

# A Guide to Submit Top-up Tax Notification

(01/2026)

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## Introduction

### Notification Requirements

1. The following entities of an in-scope MNE group are required to file top-up tax notification (“Notification”) annually:
  - HK constituent entities;
  - HK standalone JVs;
  - HK members of a JV group; and
  - Part 4AA stateless constituent entities, which means a stateless constituent entity that is created in Hong Kong, or a stateless permanent establishment in Hong Kong.(collectively referred to as “Notifying Entities”)
2. A top-up tax notification is required to be filed within six months after the end of the fiscal year of the in-scope MNE group. An in-scope MNE group with more than one HK constituent entities can appoint one designated local entity to file the notification. Similarly, a JV group with more than one HK members can appoint one designated local entity to file the notification.
3. A HK standalone JV or a Part 4AA stateless constituent entity must file its own top-up tax notification.

# Guide to Submit Top-up Tax Notification

## Getting Started

This document will guide you through the steps of filing Notification.

The Notification can only be filed by any of the following Pillar Two Portal Users under the Pillar Two Portal:

(i) Corporate Notifying Entity

(ii) For non-corporate Notifying Entity, the individual acting for the non-corporate Notifying Entity or being responsible for the management of the non-corporate Notifying Entity (“PRM”)

(iii) Service Provider (“SP”)

(iv) Corporate PRM acting on behalf of the non-corporate Notifying Entity



Pillar Two Portal

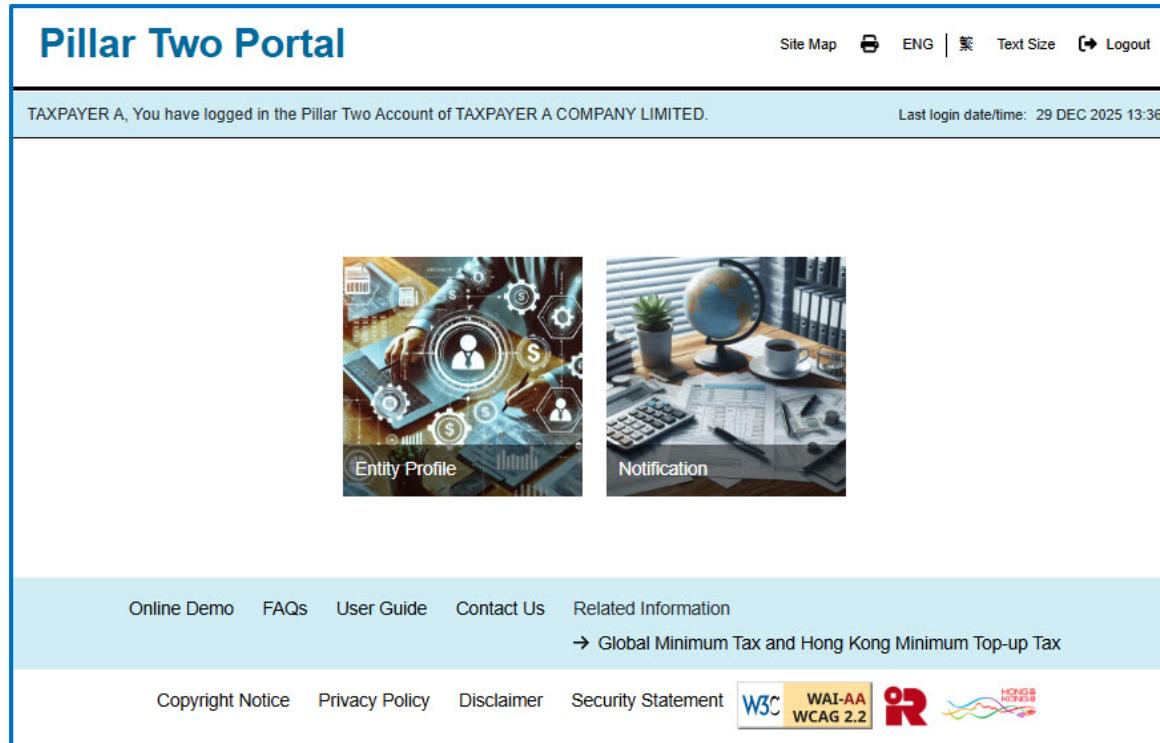


Pillar Two Portal

Other relevant user guides are available:

- (a) [A guide to access Pillar Two Portal from Business Tax Portal \(BTP\)](#)
- (b) [A guide to access Pillar Two Portal from Tax Representative Portal \(TRP\)](#)

## Guide to Submit Top-up Tax Notification



### Note:

For more information on the application for e-cert (Organisational) with AEOI Functions, please visit the website of the [Hongkong Post Certification Authority](#).

