8 July 2026

TALC BEPS – Pillar Two Administration Subgroup

Queries for Meeting on 14 July 2026

1. Now that the first filing deadline as passed, it would be helpful if Revenue could please provide an overview of the number of filings received (i.e. TIR, QDTT, IIR, NoFs etc.) and feedback on any issues encountered from Revenue's perspective.

2. Update on matters arising from previous meetings of the subgroup:

   - Entities in liquidation – letters of no objection
   - Progress in upgrades to the registration process to better accommodate more complex scenarios e.g. JVs, M&A activity etc.

3. 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.

4. 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.

5. 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.

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

12 June 2026

TALC BEPS Sub-Committee

Pillar Two Interpretation Queries

1. **TIR/GIR Reporting**

   As previously discussed, urgent clarification is required on the completion of the TIR/GIR for out-of-scope entities/jurisdictions. We note that it was indicated by Revenue at a meeting of the Pillar Two Administration Subgroup on Tuesday that an update would be provided on this issue this week.

2. **Transitional CbCR safe harbour for out-of-scope jurisdictions**

   As previously discussed, urgent clarification is required regarding claims for safe harbours where an election to apply the transitional CbCR safe harbour was not made in respect of a jurisdiction for a fiscal year i.e., out-of-scope jurisdictions. We note that it was indicated by Revenue at a meeting of the Pillar Two Administration Subgroup on Tuesday that an update would be provided on this issue this week.

3. **Extension of deadline in TIR filing jurisdiction**

   We would welcome clarification on the position where the TIR filing deadline has been relaxed by another jurisdiction and the implications this has on the filings due in Ireland. For example, if the TIR filing jurisdiction deadline is now 30 September 2026, will Ireland still accept that the TIR has been filed on time and is valid?

4. **Allocation methodology of the QDTT**

   We have received feedback that the prescriptive allocation methodology for the QDTT in section 111AAD Taxes Consolidation Act (TCA) 1997 is giving rise to inequitable results, for example, where one constituent entity has an effective tax rate above 15%, but the overall group rate is below 15%, so the entity gets an allocation of top of tax as a result.

   We would welcome a discussion on this matter as we believe that consideration should be given to the introduction of a discretionary allocation mechanism for the

QDTT (with the current allocation mechanism retained as a backstop), similar the amendment introduced in respect of the allocation of the UTPR in Finance Act 2025.

One possible approach could be to amend section 111AAD TCA 1997 to provide that section 111AD(5) should not apply for QDTT purposes where all qualifying entities consent. This would reflect the position in section 111N(1) TCA 1997 for the allocation of the UTPR. Notably, neither the the GloBE Model Rules nor the OECD Commentary to the GloBE Rules/Agreed Administrative Guidance prescribes the use of the allocation key and it is clear from the OECD Commentary that jurisdictions are free to decide their own allocation key.

5. Update to guidance in TDM Part 04a-01-02 on Section 111AB TCA 1997

As previously discussed, we note that the updates to TDM Part 04a-01-02 published in January included on guidance on section 111AB TCA 1997. The previous version of the guidance noted that a decrease in *covered taxes* that related to a pre-transition fiscal year should be excluded from the computation of Adjusted Covered Taxes. However, the update made to the TDM now limits the scope of this guidance to a "*decrease in current tax expense due to the refund of an overpayment of tax*".

As mentioned previously, our understanding is that this update was made following engagement at the BEPS TALC Sub-Committee meeting in October 2025; however, the query raised in the October meeting related to Revenue guidance issued in respect of the Transitional CbCR Safe Harbour provisions in section 111AJ TCA 1997 (whereby the previous version of the guidance provided for an equivalent adjustment to the computation of Simplified Covered Taxes).

As previously outlined, while we understand why Revenue's guidance on the Transitional CbCR Safe Harbour (in Section 9.8 of the TDM) was updated, we would question the need for the update to also be made to the guidance on section 111AB (Section 8.9 of the TDM) and also the manner of the update.

Firstly, we consider the language in the TDM is overly narrow even in respect of current taxes as the phrase "*decrease in current tax expense due to the refund of an overpayment of tax*" would appear to be limited to situations where current tax had actually been paid and was refunded. This would not seem to cover a situation where, for example, a company booked a current tax expense in its financial statements but when it finalised and filed its tax return had a lower liability and, consequently, may not have had to actually make the full payment. Such a company would, in the following year, have a reversal of that prior year over-accrual for current taxes but may not receive a refund where the local rules governing the timing of tax payments were such that the final payment is made after the date the company finalised its financial statements.

We do not think that the GloBE outcome should be affected by differences in local rules governing the timing of current tax payments and we ask that the guidance is amended so that it is not limited to refunds of current taxes but also covers any decrease in current taxes irrespective of their cause.

In relation to the question of whether the guidance should also refer to deferred tax, we note the response given at the last meeting, including the reference to the OECD Commentary on Article 9.1.1 (i.e., *"When determining the Effective Tax Rate for a jurisdiction in a Transition Year,* ***and for each subsequent year****, the MNE Group* ***shall take into account all of the deferred tax assets and deferred tax liabilities reflected or disclosed in the financial accounts*** *of all of the Constituent Entities in a jurisdiction for the Transition Year"*) and the conclusion that, therefore, it is not appropriate to exclude deferred tax debit or credits in a period subsequent to a transition year, with exceptions only for taxes that are not covered taxes, uncertain tax positions and amounts that are to be restricted related to governmental arrangements etc. that are above the grace period limitation amount.

While we do not disagree with the general point made in the Commentary in relation to Article 9.1.1, we do not think it was intended that it should lead to a situation where a decrease in covered taxes (be they current taxes or deferred taxes) arising from a recalculation of covered taxes pertaining to pre transition year should have a bearing on the computation of the effective tax rate of a company or group under the GloBE rules. Indeed, we do not see any obvious rational basis to differentiate between recalculations of current taxes or deferred taxes.

It is worth noting that whether a particular liability represents a current tax or deferred tax will often be driven by particular local legislative choices such as the timing and spread of tax depreciation, existence of tax losses forward etc. We do not think that the GloBE outcome should be affected by differences in local rules governing the timing of tax reliefs.

In this regard, we note that the Australian Tax Office has published guidance which agrees with our view that exclusions in respect of decreases of pre-transition taxes should apply to all covered tax movements (current and deferred). That guidance specifically clarifies that, if the decrease relates to deferred taxes, a corresponding adjustment needs to be made to the opening deferred tax amount brought in on transition under Article 9.1.1 of the GloBE Rules. We believe this is the better approach and we ask that Revenue reconsider the guidance in this regard.

A link to the Australian guidance is available here: [Specific issues for Pillar Two | Australian Taxation Office - https://www.ato.gov.au/](https://www.ato.gov.au/)

An extract of the relevant sections is included below:

> ***Decrease to prior year covered taxes***
>
> *The treatment of adjustments which lead to a decrease, other than an immaterial decrease, in covered tax liabilities for a prior fiscal year depends on whether the prior fiscal year in question is a pre- or post-GloBE fiscal year.*
>
> ***Prior fiscal year is a pre-GloBE fiscal year***
>
> *Where a decrease in covered taxes relates to a fiscal year prior to the application of the global and domestic minimum tax, no adjustments in the prior year are required. This means that there should not be any additional current top-up tax arising from recalculations of effective tax rates of pre-GloBE fiscal years.*
>
> *However, relevant adjustments must still be made to the current year adjusted covered taxes. For instance, where the sum of the adjustments to the liability for covered taxes for the prior year is a decrease, other than an immaterial decrease covered by an election, the relevant constituent entities are not required to recalculate the prior year adjusted covered taxes. They should still include a corresponding increasing adjustment in calculating the current year's adjusted covered taxes where there has been a decrease to the income tax expense of the current fiscal year.*

Deferred taxes and pre-GloBE fiscal years

Where the prior year adjustment relates to deferred tax expense, resulting in a decrease in income tax expense relating to a pre-GloBE fiscal year, an increasing adjustment should be included in calculating the current fiscal year's adjusted covered taxes. However, this prior period adjustment and its impact on the reversal of a deferred tax liability or deferred tax asset should be taken into account when determining the amount of the deferred tax liability or asset to be recognised in the transition year and any subsequent fiscal year.

