



Inland Revenue Department

The Government of the Hong Kong Special Administrative Region
of the People's Republic of China

Access Pillar Two Portal from Business Tax Portal (BTP)

(01/2026)

Guide to Access Pillar Two Portal from BTP

Getting Started

This document will guide you through the steps of login to **Pillar Two Portal** from **Business Tax Portal** (BTP).

The following Pillar Two Portal Users are allowed accessing Pillar Two Portal from Part 4AA Entity's BTP account:

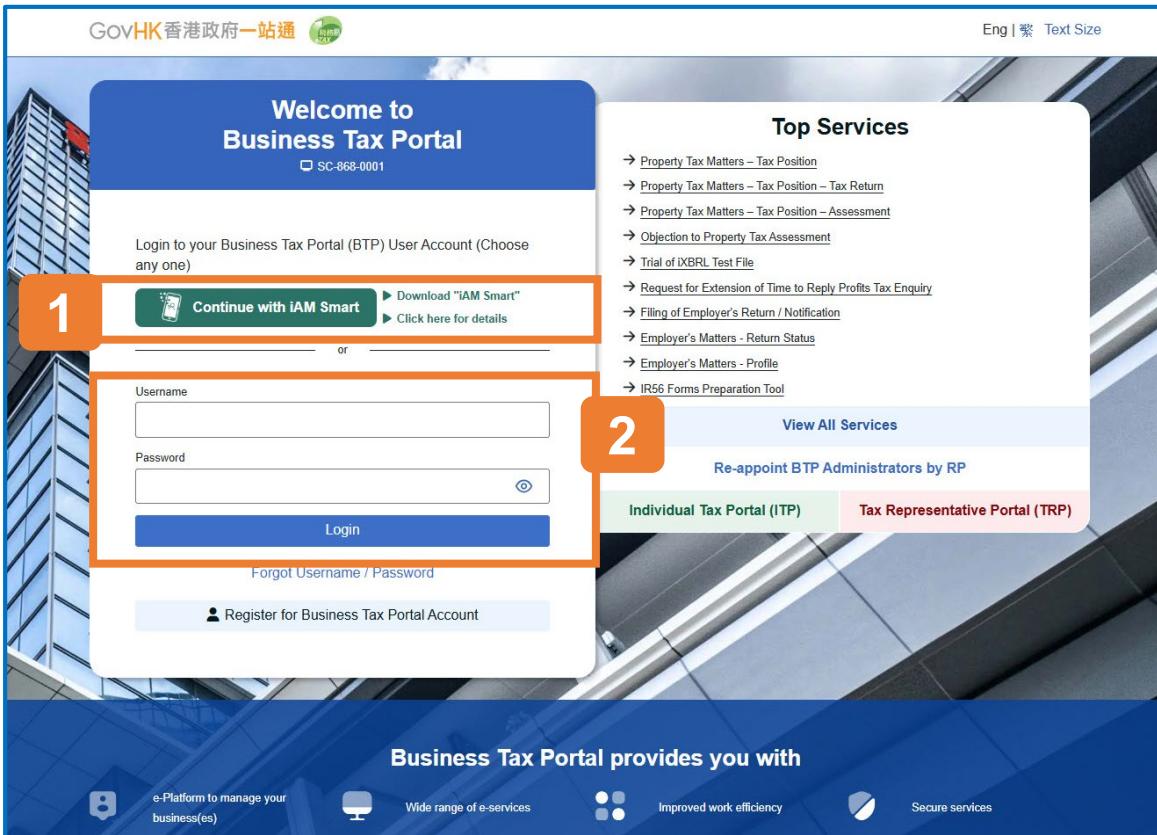
- (i) Corporate Part 4AA Entity
- (ii) For non-corporate Part 4AA Entity, the individual acting for the non-corporate Part 4AA Entity or being responsible for the management of the non-corporate Part 4AA Entity ("Individual PRM")
- (iii) Non-corporate Part 4AA Entity



Other relevant user guides are available:

- (a) [A guide to submit Top-up Tax Notification](#)
- (b) [A guide to access Pillar Two Portal from Tax Representative Portal \(TRP\)](#)

