

Pillar 2 top-up taxes registration (notice 1)

This notice explains how to register for Pillar 2 top-up taxes in the UK, the information required to complete a registration and how to notify HMRC of any reporting related changes made after registration.

1 Overview

There are two Pillar 2 top-up taxes in the UK:

- Domestic Top-up Tax
- Multinational Top-up Tax

Groups must register with HMRC within 6 months of the end of the first accounting period that started on or after 31 December 2023 which makes them subject to the rules.

Groups that have entities located in the UK and other jurisdictions must register to report for both Domestic Top-up Tax and Multinational Top-up Tax.

Groups that only have entities located in the UK must register to report for Domestic Top-up Tax.

This Notice explains what groups must do to register with HMRC.

1.2 Registration deadline

If your group meets the eligibility criteria, you must register using the online service within six months of the end date of the first accounting period in which the criteria were met.

1.3 Who needs to register

This section has force of law under Paragraph 6 of Schedule 14 to the Finance (No. 2) Act 2023

If you are a group or single entity who:

- has at least 1 entity located in the UK
- has made consolidated group annual revenues of €750 million or more within 2 of the last 4 accounting periods

Then you must [use the online service to register and report for Pillar 2 top-up taxes in the UK](#).

Only the filing member for the group can use the online service. This will be the ultimate parent entity (UPE) by default, but the UPE can nominate another group entity as the filing member.

The filing member does not need to be UK resident. However, if the filing member is not UK resident HMRC will not be able to automatically exchange any Globe Information Return (GIR).

1.4 What you need to be able to register

This section has force of law under Paragraph 6 of Schedule 14 to the Finance (No. 2) Act 2023.

To register, the filing member will need to provide HMRC with:

- the name and registered address for the UPE
- the name and registered address for the filing member, if it is not the UPE
- if either of these are a UK limited company or limited liability partnership, you must also provide the company registration number (CRN) and Unique Taxpayer Reference (UTR)
- whether the group you are registering only has entities located in the UK, or in the UK and other jurisdictions
- the start and end date of the group's accounting period
- contact details and preferences, for one or 2 individuals or teams in the group
- a contact postal address for the group

2 Notifying HMRC about a change to the group's filing member

This section has force of law under paragraph 8 of Schedule 14 Finance (No. 2) Act 2023.

If the filing member of the group changes after the group has registered, the new filing member must use the online service to update the group's filing member details. Groups have a legal requirement to replace their filing member's details within 6 months of the change occurring.

2.1 Changes to registration details

This section has force of law under paragraph 9 of Schedule 14 Finance (No. 2) Act 2023.

The filing member must use the online service to update any of the details provided at registration, within 6 months of the change occurring.

Your rights and obligations

Read the [HMRC Charter](#) to find out what you can expect from us and what we expect from you.

Help us improve this notice

If you have any feedback about this notice, email: pillar2mailbox@hmrc.gov.uk.

You'll need to include the full title of this notice. Do not include any personal or financial information like your VAT number.

Putting things right

If you're unhappy with HMRC's service, contact the person or office you've been dealing with and they'll try to put things right.

If you're still unhappy, find out [how to complain to HMRC](#).

How HMRC uses your information

Find out [how HMRC uses the information](#) we hold about you.