6. **Revenue guidance on joint ventures**
   We would welcome clarification on the expected timeframe for publication of Revenue guidance on joint ventures.

7. **Revenue guidance on M&As**
   It was indicated at a meeting of the Pillar Two Administration Subgroup on Tuesday that Revenue will not be issuing guidance on mergers at the moment. We would be grateful if it could be confirmed that it is not intended to issue the guidance before the 30 June filing deadline and to clarify when it is expected that the guidance on M&As will be published.

27 May 2026

TALC BEPS Pillar Two Administration Subgroup

Queries for Meeting on 9 June 2026

1. **Matters arising from Meeting on 28 April:**

    a. Update from Revenue on Letters of No Objection.
    b. Update from Revenue on filing requirements for CEs that move group mid-year i.e. whether fiscal year can be longer than 12 months e.g. 15 months.
    c. Awaiting clarification from Revenue regarding claims for safe harbours where an election to apply the transitional CbCR safe harbour was not made in respect of a jurisdiction for a fiscal year i.e. out-of-scope jurisdictions (further detail attached in email to Revenue on 19 May 2026).
    d. Awaiting clarification from Revenue on the completion of the TIR/GIR for out-of-scope entities/jurisdictions (further detail attached in email to Revenue on 19 May 2026).
    e. Update from Revenue on domestic mergers and filing requirements i.e. cross reference to RLS Pillar Two TDM.

2. **New queries in relation to the OECD "common understanding":**

    a. Where an exchange of information agreement is not yet activated between Ireland and another jurisdiction and the GIR is filed in the other jurisdiction by 30 June 2026, can Revenue confirm that the GIR will be considered to have been filed on time from an Irish perspective?
    b. Can Revenue confirm that all elections made in the GIR filed elsewhere will therefore also be considered valid for Irish purposes?
    c. Can Revenue provide any information on the expected approach where an information exchange relationship has still not been activated by the end of

2026. (For example, will Revenue engage with taxpayers in advance of the year-end and request that a local filing be made?)

d. We would welcome confirmation from Revenue that, in line with the OECD "common understanding", no penalties will be applied and that this is possible under legislation due to the transitional penalty relief measures in Section 111AAAB TCA 1997.

19 May 2026

TALC BEPS – Pillar Two Administration Subgroup

1. GIR reporting

We request urgent clarification from Revenue that Sections 2 & 3 and Columns 1.4.2 - 1.4.9 for the GIR do not need to be completed in respect of out-of-scope entities or jurisdictions for a fiscal year. We have outlined below supporting analysis and precedent in other jurisdictions below.

The GIR is structured to provide general information regarding the MNE Group as a whole at Section 1, and multiple jurisdictional sections based on a single template that need to be completed for jurisdictions where the MNE Group operates.

The general section identifies the Filing Constituent Entity and outlines its corporate structure. It also includes a summary table that provides a high-level overview of the application of the GloBE rules in respect of every jurisdiction where the MNE Group is operating.

The return is structured to provide graduated levels of reporting in terms of the application of the rules in each jurisdiction, as follows.

- A high level of reporting (at Section 3) applies to jurisdictions which are fully in scope of the rules, and which do not qualify for safe harbours or exclusions. Section 3 requires substantial information reporting including full GloBE calculations and details of QDMTT.

- A reduced level of reporting (at Section 2) applies to jurisdictions where jurisdictional safe harbours or exclusions apply.

- The level of reporting is reduced even further where no jurisdiction has taxing rights for a fiscal year. In this regard, whilst general information still needs to be included in respect of entities in all jurisdictions, Note 1.1 of Page 51 of the January 2025 GIR guidance provides that Columns 1.4.2 - 1.4.9 of the high-level summary of Globe

Information do not need to be completed in cases where no jurisdiction has taxing rights (i.e., Column 1.4.4 would be empty) with respect to the jurisdiction identified in 1.4.1.

Looking at the GIR guidance as a whole, there seems to be a clear intention that out-of-scope entities do not need to report GloBE information and calculations in the GIR.

However, the introductory commentary in paragraph 4 on page 5 of the OECD 2025 GIR guidance indicates that sections need to be completed for every jurisdiction where the MNE Group is operating (see paragraph 4 on page 5 of the OECD 2025 GIR guidance). It would seem unequal to relieve out-of-scope entities from the summary information in the table at Section 1.4.1 whilst at the same time requiring them to report substantial reporting at Section 3. It also results in a disproportionate administrative cost and effort for no clear reason as there is no tax to be collected in these cases.

This issue is causing concern and difficulty in the context of the GIR for the year ended December 2024 for groups with large cohorts of out-of-scope entities and is particularly relevant for US or Chinese owned groups which have substantial operations in the parent jurisdiction and have downstream Irish Constituent Entities (CEs) in scope of the GloBE rules.

We understand that certain jurisdictions, such as, Canada, the Netherlands and the UK, have confirmed that full information is not required for out-of-scope entities. In the case of the Netherlands, we understand that the Dutch authorities have indicated that the GIR for out-of-scope jurisdictions should include information required on the basis of article 44(5) (a)-(b) of the EU Minimum Tax Directive (details of entities, tax ID numbers, the jurisdiction which they are located and their status under the rules as well as information on the overall corporate structure of the MNE group including controlling entities held by other constituent entities) but that no information is required under Article 44(5)(c) .

As such, we understand that the jurisdictional sections of the GIR (i.e. Sections 2 and 3, or the summary of same at Section 1.4) do not need to be completed in respect of out-of-scope entities or jurisdictions where no jurisdiction has taxing rights in respect of entities in that jurisdiction under QDMTT, IIR or UTPR for a fiscal year.

In our view, the above disclosure approach is consistent with the GloBE rules and is proportionate in the context of the collection of top-up tax for a fiscal year. It is also consistent with the approach to the dissemination of GloBE information included on page 8 of the OECD January 2025 Globe Information Return publication whereby information is shared with a jurisdiction according to a jurisdiction's taxing rights and requirements. If a jurisdiction has not introduced GloBE collection rules, for a fiscal year, it should be reasonable to assume that they do not need all the ETR computational data for that year.

The abovementioned guidance indicates that the Inclusive Framework adopted the following dissemination approach for the purposes of the GIR which applies a targeted approach for each MNE Group, whereby:

- the jurisdiction of the UPE is provided with the GIR as a whole;

- jurisdictions with taxing rights under the GloBE rules are provided with the sections of the GIR that relate to the ETR and Top-up Tax computation, allocation and attribution for those jurisdictions in respect of which they have taxing rights (including jurisdictions that have introduced a QDMTT); and

- all implementing jurisdictions where CEs of the MNE Group are located are provided with general information and the corporate structure, which covers all the data points necessary to verify whether they have any taxing rights over any other jurisdiction under the GloBE rules.

We ask Revenue to please confirm that Sections 2 & 3 and Columns 1.4.2 - 1.4.9 for the GIR do not need to be completed in respect of out-of-scope entities or jurisdictions for a fiscal year.

In this context, an out-of-scope entity for a fiscal year refers to an entity in a jurisdiction, where no jurisdiction has taxing rights in respect of the entities in that jurisdiction under QDMTT, IIR or UTPR for a fiscal year. An out-of-scope jurisdiction is a jurisdiction where no jurisdiction has taxing rights in respect of the entities in that jurisdiction under QDMTT, IIR or UTPR for a fiscal year.

It is worth noting that under the dissemination approach, if a GIR is filed elsewhere, Revenue will not receive any information in respect of jurisdictions where no taxing rights apply. Similarly, Revenue will not be required to exchange information in relation to these jurisdictions if a GIR is filed in Ireland.

2. Transitional CbC safe harbour for out-of-scope jurisdictions

We request clarification regarding claims for transitional CbC safe harbour (TSH) where an MNE group wishes to rely on the TSH and has out-of-scope entities or jurisdictions for a fiscal year. Clarity is sought regarding the approach to such entities as the TSH is only available in future years where it is correctly applied in earlier years. As such, a mistake in respect of 2024 could preclude people relying on it in 2025 and future years.

We understand that the Dutch tax authority has confirmed that computations for the TSH will only be required in the fiscal year (and later years) in which the CEs located in the jurisdiction become subject to the GloBE rules and that it is **not** necessary for a MNE group to tick the box to opt for the TSH in the GIR for Fiscal Year 2024 for an out-of-scope jurisdiction to enable it to opt in for the TSH for Fiscal Year 2025.

