

IIR, UTPR and QDTT Returns and Payments

Part 04A-10-03

This document should be read in conjunction with Chapter 10 of Part 4A of the Taxes Consolidation Act 1997 and Tax and Duty Manuals [Part 04A-01-01](#), [Part 04A-01-02](#) and [Part 04A-01-01A](#)

Document created May 2026

Table of Contents

Executive Summary	4
1 Relevant terms, definitions and important information	5
1.1 Key terms for filing and paying purposes	5
1.2 Pre-filing information	5
2 GloBE returns: filing and payment obligations, group elections, and due dates	5
2.1 Obligation to file GloBE returns.....	5
2.2 Election to form QDTT and UTPR groups.....	6
2.3 Deadline for filing GloBE returns	6
3 Including a letter of Expression of Doubt with a GloBE return.....	7
3.1 What is an Expression of Doubt for GloBE tax purposes	7
3.2 How to submit a valid Expression of Doubt.....	7
3.3 Where an Expression of Doubt is valid and accepted as genuine	8
3.4 Where an Expression of Doubt is valid but not accepted as genuine	8
4 Filing and paying a GloBE return on ROS – no group created	9
4.1 Log in and navigate to File a Return	9
4.2 Start a new online form.....	9
4.3 Select the Pillar Two tax type	10
4.4 Select the return filing period.....	11
4.5 Enter top-up tax liability and complete Expression of Doubt (if applicable)	12
4.6 Review, submit and payment options	14
4.6.1 Save draft (without submitting return).....	15
4.6.2 Submit Return Only.....	16
4.6.3 Submit Return with Payment.....	17
5 Filing and paying a GloBE return on ROS – group created.....	22

5.1	Log in and navigate to File a Return	22
5.2	Start a new online form, enter tax type and period	22
5.3	Enter group top-up tax liability and, complete Expression of Doubt (if applicable)	22
5.4	Review, submit and payment options	23
6	Paying GloBE tax at a later date.....	25
7	Amending a GloBE return	29
8	Implications of late filing and payment	32
9	Tax returns and payments queries – contacting Revenue via MyEnquiries .	32
10	Agent access and client linking	33
11	Appendices	35
11.1	Appendix A – Checklist of key pre-filing steps	35

Executive Summary

This manual provides guidance on filing returns and making payments for Pillar Two taxes where Part 4A Taxes Consolidation Act 1997 (“TCA 97”) applies. This manual does not cover the filing of the Top-up Tax Information Return (TIR) or submitting the Notification of Filer, which is the subject of a separate Tax and Duty Manual.

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” and operate on a self-assessment basis. E-filing of returns and payments, using Revenue Online Service (ROS), is mandatory for customers registered for Pillar Two taxes. Statutory filing and payment deadlines apply – see section 2 for details.

This manual provides information on:

1. Relevant terms, definitions and important information – see [Section 1](#).
2. GloBE returns: filing and payment obligations, group elections and due dates – see [Section 2](#)
3. Including a letter of Expression of Doubt with a GloBE return – see [Section 3](#)
4. Filing and paying a GloBE return on ROS – non-group filer – see [Section 4](#)
5. Filing and paying a GloBE return on ROS – group filer – see [Section 5](#)
6. Paying GloBE tax at a later date – See [Section 6](#)
7. Amending a GloBE return – See [Section 7](#)
8. Implications of late filing - See [Section 8](#)
9. Agent access and client linking – See [Section 9](#)

1 Relevant terms, definitions and important information

Relevant definitions applicable for the purposes of Part 4A TCA 97 are 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 – General interpretation
- [Part 04A-01-01A](#) – Guidance on Pillar Two – Registration
- Part 04A-10-02 – Top up tax information return and Notification of Filer

1.1 Key terms for filing and paying purposes

Important terms and definitions for the filing process include:

- GloBE return
- GloBE tax
- QDTT group
- UTPR group
- Group filer
- Non-group filer
- Specified return date

1.2 Pre-filing information

The e-filing of the relevant Pillar Two GloBE return will only be available where the entity has registered for the relevant Pillar Two tax. See Section 2.1 of [TDM 04A-01-01A](#) Guidance on Pillar Two – Registration, for information on the registration process.

A checklist of key pre-filing steps is available at [Appendix A](#).

2 GloBE returns: filing and payment obligations, group elections, and due dates

2.1 Obligation to file GloBE returns

The term GloBE return means an IIR return, UTPR return or QDTT return, as the case may be. The applicable return(s) must be filed with Revenue on a self-assessment basis for the parent entity or the constituent entity within scope of the relevant taxes in the State for a fiscal year.

Each applicable return must disclose the in-scope entity's top-up tax liability and be accompanied by payment of any amount due by the specified return date.

Where an entity is within the scope of IIR, UTPR or QDTT but a liability to top-up tax does not arise, a nil return must be filed.

For further information on the three GloBE returns and IIR, UTPR and QDTT self-assessment see Sections 5, 6 and 9 in [TDM 04A-01-01](#) - Guidance on Pillar Two – Administration.

2.2 Election to form QDTT and UTPR groups

To simplify reporting of the domestic top-up tax (QDTT), all relevant QDTT members, (i.e., constituent entities of an MNE group, constituent entities of a large-scale domestic group, or a joint venture and its affiliates that are subject to the tax), may elect to form a QDTT group.

The group must appoint a QDTT group filer to prepare and file a single QDTT return covering all relevant members for the fiscal year by the specified return date. Where a group return is filed, group members other than the group filer are not required to file a return or self-assessment and are not chargeable for that year. Instead, the group filer is chargeable for the entire domestic top-up tax due and payable in the State for those members.

To simplify UTPR reporting, relevant UTPR members of an MNE group may likewise elect to form a UTPR group and appoint a UTPR group filer. The filer must submit a single UTPR return covering all relevant members for the fiscal year by the specified return date. Where a group return is filed, group members other than the group filer are not required to file a return or self-assessment and are not chargeable for that year. Instead, the group filer is chargeable for the entire UTPR top-up tax due and payable in the State for those members.

For further information on group elections for QDTT and UTPR see Sections 7, 8, 10 and 11 in [TDM 04A-01-01](#) - Guidance on Pillar Two – Administration.

Groups are created in ROS after registration through the “Manage Pillar Two Roles and Groups” portal under “Other Services”. For step by step guidance on creating a QDTT group or UTPR group, see Section 4 of [TDM 04A-01-01A](#), Guidance on Pillar Two – Registration.

2.3 Deadline for filing GloBE returns

The deadline for filing and paying GloBE tax is the specified return date. The specified return date is within 15 months of the end of the fiscal year. This deadline is extended to 18 months for the first fiscal year the entity is in scope. In addition, where the specified return date would otherwise arise before 30 June 2026, the deadline is 30 June 2026.

Where a constituent entity fails to meet its filing and payment obligations for GloBE taxes, it may be subject to penalties, surcharges and interest. See [Section 8](#) below for further information.

3 Including a letter of Expression of Doubt with a GloBE return

3.1 What is an Expression of Doubt for GloBE tax purposes

Where an entity (including a joint venture) is in doubt as to the correct application of Part 4A TCA 97 to any matter to be contained in a GloBE return for a fiscal year, that could –

- (a) give rise to a liability to GloBE tax, or
- (b) affect that entity's liability to GloBE tax or an entitlement to a refund of the tax,

the entity may submit an Expression of Doubt in relation to the matter (section 111AAQ TCA 97)

Entities should consult all relevant published guidance with a view to establishing the correct treatment of the issue.

3.2 How to submit a valid Expression of Doubt

To submit a valid Expression of Doubt, an entity must, on or before the specified return date for that fiscal year:

- (i) prepare its GloBE return for the fiscal year to the best of the entity's belief (as to the correct application of the law to the matter), and file the return with Revenue,
- (ii) include a letter of Expression of Doubt with the return, and
- (iii) submit supporting documentation to Revenue in relation to the matter.

The letter of Expression of Doubt must be submitted electronically at the same time as the GloBE return is filed through ROS. The following information must be supplied:

- Full details of the facts and circumstances of the matter in doubt;
- The doubt, the basis for the doubt, and tax law giving rise to the doubt;
- The amount of GloBE tax in doubt for the fiscal year;
- A list of supporting documentation being submitted in relation to the matter; and
- Revenue guidelines consulted concerning the application of the law.

Refer to [Section 4.5](#) of this manual for step-by-step instructions on how to include a letter of Expression of Doubt while submitting the GloBE return through ROS.

If the Expression of Doubt is not received on or before the specified return date, or if all the requisite information is not provided to Revenue, the Expression of Doubt will be deemed an invalid Expression of Doubt. Where an Expression of Doubt is invalid, the entity is not afforded any protection from interest.

