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Ireland Pillar Two: first top-up tax returns and payments were due 30 June 2026

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Groups in scope of Ireland's 15% minimum tax had to register on ROS and file the first top-up tax information return and pay by 30 June 2026. Revenue allows six months' grace where central filing applies.

Country reference

- Country: Ireland (planned expansion country)
- Authorities: Revenue Commissioners
- Topic: Pillar Two registration, returns and payment
- Key date: Registration deadline extended to 28 February 2026; first pay and file 30 June 2026
- Law: Part 4A, Taxes Consolidation Act 1997

Key dates

- Registration: 12 months after the end of the first fiscal year in scope. For 2024 year ends the deadline moved from 31 December 2025 to 28 February 2026.
- First top-up tax information return (TIR): 30 June 2026.
- First pay and file deadline: 30 June 2026, through ROS.

Grace for central filing

Where a TIR or GloBE information return is due by 31 December 2026, Revenue will not enforce local filing for six months if the return is filed centrally in a listed jurisdiction, Revenue receives the information within six months, and the group has made its notification of filer in Ireland.

2026 developments

- 5 January: OECD side-by-side package adopted.
- 12 January: European Commission notice on applying the package under the EU Minimum Tax Directive.
- 18 May: OECD paper on central GIR filing for 2024; Ireland adopts the common approach.
- 29 May: EU guidance to treat Cyprus as having a qualified IIR for the 30 June TIR.
- Budget 2027: side-by-side and new safe harbours to be legislated in Finance Bill 2026.

What to do now

- Confirm registration and the designated filer for every Irish entity.
- If relying on central filing, check the six-month conditions are met.

- Plan the 2025 cycle: returns and payments fall due 15 months after year end in later years, per the standard OECD timetable.

Our take

Ireland hosts the European hubs of many global groups, so its Pillar Two process is one of the most used. The grace rules help, but only if notifications are in place.

Sources

- Revenue: Pillar Two key dates and updates
- Revenue: Registering for Pillar Two
- PwC Ireland: Budget 2027 key measures

> **Important.** This summary is for general information and is not tax, legal or financial advice. It is based on public Revenue publications, together with adviser commentary, and may be incomplete or out of date. The official legislation and guidance prevail; check the official text before acting.

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