We ask Revenue to please clarify that TSH elections are not required for out-of-scope jurisdictions or entities (as outlined above) for a fiscal year, and that is not necessary for a MNE group to tick the box to opt for the TSH in the GIR for Fiscal Year 2024 for an out-of-scope jurisdiction to enable it to opt in for the TSH for Fiscal Year 2025.

The above approach is consistent with the following OECD commentary:

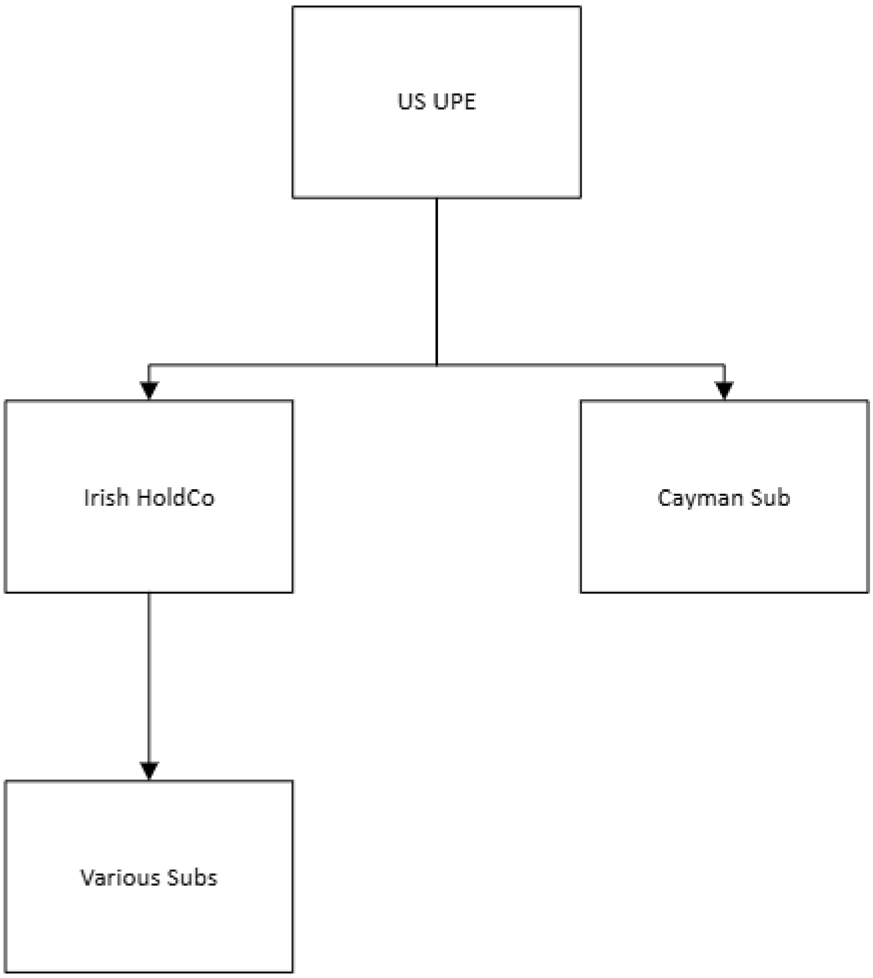
- Page 54 of the OECD GIR January 2025 guidance provides*: "The Filing Constituent Entity shall complete Section 2 on a jurisdictional basis, for each jurisdiction where exceptions to the GloBE computation apply."* The exceptions to the GloBE computation do not apply to out-of-scope jurisdictions because they are not in scope of the Pillar Two rules for the fiscal year. Therefore, no Section 2 reporting should be required for that jurisdiction for that fiscal year.

- The commentary in paragraph 35 on page 13 of the OECD December 2022 Safe Harbours and Penalty Relief publication, as set out below, which is also included in paragraph 27 on page 331 of the OECD 2025 consolidated commentary, states:

"35. If an MNE Group has not applied the Transitional CbCR Safe Harbour with respect to a jurisdiction in a ***Fiscal Year in which it is subject to the GloBE Rules****, the MNE Group cannot qualify for that safe harbour for that jurisdiction in a subsequent year ("once out, always out" approach)."*

Example

If we take a simple example of the below organisation chart whereby a US UPE, owns 100% of a Cayman Sub and also owns 100% of Irish Hold Co which owns a number of subsidiaries.



In this example, the US UPE will not apply the IIR given the US has not implemented the rules. Instead, the Irish HoldCo will apply the IIR to its subsidiaries. However, no IIR is currently applied to Cayman Sub, as the Cayman Islands does not apply the QDTT and UTPR until fiscal periods beginning on or after 1 January 2025. As such, the Cayman Sub is not subject to the GloBE rules.

However, in respect of Fiscal Year 2025, the UTPR will apply to Cayman Sub. An analysis at that point must be taken to understand if the Cayman Sub meets the conditions of the transitional safe harbour.

As outlined above, we would ask Revenue to clarify that a TSH election is not required in respect of Cayman Sub in respect of Fiscal Year 2024 and in the absence of such an election, Cayman Sub can continue avail of the TSH in respect of the Fiscal Year 2025.

TALC BEPS – Pillar Two Administration Subgroup

Queries for Meeting on 28 April 2026

1. GIR reporting

We request clarification from Revenue that Sections 2 & 3 and Columns 1.4.2 - 1.4.9 for the GIR do not need to be completed in respect of out-of-scope entities or jurisdictions for a fiscal year. We have outlined supporting analysis and precedent in other jurisdictions below.

The GIR is structured to provide general information regarding the MNE Group as a whole at Section 1, and multiple jurisdictional sections based on a single template that need to be completed for jurisdictions where the MNE Group operates.

The general section identifies the Filing Constituent Entity and outlines its corporate structure. It also includes a summary table that provides a high-level overview of the application of the GloBE rules in respect of every jurisdiction where the MNE Group is operating.

The return is structured to provide graduated levels of reporting in terms of the application of the rules in each jurisdiction, as set out below.

- A high level of reporting (at Section 3) applies to jurisdictions which are fully in scope of the rules, and which do not qualify for safe harbours or exclusions. Section 3 requires substantial information reporting including full GloBE calculations and details of QDMTT.
- A reduced level of reporting (at Section 2) applies to jurisdictions where jurisdictional safe harbours or exclusions apply.
- The level of reporting is reduced even further where no jurisdiction has taxing rights for a fiscal year. In this regard, whilst general information still needs to be included in respect of entities in all jurisdictions, Note 1.1 of Page 51 of the January 2025 GIR guidance provides that Columns 1.4.2 - 1.4.9 of the high-level summary of Globe Information do

not need to be completed in cases where no jurisdiction has taxing rights (i.e., Column 1.4.4 would be empty) with respect to the jurisdiction identified in 1.4.1.

Looking at the GIR guidance as a whole, there seems to be a clear intention that out-of-scope entities do not need to report GloBE information and calculations in the GIR.

However, the introductory commentary in paragraph 4 on page 5 of the OECD 2025 GIR guidance indicates that sections need to be completed for every jurisdiction where the MNE Group is operating (see paragraph 4 on page 5 of the OECD 2025 GIR guidance). It would seem incongruent to relieve out-of-scope entities from the summary information in the table at Section 1.4.1. whilst at the same time requiring them to report substantial reporting at Section 3. It also results in a disproportionate cost and effort for no clear reason as there is no tax to be collected in these cases.

This issue is causing concern in the context of the GIR for the year ended December 2024 for groups with large cohorts of out-of-scope entities and is particularly relevant for US or Chinese owned groups which have substantial operations in the parent jurisdiction but may not have any downstream Irish constituent entities in scope of the GloBE rules.

We understand that certain jurisdictions (such as the Netherlands and the UK) have confirmed that full information is not required for out-of-scope entities. In the case of the Netherlands, we understand that the Dutch authorities have indicated that the GIR for out-of-scope jurisdictions should include information required on the basis of article 44(5) (a)-(b) of the EU Minimum Tax Directive (details of entities, tax ID numbers, the jurisdiction which they are located and their status under the rules as well as information on the overall corporate structure of the MNE group including controlling entities held by other constituent entities) but that no information is required under Article 44(5)(c) .

