR 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 88 – ROS sign &amp; submit screen

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

Group Type	Group ID	Group Status	Group Created	Action
UTPR Group	[REDACTED]	Active	20/08/2025	<a href="#">View Group</a> <a href="#">Delete Group</a>

Figure 89 – 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:

Revenue  
Cian agus Cúistais na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) **UTPR Groups** [QDIT Groups](#)

**Group details:**

Group Type	Group ID	Group Status	Group Created	Action
UTPR Group	[Masked]	Active	20/08/2025	<a href="#">View Group</a> <a href="#">Delete Group</a>

Figure 90 – Manage Roles and Groups screen - UTPR Groups tab (appointed group filer's view) – view group (post group creation)

Revenue  
Cian agus Cúistais na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Manage Roles and Groups

[Profile](#) [TIR Role](#) **UTPR Groups** [QDIT Groups](#)

**Group details:**

Group Type	Group ID	Group Status	Group Created	Action
UTPR Group	[Masked]	Active	20/08/2025	<a href="#">View Group</a>

Figure 91 – 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:

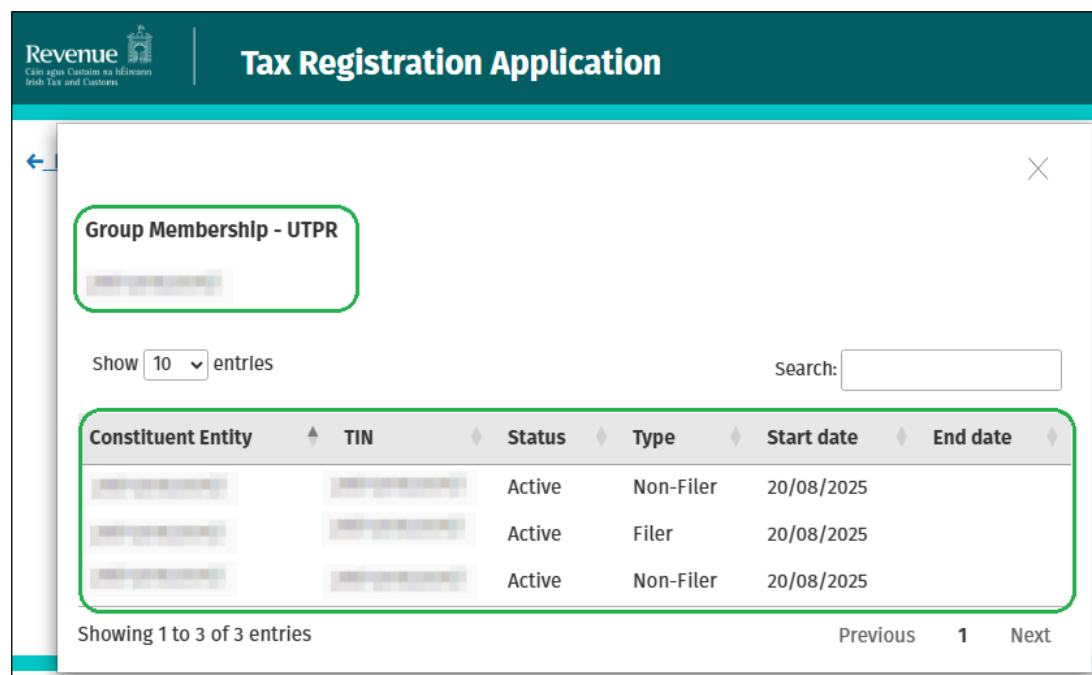


Figure 92 – Manage Roles and Groups screen – UTPR Groups tab – view group action screen

#### 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:

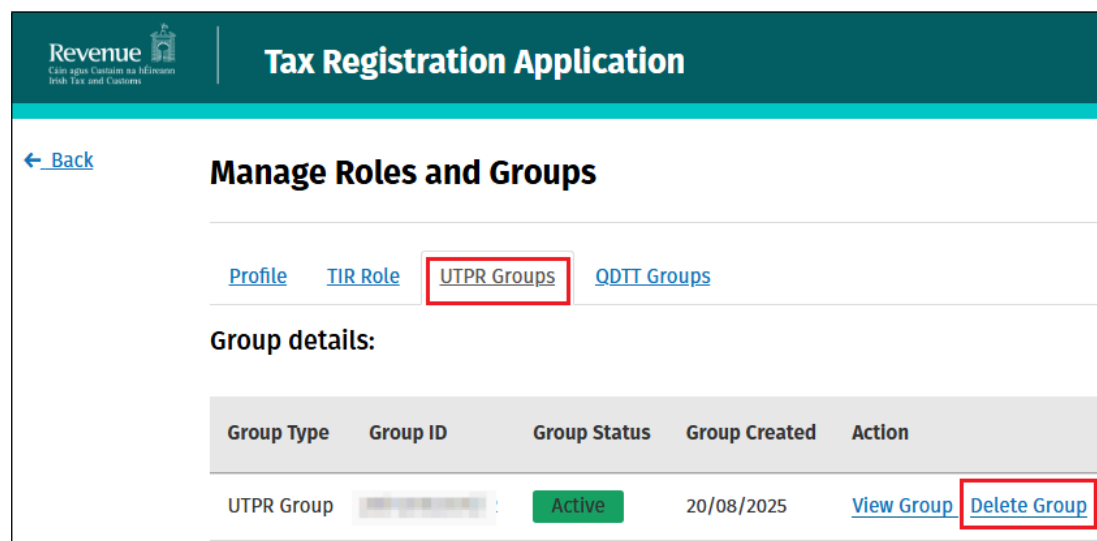


Figure 93 – Manage Roles and Groups screen - UTPR Groups tab – Delete Group option

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

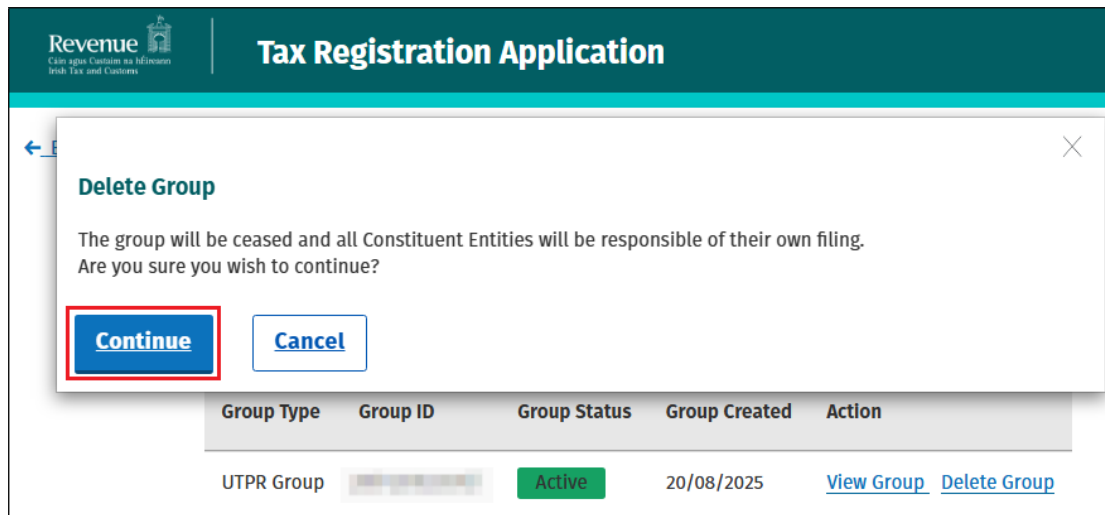


Figure 94 – Manage Roles and Groups screen - UTPR Groups tab – Delete UTPR warning

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

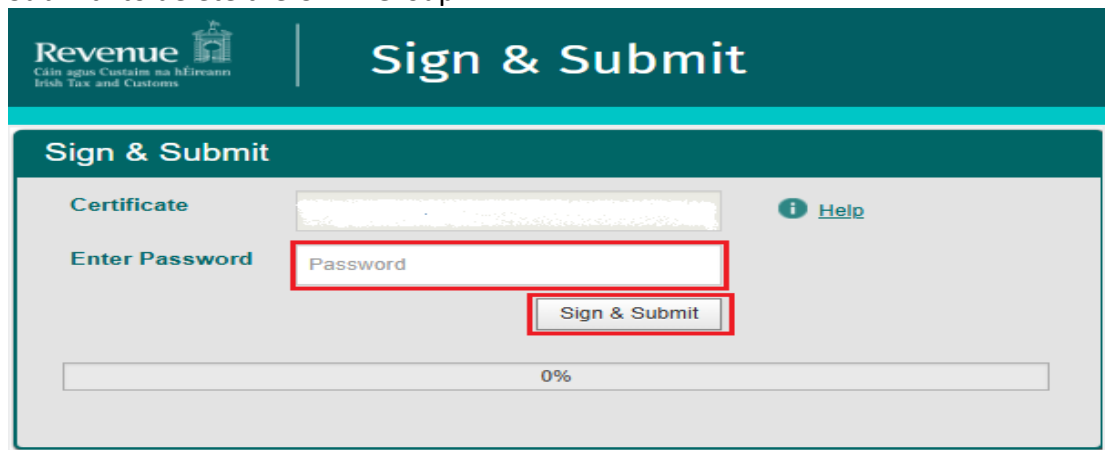



Figure 95 – ROS sign & submit screen

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 96 & Figure 97 below.


