Meeting	TALC BEPS Pillar Two Administration Subgroup
Date	14 July 2026
Location	Remotely via Teams
Attendees	
Revenue	Therese Bourke, Brendan O'Hara (Chairperson), John Quigley, Maura Conneely, Ashling Gallagher (Secretary), Peter Duffy, Donal Rochford
ITI	Anne Gunnell, Rory MacIver, Paul McKenna, Sybil O'Malley, Elizabeth Shalomi
CAI	Gearóid O'Sullivan, Paschal Comerford, Joe Walsh
Law Society	Trevor Glavey, Olivia Long

Minutes

The Chairperson welcomed attendees.

1. Minutes of meeting of 9 June 2026 and 26 June 2026

The minutes of the meetings held on 9 June 2026 and 26 June 2026 were agreed and will be published to the Revenue website.

Post meeting clarification – The minutes are now live on the Revenue website - https://www.revenue.ie/en/tax-professionals/talc/beps-implementation-sub-committee/pillar-two-admin-subgroup/index.aspx

2. Update from Revenue's Pillar Two implementation team

The Chairperson thanked all participants for their assistance and understanding over the filing period.

The Pillar Two implementation team provided the following updates –

- At 30 June 2026 circa 2,000 MNE groups, comprising of circa 9,400 constituent entities, registered for over 20,000 registrations across the four Pillar Two taxheads. This represents 65% of the projected casebase (derived from 2022 CbCR data) with the remaining 35% of registered entities not included on the analysed 2022 CbCR data. Some of the entities included in the projected casebase which have not registered have non-calendar year accounting periods so these registrations will increase as those entities come within scope of the obligations.
- The first pay and file deadline of 30 June 2026 resulted in circa 1,900 tax returns filed in respect of circa 1,700 customers. About two thirds of the tax returns received were nil returns. Over 1,600 information returns were received of which 220 are TIRs and the remainder notifications of filer indicating the receipt of information from 27 other jurisdictions. The estimated filing rate for QDTT is 92% and 87% for the information returns.
- Some group elections were not completed on time for the system to generate the group return, Revenue are working with these entities.
- There are differences arising between the filing location identified by some entities at registration and the filing location identified on the notification of filer received. It is important that the filing location is amended in the manage roles and groups tab on ROS as these mismatches are feeding into internal Revenue processes.
- There are a lot of entities registered for UTPR who have not filed a return. If these entities have registered for UTPR in error they need to be de-registered asap as these outstanding returns will impact tax clearance, tax refunds etc. Revenue is considering contacting the Pillar Two tax agents of those with outstanding UTPR returns with a list of the entities with outstanding UTPR returns under their TAIN and requesting that the agent provides confirmation to Revenue that the return is not required.

3. Matters arising from meeting of 9/26 June 2026

a. <u>Item 1</u> – Letters of no objection

Practitioners have requested an update from Revenue on the matter of letters of no objection issuing to entities in liquidation.

Revenue – Revenue confirmed that no guidance will issue on this until August. At present Revenue are working closely with the Insolvency Unit in the CGs and dealing with requests on a case-by-case basis. Letters are being issued where there is no obvious reason to object or if the case is a dormant entity. For cases with larges assets Revenue is not issuing letters as liabilities may arise.

Action point – Revenue to issue guidance in August.

b. <u>Item 2</u> – Registration process for complex scenarios such as joint ventures and entities involved in M&A activity

Practitioners have requested an update from Revenue on the upgrades needed to the registration process to better accommodation more complex scenarios such as joint ventures and entities involved in M&A activity.

Revenue – Revenue confirmed that guidance on this will issue in August along with the guidance on the letters of no objection (see item 1). The system build for these entities will be available in early 2027.

Action point – Revenue to issue guidance in August.

Practitioners – Practitioners mentioned a joint venture structure which consists of an entity that could potentially be considered a joint venture by one group and a constituent entity by another group.

Revenue – Revenue confirmed that they will consider this fact pattern further.

4. Queries arising

a. <u>Item 3</u> – TIR/GIR: amending returns

We request Revenue to provide an overview of the expected process for amending GIR/TIR filings. It would be helpful to understand whether the original GIR/TIR can be replaced on ROS or whether specific amendments need to be made and if it is already possible to do this on ROS. We would also welcome clarification on whether amending a return has any impact on elections made in the return.