As such, we understand that the jurisdictional sections of the GIR (i.e. Sections 2 and 3, or the summary of same at Section 1.4) do not need to be completed in respect of out-of-scope entities or jurisdictions where no jurisdiction has taxing rights in respect of entities in that jurisdiction under DMTT, IIR or UTPR for a fiscal year.

In our view, the above disclosure approach is consistent with the GloBE rules and is proportionate in the context of the collection of top-up tax for a fiscal year. It is also consistent with the approach to the dissemination of GloBE information included on page 8 of the OECD January 2025 Globe Information Return publication whereby information is shared with a jurisdiction according to a jurisdiction's taxing rights and requirements. If a jurisdiction has not introduced GloBE collection rules, for a fiscal year, it should be reasonable to assume that they do not need all the ETR computational data for that year.

The abovementioned guidance indicated that the Inclusive Framework had adopted the following dissemination approach for the purposes of the GIR which applies a targeted approach for each MNE Group, whereby:

- the jurisdiction of the UPE is provided with the GIR as a whole;
- jurisdictions with taxing rights under the GloBE rules are provided with the sections of the GIR that relate to the ETR and Top-up Tax computation, allocation and attribution for those jurisdictions in respect of which they have taxing rights (including jurisdictions that have introduced a QDMTT); and
- all implementing jurisdictions where Constituent Entities (CEs) of the MNE Group are located are provided with general information and the corporate structure, which covers all the data points necessary to verify whether they have any taxing rights over any other jurisdiction under the GloBE rules.

We ask Revenue to please confirm that Sections 2 & 3 and Columns 1.4.2 - 1.4.9 for the GIR do not need to be completed in respect of out-of-scope entities or jurisdictions for a fiscal year.

In this context, an out-of-scope entity for a fiscal year refers to an entity in a jurisdiction, where no jurisdiction has taxing rights in respect of the entities in that jurisdiction under DMTT, IIR or UTPR for a fiscal year.

An out-of-scope jurisdiction is a jurisdiction where no jurisdiction has taxing rights in respect of the entities in that jurisdiction under DMTT, IIR or UTPR for a fiscal year.

2. Transitional CbC safe harbour for out-of-scope jurisdictions

We request clarification regarding claims for transitional CbC safe harbour (TSH) where an MNE group wishes to rely on the TSH and has out-of-scope entities or jurisdictions for a fiscal year. Clarity is sought regarding the approach to such entities as the TSH is only available in future years where it is correctly applied in earlier years. As such, a mistake in respect of 2024 could preclude people relying on it in 2025 and future years.

We understand that the Dutch Tax Authority has confirmed that computations for the TSH will only be required in the fiscal year (and later years) in which the CEs located in the jurisdiction become subject to the GloBE rules and that it is **not** necessary for a MNE Group to tick the box to opt for the TSH in the GIR for Fiscal Year 2024 for an out-of-scope jurisdiction to enable it to opt in for the TSH for Fiscal Year 2025.

We ask Revenue to please clarify TSH elections are not required for out-of-scope jurisdictions or entities (as outlined above) for a fiscal year, and that is not necessary for a MNE Group to tick the box to opt for the TSH in the GIR for Fiscal Year 2024 for an out-of-scope jurisdiction to enable it to opt in for the TSH for Fiscal Year 2025.

The above approach is consistent with the following OECD commentary:

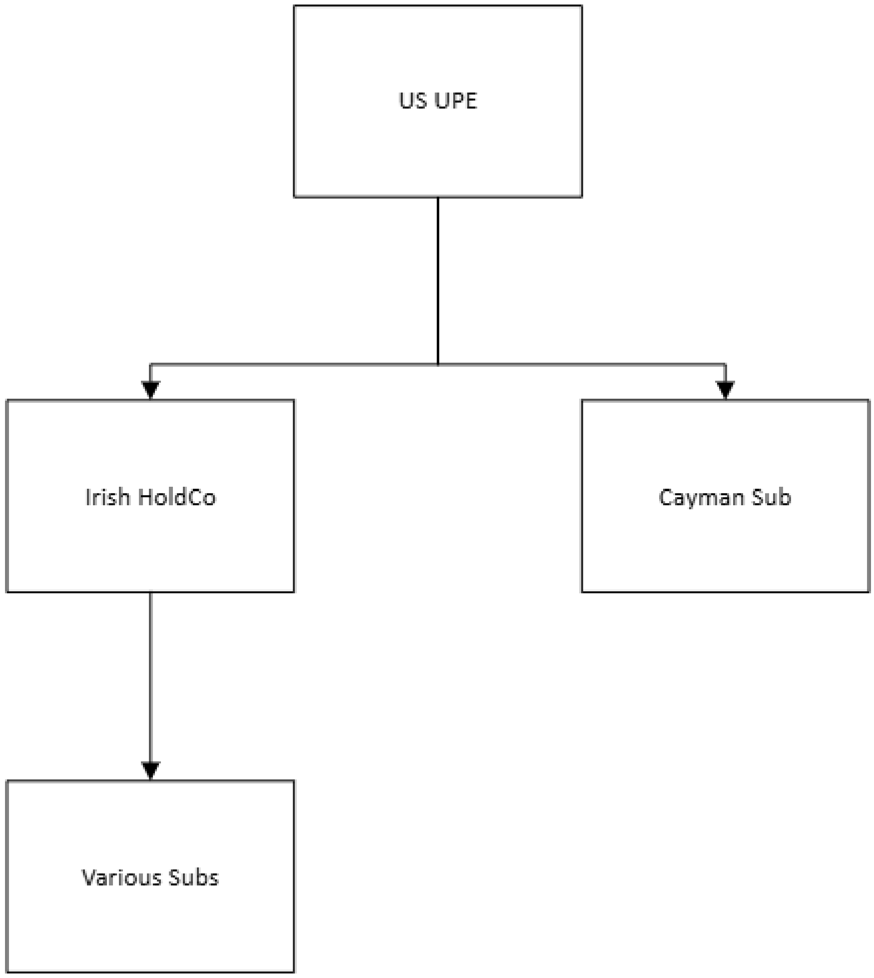
- Page 54 of the OECD GIR January 2025 guidance provides*: "The Filing Constituent Entity shall complete Section 2 on a jurisdictional basis, for each jurisdiction where exceptions to the GloBE computation apply."* The exceptions to the GloBE computation do not apply to out-of-scope jurisdictions because they are not in scope of the Pillar Two rules for the fiscal year. Therefore, no Section 2 reporting should be required for that jurisdiction for that fiscal year.

- The commentary in paragraph 35 on page 13 of the OECD December 2022 Safe Harbours and Penalty Relief publication, as set out below, which is also included in paragraph 27 on page 331 of the OECD 2025 consolidated commentary, states:

  "35. If an MNE Group has not applied the Transitional CbCR Safe Harbour with respect to a jurisdiction in a ***Fiscal Year in which it is subject to the GloBE Rules****, the MNE Group cannot qualify for that safe harbour for that jurisdiction in a subsequent year ("once out, always out" approach)."*

Example

If we take a simple example of the below organisation chart whereby a US UPE, owns 100% of a Cayman Sub and also owns 100% of Irish Hold Co which owns a number of subsidiaries.



In this example, the US UPE will not apply the IIR given they have not implemented the rules. Instead, the Irish HoldCo will apply the IIR to its subsidiaries. However, no IIR is currently being applied to Cayman Sub, as the Cayman Islands does not apply the QDTT and UTPR until fiscal periods beginning on or after 1 January 2025. As such the Cayman Sub is not subject to the GloBE rules.

However, in respect of fiscal year 2025, the UTPR will apply to Cayman Sub. An analysis at that point would be taken to understand if the Cayman Sub meets the conditions of the transitional safe harbour.

As outlined above, we would ask Revenue to clarify that a TSH election is not required in respect of Cayman sub in respect of fiscal year 2024 and that it in the absence of such an election Cayman sub can continue avail of the TSH in respect of the fiscal year 2025.

3. Domestic mergers and filing requirements

We request Revenue to provide clarification in relation to the correct QDTT, IIR, and UTPR filing obligations in the case of a domestic merger.