**Tax Registration Application**

[← Back](#)

## Manage Roles and Groups

[Profile](#)   [TIR Role](#)   **[UTPR Groups](#)**   [QDIT Groups](#)

**Group details:**

**Review and create a UTPR group**  
 All listed constituent entities have elected to be part of the UTPR Group, and the group can now be created.  
 Once reviewed, click "Create UTPR Group" to proceed.

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

**Elected to the UTPR Group** 2 entities  
**Awaiting Election** 0 entities  
**UTPR group status** Inactive  
[Amend Group Election](#)

Create UTPR Group

Show 10 entries Search:

Constituent Entity Name	TIN	UTPR election	UTPR election date	First fiscal Period
[Redacted]	[Redacted]	Elected	19/08/2025	01/01/2024
[Redacted]	[Redacted]	Elected	19/08/2025	01/01/2024

Showing 1 to 2 of 2 entries Previous **1** Next

**Previous Group details:**

Group Type	Group ID	Group Status	Group Created	Action
UTPR Group	[Redacted]	Deactivated	20/08/2025	

Figure 96 – Manage Roles and Groups screen - UTPR Groups tab (appointed group filer’s view) – Details of a deactivated UTPR Group

The screenshot shows the 'Manage Roles and Groups' interface. At the top left is the Revenue logo with the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The main header is 'Tax Registration Application'. Below this is a navigation bar with a 'Back' link and four tabs: 'Profile', 'TIR Role', 'UTPR Groups' (which is selected), and 'QDIT Groups'. A yellow warning box contains the message: 'The UTPR Group has not been created yet. The Group filer can only create the group once all entities have elected to be in the group'. Below the warning, it says 'Selected Group Filer:' followed by a blurred name and a 'Selected Group Filer' button. There is a link for 'Amend Group Election'. The 'Group details:' section contains a table with the following data:

Group Type	Group ID	Group Status	Group Created	Action
UTPR Group	[blurred]	Deactivated	20/08/2025	[blurred]

Figure 97 – 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.

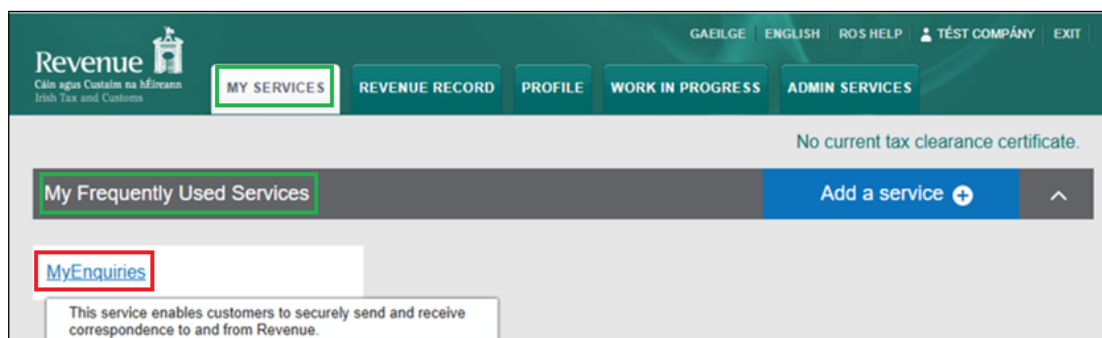


Figure 98 – ROS homepage – My service with MyEnquiries option

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”.

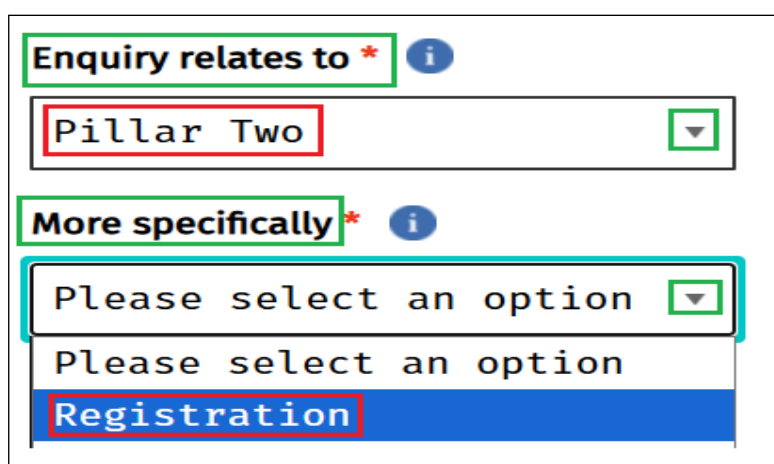


Figure 99 – MyEnquiries drop-down option screen

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.

**Revenue**  
Cúla agus Cúlaí na hÉireann  
Irish Tax and Customs

### Tax Registration Application

[← Back](#) **Tax Registration Options**

**Manage your Tax Registrations and TAIN links**  
You may add multiple requests to 'Your Requests'.  
After completing a registration form you will be returned to this screen where you can complete the registration process.

**Registration Options**  
Show  entries Search:

Tax Type	Status	TIN Number	Action
Domestic Top-up Tax	Not Registered		<a href="#">Register</a>
IIR Top-up Tax	Not Registered		<a href="#">Register</a>
Top-up Tax Information Return	Not Registered		<a href="#">Register</a>
UTPR Top-up Tax	Not Registered		<a href="#">Register</a>

Showing 1 to 4 of 4 entries Previous **1** Next

**Your Requests**  
Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.

[Submit Requests](#)

Figure 100 – 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”.

**Revenue**  
Cais agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Select taxes for Pillar Two registration

Select the option(s) below to register for all relevant Pillar Two tax(es)

**! Important: Top-up Tax Information Return (TIR) Registration**  
The top-up tax information(TIR), also known by the OECD as the GloBE Information Return(GIR), is the Pillar Two information reporting return.  
When you register for IIR top-up tax, UTPR top-up tax, and/or Domestic top-up tax, you are also required to register for TIR.

IIR Top-up Tax

UTPR Top-Up Tax

Domestic Top-Up Tax

Top-up tax Information Return

**Continue** **Cancel Request**

Figure 101 – Tax registration application – Top-up tax selection screen

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

**Revenue**  
Cais agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### Select the relevant entity type

Ultimate Parent Entity (UPE)

Constituent Entity (non-UPE)

Standalone Entity (non-group member)

**Continue** **Cancel Request**

Figure 102 – 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.

The screenshot shows a web interface for a 'Tax Registration Application'. At the top left is the Revenue logo with the tagline 'Call your Coroner on 1800 20 20 20' and 'IRB, Tax and Customs'. The main heading is 'Tax Registration Application'. Below this is a question: 'Is this entity part of a Multi-parented MNE or large-scale domestic group?'. A sub-note explains: 'A Multi-parented MNE or large-scale domestic group means two or more groups where the UPEs enter into a 'stapled structure' or a 'dual-listed arrangement' as defined in section 111AP(1) of the Taxes Consolidation Act 1997.' There are two radio button options: 'No, this entity is not a part of a Multi-parented MNE or large-scale domestic group' (which is selected and highlighted with a red border) and 'Yes, this entity is part of a Multi-parented MNE or large-scale domestic group'. At the bottom are two buttons: 'Continue' and 'Cancel Request'.

Figure 103 – 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”.

**Revenue**  
Cais agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Select the first fiscal year

Select the first fiscal year that the group or standalone entity is in scope for the selected Pillar Two tax(es).

The fiscal year means the accounting period that the UPE(where relevant) prepares its consolidated financial statements, or otherwise the calendar year.

The fiscal year start date is the commencement date of the accounting period of the UPE or standalone entity.

The fiscal year end date is the end-date of the accounting period of the UPE or the standalone entity.

**Fiscal Year Start Date \***      **Fiscal Year End Date \***

01/01/2024      31/12/2024

Enter Date(DD/MM/YYYY)      Enter Date(DD/MM/YYYY)

**Continue**      **Cancel Request**

Figure 104 – Select the first fiscal year screen

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

**Revenue**  
Cais agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Select TIR Filing Role

If required, you can update roles in the 'Manage Roles and Groups' section

This entity will file its own TIR (non-designated local entity)

This entity is the designated local entity (DLE)

This entity (non-filer) selects another entity to act as the DLE

This entity (non-filer) selects a non-Irish UPE or designated filing entity to file a TIR in another jurisdiction (where a DLE is not being appointed)

**Continue**      **Cancel**

Figure 105 – 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”.

