



HM Revenue
& Customs

Customer Compliance Group
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NEWCASTLE
NE98 1ZZ

Adviser Name
Adviser Address
Adviser Town
Adviser Postcode

Web www.gov.uk

Date ** June 2023
Our Ref PILLAR2/UPDATE1

Dear Sir / Madam

UK adoption of Organisation for Economic Cooperation and Development (OECD) Pillar 2 model rules

The government has announced it will introduce a new Multinational Top-up Tax (MTT) and a Domestic Top-up Tax (DTT). This is part of the UK adopting the Pillar 2 Global Base Erosion (GloBE) rules.

MTT and DTT will apply for accounting periods beginning on or after 31 December 2023. We're contacting groups with a UK presence who may be in scope of Pillar 2, to help them prepare for these changes. We have included an example letter for your information. If you'd like to know which customers that you represent have been sent a letter, please contact us through the mailbox below.

We know you have an important role to play in helping groups meet their obligations. We're contacting you now so you'll be prepared for any queries your clients may have when they get their letters.

What happens next

Our Customer Compliance Managers (CCMs) will share these messages with Large Business groups. For other groups, we'll send letters in the post telling them how to sign up for updates from us. We'll send a different letter to UK-only groups, as they're only in scope of DTT.

We're planning more updates to groups these will:

- support businesses and advisers
- make them aware of OECD developments
- update on UK implementation of the Pillar 2 rules

If you need extra support, for example if you have a disability, a mental health condition, or do not speak English/Welsh, go to www.gov.uk and search for 'get help from HMRC'.
Text Relay service prefix number – 18001

We've set up a new Pillar 2 Compliance team. The team will work with the adviser community, to help us understand any problems groups may have, and what action we can take to overcome them.

You can email the team's mailbox at pillar2mailbox@hmrc.gov.uk

Groups in scope of Pillar 2

We've tried to identify groups in scope of Pillar 2. But we may have missed some groups or written to groups that are not in scope. We'll continue to work on this and may contact some groups at a later date.

If you have customers within scope of Pillar 2 who haven't heard from us or would otherwise like to receive updates, please encourage them to email the above mailbox or contact their CCM, if they have one.

— Yours faithfully

Clare Walsh

Pillar 2 Technical Lead

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.