Where an Irish CE is merged into another during a tax year a QDTT, IIR, and/or UTPR liability may arise with respect to that CE for the part of the tax year prior to the merger. Where the CE was part of a QDTT group, a separate QDTT return would not be required in respect of this period. However, for IIR and UTPR purposes there could nevertheless be a liability and there could be a QDTT liability where the constituent entity was not part of a QDTT group.

While under statute the liability in respect to such taxes should pass on to the successor entity, there nevertheless remains a question as to what the appropriate filing position should be.

One approach would be to follow the practice used in respect of corporation tax whereby a successor entity typically takes responsibility to file the corporation tax return of the merged entity in the name of, and under the tax registration of, that successor entity (as if it had continued to exist and was able to file the return itself).

This approach has the benefit of being familiar in that it is consistent with the approach that is typically applied for corporation tax purposes. However, it is somewhat different to the approach which is to be applied in the case of a cross-border merger. In this regard, Section 10.2 of TDM 04A-01-02 states the following:

> *"Mergers*
>
> *As noted above, where an entity leaves an in-scope group during a fiscal year, the entity is treated as a member of the in-scope group provided a portion of its assets, liabilities, income, expenses and cash flow is included on a line-by-line basis in the consolidated financial statements of the UPE in the fiscal year. Where an entity is dissolved by operation of law because of a merger, it is likely that the assets, liabilities, income, expenses and cash flow of the entity would be included on a line-by-line basis in the consolidated financial statements of the UPE in the fiscal year up to the date of the merger. Therefore, the entity is a member of an in-scope group for the fiscal year during*

which the merger takes place (similar to, for example, an entity which may be liquidated during a fiscal year).

The liabilities and obligations of, and requirements or things to be fulfilled or done by, the transferor entity (the entity which is dissolved by operation of law) under Part 4A Taxes Consolidation Act 1997 will be treated as liabilities and obligations of, and requirements or things to be fulfilled or done by, the successor entity (the merged entity). The successor entity will therefore need to register for top-up tax and file the necessary forms as appropriate, even if the successor is not located in Ireland.

In the application of Part 4A by the successor entity in respect of the entity which is dissolved by operation of law (including successor entities not located in Ireland), the computations of top-up taxes payable should be based on the attributes and profits of the transferor entity only and done without regard to the attributes of the successor entity itself."

This approach is closer to how an Irish agent might file a tax return in respect of, for example, a non-resident landlord in that the agent files the return in their own name but does so only in its capacity as agent. The return is made under separate registration, and the liabilities are computed and discharged separately from those arising in the agent's personal capacity.

This approach is consistent with the approach taken in respect of cross-border mergers. but it entails the successor entity having to obtain a separate registration and file a second set of returns (like an agent might) and so, it creates an additional administrative burden.

A final alternative could be for the successor to simply include any such liabilities as part of its own return. While this approach is straightforward and simple, it would mean that the amounts included in the relevant returns filed by the successor entity would not obviously reconcile to its own results (which would not include the pre-merger results of the merged entity).

On balance, we consider the better option to be the first approach, outlined above, whereby the returns of the merged entity are filed as if it continued to exist and could file them (but this is handled by the successor entity for administrative purposes). As noted above, this is consistent with the practice used for corporation tax and is consistent with the GloBE rules in that the merged entity has QDTT, IIR, and UTPR returns filed and liabilities discharged (where applicable) in respect of its own GloBE income.

Whichever approach is favoured by Revenue, we ask that it is made clear either in a revision to the relevant TDMs, or otherwise made known, as soon as possible.

4. Test facility for GIR XMLs

Members continue to raise the need for a test facility for GIR XMLs. Members are seeking a testing environment that would allow filers to validate GIR XML files before live filing. This would enable:

- Firms to test XMLs in advance of submission
- Software providers to build the testing capability directly into their systems

From a practical perspective, this would make the process considerably more efficient. Without a test facility, our members would have to generate the XML, attempt to upload it to the live system, encounter validation failures, amend the file, and then repeat the process. A test facility would reduce failed live submissions and rework and improve overall filing quality and efficiency.

We would ask Revenue to consider this request further.

12 March 2026

TALC BEPS Pillar Two Administration Subgroup

Queries for Meeting on 20 March 2026

Requests for updates from Revenue

1. **Correction of JV registrations:** Can Revenue please provide an update on when it will be possible to correct Joint Venture registrations and how these updates will be completed?

2. **Identifying multiple UPEs during the registration process:** At the subgroup meeting on 17 February, Revenue advised that ROS would be updated to allow a Constituent Entity (CE) to select more than one UPE to cater for scenarios where a CE has moved between two in-scope groups in a fiscal year. This appears to now be possible on ROS. However, the CE only seems to be able to select one Designated Filing Entity (DFE) or Designated Local Entity (DLE) for Top-up Tax Information Return (TIR) filing purposes. We would have expected that an option would be provided to allow multiple DFEs/DLEs to be selected, to allow a CE to indicate that it will be included in two separate GIRs/TIRs. Can Revenue please clarify whether this is required?

3. **Domestic mergers:** Revenue agreed at the meeting on 17 February that it would reconsider the response given in relation to a scenario where a QDTT group is not formed and an entity is dissolved as part of a domestic merger. The TDM does not clarify where results relating to that entity should be reported. Can Revenue please provided an update on this?

4. **Follow up queries relating to TDM clarification in relation to domestic or cross border mergers:** We previously asked a number of questions in respect of cross border mergers and Revenue's TDM (Part 04A-01-02)

   - Can Revenue please advise if a single return should be prepared by the successor company (referred to as Irish Co 2) which includes the QDTT due in respect of Irish Co 2 and the transferor company (the dissolved company – referred to as Irish Co 1)? Or is the successor company required to file two Irish

QDTT returns if a QDTT group has not be formed? ***Revenue confirmed a single return should be prepared by the successor company.***

- If a single QDTT return is filed by Irish Co 2, can Revenue please advise how the calculation should be performed? Is it the case that a separate QDTT calculations should be performed in respect of Irish Co 1 (for the period that it was a CE of the MNE Group) and Irish Co 2, with the results then aggregated to arrive at a final liability to be discharged by Irish Co 2? Or is it the case that the results of Irish Co 1 should be blended together with results of Irish Co 2 when computing GloBE Income etc. for Irish Co 2? ***Revenue agreed to reconsider the wording in the TDM?***

- Does a similar calculation approach apply from a UTPR perspective (i.e., are separate UTPR calculations prepared in respect of Irish Co 1 and Irish Co 2, with the results then aggregated together to arrive at Irish Co 2's final UTPR liability for the period)? ***Revenue did not address this at the last meeting?***

- Could Revenue please confirm that Irish Co 2 can elect on behalf of itself and Irish Co 1 to join an Irish QDTT/UTPR group? ***This is not specifically addressed in the TDM. Confirmation from Revenue that this is possible would be welcome.***

5. **Filing updates:** Can Revenue please provide an update on when the ROS portal is expected to "go live" for filings? At the last meeting, Revenue indicated the expected timeline would be late March/early April. Is March/early April still the timeline for when the relevant forms will be available? Taxpayers are seeking clarity on when electronic submission of returns will be feasible.

6. **Pillar Two Filing TDM:** Can Revenue give an update on the expected timing of the Pillar Two filing TDM that was mentioned at the last meeting? Will this be published at the same time the relevant forms will be made available for submission on ROS?

7. **Entities in liquidation:** In certain cases, letters of no objection (LONOs) are being delayed where an entity is in liquidation but had an outstanding Pillar Two registration obligation. At the last meeting, it was noted that these entities are required to complete the Pillar Two registration process but that Revenue would explore whether LONOs could be issued in circumstances where the entity in liquidation had elected to join a QDTT group (and the Irish QDTT filings would be managed by another group entity) and a DLE had been appointed to handle any TIR/notification of filer obligations. We would appreciate if any update could be provided please on this issue.

8. **GloBE Information Return (GIR)**: In our submission to Revenue on 13 February in advance of the first subgroup meeting, we raised a number of questions in relation to the GIR which Revenue held over until the next meeting of the subgroup. These GIR queries related to information to be included/dissemination approach; sections to be completed where differing taxing rights apply to jurisdictions; safe harbour elections; calculations etc. We would appreciate if Revenue could please address these queries at the March meeting of the subgroup.