Revenue  
Cúis agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Filing role for the Designated Local Entity

Choose the filing roles for the designated local entity. These roles determine who is responsible for submitting returns on behalf of the group.

If required, you can update roles in the 'Manage Roles and Groups' section.

Is this Designated Local Entity filing the TIR return?

Is this Designated Local Entity submitting a notification of filer, where a Designated Filing Entity or non-Irish UPE will submit a TIR on its behalf?

**Continue** Cancel

Figure 106 – 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 107.

Where an entity is electing to become a member of a QDTT Group, tick the box as shown in Figure 108. 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.

**Revenue**  
Cain agus Custala na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### QDTT(Domestic top-up tax) Group

A QDTT group can be created when all group entities are registered for QDTT.  
You will have the option to create a QDTT group or elect to be a member of a group in the 'Manage Roles and Groups' section.

**Important:QDTT Group**  
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.

This entity is electing to become a member of a QDTT Group

**Continue** **Cancel Request**

Figure 107 – QDTT group election screen – not electing to become a member

or

**Revenue**  
Cain agus Custala na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### QDTT(Domestic top-up tax) Group

A QDTT group can be created when all group entities are registered for QDTT.  
You will have the option to create a QDTT group or elect to be a member of a group in the 'Manage Roles and Groups' section.

**Important:QDTT Group**  
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.

This entity is electing to become a member of a QDTT Group

**Continue** **Cancel Request**

Figure 108 – QDTT group election screen – electing to become a member

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

**Revenue**  
Cuidim againn le Meitheamh  
Irish Tax and Customs

## Tax Registration Application

### QDTT group filer

If forming a QDTT group, the relevant QDTT members must appoint one such member to be the QDTT group filer. The QDTT group filer must prepare and deliver a QDTT return in respect of all relevant QDTT members for the fiscal year on or before the specified return date.

**!** A Group should not be created by the Group Filer until all entities have registered and elected to be a member of the group.

#### Is this entity the QDTT group filer?

Yes, this entity is the filer

No, another entity is the filer

**Continue** **Cancel Request**

Figure 109 – QDTT group filer details screen – entity is appointed group filer

or

**Revenue**  
Cuidim againn le Meitheamh  
Irish Tax and Customs

## Tax Registration Application

### QDTT group filer

If forming a QDTT group, the relevant QDTT members must appoint one such member to be the QDTT group filer. The QDTT group filer must prepare and deliver a QDTT return in respect of all relevant QDTT members for the fiscal year on or before the specified return date.

**!** A Group should not be created by the Group Filer until all entities have registered and elected to be a member of the group.

#### Is this entity the QDTT group filer?

Yes, this entity is the filer

No, another entity is the filer

**QDTT group filer TIN \***

**Q**

**QDTT group filer name \***

**Continue** **Cancel Request**

Figure 110 – 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”.

Revenue  
Clár agus Ceistín na Míreann  
Direct Tax and Customs
Tax Registration Application

---

[← Back](#)

## Tax Registration Options

**ⓘ Manage your Tax Registrations and TAIN links**  
 You may add multiple requests to 'Your Requests'.  
 After completing a registration form you will be returned to this screen where you can complete the registration process.

**Registration Options**

Show 10 entries Search:

Tax Type	Status	TIN Number	Action
Domestic Top-up Tax	Not Registered		
IIR Top-up Tax	Not Registered		
Top-up Tax Information Return	Not Registered		
UTPR Top-up Tax	Not Registered		<a href="#">Register</a>

Showing 1 to 4 of 4 entries Previous **1** Next

**Your Requests**

Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.

IIR	<a href="#">Register</a>	<a href="#">Remove</a>	<a href="#">Edit</a>
QDTT	<a href="#">Register</a>	<a href="#">Remove</a>	<a href="#">Edit</a>
TIR	<a href="#">Register</a>	<a href="#">Remove</a>	<a href="#">Edit</a>

[Submit Requests](#)

