Minutes of Meeting

Meeting	TALC BEPS Pillar Two Administration Subgroup
Date	8 September 2026
Location	Remotely via Teams
Attendees	
Revenue	Therese Bourke, Brendan O'Hara (Chairperson), Maura Conneely, Ashling Gallagher (Secretary), Donal Rochford, Laura Holland
ITI	Anne Gunnell, Cormac Golden, Frances Lenihan, Padraig Sheehan, Nadia De Wat
CAI	Gearóid O'Sullivan, Enda Faughnan, Joe Walsh, Ronan Costello
Law Society	Trevor Glavey, Mary Dineen

Minutes

The Chairperson welcomed attendees.

1. Minutes of meeting of 14 July 2026

The minutes of the meeting held on 14 July 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 Pillar Two implementation team provided the following updates –

- As at 31 August 2026 over 2,100 MNE groups comprising over 9,800 entities are registered for circa 20,600 tax registrations across the four pillar two related tax heads. This is a modest increase since the last meeting of the group, it is expected that these figures will increase slightly again before the end of September.
- Circa 1,600 notification of filers and circa 250 TIRs have been received to date, some duplicates remain but not many.
- Since the last meeting of the group Revenue have commenced contacting taxpayers and/or their agents in relation to the accuracy of UTPR registrations. On foot of this contact, over 220 entities have had their date of registration changed from 1 January 2024 to 1 January 2025 and their return compliance status updated to "not required". A number of entities have multiple tax head issues; these cases are taking longer to work through. Approximately half of the entities to be contacted did not have a pillar two tax agent linked, this has slowed down the process as it requires contacting each entity individually.
- Revenue received some amended QDTT returns in recent weeks showing refunds of tax paid. To speed up the review process for these refunds it would be appreciated if taxpayers could inform Revenue of the reason for the refund through MyEnquiries.
- The Pillar Two Branch is continuing to handle queries received, updating systems as required, preparing for the exchange of information and commencing compliance work.

3. Matters arising from meeting of 14 July 2026

a. *Item 1* – Letters of no objection

Practitioners have requested that Revenue provide an update on the issuing of guidance on the matter of letters of no objection for entities in liquidation.

Revenue – Due to holiday periods the guidance has not yet issued. Revenue is handling requests for letters of no objection as they come in. Guidance will issue shortly.

Practitioners – Practitioners noted that the treatment for these requests has not been consistent.

Revenue – Revenue noted that some requests are delayed due to the entity not completing a UTPR filer nomination. The Pillar Two Branch are working closely with colleagues in the processing team in the Collector General to work all requests however if there are specific cases not progressing, please contact the Pillar Two team.

Action point – Revenue to issue guidance.

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

Practitioners have requested that Revenue provide an update on the issuing of guidance for the registration process and systems updates for complex scenarios such as joint ventures and entities involved in M&A activity.

Revenue – The IT solution for this is more complicated than expected. There are work around solutions for these cases so guidance will issue containing these solutions, the guidance will then be updated at a later date when the IT solution is finalised.

Action point – Revenue to issue guidance containing the work around solutions.

c. *Item 3* – TIR/GIR: guidance updates

Practitioners noted that there is currently a watermark on Tax and Duty Manual Part 04A-10-02. Practitioners have requested an update on the status of this Tax and Duty Manual and if the watermark relates to the expected guidance.

Practitioners would welcome clarification from Revenue on when Revenue expects to be able to provide further guidance on the deletion/correction methodology that is required to be undertaken when amending the GIR/TIR.

In respect of the deletion methodology, Practitioners ask if any discussions have taken place at OECD level as to whether performing this action means that the GIR/TIR continues to be considered as filed on the date of the original filing or not?

Revenue – The content for the updates to the TIR TDM are drafted. The updated TDM is in the system for processing and will issue shortly. The updates are in line with the OECD guidance.

Action point – Revenue to issue the updated guidance.

4. Queries arising

a. (i) *Item 4* – GIR/TIR: Notification of filer

As per the April meeting minutes, practitioners noted that when a DLE is appointed, the Notification of Filer obligation is still sitting with all entities. Has this issue now been resolved?

Equally, where a DLE is appointed, can ROS be updated so that when completing the Notification of Filer for the DLE it is clear what Irish CEs are covered by it? (e.g. like how group entities are shown on a group QDTT return)

Revenue – The TIR TDM at section 2.4 and section 7 provides guidance on this matter. If a DLE has filed then Revenue consider this complete. An update to the system on this matter is not a priority. The manage roles and groups functionality on ROS should be reviewed by entities to ensure accuracy.