<u>Deferred Queries from TALC BEPS Sub-committee Meeting on 27 February</u>

9. **GIR elections:** There are number of elections which must be disclosed on the GIR (e.g. safe harbours). At the TALC BEPS–Pillar Two Administration Subgroup meeting on 17 February, the possibility to make such an election in a late or an amended GIR return was discussed.

   Revenue's preliminary view appeared to be that such elections could not be made in an amended/late return. However, it was recognised, particularly in the initial year, that Pillar Two compliance will be extremely difficult, and perhaps in isolated cases there may be exceptions where Revenue may allow elections to be made post the filing deadline, on a case by case basis, where there is good reason for the election not having been made on time.

   It has since come to our attention that HMRC have amended their legislation to allow for a transitional extension to the deadline for elections for returns in respect of accounting periods ending before 31 December 2025 i.e. in the first Pillar Two period. In this instance the amendment/late return must be filed within 12 months.

   We would welcome if Revenue could consider allowing for a similar administrative practice in respect of elections.

10. **Investment entity registrations and filings:** The registration difficulties being experienced by sub-funds of umbrella funds was discussed at the TALC BEPS – Pillar Two Administration Subgroup meeting on 17 February. Revenue had agreed to check whether IUT is a standalone tax head in ROS and agreed to revert with via the Minutes of the subgroup meeting (not yet circulated) or at the TALC BEPS meeting on 27 February.

    A separate but related query has now arisen in respect of investment entities. While there is no legislative requirement for an investment entity to register for QDTT under section 111AAH TCA 1997, section 111AAI TCA 1997 does require each CE to file a top-up-tax information return. This does not apply where a DLE files the top-up-tax information return instead but this requires a notification to Revenue which itself seems to require registration. This is causing considerable administrative difficult for investment entities, particularly sub-funds which do not have a tax reference number of their own.

Where a group filer election will be made by the investment entity, could Revenue allow it to make that notification under their corporation tax or IUT registration number (e.g. via MyEnquiries) instead? This would remove the need to register to simply make the notification. The approach is similar to the dormant entity guidance Revenue published in the TDM.

11. **Dormant entities:** Regarding the application of the new Revenue guidance dealing with dormant entities which entails filing a notification with Revenue. The question was raised as to whether persons who make such a submission should expect to receive an acknowledgement from Revenue or is merely making this admission sufficient in and of itself? We welcome clarification from Revenue in this regard.

<u>New Queries</u>

12. **Filing requirements for CEs that move groups mid-year:** This question is best explained by way of an example**.**
    Example:
    a. Irish Co is a CE of Group 1. Group 1 has a fiscal year of 1 January 2024 – 31 December 2024.
    b. Irish Co is transferred to Group 2 on 1 July 2024. Group 2 has a fiscal year of 1 April 2024 – 31 March 2025.
    c. Irish Co is the only Irish CE in Group 1 and Group 2 (meaning being added to a QDTT group is not possible).

    How should Irish Co manage its QDTT filing obligations, as the fiscal year for Group 1 and Group 2 is not aligned? Should Irish Co 1 file a QDTT return for the period 1 January 2024 – 30 June 2024 (the period it is part of Group 1) and a separate QDTT return for the period 1 July 2024 – 31 March 2025? Or should Irish Co file a 15-month QDTT return for the period 1 January 2024 – 31 March 2025?

13. **TIR/QDTT filings by agents:** An MNE group has completed the registration process, registered each Irish CE and appointed a QDTT group filer/DLE to manage the TIR/QDTT filings. If a tax agent is subsequently appointed to submit the returns, is it sufficient for that agent to be linked only to the DLE/QDTT group filer or does the

agent need to be linked to all Irish CEs (notwithstanding that no returns will be filed by these entities)?

14. **XML conversion tool:** Will Revenue provide a (public) XML conversion tool to prepare the GIR. We would welcome update on future plans for same.

Further Pillar Two Registration & Filing Queries
13 February 2026

Registrations

1. Please provide an update on the registration and filing queries submitted on 16 January 2026 and 17 December 2025.

2. Where an agent has registered some constituent entities within an MNE Group for Pillar Two and the Group has registered some constituent entities themselves, it is not possible for the agent to add the constituent entities that the Company has registered to the QDTT group. Can this be rectified?

3. In a scenario where a Joint Venture (JV) has been registered as a constituent entity and where only one of the JV partners is within the scope of Pillar Two and where the JV selects the UPE of the MNE Group as the UPE of the JV, when creating a QDTT group for the constituent entities of the MNE Group (the non JVs), the QDTT group cannot be created without adding the JV. However, it is our understanding that a JV should not form part of the same QDTT group as other Irish constituent entities. Can Revenue advise how the QDTT group can be created on ROS in this scenario?

4. If changes arise to the information provided at registration, Revenue must be notified of such changes within 12 months of the fiscal year end in which the change occurs (Section 111AAH(3) TCA 1997). What form should any such notifications take?

5. Members have reported instances where groups have tried to get ROS access, RAN letters to obtain ROS access appear not to be sent or experiencing long delays in receiving the letters.

6. On the basis that an "investment entity" is not a qualifying entity for Pillar Two purposes per the definition in Section 111AAB TCA 1997, we would ask Revenue to confirm there is no requirement to register an investment entity for Pillar Two, and in turn no requirement to file a notification of filer (per Section 111AAI(8) TCA 1997).

Registration of sub-funds of an umbrella fund

7. An issue arises in relation to registering sub-funds that do not have an existing Irish tax registration number (TRN). Take the following example:

    - An Umbrella fund has 3 sub-funds. Sub-Fund 2 is an Irish Constituent Entity of an MNE Group and is in scope of Pillar Two. Sub-Fund 2 does not meet the definition of an "Investment Entity". Sub-Funds 1 and 3 are not in-scope of Pillar Two. Umbrella Fund has a TRN and files Investment Undertaking Tax (IUT) and VAT returns covering all three sub-funds. None of the sub-funds has a separate TRN.

- As Sub-Fund 2 does not meet the definition of an "Investment Entity", it should be a "Qualifying Entity" under s111AAB TCA 1997 and should be required to register for Pillar Two under s111AAH.

Issue:

- Revenue's Pillar Two Registration Tax and Duty Manual (Part 04A-01-01a) states that Pillar Two taxes cannot be the sole tax registration head in Ireland. Where an entity other than a company is required to register for Pillar Two, the TDM suggests that these entities register for Income Tax in the first instance which will enable access to the Pillar Two registration portal.

- Where these entities are not required to file an Income Tax return, they can de-register from Income Tax once the Pillar Two registration process is complete. The TDM notes that this process does not create an obligation to file a return under Income Tax where one does not otherwise exist. A similar approach is suggested for companies, with Corporation Tax registrations initially required.

- In Ireland, funds (other than IREFs) do not have Income Tax or Corporation Tax obligations. It would seem inappropriate to register a sub-fund for Irish Income Tax or Corporation Tax.

Proposed solution:

- In our view, it should be possible to register for Pillar Two taxes as a standalone separate tax head. A technical fix is therefore required.

- Where this technical fix is not implemented in advance of the upcoming registration deadline, it would be more appropriate for Sub-Fund 2 to initially register for IUT.

- An IUT registration would give the sub-fund a unique TRN to enable it to register for Pillar Two (and where relevant elect into the MNE's Irish QDTT Group.) The sub-fund should not be required under Irish legislation to file an IUT return as the Umbrella Fund already files the relevant, non-Pillar Two Irish tax returns covering all three sub-funds.

- Based on Revenue's existing guidance, the sub-fund should not have an IUT obligation as part of this registration process and can de-register for IUT once the Pillar Two registration is complete.

Compliance and Filings

8. We understand that Revenue will release the Irish QDTT and IIR returns in March. Is our understanding correct? Can Revenue provide information on the content of the returns?

9. Will the TIR notification forms also be released in March? Will these forms be completed on ROS?

10. How will a QDTT return be filed for entities that have since been dissolved/liquidated, or will one be required? The Registration TDM notes that the details should be included in the Top-up tax Information Return (TIR), and that the dissolved entity will not be able to elect to form a QDTT group, so it seems it will not be possible to include the dissolved entity’s top-up tax in a wider QDTT group return. There will also be cases where a dissolved entity was the only Irish constituent entity.

