

XX September 2025

The Secretary
Entity Name

via ROS

Re: Pillar Two Registration Requirements – Update

Dear Sir/Madam

I refer to Revenue's correspondence to you dated 15 August 2025 in relation to the implementation of Pillar Two, which you received as you were identified as an Ultimate Parent Entity of a group potentially in scope of Pillar Two.

Revenue is now issuing a second phase of correspondence to Irish entities in your identified group.

As outlined in the previous correspondence, functionality to register for Pillar Two is available through the Revenue Online Service (ROS) for entities in-scope of the Pillar Two rules.

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

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

Tax and Duty Manual (Part 04A-01-01A) provides detailed guidance regarding the registration process for Pillar Two taxes. Further information, including Pillar Two registration and filing requirements is available on the Pillar Two Hub 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