Figure 111 – Tax registration options homepage – your requests details

87

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

Figure 112 – Tax registration summary screen

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

Figure 113 – ROS sign & submit screen

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

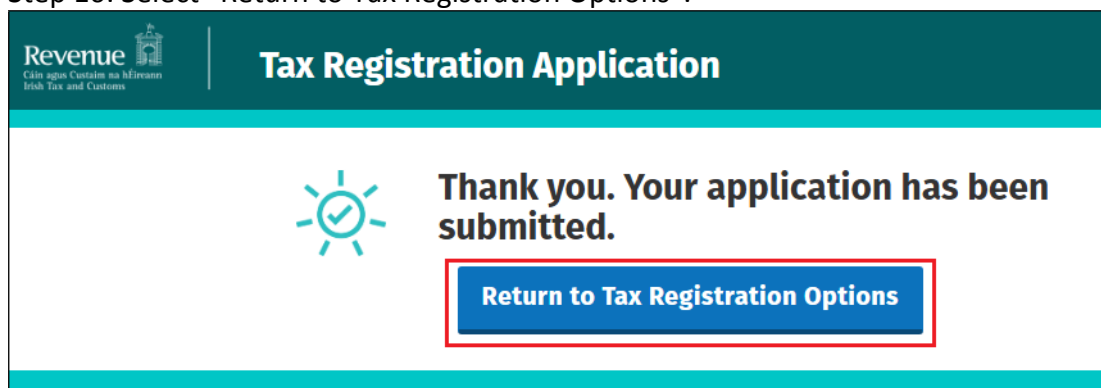


Figure 114 – Submitted application screen

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

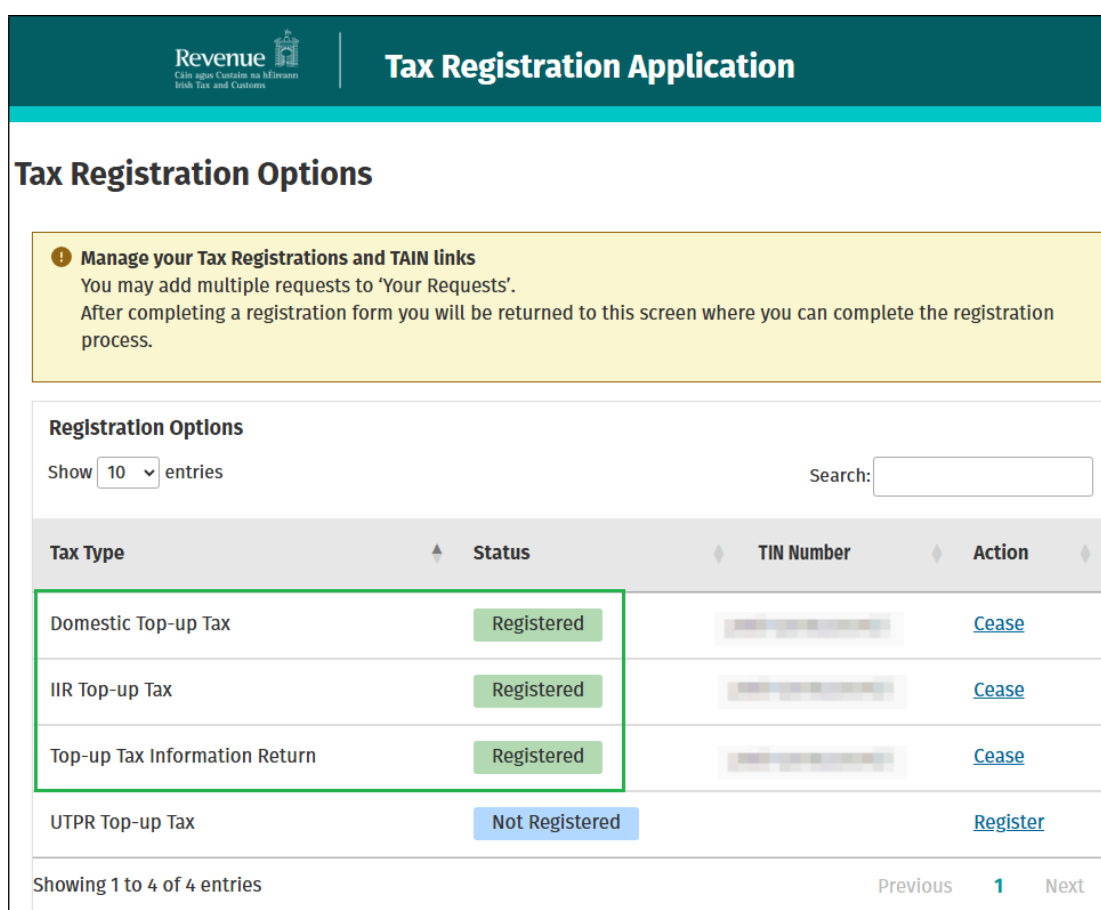


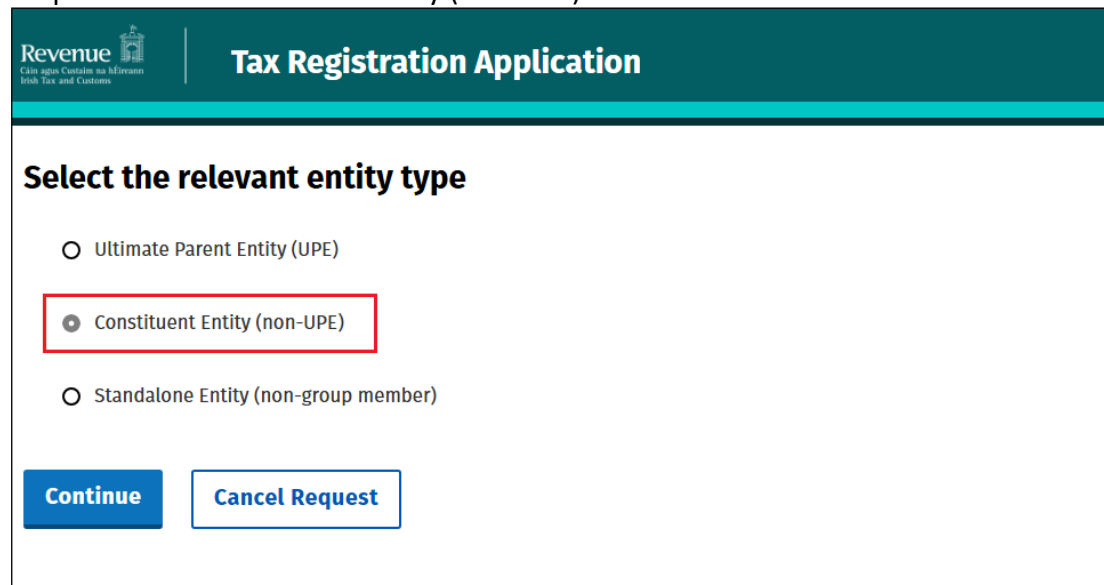
Figure 115 – Tax registration options homepage

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 QDIT 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”.



**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

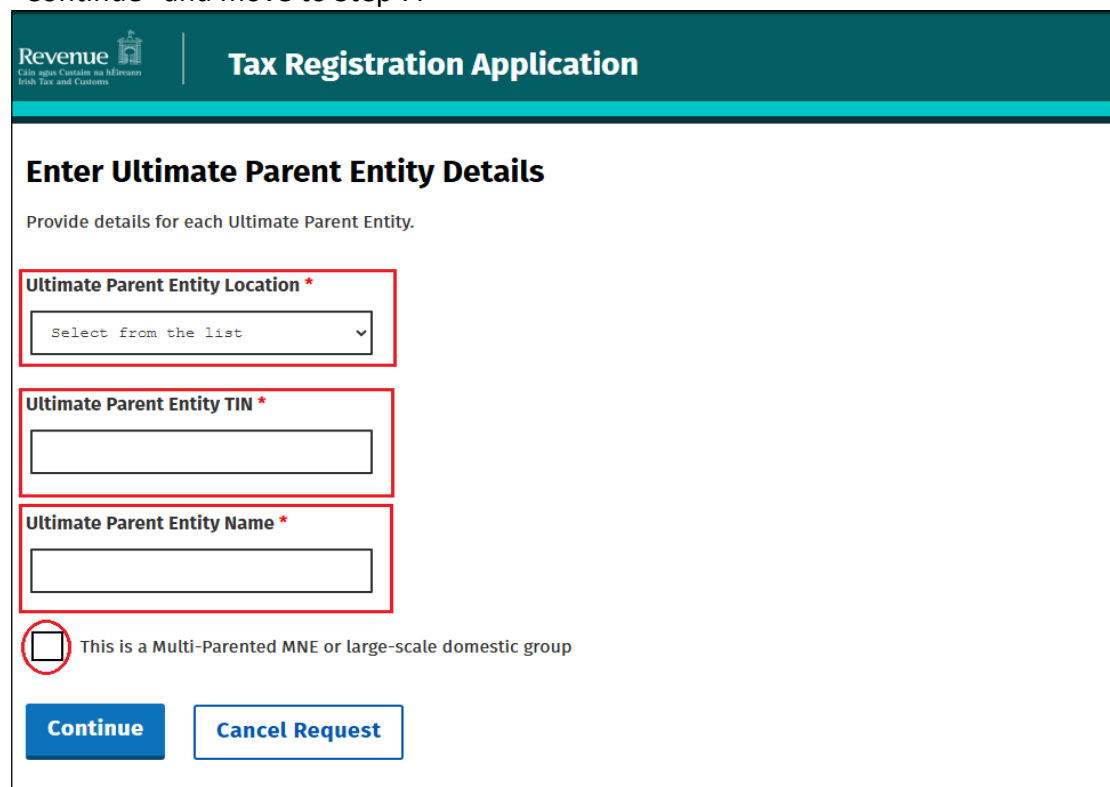
## Tax Registration Application

### Select the relevant entity type

Ultimate Parent Entity (UPE)  
 **Constituent Entity (non-UPE)**  
 Standalone Entity (non-group member)

Figure 116 – 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.



**Revenue**  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### Enter Ultimate Parent Entity Details

Provide details for each Ultimate Parent Entity.

**Ultimate Parent Entity Location \***

**Ultimate Parent Entity TIN \***

**Ultimate Parent Entity Name \***

This is a Multi-Parented MNE or large-scale domestic group

Figure 117 – 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”.

The screenshot shows the 'Tax Registration Application' interface. At the top left is the Revenue logo with the text 'Cáin agus Cúistiam na hÉireann Irish Tax and Customs'. The main header is 'Tax Registration Application'. Below the header is a 'Back' link. The main heading is 'Select the first fiscal year'. The instructions state: 'Select the first fiscal year that the group or standalone entity is in scope for the selected Pillar Two tax(es). The fiscal year means the accounting period that the UPE(where relevant) prepares its consolidated financial statements, or otherwise the calendar year. The fiscal year start date is the commencement date of the accounting period of the UPE or standalone entity. The fiscal year end date is the end-date of the accounting period of the UPE or the standalone entity.' There are two input fields: 'Fiscal Year Start Date \*' with the value '01/01/2024' and 'Fiscal Year End Date \*' with the value '31/12/2024'. Both fields have a calendar icon and the prompt 'Enter Date(DD/MM/YYYY)'. At the bottom are two buttons: 'Continue' and 'Cancel Request'.

Figure 118 – Select the first fiscal year screen

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

Revenue  
Cáin agus Cúistiam na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Select TIR Filing Role

If required, you can update roles in the 'Manage Roles and Groups' section

- This entity will file its own TIR (non-designated local entity)
- This entity is the designated local entity (DLE)
- This entity (non-filer) selects another entity to act as the DLE
- This entity (non-filer) selects a non-Irish UPE or designated filing entity to file a TIR in another jurisdiction (where a DLE is not being appointed)

**Continue** **Cancel**

Figure 119 – 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 120 below.

Where an entity is electing to become a member of a QDTT Group, tick the box as shown in Figure 121 below. 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.

**Revenue**  
Cain agus Custaia na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### QDTT(Domestic top-up tax) Group

A QDTT group can be created when all group entities are registered for QDTT.  
You will have the option to create a QDTT group or elect to be a member of a group in the 'Manage Roles and Groups' section.

**Important:QDTT Group**  
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.

This entity is electing to become a member of a QDTT Group

**Continue** **Cancel Request**

Figure 120 – QDTT group election screen – not electing to become a member

or

**Revenue**  
Cain agus Custaia na hÉireann  
Irish Tax and Customs

## Tax Registration Application

### QDTT(Domestic top-up tax) Group

A QDTT group can be created when all group entities are registered for QDTT.  
You will have the option to create a QDTT group or elect to be a member of a group in the 'Manage Roles and Groups' section.

**Important:QDTT Group**  
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.

This entity is electing to become a member of a QDTT Group

**Continue** **Cancel Request**

Figure 121 – QDTT group election screen – electing to become a member

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

**Revenue**  
Can you Customs and Excise  
both Tax and Customs

## Tax Registration Application

### QDTT group filer

If forming a QDTT group, the relevant QDTT members must appoint one such member to be the QDTT group filer. The QDTT group filer must prepare and deliver a QDTT return in respect of all relevant QDTT members for the fiscal year on or before the specified return date.

