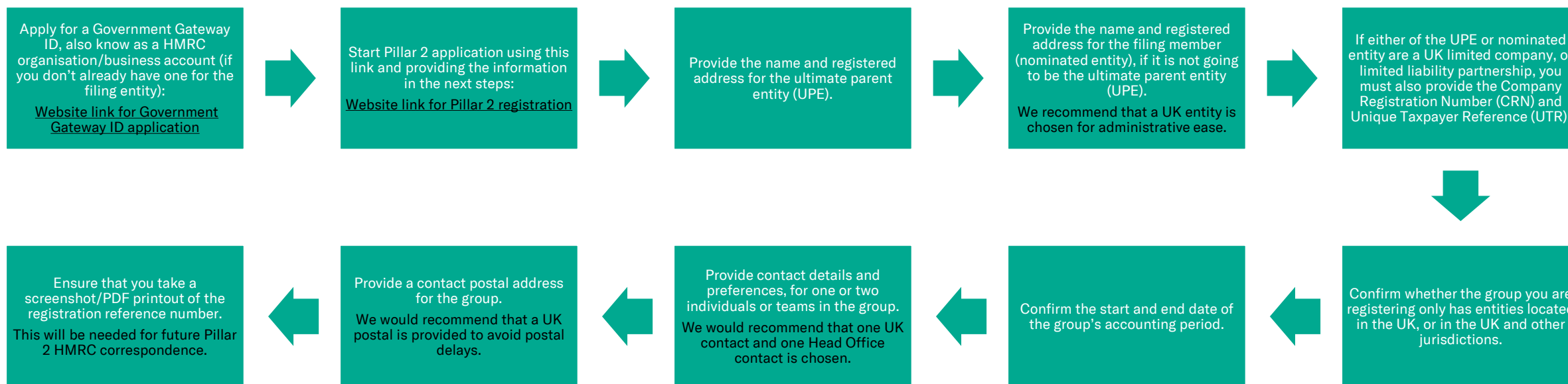


PILLAR 2 – UK REGISTRATION OVERVIEW

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

1. Domestic Top-up Tax (DTT) – this is the UK’s implementation of the OECD’s Qualified domestic minimum top-up tax (QDMTT); and
 2. Multinational Top-up Tax (MTT) - this is the UK’s implementation of the OECD’s Income-inclusion rule (IIR).
- 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.
 - Therefore, for in scope groups with a 31 December 2024 year end the Pillar 2 registration deadline is **30 June 2025**.
 - The ultimate parent entity (UPE) or a nominated entity must complete the registration and will also be responsible for subsequent annual returns i.e. it will become the ‘filing entity’.
 - An overview of the UK Pillar 2 registration step are show below:



How can Rödl & Partner support:

- Although agents are not permitted to apply for Pillar 2 registrations directly on behalf of clients, we can provide advice on an ad hoc basis (e.g. via screen share) on registration related queries.
- Submit the expected UK Pillar 2 annual returns/notifications in due course on the group’s behalf, which will need to be submitted by **30 June 2026** (for y.e. 31.12.24).
- Additionally, we can provide assistance on wider Pillar 2 related and linked topics, such as:
 1. Providing tailored training sessions to staff regarding the UK Pillar 2 rules and how they potentially apply to your group.
 2. Assisting with any gaps in UK documentation such as local files.