3.3 Where an Expression of Doubt is valid and accepted as genuine

Where an entity includes a genuine Expression of Doubt with its GloBE return and Revenue subsequently amends the assessment to give effect to the correct application of the law on that matter:

- the entity is treated as having made a full and true disclosure with regard to the matter involved (section 111AAQ(5)(a) TCA 97), and
- any additional GloBE tax due on foot of the amended assessment, arising in respect of the matter that was the subject of the Expression of Doubt, is due and payable in accordance with section 959AU(2) TCA 97 (i.e. not later than one month from the date of the amended assessment) (section 111AAQ(5)(b) TCA 97).

The effect of section 959AU(2) TCA 97 is that, for a valid Expression of Doubt that is accepted as genuine, any additional GloBE tax due will be due and payable within one month of the date on which the assessment is amended to give effect to the correct application of the law.

The Expression of Doubt accordingly affords protection from interest charges (provided the entity has paid the tax within one month of the assessment being amended).

This treatment does not apply to a valid Expression of Doubt which is not genuine – see Section 3.4 below.

3.4 Where an Expression of Doubt is valid but not accepted as genuine

An Expression of Doubt will not be accepted as genuine where, in Revenue's opinion (section 111AAQ(6) TCA 97):

- Having regard to Revenue guidelines on the application of the law in similar circumstances and to the supporting documentation provided, the matter is sufficiently free from doubt as not to warrant an Expression of Doubt, or
- The entity was acting with a view to the evasion or avoidance of GloBE tax.

Where the Expression of Doubt is not accepted as genuine by Revenue, the entity will be advised accordingly. An entity aggrieved by the decision that its Expression of Doubt is not genuine may appeal to the Appeal Commissioners in accordance with section 949I TCA 97 within 30 days after the date of the notice of that decision (section 111AAQ(8) TCA 97).

Any tax due on foot of an amended assessment where an Expression of Doubt was found not to be genuine is due and payable on the date it was originally due, in accordance with section 959AU(1) TCA 97. Interest is therefore payable on any additional tax.

The entity retains the right to appeal any amended assessment issued as a result of processing the Expression of Doubt.

4 Filing and paying a GloBE return on ROS – no group created

Where an MNE group, large-scale domestic group, or joint venture group has not created a QDTT group and/or UTPR group (as described in [Section 2.2](#) above), each registered entity must individually file a QDTT return and/or a UTPR return, whichever is relevant.

The filing entity should follow the steps outlined in [Sections 4.1 to 4.6](#) below to file and pay the GloBE return.

Where the MNE group, large-scale domestic group or joint venture group has created a QDTT group and/or a UTPR group, please refer to [Section 5](#) below for group filing guidance. (Note: group returns are not applicable for IIR top-up tax).

For illustration, the guidance shows how a QDTT top-up tax return is filed; the same process applies to an IIR top-up tax return or a UTPR top-up tax return.

4.1 Log in and navigate to File a Return

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

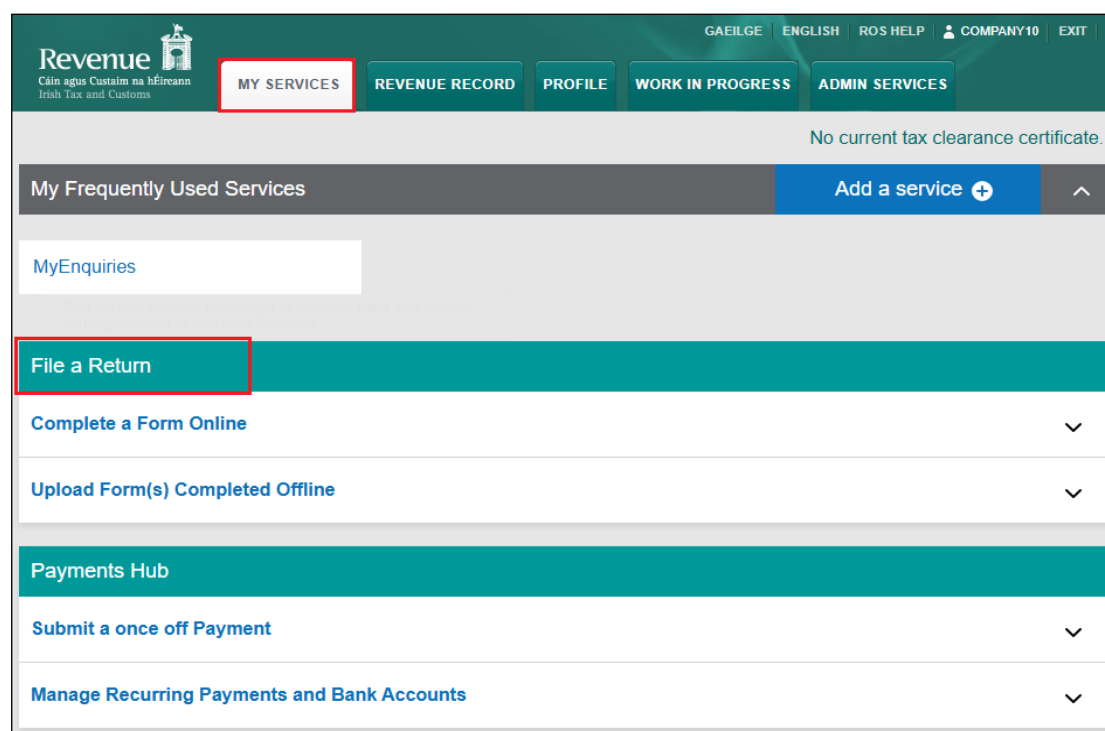


Figure 1 - My Services tab

4.2 Start a new online form

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

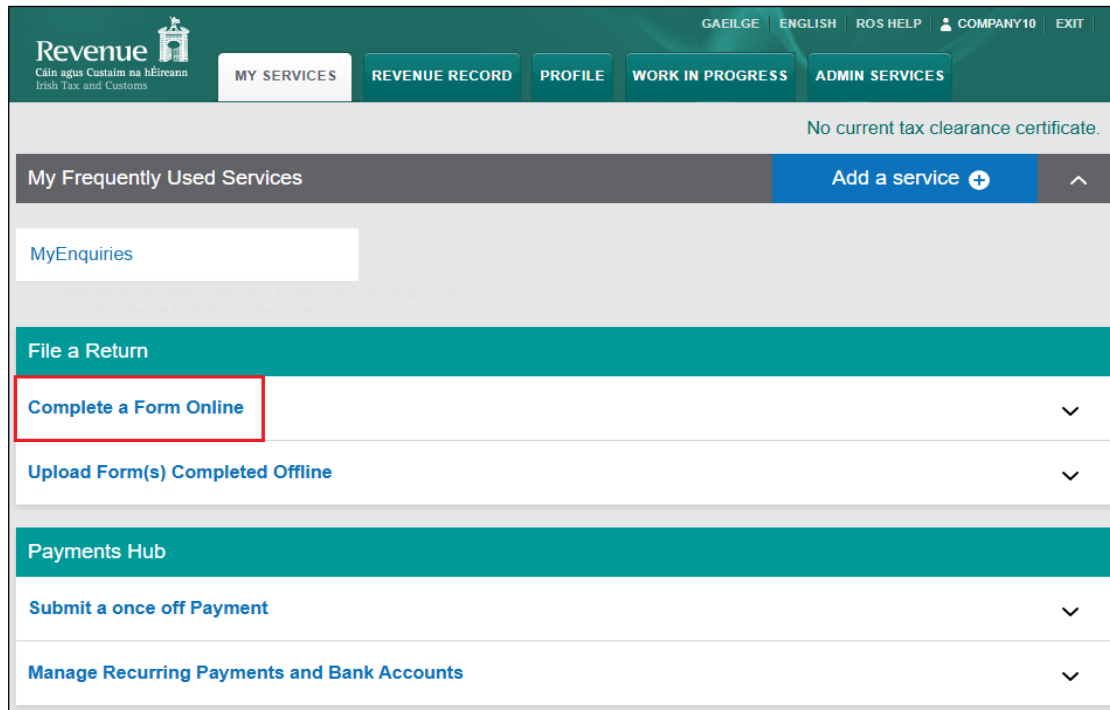


Figure 2 – Complete a Form Online

4.3 Select the Pillar Two tax type

Select the “Tax Registrations” radio button and select the appropriate tax from the drop-down list.

