

XX August 2025

The Secretary  
Entity Name  
Address Line 1  
Address Line 2  
Address Line 3  
Eircode

**Re: Pillar Two Registration Requirements**

Dear Sir/Madam,

Section 94 Finance (No.2) Act 2023 inserted Part 4A to the Taxes Consolidation Act (TCA) 1997 which transposes 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 four preceding fiscal years pay a minimum of **15%** tax on profits.

A review of our records, including Country by Country Reporting, indicates that the above named may be in-scope of the Pillar Two rules. In that context, Revenue is writing to you to bring to your attention that you must 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.

In-scope entities 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.

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

In addition, entities with a fiscal year ending on or before 31 December 2024 must submit the first top-up tax return(s) by 30 June 2026.

Further information, including registration and filing requirements, is available at [www.revenue.ie/pillartwo](http://www.revenue.ie/pillartwo). Guidance on the registration process will be issued in due course.

If you have any queries relating to this letter or more generally Pillar Two, they can be submitted through MyEnquiries using the category "Pillar Two" and the relevant subcategory.

Yours faithfully

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Brendan O'Hara  
Branch Manager  
Pillar Two Branch