**!** A Group should not be created by the Group Filer until all entities have registered and elected to be a member of the group.

**Is this entity the QDTT group filer?**

Yes, this entity is the filer

No, another entity is the filer

**Continue** **Cancel Request**

Figure 122 – QDTT group filer details screen – this entity is appointed group filer

or

**Revenue**  
Can you Customs and Excise  
both Tax and Customs

## Tax Registration Application

### QDTT group filer

If forming a QDTT group, the relevant QDTT members must appoint one such member to be the QDTT group filer. The QDTT group filer must prepare and deliver a QDTT return in respect of all relevant QDTT members for the fiscal year on or before the specified return date.

**!** A Group should not be created by the Group Filer until all entities have registered and elected to be a member of the group.

**Is this entity the QDTT group filer?**

Yes, this entity is the filer

No, another entity is the filer

**QDTT group filer TIN \***

**Q**

**QDTT group filer name \***

**Continue** **Cancel Request**

Figure 123 – 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”.

Revenue  
Éilín Ní Chéideáil na hÉireann  
Irish Tax and Customs
Tax Registration Application

### Tax Registration Options

**Manage your Tax Registrations and TAIN links**  
 You may add multiple requests to 'Your Requests'.  
 After completing a registration form you will be returned to this screen where you can complete the registration process.

**Registration Options**

Show 10 entries Search:

Tax Type	Status	TIN Number	Action
Domestic Top-up Tax	Not Registered		
IIR Top-up Tax	Not Registered		<a href="#">Register</a>
Top-up Tax Information Return	Not Registered		
UTPR Top-up Tax	Not Registered		<a href="#">Register</a>

Showing 1 to 4 of 4 entries Previous **1** Next

**Your Requests**

Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.

QDTT	<a href="#">Register</a>	<a href="#">Remove</a>	<a href="#">Edit</a>
TIR	<a href="#">Register</a>	<a href="#">Remove</a>	<a href="#">Edit</a>

**Submit Requests**

Figure 124 – Tax registration options homepage – your requests details

95

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

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Tax Registration Application

[← Back](#)

### Tax Registration Summary

Review the following details before clicking the Sign and Submit Button

#### Registration for Pillar Two taxes

These taxes are being registered for:

- Domestic Top-up Tax
- Top-up Tax Information Return

[Edit Details](#)

Fiscal year details:

Fiscal year start date	01/01/2024
Fiscal year end date	31/12/2024

[Edit Details](#)

Entity details:

Entity type	Constituent Entity (non-UPE)
Entity role	This entity will file its own TIR

[Edit Details](#)

Details of TIR filer:

Entity type	Constituent Entity (non-UPE)
Role	This entity will file its own TIR

[Edit Details](#)

**Sign and Submit**

Figure 125 – Tax registration summary screen

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

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Sign & Submit

**Sign & Submit**

Certificate  [Help](#)

Enter Password  Password

**Sign & Submit**

0%

Figure 126 – ROS sign & submit screen

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

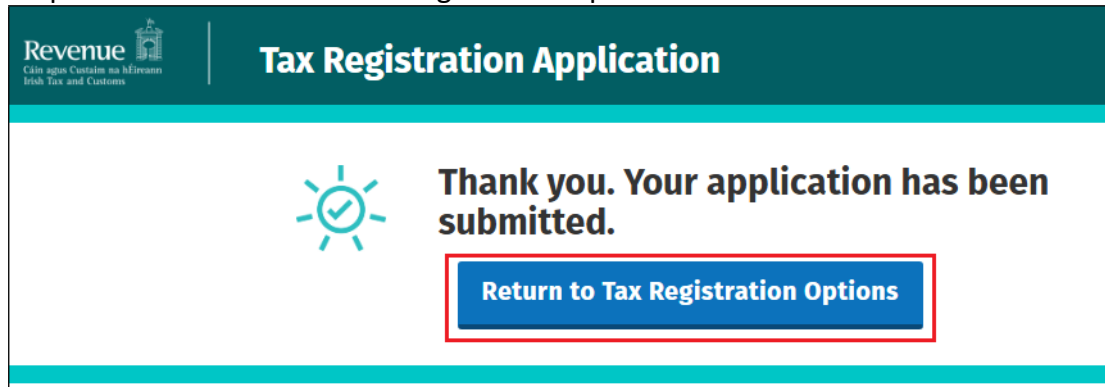


Figure 127 – Submitted application screen

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

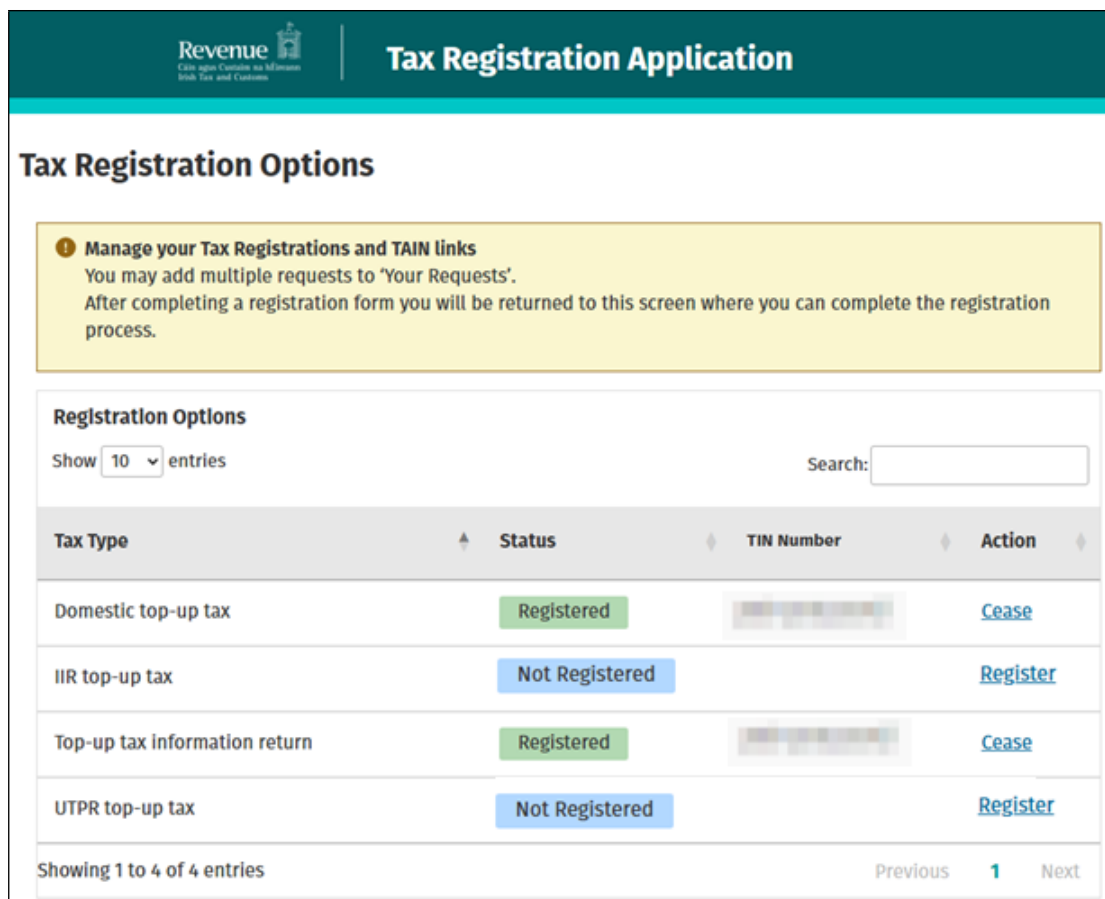


Figure 128 – Tax registration options homepage

## 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](#).

**Revenue**  
Can you Contact us? Revenue  
IRISH TAX AND CUSTOMS

## ROS Registration

### Register for ROS - Business Customers and Practitioners

Who can apply to become a ROS Customer?

- ✓ Any individual or entity with an Irish tax registration number already registered for a business tax e.g. Income Tax, VAT or Employers PAYE. Individuals who are registered for PAYE or LPT only should register for [myAccount](#)
- ✓ Tax practitioners with a valid TAIN number
- ✓ LPT Receivers with a valid Receiver number
- ✓ Solicitor with a valid TAIN number

Click on the steps below to start or continue the registration process

**Step 1**  
Apply for your ROS Access Number (RAN)  
[Apply for your RAN →](#)

**Step 2**  
Apply for your Digital Certificate  
[Apply for your Digital Certificate →](#)

**Step 3**  
Download and Save your Digital Certificate  
[Download and Save your Digital Certificate →](#)

Figure 129 – Revenue website - ROS Registration screen

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

- Email at [roshelp@revenue.ie](mailto: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.