***(ii) Item 5* – GIR/TIR: Validation errors**

Regarding the GIR/TIR, Revenue acknowledges in the TDM that certain validation errors will be addressed in future releases. While these errors may not prevent the upload from being considered a valid submission, is there a timeline/update on these future releases which will address such validation errors?

Revenue – It is acknowledged in the TIR TDM what the validation errors are. At section 5 of the TDM it is stated that a return accepted with errors is a valid return. There is no update from the EU Commission on these errors, therefore Revenue do not have a timeline on future releases.

***(iii) Item 6* – GIR/TIR: Exchange of return accepted with errors**

Where a GIR/TIR has been filed and accepted with errors, could this create issues in the exchange of information process with other jurisdictions?

Revenue – Revenue is commencing testing on EU exchange channels shortly. The intent is to commence exchanging from 1 December. Revenue will be monitoring closely for blockages however returns accepted with errors should exchange without issue.

b. *Item 7* – Prior period restatements in financial statements

Where prior-period accounting errors relating to FY2024 are corrected through a prior-period restatement in the FY2025 financial statements and an amended FY2024 QDMTT return is filed, what is Revenue's expectation regarding amendments to any associated GIR/TIR filings submitted in respect of FY2024?

Revenue – Revenue confirmed that if an entity files an amended QDTT return for FY 2024, then the TIR needs to be updated to reflect the revised position.

c. ***Item 8*** **– QDTT late filing surcharge**

ROS appears to now apply an automatic surcharge where a QDTT return is filed late. Can Revenue please advise how transitional penalty relief interacts with this surcharge and how a taxpayer should seek to avail of transitional penalty relief?

Revenue – A surcharge and a penalty are separate matters. A surcharge applies where a return is filed late. Transitional penalty relief can apply where an entity has taken reasonable care to ensure the correct application of Part 4A. If a penalty is applicable for a Pillar Two liability, the category of penalty will be dependent on the facts and circumstances giving rise to the penalty, as is the case with other taxes. Consideration will then be given as to whether reasonable care was taken by the entity.

d. ***Item 9*** **– UTPR group formation**

We note that a large volume of Irish entities may need to register for UTPR purposes in advance of year-end. We would request that where an Irish QDTT group is in place, the Irish QDTT group filer could register for UTPR and notify Revenue that the same group should be formed for UTPR purposes. This would provide an administrative simplification for taxpayers while also reducing the volume of submissions received by Revenue.

Revenue – There is a legislative requirement for entities to elect into a UTPR group, a group filer cannot perform this task on behalf of potential entities. QDTT and UTPR are two distinct taxes so entities must separately elect into a QDTT group and into a UTPR group.

e. ***Item 10*** **- Obligations where no UTPR liability**

In respect of UTPR, where no UTPR liability is due, does Revenue expect taxpayers to register for UTPR and file nil UTPR returns?

Revenue – Yes, this is a legislative requirement.

f. **(i)** ***Item 11*** **– Registrations: IIR de-registration**

Where a taxpayer is being de-registered for IIR, it appears that an agent-link form needs to be submitted on ROS as part of the de-registration submission. This appears to be the case notwithstanding that the taxpayer's Pillar Two agent is submitting the request. Can Revenue please clarify why this is needed?

Revenue – Revenue requested that specific details of a case are provided so this can be looked at further.

Action point – Practitioners to provide more details.

Post meeting clarification – Revenue confirm that this is currently standard functionality across all tax heads, it will be removed early next year.

(ii) *Item 12* – Registrations: UPE with no tax reference number

When registering an Irish constituent entity for the first time, there is a requirement to provide details of the MNE Group UPE, including a requirement to input the tax reference number of the UPE. Where the UPE is located in a jurisdiction that does not issue a tax reference number, can Revenue please clarify what number should be included in this panel of the registration screen? For example, should the number used for GIR purposes be included here (e.g., in the format prescribed under GIR3002 or GIR3003)?

Revenue – Revenue confirmed that where a jurisdiction does not issue tax reference numbers then the number used for GIR purposes is a reasonable approach. Revenue noted that quality assurance is important and drew attention to the manage roles and groups functionality in ROS for entities to check what information is there and ensure its accuracy.

5. Next meeting

It was agreed that the next meeting of the group would be held in mid-November.

6. AOB

No additional items raised.