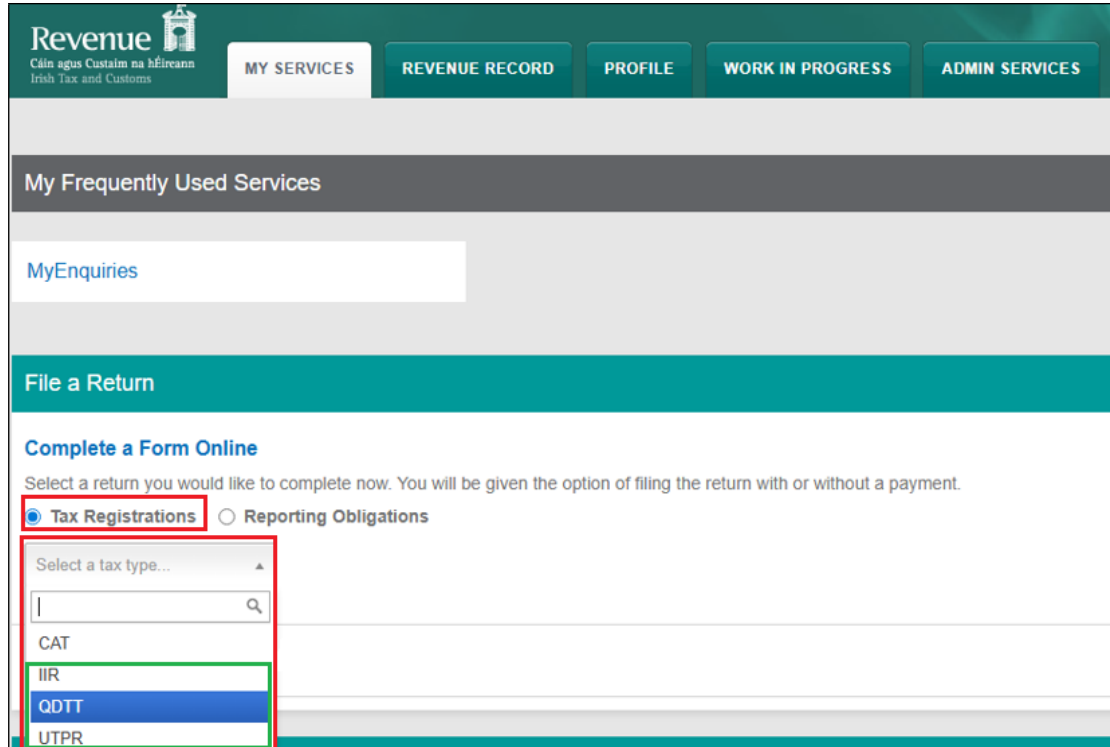


Figure 3 – Complete a Form Online – select a tax type

Then click “File Return” as shown in Figure 4 to move to the next screen.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

GAEILGE ENGLISH ROS HELP COMPANY6 EXIT

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

No current tax clearance certificate.

My Frequently Used Services Add a service + ^

MyEnquiries

File a Return

Complete a Form Online ^

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

Tax Registrations Reporting Obligations

QDTT Qualified Domestic Top-u... File Return →

Upload Form(s) Completed Offline v

Figure 4 – Complete a Form Online – selected tax type

4.4 Select the return filing period

Select a filing period from the drop-down list and click “Continue”.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Pillar Two

Back to ROS

Domestic top-up tax (QDTT)

Return Filing Period

Select a filing period from the dropdown below.

Filing Period for Original Return

01/01/2024 - 31/12/2024

Continue

Figure 5 – Select the return filing period screen

4.5 Enter top-up tax liability and complete Expression of Doubt (if applicable)

There are two steps required on this screen:

Step 1 – Enter the amount of top-up tax payable by the entity for the selected tax type and fiscal year as a whole number (no decimals). If no top-up tax is payable, enter 0.

Step 2 – Indicate whether there is a genuine doubt about how the law applies to a specific item in this return.

Select “No, I have no doubt” if there is no such uncertainty, then select “Continue” to move to the next screen at [Section 4.6](#)

Select “Yes, I have doubt” if there is genuine uncertainty. Additional fields will appear. See the list of additional fields at Figure 7 below.

The screenshot shows the Revenue Pillar Two 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 'Pillar Two'. Below the header is a 'Back' button. The main title is 'Domestic top-up tax (QDTT) (01/01/2024 - 31/12/2024)'. There are two main sections highlighted with green boxes. The first section is titled 'Domestic top-up tax (QDTT)' and contains the text 'Amount of Domestic top-up tax (QDTT) payable' followed by a text input field with a Euro symbol (€) on the left. The second section is titled 'Letter of expression of doubt' and contains the text 'If you have a genuine doubt about the correct application of the law to an item in the return, select 'Yes, I have a doubt' below. Additional screens will be presented to enable you to submit your letter of expression of doubt.' Below this text are two radio button options: 'Yes, I have a doubt' and 'No, I have no doubt'. At the bottom of the screen is a blue 'Continue' button.

Figure 6 – Enter top-up tax payable and make the Expression of Doubt selection (non-group filer)

Expression of Doubt fields

If “Yes, I have doubt” is selected, five mandatory fields will appear. Please provide:

- Full details of the facts and circumstances of the matter in doubt
- The doubt, the basis for the doubt, and tax law giving rise to the doubt
- The amount of tax in doubt for the fiscal year (in numeric whole numbers)
- A list of supporting documentation to be submitted in relation to the matter
- Revenue guidelines consulted concerning the application of the law

Letter of expression of doubt

If you have a genuine doubt about the correct application of the law to an item in the return, select 'Yes, I have a doubt' below. Additional screens will be presented to enable you to submit your letter of expression of doubt.

Yes, I have a doubt No, I have no doubt

1. Facts and circumstances of the doubt (Required)

Please provide full details of the facts and circumstances of the matter to which the expression of doubt relates.

Be as clear and concise as possible (1,000 characters)

2. The doubt, the basis for the doubt, and law giving rise to the doubt (Required)

Please specify the doubt, the basis for the doubt, and the tax law giving rise to the doubt.

Be as clear and concise as possible (1,000 characters)

3. Amount of tax in doubt for the fiscal year

€

4. Supporting Documentation to be submitted (Required)

List or identify the supporting documentation that is being submitted to Revenue in relation to the matter.

Be as clear and concise as possible (500 characters)

Upload Supporting Documentation

Please provide any supporting documentation that relates to expression of doubt

Drop files here to upload, or

[Click to browse for a file](#)

Selected documents

File name	File size	Action
No documents to display		

5. Revenue guidelines consulted concerning applicable law (Required)

Please identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances.

Be as clear and concise as possible (500 characters)

Figure 7 – Complete Expression of Doubt fields

When all required fields are complete, upload supporting documentation (one file at a time) and click “Continue”. Accepted file formats are: pdf, txt, jpg, jpeg, doc, docx, xlsx, xlsm, csv and png. A maximum of 10 documents can be uploaded, each with a maximum file size of 5MB.

4.6 Review, submit and payment options

The summary screen displays the details entered for this return. Review the information carefully, and if satisfied tick the declaration box at the end of the form to confirm that the details provided in the form are true and accurate. Three options are available at this stage:

- Option 1 – Save draft (without submitting return) - [Section 4.6.1](#)
- Option 2 – Submit return only (without payment) - [Section 4.6.2](#)
- Option 3 – Submit return (with payment) - [Section 4.6.3](#)

Revenue
Clárú agus Cúntaíocht na hÉireann
Irish Tax and Customs

Pillar Two

← Back Print

Domestic top-up tax (QDTT) - Summary

Period of Return:
01/01/2024 - 31/12/2024

Tax Reference Number:
[REDACTED]

Domestic top-up tax (QDTT)

Amount of Domestic top-up tax (QDTT) payable:
€1,000.00

Amount of tax already paid:
€0.00

Balance:
€1,000.00

Letter of expression of doubt

- Facts and circumstances of the doubt**
Text
- The doubt, the basis for the doubt, and law giving rise to the doubt**
Text
- Amount of tax in doubt for the fiscal year**
€1,000.00
- Supporting Documentation to be submitted**
Text
Supporting Documentation

File name
Attachment 3.xlsx
Attachment 2.docx
Attachment 1.docx
- Revenue guidelines consulted concerning applicable law**
Text

By checking this box, I declare that the details provided in this form are true and accurate.

Figure 8 – Summary Domestic top-up tax return (before submission)

4.6.1 Save draft (without submitting return)

Select “Save draft (without submitting return)” to save the return and continue editing later. The following confirmation screen will appear.

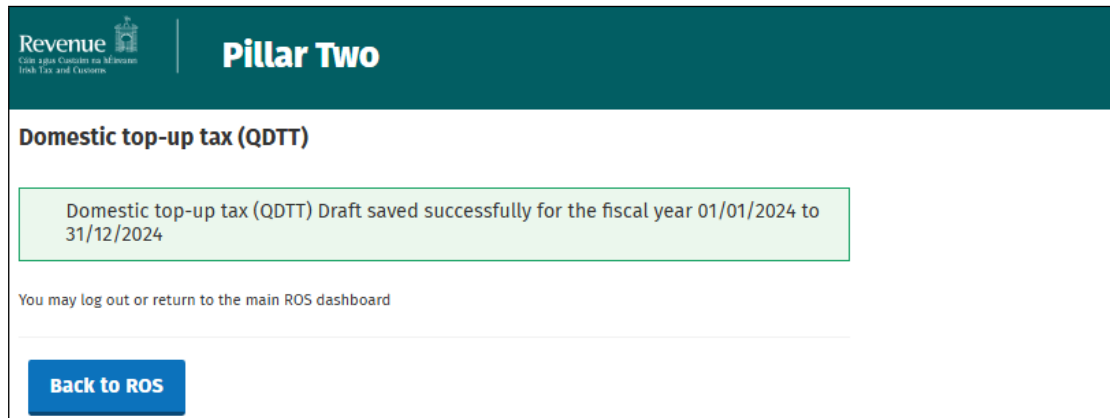


Figure 9 – ‘Draft saved successfully’ message

To access the draft return, repeat steps at [Sections 4.1](#) to [4.3](#) above. The draft will then be visible as shown in Figure 10. To resume editing the Pillar Two draft return, select “Resume”. To abandon the Pillar Two draft return and discard changes, select “Delete”.