11. How will the agent link process work for practitioners who will be filing returns on behalf of clients?

12. Will there be any extension to the filing deadlines?

13. Where an MNE Group is in the scope of Pillar Two but the Group operates in jurisdictions that have not implemented Pillar Two and are not in scope of Pillar Two for the fiscal year due to no parent entity in the ownership chain having implemented Pillar Two, should these entities still be included in Section 1 of the top-up tax information return?

14. Will there be a facility to amend the QDTT, IIR or TIR returns? How long after the filing deadline can a return be amended?

15. There are number of elections which must be disclosed in the GIR e.g. safe harbours. We ask for confirmation from Revenue that in scenarios where the TIR is filed late or amended that it should not preclude the MNE groups from making these elections.

16. Some jurisdictions (like the UK) require local Pillar Two compliance filings to be filed using approved software. Can Revenue please confirm this will not be the case for Irish filings or if so, can Revenue please provide the relevant details?

17. We ask if Revenue could please clarify the compliance position for entities currently in liquidation. For example, if not all Irish group entities are in liquidation, can Revenue please outline how to manage registrations and potential group filings (e.g. QDTT filing) if the liquidator has responsibility for the tax obligations for some of the group entities.

GloBE Information Return

Information to be included/dissemination approach

18. We would appreciate if Revenue could please confirm that the GloBE Information Return needs to be populated as follows:

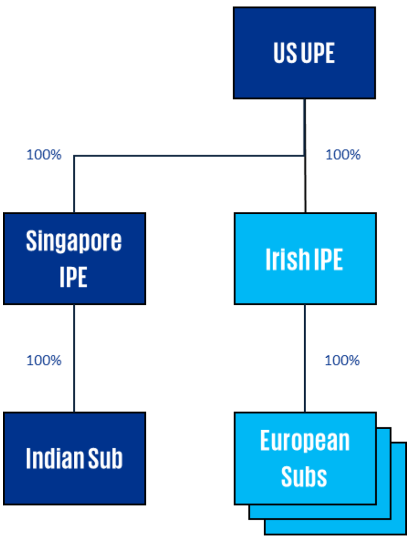
- **Section 1 of the GIR (corporate structure):** Information should be included for the entire MNE Group, with the exception of Panel 1.4. Panels 1.4.2 – 10 only need to be populated where taxing rights apply to the relevant jurisdiction. If no taxing rights apply to the jurisdiction, no information needs to be included in these panels.

- **Section 2 of the GIR (safe harbours):** The panels in Section 2 of the GIR that relate to safe harbours need only be populated if taxing rights apply to the jurisdiction. If the jurisdiction is not subject to any of the GloBE collection mechanisms (IIR/UTPR/QDTT), information does not need to be included in these panels. Similarly, the Transitional CbCR Safe Harbour "once-out, always-out" approach should not apply if the jurisdiction is not subject to the GloBE rules in the first fiscal year (e.g., FY24). Information relating to a jurisdiction should only be populated in Section 2 of the GIR when the jurisdiction comes within the scope of QDTT (a domestic taxing right) or is subject to an IIR/UTPR elsewhere in the group (another jurisdiction has a taxing right).

- **Section 3 of the GIR (detailed calculations):** Section 3 of the GIR should only be populated for a jurisdiction in the following circumstances:

  a) A taxing right applies to the jurisdiction – either a QDTT or another jurisdiction having IIR / UTPR taxing rights
  b) The jurisdiction is unable to avail of a safe harbour in Section 2 of the GIR that would otherwise "turn-off" the reporting requirement in Section 3 of the GIR.

We have provided an illustrative example below:



Analysis – FY24

- **Section 1 of the GIR:** All information relating to the corporate structure would be included. Section 1.4 of the GIR would only be populated fully for Ireland and the European jurisdictions. As no taxing rights apply to Singapore, the US and India in FY24, these jurisdictions would only be listed in Section 1.4 of the GIR but no other information would be provided.

- **Section 2 of the GIR:** Safe harbour information would be provided for Ireland and the European subsidiary jurisdictions, if these jurisdictions are able to avail of a safe harbour (e.g., the Transitional CbCR Safe Harbour). If the Transitional CbCR Safe Harbour was not claimed by these jurisdictions, the "once-out, always-out" approach would apply and the Transitional CbCR Safe Harbour would not be able to be claimed in a subsequent year. It is not necessary to populate the safe harbour information for the other jurisdictions (Singapore, India and the US), as no taxing rights apply to these jurisdictions – the jurisdictions are not subject to the GloBE Rules in FY24.

- **Section 3 of the GIR:** The detailed calculations would be populated for Ireland and the European subsidiary jurisdictions if a safe harbour is not available to turn-off Section 3 of the GIR. Section 3 would first be completed on a jurisdictional basis and then completed on an entity-by-entity basis if the Transitional Simplified Jurisdictional Reporting Framework is not available for that jurisdiction.

Analysis – FY25

- **Section 1 of the GIR:** All information relating to changes in the corporate structure would be included. Section 1.4 of the GIR would be populated in full as taxing rights now apply to the US, Singapore and India (albeit top-up tax may be zero for these jurisdictions due to the availability of transitional safe harbours).

- **Section 2 of the GIR:** Safe harbour information would be included for all jurisdictions that are availing of a safe harbour in FY25. This may include the Transitional CbCR Safe Harbour for the US, Singapore and/or India as the "once-out, always-out" rule should not have applied in FY24. Alternatively, the US may avail of the Transitional UTPR Safe Harbour.

- **Section 3 of the GIR:** The detailed calculations would be populated for all jurisdictions unless a safe harbour is available.

Additional query:

19. In a scenario where taxing rights apply in a fiscal year to some entities in a jurisdiction but not to others (e.g., in the example above, an Indian subsidiary also sits below Ireland in FY24), can Revenue please confirm that:

    - Section 1.4 of the GIR needs to be completed in full for that jurisdiction?

- Safe harbour elections need to be made in Section 2 of the GIR to prevent the “once-out, always-out” rule from applying?

- The detailed jurisdictional calculation needs to be completed in Section 3 of the GIR. Where entity-by-entity calculations are also required, do the panels need to be populated for all entities in the jurisdiction or only in respect of those entities to which a taxing right applies?

20. We also request confirmation from Revenue that where IIR, UTPR or QDTT applies in subsequent years, such entities are not precluded from availing of the safe harbours on the basis that they did not make such a claim in respect of FY24.

Pillar Two filing related queries
16 January 2026

1. For the Irish QDMTT return, appreciating it is intended to be a short return and will not have a separate xml schema, can Revenue please confirm that:

    (a) print screen options will be available
    (b) there will be a mechanism to save the return before filing to enable client agreement before filing
    (c) a copy of the self-assessment will be shared via ROS inbox (with all relevant data input) post filing, as proof of what has been filed, and as evidence that the filing has been duly received

2. Similar questions for IIR return as outlined in Question 1 (a) – (c) above.

3. As regards content to be included in the QDMMT, where a QDMTT group filer has been appointed, can you please confirm if our understanding is correct that information specific to each Irish CE will not be required?

4. Where it is the case that information in relation to each Irish CE is required to be populated, please can Revenue confirm that such information will automatically populate once designated filing entity details have been included (given this information should be connected with the registration)?

5. As regards the GIR, can Revenue please confirm the method of upload to the Irish Revenue site. Will this be a simple upload of the XML as opposed to an electronic transmission, and when will details of same be made available?

6. When will the template for notification of GIR filer be released?

Pillar Two - Registration Process - Additional Queries
17 December 2025

Irish UPE appointed as DLE – role displays incorrectly

- Irish UPE is registered on ROS and appointed as Designated Local Entity (DLE).
- When Irish constituent entities (non-UPE) select the Irish UPE as DLE, the ROS registration summary shows the UPE's role as Constituent Entity (Non-UPE)". This is incorrect.
- The registration summary should be updated to show the correct role mapping.

Non-Irish UPE filing TIR – no dedicated screen

- ROS has no screen to capture the details of a non-Irish UPE that will file the Top-up Tax Information Return (TIR).
- Users are directed to enter details in the Designated Filing Entity (DFE) section, even though the DFE definition excludes non-Irish UPEs.
- ROS should be updated to ensure that details of DFE and non-Irish UPE TIR filer is captured.

