

UK Representative of Pillar 2 Group

Email pillar2mailbox@
hmrc.gov.uk

Web GOV.UK

Date ** March 2026
Our Ref PILLAR2/REGISTRATION1

Dear Sir or Madam

Our information shows your group has missed its Pillar 2 registration deadline

We have information that suggests your business needs to register for Domestic Top-up Tax (DTT) and Multinational Top-up Tax (MTT) using our Pillar 2 online service. The UK government introduced these taxes from 31 December 2023.

Groups must register no later than 6 months after the end of the first accounting period in which they're subject to the Pillar 2 rules. For example, a group with an accounting period ended 31 December 2024 should have registered by 30 June 2025.

If you haven't registered on time, you may have to pay a penalty under Schedule 41 of Finance Act 2008. For more information, go to GOV.UK and search 'CC/FS11'.

Who needs to register

Even if you don't think your group has to pay any top-up tax, you must still register if your group has (both):

- at least one entity in the UK
- annual consolidated group revenues of 750 million euros or more, in at least 2 of the 4 accounting periods immediately prior to the first Pillar 2 accounting period, for which the group is required to register.

What you need to do now

- 1 Please show this letter to your group's UK Senior Accounting Officers, Chief Financial Officer, and anyone responsible for international accounting and tax compliance.
- 2 Your group must decide which entity will be responsible for completing the Pillar 2 registration. This will be the Ultimate Parent Entity (UPE), unless it nominates another entity in the group to be a Nominated Filing Member. You can find guidance on GOV.UK by searching 'Pillar 2 collection page'.
- 3 If your group meets the requirements, you must register the group using our Pillar 2 online services. If your group has already registered, please email us at pillar2mailbox@hmrc.gov.uk.
- 4 If you consider that the group is not in scope of the Pillar 2 rules email us at pillar2mailbox@hmrc.gov.uk to explain why. Please do so by [42 days from date of letter].

Before you email, please read the enclosed factsheet 'DSC1 – Corresponding with HMRC by email'.

How to register

It's easy to register – go to GOV.UK and search 'register to report Pillar 2 top-up taxes'.

The entity that registers must use its Government Gateway account. If it needs to set up a new Government Gateway account or sign in, go to GOV.UK and search 'HMRC online services'.

You don't need to give us any financial information when you register. Just let us know:

- details of the UPE
- details of the Nominated Filing Member, where appropriate
- whether the group has entities only in the UK, or in the UK and other jurisdictions
- contact details for the person or tax team responsible for filing returns
- the accounting period start and end dates.

When you register, you'll get a Pillar 2 reference number. Please make a note of it and the date you register, as you won't get confirmation that you've registered. You may want to use the 'print page' function to save a PDF.

Your group only needs to register once.

Help and advice

For more details on Pillar 2 taxes, go to GOV.UK and search 'Pillar 2'.

If you have any questions or need more support, please email us at pillar2mailbox@hmrc.gov.uk

If you have a tax adviser, you may want to discuss this with them. We share copies of these letters with advisers who might represent groups in scope of Pillar 2 and ask them how we can best support affected businesses.

Yours faithfully

Clare Walsh

Pillar 2 Technical Lead



HM Revenue
& Customs

Corresponding with HMRC by email

Use the following information to decide whether you want to deal with us by email. We take the security of personal information very seriously. Email is not secure, so it's very important that you understand the risks before you email us. We will not deal with you by email unless you tell us you accept the risks.

About the risks

The main risks associated with using email that concern us are:

- confidentiality and privacy – there's a risk that emails sent over the internet may be intercepted
- confirming your identity – it's crucial that we only communicate with established contacts at their correct email addresses
- there's no guarantee that an email received over an insecure network, like the internet, has not been altered during transit
- attachments could contain a virus or malicious code

How we can reduce the risks

We'll desensitise information, for example by only quoting part of any unique reference numbers. We can also use encryption. We're happy to discuss how you may do the same but still give us the information.

If you do not want to use email

You may prefer that we do not respond by email, for example because other people have access to your email account. If so, we're happy to respond by another method. We'll agree this with you either by telephone or in writing by post.

If you do want to use email

If you would like to use email as one of the ways HMRC will contact you, we'll need you to confirm in writing by post or email:

- that you understand and accept the risks of using email
- that you're content for financial information to be sent by email
- that attachments can be used

If you are the authorised agent or representative, we'll need you to confirm in writing by post or email that your client understands and accepts the risks.

Also:

- send us the names and email addresses of all people you would like us to use email with - you, your staff, your representative, your agent, for example
- check that your junk mail filters are not set to reject and/or automatically delete HMRC emails

How we use your agreement

Your confirmation will be held on file and will apply to future email correspondence. We'll review the agreement at regular intervals to make sure there are no changes.

Opting out

You may opt out of using email at any time by letting us know.

More information

For more information about HMRC's privacy policy, go to [GOV.UK](https://www.gov.uk) and search 'HMRC Privacy