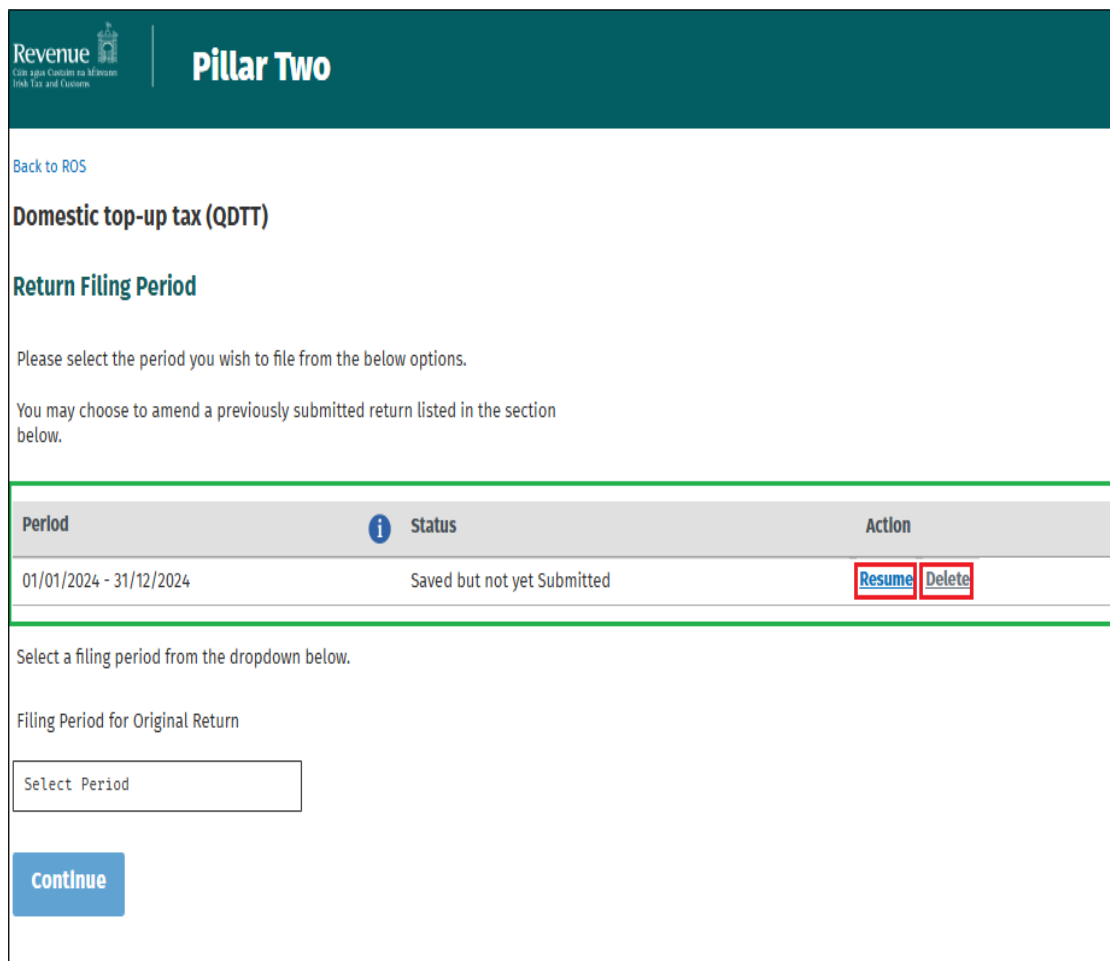


Figure 10 – Resume amending a previously saved draft or delete draft

4.6.2 Submit Return Only

On the summary screen (Figure 8), select “Submit Return Only” when filing the return without immediate payment.

The “Sign and Submit” screen is displayed. Enter ROS password and click “Sign and Submit”.

Figure 11– Sign and submit

A message confirming successful submission of the return will appear.

Figure 12 – Successfully filed return (without payment)

Important note – If filing the return without payment, it is important to ensure that payment is made separately before the specified return date to avoid interest payments.

4.6.3 Submit Return with Payment

Select “Submit with Payment” on the summary screen (Figure 8) to file the return and process the payment simultaneously. Enter the payment amount (for illustration purposes, €1,000 is shown in the payment field) and click “Next”.

Revenue Clár 1914 Customs for Migrants Irish Tax and Customs | Payments

← Back to My Services

Qualified Domestic Top-up Tax

Payment Amount
Please enter an amount

€ 1000

Next →

Figure 13 – Submit with payment: enter payment amount

On the next screen, select the payment method for the top-up tax from three options:

- By Credit Card,
- By Debit Card, or
- Single Debit Instruction using a Bank Account

Revenue Clár 1914 Customs for Migrants Irish Tax and Customs | Payments

← Back

How would you like to pay?

If you have recently changed Banking Provider please ensure you input the updated Bank Details.

From 1 October 2023, Revenue ceased accepting payment from Commercial Credit Card. From 1 September 2025, Revenue ceased accepting payment from Commercial Debit Cards. A warning message will be displayed if a card type that is no longer accepted is entered. Please contact your card provider if you are unsure of your card type.

Total Payment Amount €1,000.00

By Credit card

By Debit card

Using my bank account

▶ [How do I pay using my bank account?](#)

A confirmation mail will be sent to the below address.
You can remove it if you do not want confirmation or change it to a different email address.

← Back Next →

Figure 14 – Submit with payment: choose payment method and amend email address (if required)

Where “Using my bank account” is selected as your payment option, you must provide the IBAN (International Bank Account Number) for the account – the BIC (Business Identifier Code) is optional. The quoted account must be capable of accepting a direct debit. Once bank account details are supplied, the Revenue Commissioners will request payment from the nominated bank. The payment may take several days to process. If a payment fails for any reason, Revenue will notify the entity.

The screenshot shows a web form for selecting a payment method. At the top, a radio button is selected for "Using my bank account". Below this, there are two input fields: "IBAN" and "BIC (optional)". The "IBAN" field contains a blurred, pre-filled value. Below the input fields, there is a paragraph of text: "Please debit my account with the single amount specified." followed by a longer paragraph explaining the authorization of the Revenue Commissioners to debit the account and the user's right to a refund from their bank. At the bottom, there are two checkboxes with associated information icons: "Save bank account for future payments." and "Use this bank account for refunds on the selected Tax Types."

Figure 15 – Submit with payment: paying by Single Debit Instruction using a bank account


Further information on making online payments via ROS is available at <https://www.revenue.ie/en/tax-professionals/tdm/collection/on-line-payments/on-line-payments-of-tax.pdf>

After selecting a payment method, review the pre-populated email address. A different email address can be inserted in the field, if preferred. Then select “Next” to continue.

Enter the ROS password and click “Sign & Submit” to file the return.

Where payment will be made other than by bank account, choose “By Credit card” or “By Debit card” as appropriate. Card payment facilities are only available to customers whose tax affairs are managed by Revenue’s Personal Division and Business Division. The option to enter credit card or debit card details is not available until after the form has been signed and submitted.

Immediately after signing and submitting, a form requiring cardholder details will appear (for card payments) – see Figure 16. Complete the form and click “Next”.

Revenue  | **Payments**

Personal Details - Cardholder (At Banks Request)

These additional fields are required by your issuing bank to comply with PSD2 regulations in relation to SCA - Secure Customer Authentication using the 3D Secure 2 platform. While not all fields are mandatory to proceed, entering complete and accurate information will assist in ensuring a frictionless transaction.

Billing Address

Billing Address 1

Billing Address 2

Billing Address 3

County

Country

Eircode

Email Address

This is a required field.

Home Phone Number

Country Code

Phone Number

Mobile Phone Number

Country Code

Phone Number

[← Back](#)

Figure 16 – Submit with payment: enter cardholder customer authentication information

Enter credit card / debit card details and click “Pay Now” to pay the top-up tax liability.

Payment Amount: 100000 €1000.00

Card Type:

Card Number:

Security Code:

Expiration Date:

Cardholders Name:

Authorisation result: 00 - Successful

Pay Now

Figure 17 – Submit with payment: enter credit card / debit card details

Confirmation of submission of the return and payment will be presented. Click “Done” to exit.