The screenshot shows the TAIN Services interface. At the top, there is a navigation bar with the Revenue logo and four main menu items: TAIN SERVICES, REVENUE RECORD, PROFILE, and ADMIN SERVICES. Below this is a teal header for the 'Find Clients' section. The main content area is divided into three columns. The left column is titled 'Client Search' and contains a search form. It has two radio buttons: 'Tax Registrations' (selected) and 'Reporting Obligations'. Below these is a dropdown menu labeled 'Select a tax type...'. There are two input fields: 'Enter registration no.' and 'Enter surname', each followed by a blue 'Search' button with a right-pointing arrow. The middle column is titled 'Your Client List' and contains a blue 'View Client List' button and a blue 'Export Client List' button. Below these is an input field for 'Enter date' and a blue 'Display' button with a refresh icon. The right column is titled 'Last 10 Clients Accessed' and shows a partial list of client names.

Figure 130 – 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”.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

TAIN SERVICES REVENUE RECORD PROFILE ADMIN SERVICES

**Find Clients**

You can file returns, make payments and manage bank details for clients through Client Services. Select a client below to view their available Client Services. To prevent data protection and security breaches please ensure that all details entered are correct to customer.

**Client Search**  
Search by registration number:  
 Tax Registrations  Reporting Obligations  
 Corporation Tax

**Your Client List**  
You can access and export your full list of clients here.  
   
 Or you can display all new clients from a certain date.

**Last 10 Clients Accessed**

Search by name:

Figure 131 – 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 132. The agent can register their existing client for Pillar Two tax(es) by selecting “Manage Pillar Two Tax Registrations” under “Other Services”.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD CLIENT PROFILE WORK IN PROGRESS

GAEILGE ENGLISH ROS HELP AGENT ONÉ EXIT

No current tax clearance certificate.

**File a Return**

Complete a Form Online

Upload Form(s) Completed Offline

**Payments & Refunds**

Submit a Payment

Manage Bank Accounts

**Gifts & Inheritance**

Statement of Affairs (Probate) Form SA.2

**Other Services**

Manage Tax Clearance  
 Verify Tax Clearance  
 Manage Financial Statements  
 Manage Reporting Obligations  
 Manage Tax Registrations  
 Manage Pillar Two Tax Registrations  
 Charities and Sports Bodies eApplication  
 Phased Payment Arrangement

Drivers & Passengers with Disabilities  
 Manage Professional Services Withholding Tax  
 Manage Non-resident Landlord Withholding Tax  
 eRepayment Claims  
 VRT Certificate of Conformity  
 VRT EU Leased Vehicle - Lease  
 Letter Of Tax Residence  
 Capital Gains Clearance

Download Pre-populated Returns  
 Large File Upload Service  
 VAT MOSS  
 VAT OSS  
 Registration Status Letter  
 Upload Supporting Documents

Figure 132 – Client Services page – Other Services function – Manage Pillar Two Tax Registrations

Step 4: On the Tax Registration Options screen (at Figure 133), the agent should click the three-dot menu in the action column, then select "Add and link to a new registration."

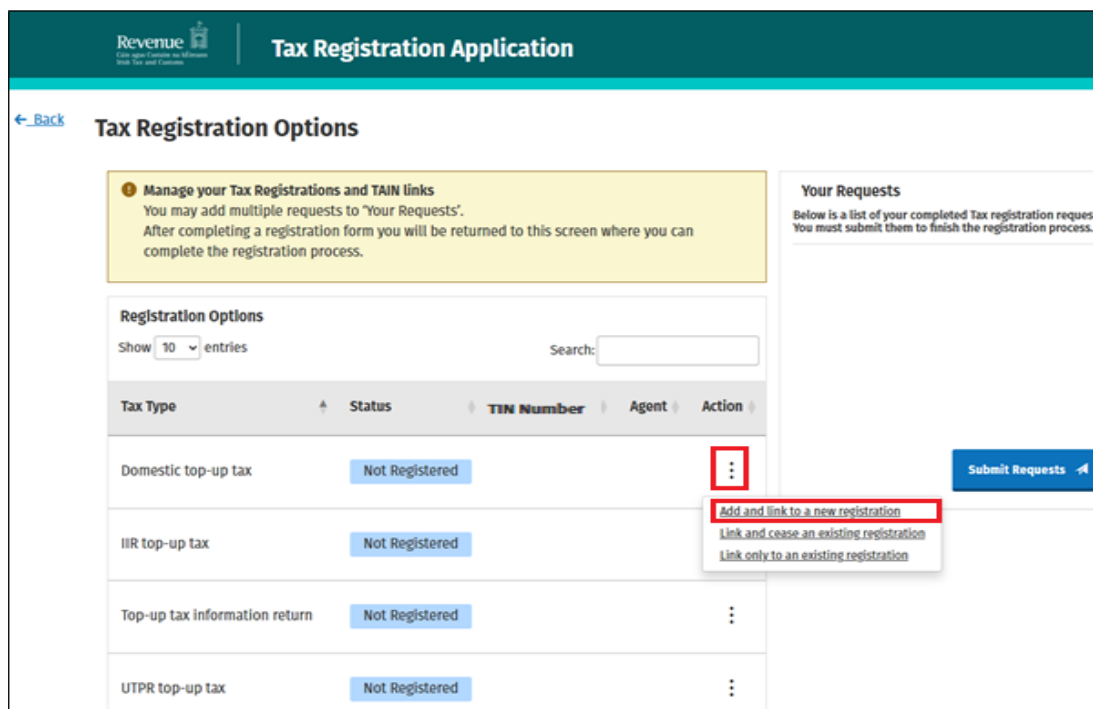


Figure 133 – Tax Registration Application – Add and link to a new registration

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 134. Click "Sign and Submit".

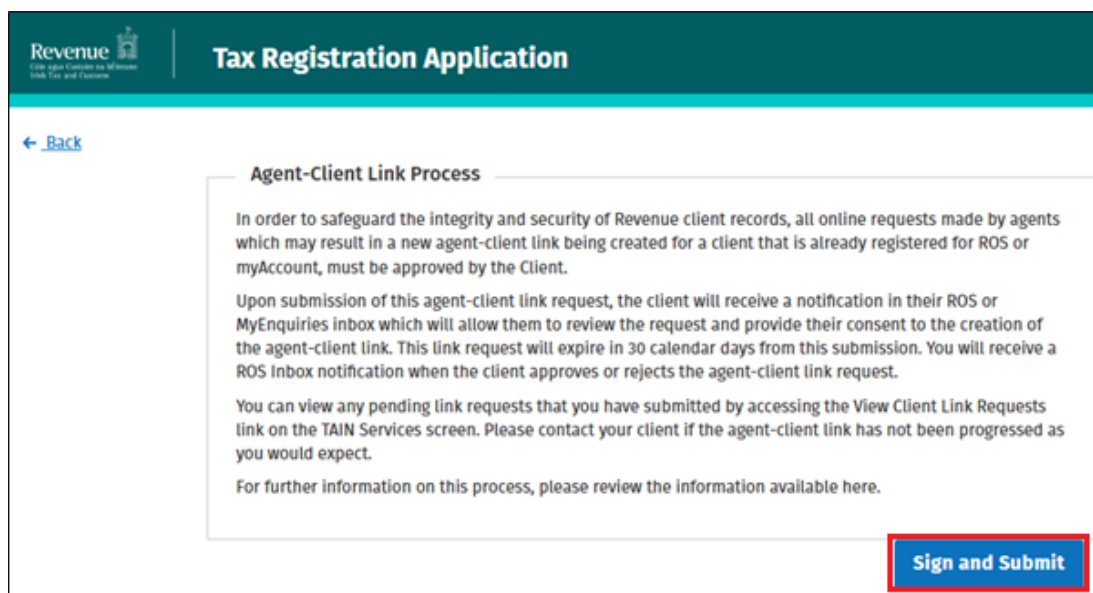


Figure 134 – Agent-Client Link advisory screen

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.

The screenshot displays the TAIN Services home page. At the top, there is a navigation bar with the Revenue logo and the text 'Clín agus Custaim na hÉireann Irish Tax and Customs'. The navigation menu includes 'TAIN SERVICES' (highlighted with a red box), 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. In the top right corner, there are links for 'GAELIGE', 'ENGLISH', 'ROS HELP', 'TEST', and 'EXIT'.

The main content area is titled 'Find Clients'. Below this title, there is a sub-header 'Client Search' with two radio buttons: 'Tax Registrations' (selected) and 'Reporting Obligations'. There are two search methods: 'Search by registration number' and 'Search by name'. Each method includes a dropdown for 'Select a tax type...', an input field for the registration number or surname, and a 'Search' button. To the right of the search section is the 'Your Client List' section, which includes buttons for 'View Client List' and 'Export Client List', and an option to 'Display' clients from a certain date. Further right is the 'Last 10 Clients Accessed' section, which shows a list of client names.