Revenue – The original TIR/GIR cannot be replaced, a corrected return or an amended return must be submitted. Sections 5.6 and 5.8 of the TIR TDM[1] have been tweaked to make this requirement clearer. Further guidance is being prepared on this process that will include screenshots and a walk through of corrected and deleted returns.

Revenue confirmed that some duplicate filings have been made, these duplicates should be deleted as everything Revenue receives will be exchanged so the duplicates add complexities and confusion. Revenue cannot delete these duplicates, the filer must.

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

Revenue confirmed that corrections or deletions must be submitted by an OECD2 or OECD3 message. All OECD guidance is being followed on this matter. The file that will be exchanged is what is on the system at the time of exchange.

Practitioners – Practitioners requested guidance to make clear that deleting a return to correct or amend will not result in the original return being considered as not filed.

Revenue – Revenue confirmed that the guidance can make this point clear. Revenue outlined that deletions are easier for everyone pre-exchange; however either approach (correcting or deleting) is acceptable. Once the guidance has issued Revenue can meet with interested parties to walk through the process.

Practitioners – Practitioners noted that other jurisdictions have a requirement in their NOF to report the GIR filing DocRefId. Will an amended or deleted GIR return filed in Ireland result in a new DocRefId? If so, will this result in a mismatch in other jurisdictions NOF submission?

Revenue – Yes, an amended or deleted return will result in a new DocRefId, Revenue can support other jurisdictions bilaterally on any local NOF compliance requirements they have. Corrections or Deletions will be exchanged, so other jurisdictions will be informed via the normal exchange process of any changes to a GIR filed.

Action point – Revenue to issue guidance on this matter.

b. Item 4 - TIR/GIR: validation errors

We request Revenue to provide further detail on the circumstances in which GIR/TIRs with routine validation errors need to be updated. During the filing process, there were different scenarios where certain validation errors were generated (e.g., 70000 validation errors), but the GIR/TIR was still accepted on the system and considered a valid return.

At a previous meeting of the subgroup, Revenue suggested that these validation errors could/may need to be corrected before the GIR/TIR is exchanged with other tax administrations in order to prevent subsequent queries being raised. Can Revenue provide further detail on when these validation errors should be corrected?

Our members noted certain errors were being generated in circumstances when the reported information was accurate (e.g., 70004 – not a valid TIN seems to be an issue with the ROS validation rule). We assume that an amended submission for these errors should not be required but we would appreciate if Revenue could provide further detail on how the process should be managed.

Revenue – Best efforts should be made to minimise validation errors as much as possible; however despite best efforts it may not be possible to submit a TIR with no errors. Errors such as 70004 where the CE does not have an Irish TIN and is reporting using a Functionally equivalent number, cannot currently be fixed. Refer to Appendix B of the TIR TDM[2] user guide for full details.

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

Revenue confirmed that a return submitted with the status "accepted" or "accepted with errors" is considered an accepted return for filing purposes. Revenue is working off the DAC9 validation module, Revenue has not been given any indication that this will be updated soon. The TIR TDM is being updated continuously as any new information becomes available.

c. Item 5 - IIR/UTPR/QDTT returns: request for option to upload via XML
It would be helpful if a facility could be added to allow QDTT/IIR/UTPR domestic GloBE filings to be submitted via XML upload. This approach would (i) provide more certainty for tax agents/taxpayers from an approvals perspective and (ii) reduce the risk of manual error in the final submission process. We would welcome an update on this from Revenue.

Revenue – Revenue confirmed that there is no capacity for this, there is a list of system priority items ahead of this.

d. Item 6 - IIR/UTPR/QDTT returns: nil returns
We would welcome a discussion on the necessity for nil QDTT, IIR and UTPR returns as we understand many jurisdictions do not require these.

Revenue – Revenue confirmed that the requirement for these returns is contained in the legislation, any change would be a policy decision. Nil returns are a declaration of nil liability. The ability to file group returns reduces the compliance burden.

5. Next meeting
The next meeting of the group will be organised for the week of 7th or 14th of September online; an invitation will be issued shortly.

6. AOB
Amended TIR/GIR and impact on elections – Revenue confirmed that if the TIR/GIR is amended for something other than the safe harbour e.g. deferred tax, then there is no impact on the safe harbour piece. If the TIR/GIR is amended for the safe harbour, then contact should be made with Revenue and Revenue will look at the facts of each case individually.