Meeting	TALC BEPS Pillar Two Administration Subgroup
Date	26 June 2026
Location	Remotely via Teams
Attendees	
Revenue	Therese Bourke, Brendan O'Hara (Chairperson), John Quigley, Maura Conneely, Ashling Gallagher (Secretary)
ITI	Anne Gunnell, Cormac Golden, Rory McIver, Paul McKenna, Frances Lenihan David Fennell
CAI	Gearóid O'Sullivan, Enda Faughnan, Ronan Costello, Joe Walsh, Paschal Comerford
Law Society	Trevor Glavey, Olivia Long, Elaine Mooney

Minutes

Note – This meeting was held at short notice in advance on the first Pillar Two pay and file deadline of 30 June 2026, therefore, there was no agenda issued.

The Chairperson welcomed attendees and thanked everyone for attending the meeting at short notice.

The following was discussed -

1. General update

Revenue noted that to date there are strong Pillar Two filings in advance of the first pay and file deadline on 30 June 2026. The PIT environment for the TIR filings has been beneficial. There are some outstanding queries which have arisen on foot of the PIT environment, these are being handled.

2. QDTT returns

Practitioners raised an issue which was brought to their attention just prior to the meeting commencing in relation to QDTT returns recently filed. Practitioners outlined that the return goes through on ROS but no acknowledgement has been received and it appears on ROS that the return could be filed again for the same period.

Revenue advised practitioners to contact Revenue in relation to the taxpayers experiencing this issue so Revenue can check if the return was received on the Revenue side.

Post meeting update – Revenue can see these returns on their side; the issue was arising on the taxpayer's side due to a delay in the system updating. The matter is resolved.

3. TIR

a. Practitioners raised an error arising on the TIR filing in relation to subsidiaries with split shareholdings. Revenue requested that this matter is provided in writing however Revenue noted that the system will accept TIRs with certain errors, further details of the errors and their implications is contained in TDM Part 04A-10-02[1].

[1] https://www.revenue.ie/en/tax-professionals/tdm/income-tax-capital-gains-tax-corporation-tax/part-04a/04A-10-02.pdf

b. Revenue confirmed that an eBrief will be issuing as soon as possible on the implications for central filing when filing a TIR in a location where the deadline for the application of penalties in relation to the late filing of a TIR has been extended.

Post meeting update – eBrief No. 109/26[2] was issued on the afternoon of 26 June to provide clarity on this matter.

4. MyEnquiries

Revenue noted that a large number of queries are coming in which are being managed as quickly as possible. Revenue requested that practitioners reach out as soon as possible in relation to any issues arising.

[2] https://www.revenue.ie/en/tax-professionals/ebrief/2026/no-1092026.aspx