The bottom section of the page is titled 'Manage Tax Registrations' (highlighted with a red box). It contains two main sub-sections: 'Manage Client Registrations' and 'Register New Revenue Customer'. The 'Manage Client Registrations' section has radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations', and input fields for 'Select a tax type...', 'Enter registration no.', 'Enter name', and 'Select tax type...'. A 'Manage' button is located below these fields. The 'Register New Revenue Customer' section has a 'Register New Revenue Customer' button, a 'Register New Reporting Entity' button, and a 'Register for Import Scheme' button.

Figure 135 – TAIN Services home page - Manage Tax Registrations

Step 2: Select “Tax Registrations”, and complete the fields highlighted in Figure 136 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”.

The screenshot shows the 'Manage Tax Registrations' interface. The 'Tax Registrations' section is highlighted with a red box. It contains a dropdown menu for 'Corporation Tax', a text input field with 'TEST NAME TEST NAME', and a 'Manage' button. A second dropdown menu is open, showing options like 'Manage Tax Registrations' and 'Manage Pillar Two Tax Registrations'. The 'Manage Pillar Two Tax Registrations' option is highlighted in blue. The 'Reporting Obligations' section is also visible but not highlighted.

Figure 136 – 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 137. Click the three-dot menu in the Action column, then select "Add and link to a new registration."

**Manage your Tax Registrations and TAIN links**  
You may add multiple requests to "Your Requests".  
After completing a registration form you will be returned to this screen where you can complete the registration process.

**Registration Options**  
Show 30 entries Search:

Tax Type	Status	TIN Number	Agent	Action
Domestic top-up tax	Not Registered			⋮
IIR top-up tax	Not Registered			⋮
Top-up tax information return	Not Registered			⋮
UTPR top-up tax	Not Registered			⋮

**Your Requests**  
Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.

[Submit Requests](#)

⋮  
Add and link to a new registration  
Link and cease an existing registration  
Link only to an existing registration

Figure 137 – 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 138. The agent should click “Sign and Submit”.

**Agent-Client Link Process**

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created for a client that is already registered for ROS or myAccount, must be approved by the Client.

Upon submission of this agent-client link request, the client will receive a notification in their ROS or MyEnquiries inbox which will allow them to review the request and provide their consent to the creation of the agent-client link. This link request will expire in 30 calendar days from this submission. You will receive a ROS Inbox notification when the client approves or rejects the agent-client link request.

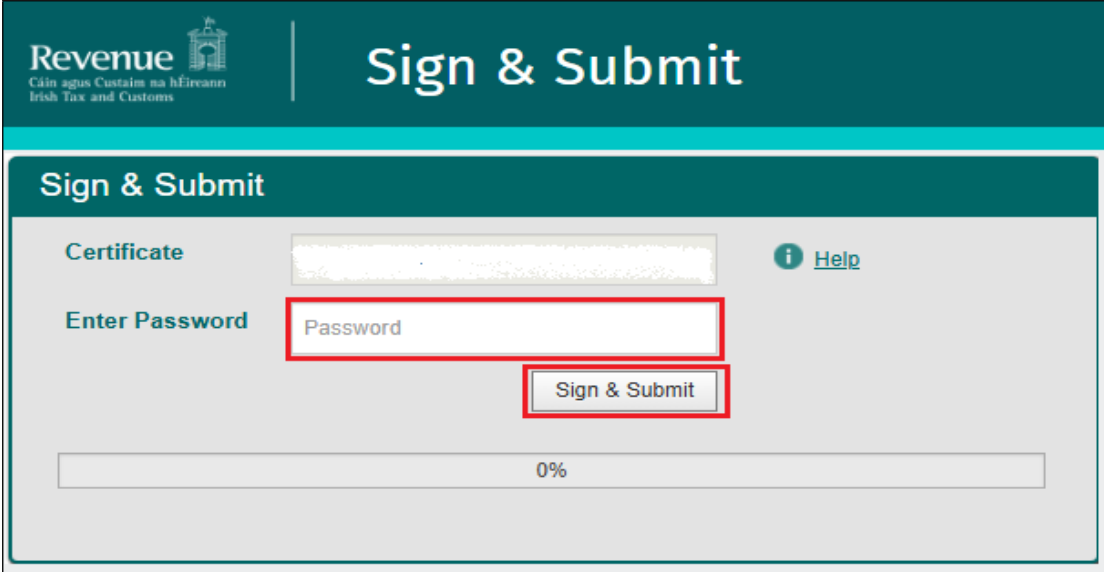
You can view any pending link requests that you have submitted by accessing the View Client Link Requests link on the TAIN Services screen. Please contact your client if the agent-client link has not been progressed as you would expect.

For further information on this process, please review the information available here.

[Sign and Submit](#)

Figure 138 – Agent-Client Link advisory screen

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



Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

# Sign & Submit

Sign & Submit

Certificate  [Help](#)

Enter Password

0%

Figure 139 – 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.

The screenshot displays the Revenue Client Services interface. At the top, there is a navigation bar with the Revenue logo and the text 'Cáin agus Custaim na hÉireann Irish Tax and Customs'. The navigation menu includes 'TAIN SERVICES', 'REVENUE RECORD', 'PROFILE', and 'ADMIN SERVICES'. The 'TAIN SERVICES' menu item is highlighted with a red box. In the top right corner, there are links for 'GAELIGE', 'ENGLISH', 'ROS HELP', 'TEST', and 'EXIT'.

The main content area is titled 'Find Clients'. Below this, there is a section for 'Client Search' with two radio buttons: 'Tax Registrations' (selected) and 'Reporting Obligations'. There are two search methods: one by registration number (with a dropdown for 'Select a tax type...', an input field for 'Enter registration no.', and a 'Search' button) and one by name (with an input field for 'Enter surname' and a 'Search' button). To the right, there is a 'Your Client List' section with buttons for 'View Client List' and 'Export Client List', and an option to 'Display' new clients from a certain date. Further right is a 'Last 10 Clients Accessed' section with a list of client entries.

The bottom section is titled 'Manage Tax Registrations' and is also highlighted with a red box. It contains two main areas: 'Manage Client Registrations' and 'Register New Revenue Customer'. The 'Manage Client Registrations' area has radio buttons for 'Tax Registrations' (selected) and 'Reporting Obligations', a dropdown for 'Select a tax type...', an input field for 'Enter registration no.', an input field for 'Enter name', and a dropdown for 'Select tax type...'. A 'Manage' button is at the bottom. The 'Register New Revenue Customer' area has three buttons: 'Register New Revenue Customer', 'Register New Reporting Entity', and 'Register for Import Scheme'.

Figure 1403 – Manage client registrations

Step 2: Select “Tax Registrations”, and complete the fields highlighted in Figure 141 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”.

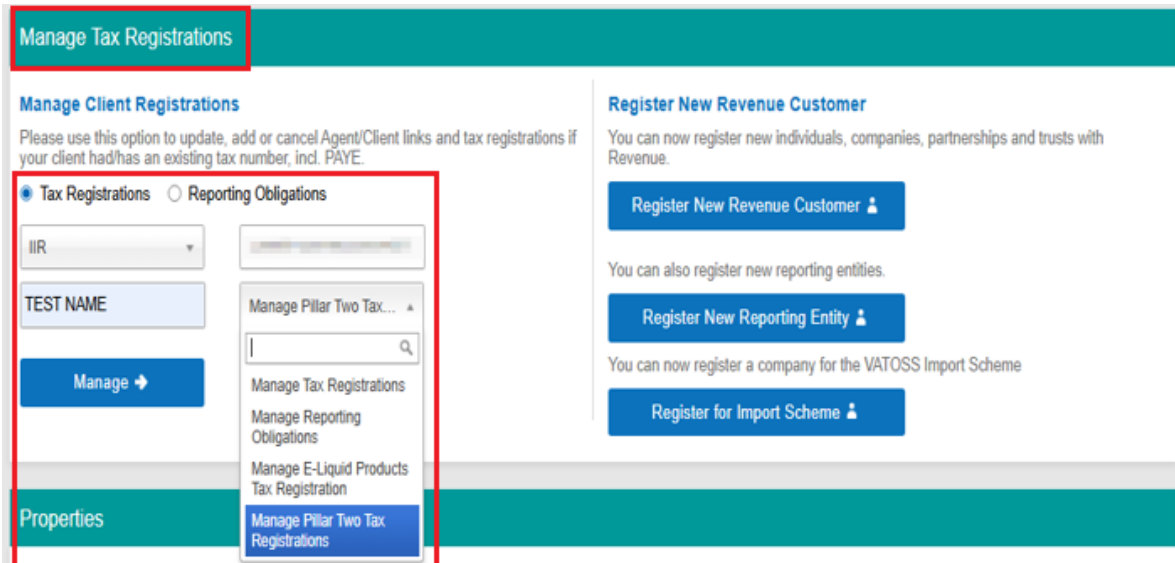


Figure 141 – Manage Tax Registrations - selections where new client has an existing Pillar Two tax registration

Step 3: The agent is directed to the Pillar Two “Tax Registration Application” as per Figure 142. 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.