Your payment and return has been submitted

Your Payment Reference number is

Done →

Figure 18 – Confirmation of payment submission

The return and payment process is now complete. Messages confirming receipt of the GloBE return and payment will appear in the Revenue Record inbox, as shown in Figure 19 below.

	Notice No. ↕	Customer Name ↕	Regn./Trader No./Doc ID ↕	Tax Type/Duty/Rep. Oblig. ↕	Document Type ↕	Period Begin ↕	Issued Date ↕
<input type="checkbox"/>	5090846220G	<input type="text"/>	<input type="text"/>	Qualified Domestic Top-up	QD TT1 Return	01/01/2024	19/03/2026
<input type="checkbox"/>	42736703360	<input type="text"/>	<input type="text"/>	Qualified Domestic Top-up	QD TT Payment	01/01/2024	19/03/2026
<input type="checkbox"/>	5332768854I	<input type="text"/>	<input type="text"/>		Tax Registration	13/03/2026	13/03/2026

Archive Export Print

Figure 19 – Revenue Record inbox messages for Tax Type, Document Type and Period

5 Filing and paying a GloBE return on ROS – group created

Before the appointed group filer can file a QDTT top-up tax return or UTPR top-up tax return on behalf of the QDTT group or UTPR group, ensure the relevant QDTT group or UTPR group is created on ROS. See further information at [Section 2.2](#) above.

Where elections have been made to form a QDTT group and/or a UTPR group and appoint a group filer, but the relevant group has not been created on ROS, each registered entity must individually file a QDTT return / UTPR return, whichever is relevant. Please refer to Section 4 above.

For illustration, this section describes how a group filer files a QDTT top-up tax return on behalf of the group, however the same process applies to a UTPR group filing.

Note that if an entity that is not the appointed group filer attempts to file a GloBE return, a message will be displayed to advise that as a non-group filer the entity cannot file a return for the taxhead/period.

Our records indicate that you are in a Filing Group for this taxhead/period. Your role is a 'Non-Filer' and therefore you cannot file a return for this taxhead/period. Only the 'Group Filer' for the group can file. The 'Group Filer' details can be found in 'Manage Pillar Two Roles & Groups' on the ROS homepage.

Figure 20 – Message to non-group filer

5.1 Log in and navigate to File a Return

The group filer should log in to ROS under the appointed group filer's tax registration. The option to "File a Return" is located in the "My Services" tab. See Figure 1 in [Section 4.1](#) above.

5.2 Start a new online form, enter tax type and period

Follow the steps at [Sections 4.2 to 4.4](#) to start a form online, select the Pillar Two tax type and the relevant return filing period.

5.3 Enter group top-up tax liability and, complete Expression of Doubt (if applicable)

This screen (Figure 21) displays all members of the relevant QDTT group, showing each member's name, tax reference number and status (group filer or non-group filer). Review these details to ensure they are accurate before proceeding.

There are two steps required on this screen:

- Step 1 – Enter the **group's top-up tax liability** for the fiscal year for the selected tax type (in this case QDTT) as a whole number (no decimals). If no top-up tax is payable, enter 0.
- Step 2 – Indicate whether there is a genuine doubt about how the law applies to a specific item in this group return.

Select “No, I have no doubt” if there is no such uncertainty, then select “Continue” to proceed to the next section.

Select “Yes, I have doubt” if there is genuine uncertainty. Additional fields will appear. Refer to [Section 4.5](#) above for guidance on how to complete the Expression of Doubt fields.

Revenue
Cian agus Custóirín na hÉireann
Irish Tax and Customs

Pillar Two

← Back

Domestic top-up tax (QDTT) (01/01/2024 - 31/12/2024)

You are the **Group Filer** for Pillar Two **QDTT Group**. Your Group ID is **G012387_QDTT**. This return represents the tax liability for **QDTT** for all the following group members:

Company Name	Tax Reference Number	Position In Group
[Redacted]	[Redacted]	Group Filer
[Redacted]	[Redacted]	Non Filer
[Redacted]	[Redacted]	Non Filer

Domestic top-up tax (QDTT)

Amount of Domestic top-up tax (QDTT) payable

€ 1000

Letter of expression of doubt

If you have a genuine doubt about the correct application of the law to an item in the return, select 'Yes, I have a doubt' below. Additional screens will be presented to enable you to submit your letter of expression of doubt.

Yes, I have a doubt No, I have no doubt

Continue

Figure 21 – Enter top-up tax payable and make the Expression of Doubt selection (Group filer)

5.4 Review, submit and payment options

The summary screen displays the details entered for this group return and lists all (QDTT) group members.

Revenue
Clárú agus Cúntas na hÉireann
Irish Tax and Customs
Pillar Two

← Back

i
Print

Domestic top-up tax (QDTT) - Summary

Period of Return:
01/01/2024 - 31/12/2024

Tax Reference Number:
XXXXXXXXXXXXXXXXXXXX

You are the **Group Filer** for Pillar Two **QDTT Group**. Your Group ID is **G012387_QDTT**. This return represents the tax liability for **QDTT** for all the following group members:

Company Name	Tax Reference Number	Position In Group
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	Group Filer
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	Non Filer
XXXXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXX	Non Filer

Domestic top-up tax (QDTT)

Amount of Domestic top-up tax (QDTT) payable:
€1,000.00

Amount of tax already paid:
€0.00

Balance:
€1,000.00

By checking this box, I declare that the details provided in this form are true and accurate.

Save Draft (without submitting return)
Submit with Payment →
Submit Return Only (without Payment) →

Figure 22 – Summary return before submission (Group filer)

Review the information carefully, and if satisfied, tick the declaration box at the end of the form to confirm that the details provided are true and accurate. At this point the same three saving/submission and payment options available to a non-group filer apply - choose the appropriate option:

- Option 1 – Save draft (without submitting return) -see [Section 4.6.1](#)
- Option 2 – Submit return only (without payment) -see [Section 4.6.2](#)
- Option 3 – Submit return with payment -see [Section 4.6.3](#)

6 Paying GloBE tax at a later date

If a return is filed for IIR top-up tax, UTPR top-up tax or domestic top-up tax without payment, the outstanding liability must be paid by the specified return date for the relevant fiscal year. Payments can be made by Single Debit Instruction or by using a Debit or Credit card.

Payment can be made through the “Payments Hub” in the “My Services” tab on ROS.

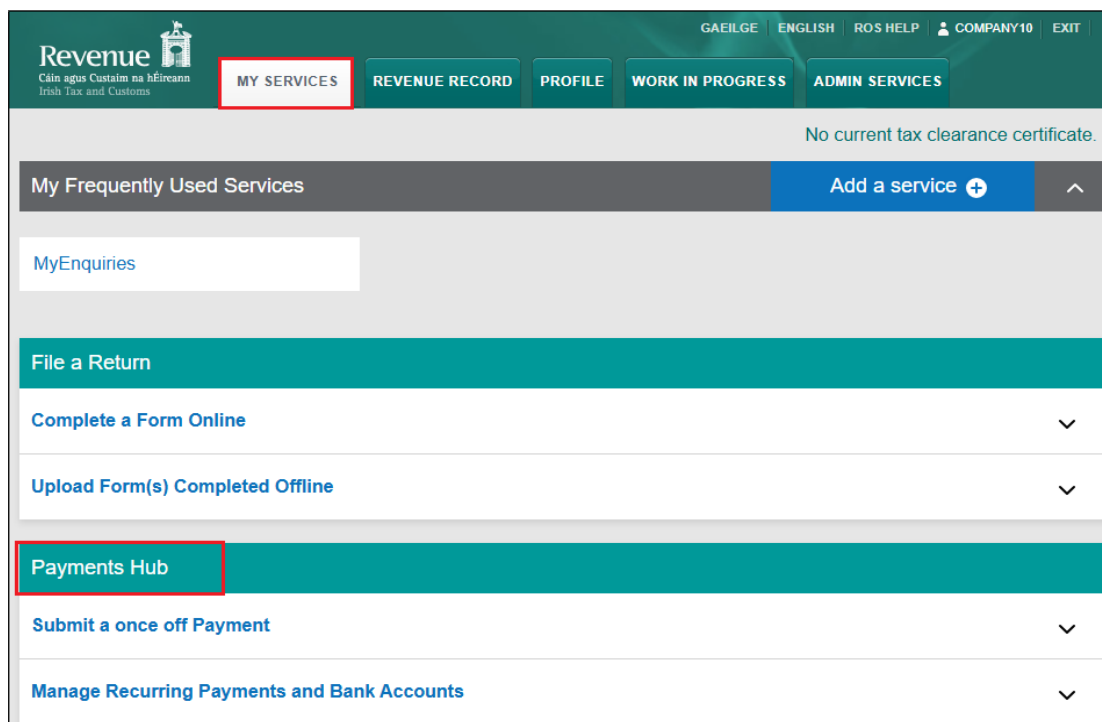


Figure 23 – Payments Hub on My Services tab

Select “Submit a once-off payment” to proceed.