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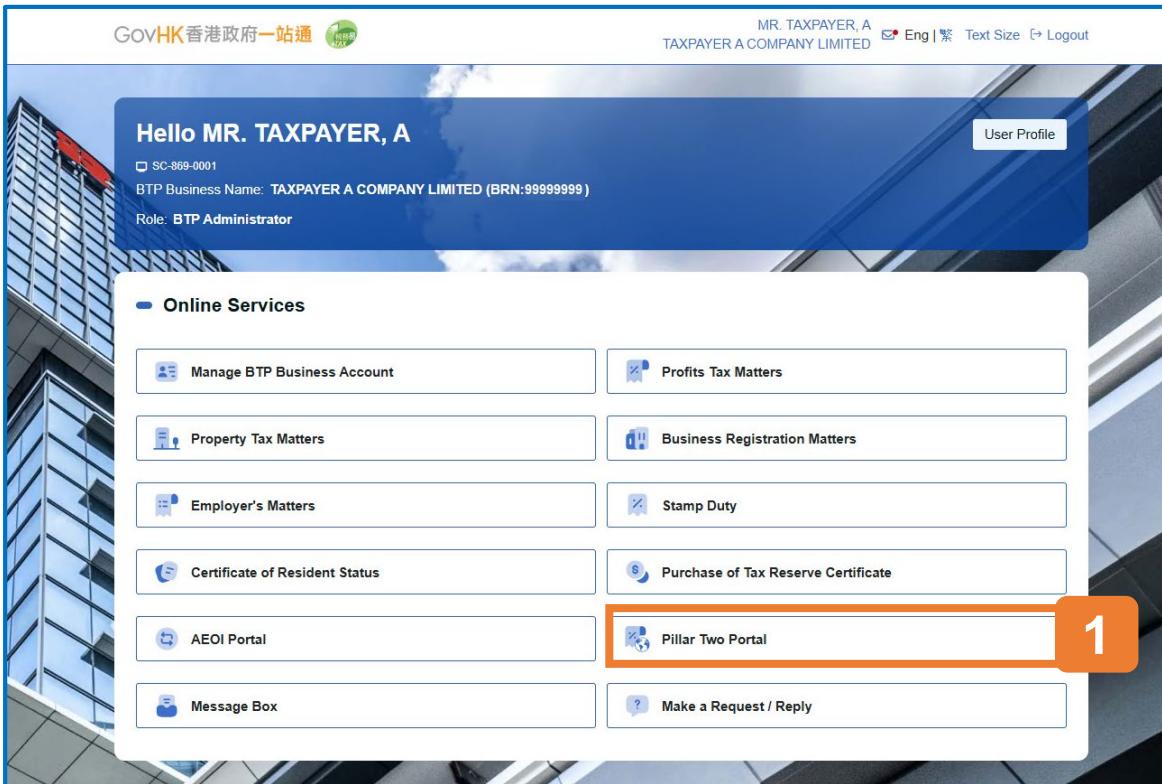
To start, please login to your BTP User Account.

BTP Administrator / BTP Authorized User / Individual PRM

If you are a **BTP Administrator**, **BTP Authorized User** or **Individual PRM** who has been appointed for handling Pillar Two Matters of the Part 4AA entity, please login to your BTP User Account with iAM smart or enter BTP Username and Password.

- 1 Login via iAM Smart, or
- 2 Enter your username and password, then click the 'Login' button to proceed.

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BTP Administrator / BTP Authorized User / Individual PRM

After login to your BTP User Account,

- 1 Click the 'Pillar Two Portal' button on the Online Services menu to proceed. You will be directed to the Pillar Two Portal.

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Pillar Two Portal

Welcome to the Pillar Two Portal. You have login to the Part 4AA Entity's Pillar Two Account and may start the online filing or view the Notification filed.

If the Part 4AA Entity is not a corporation, it cannot file the Notification. Only the appointed Individual PRM, the engaged Service Provider or corporate PRM can file the Notification on behalf of the non-corporate Part 4AA Entity.

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- (a) [A guide to submit Top-up Tax Notification](#)
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Disclaimer

- This guide is provided for information purposes only, and is subject to change without notice.
- Screenshots contained in this guide are intended for illustrative only and may not exactly match the Business Tax Portal and Pillar Two Portal sites.

In case of doubt, enquiries may be made to the IRD through the message box of BTP/TRP or by email to beps2.0@ird.gov.hk.



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