

XX September 2025

The Secretary
Entity Name

via ROS

Re: Pillar Two Registration Requirements

Dear Sir/Madam

Section 94 Finance (No.2) Act 2023 inserted Part 4A into the Taxes Consolidation Act 1997, which transposed Council Directive (EU) 2022/2523 of 15 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union. This legislation is often referred to as Pillar Two.

Pillar Two ensures Multinational Enterprise (MNE) groups and large-scale domestic groups with consolidated annual revenues of €750m or more, in two out of the four preceding fiscal years pay a minimum of 15% tax on profits.

A review of Revenue records, including Country by Country Reporting data, indicates that the MNE group or large-scale domestic group which you are a member of may be in-scope of the Pillar Two rules. In that context, Revenue is writing to you to bring to your attention that the above-named entity, and all constituent entities of the group located in Ireland, is required to register with Revenue for Pillar Two purposes. Functionality to register for Pillar Two is available through the Revenue Online Service (ROS). Failure to register for Pillar Two may lead to a penalty of €10,000.

All Irish constituent entities of an in-scope MNE group or large-scale domestic group are required to register with Revenue for Pillar Two purposes within 12 months of the end of the first fiscal year. For entities with a fiscal year ending on or before 31 December 2024, the registration process must be completed by 31 December 2025. Entities registering with Revenue for Pillar Two are required to select the appropriate taxes from the following:

- Domestic top-up tax
- IIR top-up tax
- UTPR top-up tax

All in-scope entities are required to file a top-up tax information return (TIR) and must select this option when completing the registration process.

It is important to note that to form a UTPR Group or QDTT Group, all entities electing into a group must be registered for the appropriate tax before a group can be formed.

If you are of the opinion, that the above-named entity is not within scope of Pillar Two and is not required to register you must notify Revenue via MyEnquiries, clearly outlining why this entity does not meet the Pillar Two requirements. Revenue will review and correspond directly with such entities.

Tax and Duty Manual ([Part 04A-01-01A](#)) provides detailed guidance regarding the registration process for Pillar Two taxes. Further key Pillar Two information and updates is available on at www.revenue.ie/pillartwo.

Enquiries relating to this letter or more generally, Pillar Two, can be submitted through MyEnquiries using the category “Pillar Two” and the relevant subcategory.

Yours faithfully

Brendan O’Hara
Branch Manager
Pillar Two Branch