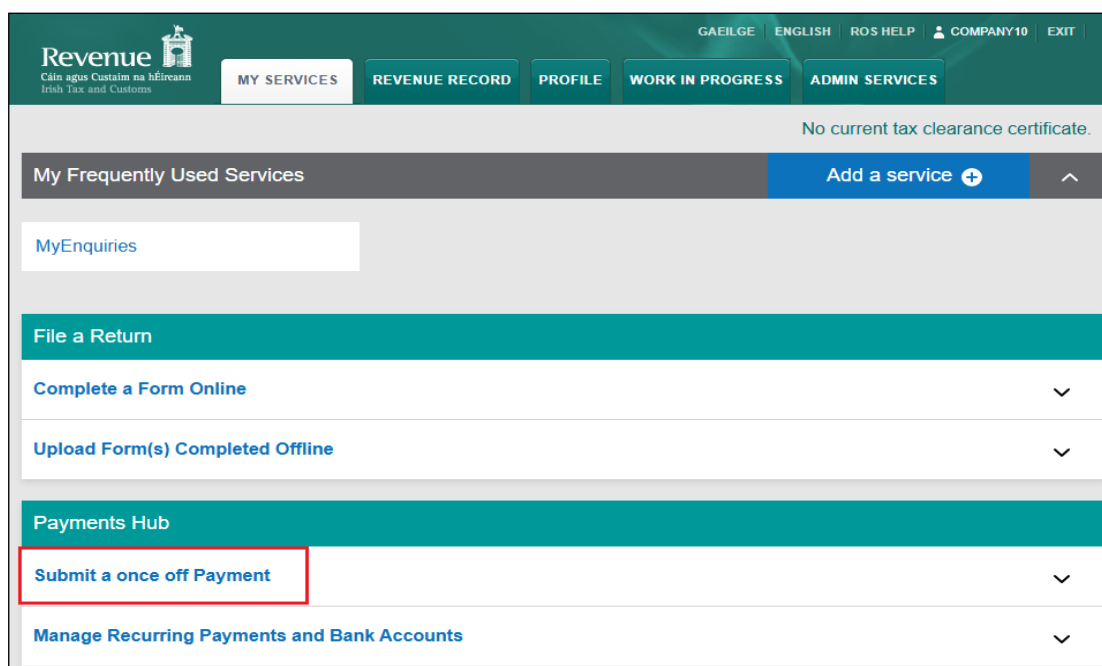


Figure 24 – Submit a once-off payment

A payment can be made against a registered tax by selecting “Tax Payment / Declaration” from the first drop-down list.

The screenshot shows the 'Payments Hub' interface. Under the heading 'Submit a once off Payment', there is a text block explaining that payments can be made against a registered tax by selecting a payment type from a drop-down list. Below this, a search bar is present with the placeholder text 'Select a payment type...'. A red box highlights the open drop-down menu, which lists the following options: 'Tax Payment/Declaration' (highlighted in blue), 'Interest Payment', 'Penalty Payment', 'Attachment', 'Audit or Disclosure (Prompted/Unprompted)', and 'Foreign Income and Assets Disclosure'. Other visible elements include 'Payments and Bank Accounts' and a link to 'Form SA.2'.

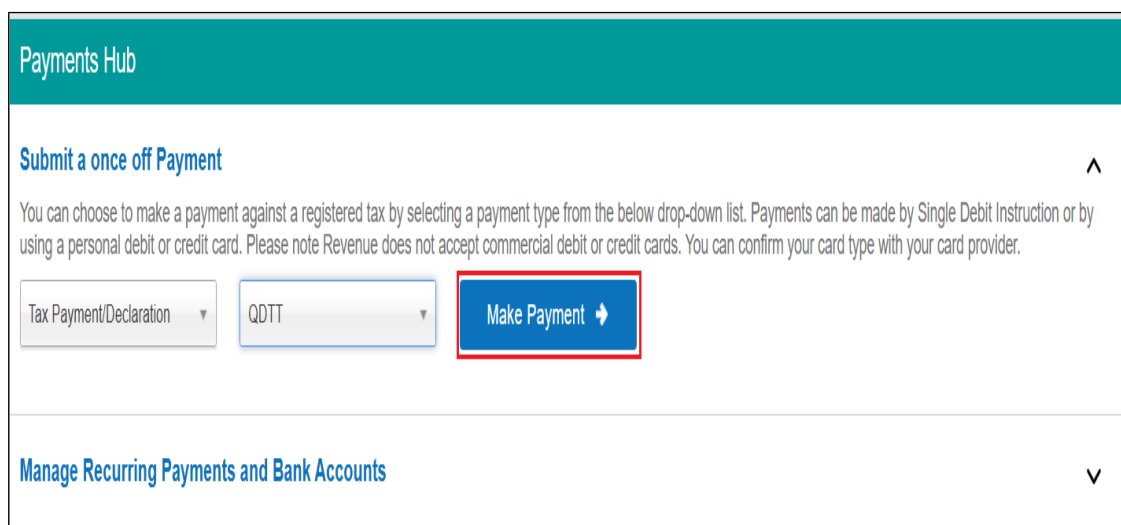
Figure 25 – Submit a once-off payment, first dropdown list

From the second drop-down list select the relevant Pillar Two tax type – IIR, UTPR or QDTT.

The screenshot shows the 'Payments Hub' interface. The first drop-down menu is now set to 'Tax Payment/Declaration'. A second search bar is present with the placeholder text 'Select a tax type...'. A red box highlights the open drop-down menu, which lists the following options: 'CAT', 'IIR', 'QDTT' (highlighted in blue), and 'UTPR'. Other visible elements include 'Manage Recurring Payments' and 'Gifts & Inheritance'.

Figure 26 – Submit a once-off payment, second dropdown list

Then click “Make Payment” to proceed.



Payments Hub

Submit a once off Payment ^

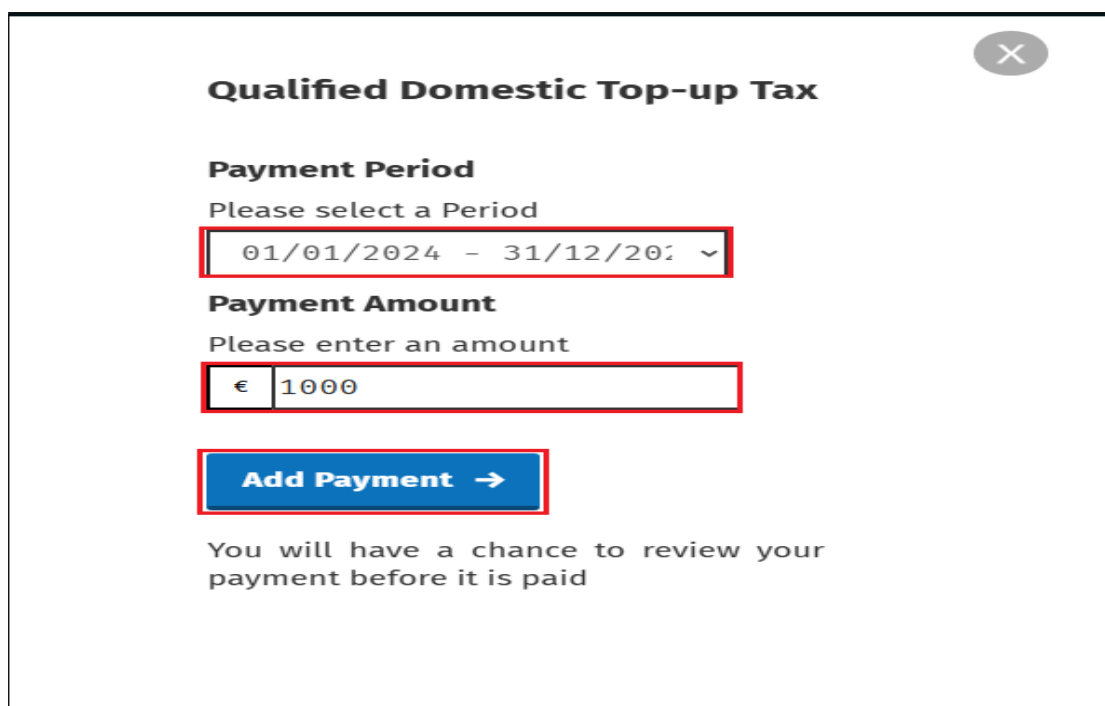
You can choose to make a payment against a registered tax by selecting a payment type from the below drop-down list. Payments can be made by Single Debit Instruction or by using a personal debit or credit card. Please note Revenue does not accept commercial debit or credit cards. You can confirm your card type with your card provider.

Tax Payment/Declaration ▼ QDTT ▼ **Make Payment** →

Manage Recurring Payments and Bank Accounts v

Figure 27 – Submit a once-off payment, make payment

Select the appropriate fiscal year from the drop-down list. Then enter the payment amount (for illustration purposes, €1,000 is shown in the payment field) and click “Add Payment”.