Fiscal year duration

- ROS will not accept fiscal years longer than 12 months. This issue is prevalent for groups that have floating year ends (e.g. fiscal years exceeding 365/366 days).
- ROS should be updated to allow for fiscal years exceeding 365/366 days.

Changes of ownership

- Irish constituent entities may have been disposed of during the first fiscal year, or after the first fiscal year. As such, commercial and practical issues can arise as the selling group effectively requires the purchasing group to register on their behalf.
- It is not clear who has the responsibility to register where both seller and purchaser are in scope for Pillar Two and details of the registration requirements may not have been available when the transaction was concluded.
- It would be helpful if Revenue could issue practical guidance to deal with these situations.

ROS access and agent link

- Where, owing to personnel having left a company, the company cannot access ROS, the agent link form cannot be approved via ROS. The company must obtain a new digital certificate to access ROS, which can take weeks.
- Can Revenue consider adding the agent link consent letter to the registration process to allow for agent linking where the company cannot access ROS?

Domestic and cross-border mergers

Revenue's TDM (Part 04A-01-02) provides that, in the case of a domestic or cross-border merger:

> *The liabilities and obligations of, and requirements or things to be fulfilled or done by, the transferor entity (the entity which is dissolved by operation of law) under Part 4A Taxes Consolidation Act 1997 will be treated as liabilities and obligations of, and requirements or things to be fulfilled or done by, the successor entity (the merged entity). The successor entity will therefore need to register for top-up tax and file the necessary forms as appropriate, even if the successor is not located in Ireland.*

We have a couple of follow-up questions in respect of the confirmation provided in the TDM:

- Can Revenue advise if a single return should be prepared by the successor company (referred to as Irish Co 2) which includes the QDTT due in respect of Irish Co 2 and the transferor company (the dissolved company – referred to as Irish Co 1)? Or is the successor company required to file two Irish QDTT returns if a QDTT group has not be formed?

- If a single QDTT return is filed by Irish Co 2, can Revenue please advise how the calculation should be performed? Is it the case that a separate QDTT calculations should be performed in respect of Irish Co 1 (for the period that it was a CE of the MNE Group) and Irish Co 2, with the results then aggregated to arrive at a final liability to be discharged by Irish Co 2? Or is it the case that the results of Irish Co 1 should be blended together with results of Irish Co 2 when computing GloBE Income etc. for Irish Co 2?

- Does a similar calculation approach apply from a UTPR perspective (i.e., are separate UTPR calculations prepared in respect of Irish Co 1 and Irish Co 2, with the results then aggregated together to arrive at Irish Co 2's final UTPR liability for the period)?

- Could Revenue please confirm that Irish Co 2 can elect on behalf of itself and Irish Co 1 to join an Irish QDTT/UTPR group?

Edit and save function

- It is currently not possible to edit and save as draft a registration to review later. Given the volume of registrations that need to be submitted, this function would be a significant improvement from a process perspective, allowing multiple registrations to be prepared in advance before a final submission is made in respect of a group. We would appreciate if an edit and save function could be added to the registration portal.

Review of information submitted

- If not linked as agent, it is not possible to access the registration form once submitted. Members are encountering difficulty in terms of providing proof to clients that a registration has been processed and confirmation of the information submitted. Could an update be added to the acknowledgment screen to show details of the registration information submitted?

Designated Local Entity (DLE)

- There is a delay from registering the DLE to being able to select the DLE when registering the remaining Constituent Entities (CE) in the group. To link a CE to a DLE, the DLE appears to need to be identified (otherwise the taxpayer is required to select it will file the TIR). It would be preferable if the other CEs could be registered at the same time and could identify the DLE while the registration for that DLE is still pending approval.

Joint Ventures

Registration of Joint Venture entities

- Section 111AAB(1)(b) TCA 1997 provides that a joint venture entity of an in-scope MNE Group should be treated as a qualifying entity for Irish QDTT purposes. Section 111AAH(1)(c) imposes an Irish QDTT registration obligation on all qualifying entities (including joint venture entities). When completing the registration process, there is a requirement to select the relevant entity type which includes three options: “ultimate parent entity”, “constituent entity” and “standalone entity”. An option to select “joint venture” does not seem to be provided.

- While the provisions of Section 111AO require the ETR and top-up tax calculation of a joint venture group to be completed as if the joint venture entities were constituent entities of a separate MNE group, it does not seem appropriate to complete the registration on this basis (i.e., with the top entity in the joint venture group being classified as a UPE and all other JV entities being classified as constituent entities). We would appreciate if Revenue could provide further clarity on what approach should be taken in respect of joint venture entities at this stage of the registration process.

Selecting the appropriate UPE for a joint venture entity

- In a scenario where the joint venture entity needs to be classified as a “constituent entity” to advance the registration process, can Revenue advise how the UPE of the JV group should be identified. In a 50:50 joint venture scenario, it can be the case that the JV entities are joint ventures of two separate in-scope MNE groups. An option is provided in the registration process to select that an entity is a CE of a multi-parented MNE Group, however, our understanding is that this option is provided to cater for scenarios that fall within the scope of Article 6.5 / Section 111AP TCA 1997.

JV – Top-up Tax Information Return (TIR) filing requirement

- Selecting "constituent entity" during the registration process also leads to a panel where it is necessary to identify which group entity will file the GIR/TIR on behalf of the MNE Group. We note the following issues here:

  - As a joint venture is not a constituent entity under the GloBE Rules (as it is not consolidated on a line-by-line basis), an obligation to file a TIR should not arise under Article 8.1 / Section 111AAI TCA 1997. The requirement to submit a notification of filer under Section 111AAI should also only apply in respect of constituent entities.
  - However, we note that the Tax and Duty Manual (Part 04A-01-01A) states the following:

    > *"As previously mentioned, where an entity registers for IIR top-up tax, UTPR top-up tax, and/or domestic top-up tax, it is required to register for TIR to facilitate either:*
    > *1. The filing of the TIR, or*
    > *2. The notification of filer where another entity will file the TIR."*

  - By registering for QDTT, it appears that a joint venture entity is required to select a TIR filing option as part of the registration process. No option is provided to select "not applicable". If an approach is taken to identify that a TIR will be filed elsewhere in the investor group, this still causes practical challenges in a 50:50 JV scenario as the JV entity results will be reflected in two separate GIRs/TIRs.

- We would appreciate if Revenue could please provide further guidance on what approach should be taken in this scenario.

JV – forming a QDTT group

- Depending on the responses received to the queries above, we note that it may also be challenging to correctly identify that the joint venture entities are forming a separate QDTT group (as provided for under Section 111AAO) via the registration portal. Would it be the case that the JV QDTT group should be notified to Revenue separately via MyEnquiries?

M&A activity – entities moving between in-scope MNE Groups

Registration approach

- We would appreciate if Revenue could advise how the registration process should be completed in respect of an entity that has been transferred between two in-scope MNE Groups during FY24? In particular, we note that the following issues are arising in practice:

  - As part of the registration process, the relevant constituent entity is required to select its UPE. However, during the period, it is part of two in-scope MNE groups with different UPEs. It is not clear which UPE should be selected.
  - In certain circumstances, both in-scope MNE groups may wish to add the relevant constituent entity into their Irish QDTT groups for the period of time that the CE is a member of their group. We are struggling to determine how this should be completed via the registration portal – is it the case that this would need to be completed after the initial registration has been processed?

GIR MCAA – effective commencement date

- We note that Ireland has signed up to the GIR MCAA to facilitate exchange of the GIR with other competent authorities and that the list of GIR MCAA signatories on the OECD website is regularly updated. However, Section 8 of the GIR MCAA states that an active exchange of information relationship will only be in place when both jurisdictions have confirmed to the Secretariat that the jurisdictions are happy to send/receive information from the other jurisdiction. As this confirmation does not appear to be available publicly, it is not clear whether Ireland currently has an effective exchange agreement in place with each of the 21 other jurisdictions on the GIR MCAA signatories list (latest list as of 5 November).

- When completing the TIR section of the registration process, there is an option to select a DFE that will file the TIR in another jurisdiction. We would appreciate if Revenue could confirm that it is reasonable for a DFE to be selected in a jurisdiction that is on the GIR MCAA list (i.e., on the assumption that an information exchange agreement will be in place with the jurisdictions on this list in advance of the TIR filing deadline)?