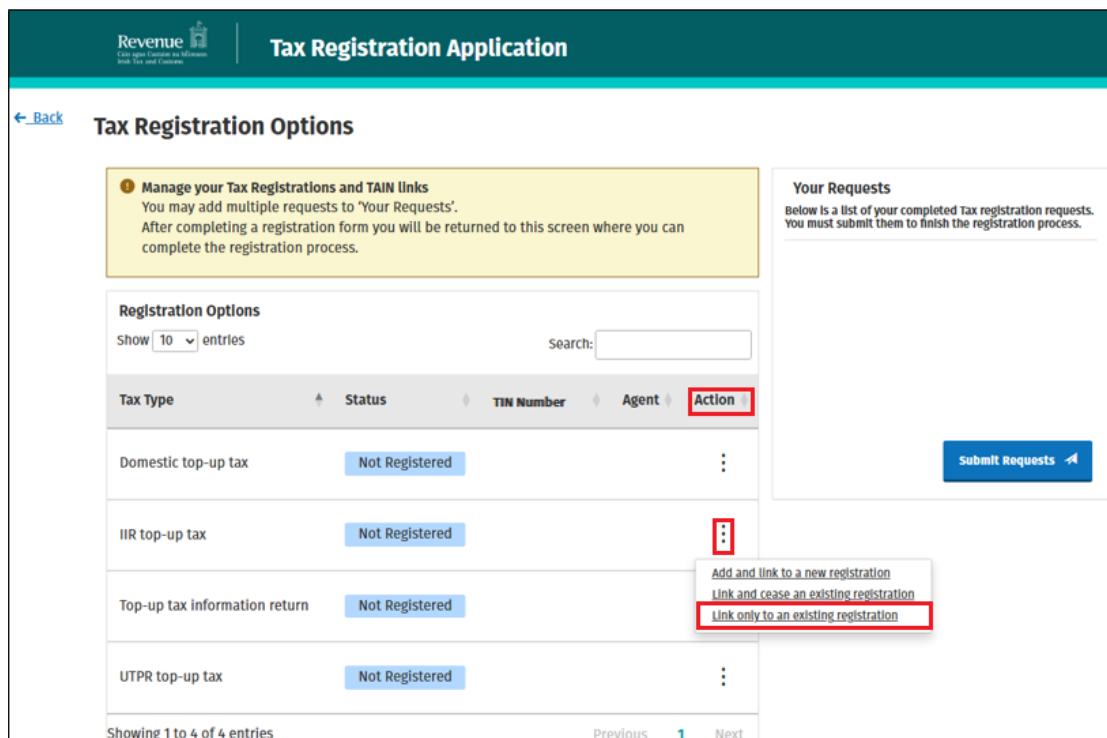


Figure 142 – Manage Tax Registrations - selections where new client has an existing Pillar two tax registration

Step 4: The selected requests will be shown on the right of the Tax Registrations Application screen as per Figure 143. To complete the e-linking process, click “Submit Requests”.

The screenshot shows the 'Tax Registration Application' interface. At the top, there is a header with the Revenue logo and the title 'Tax Registration Application'. Below the header, there is a navigation bar with a 'Back' link and the title 'Tax Registration Options'. The main content area is divided into two sections. On the left, there is a yellow box with an information icon and the text: 'Manage your Tax Registrations and TAIN links. You may add multiple requests to "Your Requests". After completing a registration form you will be returned to this screen where you can complete the registration process.' Below this is a 'Registration Options' section with a 'Show 10 entries' dropdown and a search box. The main part of the screen is a table with the following columns: Tax Type, Status, TIN Number, Agent, and Action. The table contains four rows of data, all with a status of 'Not Registered' and a vertical ellipsis in the Action column. On the right side, there is a 'Your Requests' section with a red border, containing the text: 'Below is a list of your completed Tax registration requests. You must submit them to finish the registration process.' Below this text are two buttons: 'Add Agent Link' and 'Remove'. At the bottom right of the screen, there is a blue button labeled 'Submit Requests' with a right-pointing arrow.

Tax Type	Status	TIN Number	Agent	Action
Domestic top-up tax	Not Registered			⋮
IIR top-up tax	Not Registered			⋮
Top-up tax information return	Not Registered			⋮
UTPR top-up tax	Not Registered			⋮

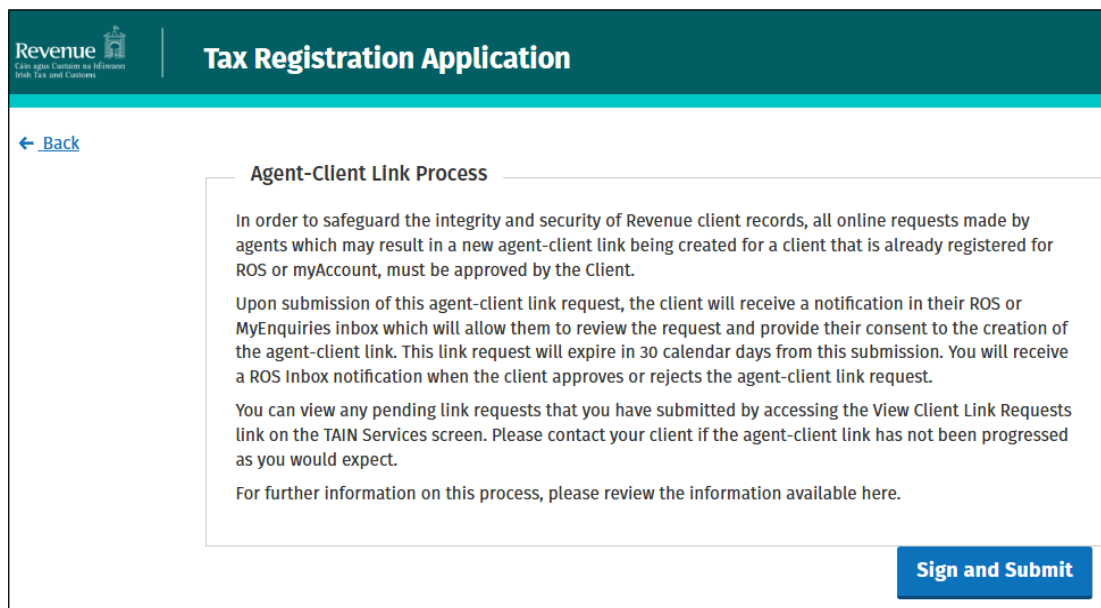
Figure 143 – Manage Tax Registrations – list of agent link requests for submission

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

The screenshot shows the 'Tax Registration Summary' screen. At the top, there is a header with the Revenue logo and the title 'Tax Registration Application'. Below the header, there is a navigation bar with a 'Back' link and the title 'Tax Registration Summary'. The main content area is a light gray box with the following text: 'IIR top-up tax' (a link), 'Updated Agent Request Details', and 'Request to Add Link'. At the bottom of the screen, there is a blue button labeled 'Next'.

Figure 144 – 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 145. Click “Sign and Submit”.



The screenshot shows a web interface for a 'Tax Registration Application'. At the top left is the Revenue logo with the motto 'Clár agus Cúntas do HÉireann' and 'With Tax and Customs'. The main title is 'Tax Registration Application'. Below the title is a '← Back' link. The central content area is titled 'Agent-Client Link Process' and contains the following text:

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created for a client that is already registered for ROS or myAccount, must be approved by the Client.

Upon submission of this agent-client link request, the client will receive a notification in their ROS or MyEnquiries inbox which will allow them to review the request and provide their consent to the creation of the agent-client link. This link request will expire in 30 calendar days from this submission. You will receive a ROS Inbox notification when the client approves or rejects the agent-client link request.

You can view any pending link requests that you have submitted by accessing the View Client Link Requests link on the TAIN Services screen. Please contact your client if the agent-client link has not been progressed as you would expect.

For further information on this process, please review the information available here.

At the bottom right of the advisory box is a blue button labeled 'Sign and Submit'.

Figure 145 – 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.

Important note - where a pending link request is neither approved nor rejected, it will expire **after 30 days**. This means the registration process will have to be completed again.

### MNE Group using a TAIN DigiCert

Where an MNE group has its own TAIN DigiCert to manage the registrations of all entities within the group, each group entity must approve the agent link request under their individual ROS certificate for the registration to be approved and active.