Qualified Domestic Top-up Tax X

Payment Period
Please select a Period
01/01/2024 - 31/12/2024 ▼

Payment Amount
Please enter an amount
€ 1000

Add Payment →

You will have a chance to review your payment before it is paid

Figure 28 – Submit a once-off payment, select period and enter amount

Review the tax payment and period as shown in Figure 29. If either is incorrect, select "Remove." Additional payments for other taxes and periods can be added at this stage. If an additional tax payment is required, select "Add payment" for the relevant tax head and enter the period and amount in the pop-up window. When all intended payments are listed and the “Total I wish to pay” amount is in order, select "Next."

Revenue
Cáin agus Cúisín na hÉireann
Irish Tax and Customs

Payments

[← Back to My Services](#)

Select a Tax to pay

Qualified Domestic Top-up Tax	Add Payment →
▶ What is Qualified Domestic Top-up Tax	
01/01/2024 - 31/12/2024	€1,000.00
	Remove
Income Inclusion Rule	Add Payment →
▶ What is Income Inclusion Rule	
Undertaxed Profits Rule	Add Payment →
▶ What is Undertaxed Profits Rule	
↓ Show more taxes(15)	

Total I wish to pay:
€1,000.00

[Next →](#)

Figure 29 – Submit a once-off payment, review the proposed tax payments and periods and remove, or add further, payments

On the next screen, select the payment method for the top-up tax from three options:

- By Credit card,
- By Debit card, or
- Single Debit Instruction using a bank account

Refer to instructions outlined earlier in this manual at Section 4.6.3 for:

[Paying by credit card or debit card](#) and

[Paying by Single Debit Instruction using a bank account](#)

7 Amending a GloBE return

Log in to ROS. On the “My Services” page, select “Complete a Form Online”. From the drop-down list, choose the relevant tax type and click “File Return”. On the next screen, locate the previously submitted return for the relevant period and select “Amend”.

The screenshot shows the Revenue Pillar Two interface. At the top left is the Revenue logo with the tagline 'Cáin agus Cúistín na hÉireann High Tax and Customs'. The main header is 'Pillar Two'. Below the header, there is a link 'Back to ROS'. The main content area is titled 'Domestic top-up tax (QDTT)' and 'Return Filing Period'. A message states: 'Please select the period you wish to file from the below options. You may choose to amend a previously submitted return listed in the section below.' Below this is a table with three columns: 'Period', 'Status', and 'Action'. The first row shows the period '01/01/2024 - 31/12/2024', the status 'Submitted', and an 'Amend' button. Below the table, there is a dropdown menu for 'Filing Period for Original Return' with the text 'Select a filing period from the dropdown below.' and a 'Continue' button.

Period	Status	Action
01/01/2024 - 31/12/2024	Submitted	Amend

Figure 30 – Amend a previously submitted return

On the amendment screen:

- Tick the section 959V TCA 1997 notice checkbox to confirm intention to amend the return and the self-assessment for the period; and
- Select a permitted amendment reason (at least one of the three reasons below must be selected but all three may be selected, if applicable):
 - (a) The amendment arises from an allowance, credit, deduction or relief due under the Taxes Consolidation Act 1997.
 - (b) The amendment is necessary to correct either an error or a mistake.
 - (c) The amendment is necessary to comply with any other provisions of the Taxes Consolidation Act 1997.

Note: Return fields remain locked until both the checkbox is ticked, and the permitted reason(s) is selected.

Next, update the top-up tax amount payable and the letter of Expression of Doubt (if applicable).

Revenue
Clárú agus Cúrsaí na Míreann
leis an Teacht agus le Cúrsaí
Pillar Two

[← Back](#)

Domestic top-up tax (QDTT) (01/01/2024 - 31/12/2024)

Amendment Reason

Revenue facilitates customers who discover errors after submission of the relevant tax return and who wish to regularise the position. Information about the opportunities available to bring your tax affairs up to date are outlined in detail in Chapter 2 of the Code of Practice for Revenue Compliance Interventions, available on www.revenue.ie. This return is being opened in Amend mode.

Please indicate by ticking this box that you are giving notice under Section 959V TCA 1997 of your intention to amend your return and self-assessment for this period.

Please state which of the following reasons for the amendment apply:

(a) The amendment arises from an allowance, credit, deduction or relief due under the Taxes Consolidation Act 1997.

(b) The amendment is necessary to correct either an error or a mistake.

(c) The amendment is necessary to comply with any other provisions of the Taxes Consolidation Act 1997.

Provide additional information where necessary.

0 / 2000

Domestic top-up tax (QDTT)

Amount of Domestic top-up tax (QDTT) payable

€

Letter of expression of doubt

If you have a genuine doubt about the correct application of the law to an item in the return, select 'Yes, I have a doubt' below. Additional screens will be presented to enable you to submit your letter of expression of doubt.

Yes, I have a doubt No, I have no doubt

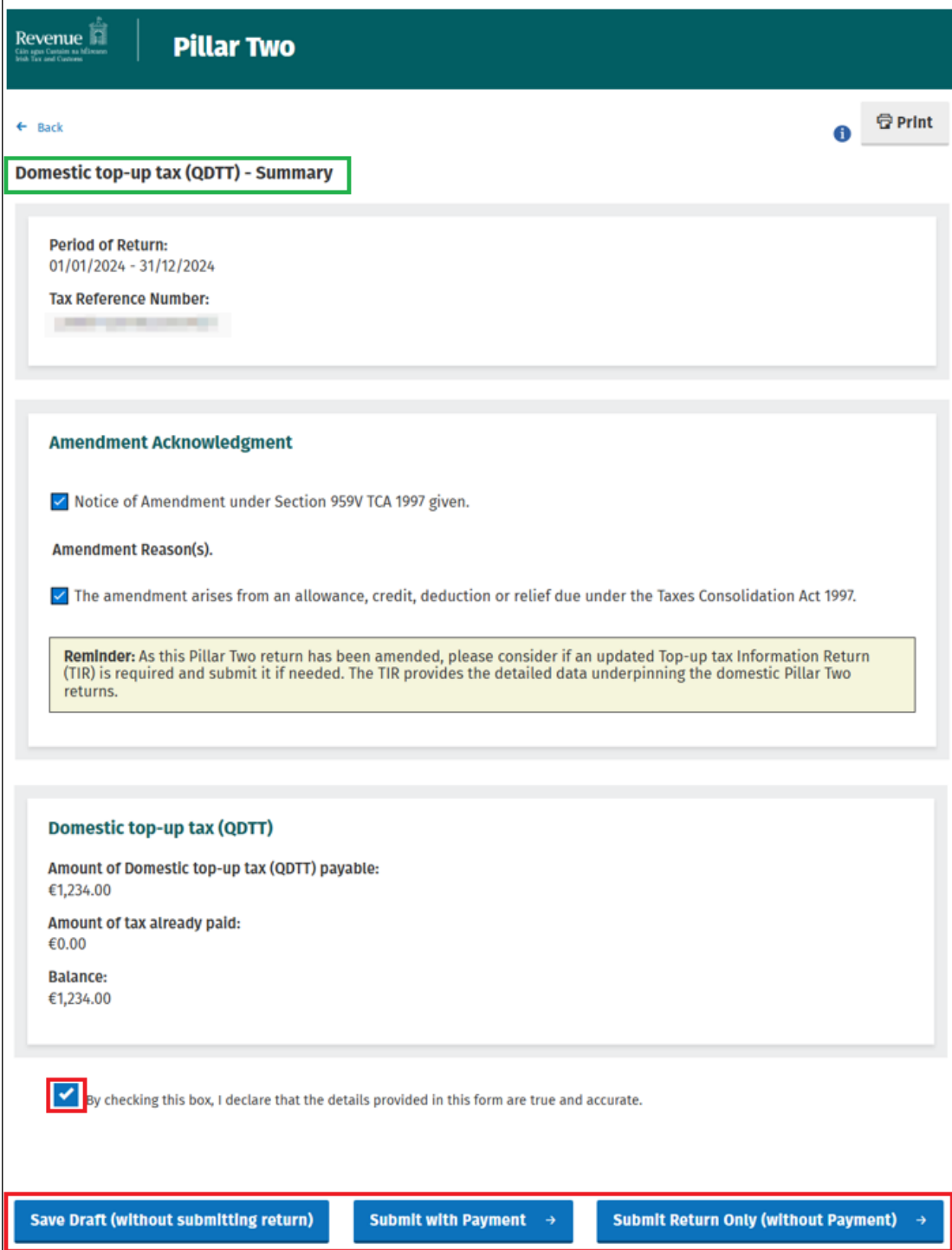
Continue

Figure 31 – Amend return screen

Click “Continue” to proceed.

Review the summary screen (Figure 32) and tick the declaration box at the end of the form to confirm that the details provided in the form are true and accurate.

Follow the guidance at [Section 4.6](#) for options in relation to Saving a Draft, Submitting with Payment and Submitting Return Only (without payment).



Revenue
Clár agus Cuntas ar Mídeán
le h-Éilimh agus Cuntas

Pillar Two

← Back Print

Domestic top-up tax (QDIT) - Summary

Period of Return:
01/01/2024 - 31/12/2024

Tax Reference Number:
[REDACTED]

Amendment Acknowledgment

Notice of Amendment under Section 959V TCA 1997 given.

Amendment Reason(s).

The amendment arises from an allowance, credit, deduction or relief due under the Taxes Consolidation Act 1997.

Reminder: As this Pillar Two return has been amended, please consider if an updated Top-up tax Information Return (TIR) is required and submit it if needed. The TIR provides the detailed data underpinning the domestic Pillar Two returns.

Domestic top-up tax (QDIT)

Amount of Domestic top-up tax (QDIT) payable:
€1,234.00

Amount of tax already paid:
€0.00

Balance:
€1,234.00

By checking this box, I declare that the details provided in this form are true and accurate.

Save Draft (without submitting return) **Submit with Payment** → **Submit Return Only (without Payment)** →

Figure 32 – Amend return summary screen (before submission)

8 Implications of late filing and payment

Where a constituent entity fails to meet its filing and payment obligations for GloBE taxes, interest, penalties and surcharges will apply, as applicable, as provided for in Part 4A TCA 1997. Refer to Section 17 of [TDM 04A-01-01](#) for further details.

In addition, if a constituent entity located in the State fails to file a GloBE return on or before the specified return date that entity will be liable to a penalty of €10,000 (section 111AAAB(2) TCA 97).

Failure to meet the obligations imposed under Part 4A TCA 1997 in respect of filing returns and making payments may also result in an application for tax clearance being unsuccessful.

9 Tax returns and payments 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.

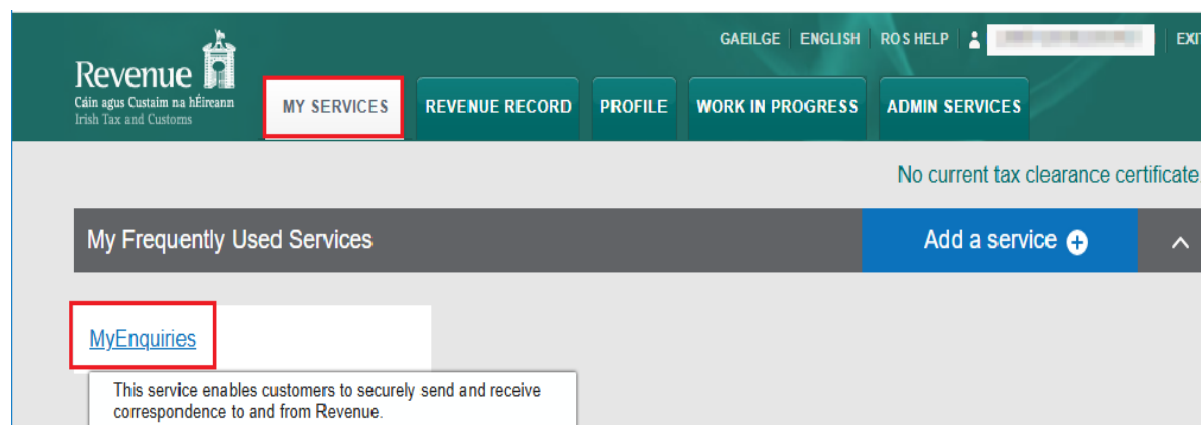


Figure 33 – ROS homepage – My service with MyEnquiries option

A drop-down menu will allow users to select what the Enquiry relates to. From “Enquiry relates to” select “Pillar Two”. Under “More specifically” chose “Returns”, “Payment”, “Refunds / Repayments” or “Expression of Doubt”, as applicable.

The screenshot shows a web form with two main sections. The first section is titled 'Enquiry relates to *' and contains a dropdown menu with 'Pillar Two' selected. The second section is titled 'More specifically *' and contains a dropdown menu with 'Please select an option' selected. Below this dropdown is a list of options: 'Registration', 'Returns', 'Payment', 'Refunds / Repayments', 'Expression of Doubt', and 'General Query'. The 'Returns' option is highlighted with a red box.

Figure 34 – 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 Implementation team in LCD, regardless of which Revenue Division the entity is dealt with by.

For more information on MyEnquiries, please refer to TDM [Part 37-00-36](#)

For contact options for business customers and agents/advisors with queries relating to ROS, see Section 16 of [Part 38-06-01](#)

10 Agent access and client linking

All facilities and functionality described in this manual are available to ROS agents and ROS-registered customers.

Where an agent intends to act on behalf of an entity to file a Pillar Two return, an agent link must be created for the relevant Pillar Two tax or taxes.

In most cases, the agent link will have been created at the registration stage to allow the agent to act for the entity for registration purposes. If the agent did not act for the entity at registration, the agent link can instead be created after registration and before filing. The critical requirement is that the agent link is in place before submission of the Pillar Two return so that the filing agent is authorised to act on behalf of the entity.

Appendix D of [TDM 04A-01-01A](#) provides guidance on completing an agent link request for:

- existing clients; and
- new clients (both those not registered for Pillar Two tax(es), and those already registered).

See also Appendix E of [TDM 04A-01-01A](#) for guidance on approving an agent link request. Allow sufficient time after submitting the request for the client to authorise it and for the system to reflect the change.

11 Appendices

11.1 Appendix A – Checklist of key pre-filing steps

1. ROS certificates and sub-user certificates

Ensure that ROS certificates for all filing entities are available and up to date. If filing a Pillar Two return for an entity using a ROS sub-user certificate, ensure that the ROS Administrator has assigned the appropriate permissions to that sub-user to enable them to file the return for the appropriate tax heads.

2. Registration

Ensure all entities within the MNE Group or Large-Scale Domestic Group are correctly registered for the appropriate Pillar Two tax(es). Where a registration obligation for a particular Pillar Two tax-head does not apply to all constituent entities, only relevant constituent entities should be registered for the appropriate tax-head e.g. only Relevant Parent Entities should be registered for IIR top-up tax. See Sections 2, 3 and 4.1 of [TDM 04A-01-01A](#), Guidance on Pillar Two – Registration.

Where certain inactive/dormant entities meet the requirements to avail of the administrative practice for such entities, ensure that Revenue has been notified in accordance with the requirements set out in Section 2.1.1 of [TDM 04A-01-01A](#), Guidance on Pillar Two – Registration.

It is important that registrations are kept up to date. Entities must notify Revenue of any change to the information provided at registration, within 12 months of the end of the fiscal year in which the change occurred – see Section 2.4 of [TDM 04A-01-01A](#), Guidance on Pillar Two – Registration.

Ensure that entities have been registered as the correct type of entity; an Ultimate Parent Entity (UPE), a Constituent Entity (CE) or as a Standalone Entity (SE), as the case may be – see Section 3.2 of [TDM 04A-01-01A](#), Guidance on Pillar Two – Registration.

Ensure the fiscal year input for all group entities at registration is aligned to the fiscal year of the group's UPE(s). Requests for changes to fiscal year dates may be made by contacting Revenue through MyEnquiries. See sections 3.3 and 4.1.1 of [TDM 04A-01-01A](#), Guidance on Pillar Two – Registration.

3. QDTT/UTPR Groups

Where a QDTT group / UTPR group has not yet been created, ensure that the listings of entities that have elected to the group(s) are reviewed on the 'QDTT Groups' and/or 'UTPR Groups' tabs in 'Manage Pillar Two Roles & Groups' to ensure all relevant entities have elected to the group(s).

Ensure that the group filer has completed the final step - 'Create QDTT Group' or 'Create UTPR Group' – under the Manage Roles and Groups link in ROS before filing the return. For step by step guidance on creating a QDTT or UTPR group, see sections 4.3.3 and 4.4.3 of [TDM04A-01-01A](#), Guidance on Pillar Two – Registration.

If the QDTT group / UTPR group is already created, then group membership should be reviewed to ensure all group entities are included in the group and that any changes to the corporate structure during the year are updated in terms of registration and group membership. See Sections 3.5, 4.3 and 4.4 of [TDM 04A-01-01A](#), Guidance on Pillar Two – Registration.

Where an agent will file a QDTT return or UTPR return on behalf of a group filer, the agent should ensure that they have an agent link in place with the entity that is the group filer.

4. Banking

If paying recurring Pillar Two liabilities from a bank account, ensure the bank account is setup for the Pillar Two tax heads through the 'Manage Recurring Payments and Bank Accounts' link on the ROS homepage. Further information on making payments via ROS is available at <https://www.revenue.ie/en/tax-professionals/tdm/collection/on-line-payments/on-line-payments-of-tax.pdf>