To obtain a group code, an "[Application for Group Code in respect of Multinational Enterprise Group, HK Standalone JV or JV Group](#)" (Form IR1485) should be completed and submitted to the Department in paper form.

## Welcome to the Pillar Two Portal

Please pay special attention to the following before submission of the Notification:

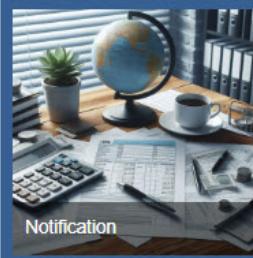
- The individual authorized to submit Notifications ("Authorized Person") has to use his/her e-cert (Organisational) with AEOI Functions ("e-Cert") issued by the Hongkong Post Certification Authority for authentication.
- If the Notifying Entity is not a corporation, only the appointed individual PRM or the engaged SP or corporate PRM can file the Notification on behalf of the non-corporate Notifying Entity.
- A unique MNE code must be obtained for each in-scope MNE group ("MNE code"). If the Notifying Entity is a HK standalone JV or a HK member of a JV group, it must obtain a JV code in addition to the MNE code.

### Pillar Two Portal

Site Map  ENG |  Text Size  Logout

TAXPAYER A, You have logged in the Pillar Two Account of TAXPAYER A COMPANY LIMITED.

Last login date/time: 29 DEC 2025 13:36



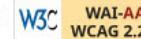
1

- Submit Top-up Tax Notification
- Manage and Check Top-up Tax Notification Status

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### Submit Top-up Tax Notification

The Authorized Person may start the Notification filing by using the function under 'Notification'.

1

Select 'Submit Top-up Tax Notification'.

# Guide to Submit Top-up Tax Notification

## Submit Top-up Tax Notification

Name of the Notifying Entity	TAXPAYER A COMPANY LIMITED	
Business Registration Number	99999999	
Type of Notifying Entity	<input type="radio"/> <a href="#">HK Constituent Entity</a> <input type="radio"/> <a href="#">Part 4AA Stateless Constituent Entity</a> <input type="radio"/> <a href="#">HK Standalone JV/HK member of a JV Group</a>	
MNE Code	<input type="text"/> <input type="text"/>	
Business Registration Number/Tax Identification Number of the <a href="#">Ultimate Parent Entity</a> ("UPE")	<input type="text"/> <input type="text"/>	
JV Code	<input type="text"/> <input type="text"/>	
Business Registration Number/Tax Identification Number of the Joint Venture	<input type="text"/> <input type="text"/>	
Fiscal Year of the In-scope MNE Group	Start Date	<input type="text" value="DD/MM/YYYY"/>
	End Date	<input type="text" value="DD/MM/YYYY"/>

### Important note:

According to section 5(1), together with section 37 or 38 (as appropriate), of Schedule 63 to the Inland Revenue Ordinance ("IRO"), each HK constituent entity, Part 4AA stateless constituent entity, HK standalone JV and HK member of a JV group of an in-scope MNE group (the Subject Entity) must file a written notice, informing the Commissioner, in respect of a fiscal year, of (a) the particulars of each of the Subject Entities, identifying among them (as appropriate): the UPE, the designated filing entity, the designated local entity and other entities; (b) the particulars of the UPE if the group's UPE is located in a jurisdiction other than Hong Kong. The notice must be filed **within 6 months** after the end of the fiscal year of the in-scope MNE group.

An expression used in the Top-up Tax Notification has the same meaning as defined in Schedule 63 to the IRO unless otherwise stated.

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*Note: To obtain a group code, an "[Application for Group Code in respect of Multinational Enterprise Group, HK Standalone JV or JV Group](#)" (Form IR1485) should be completed and submitted to the Department in paper form.*

## Initial Input Page

- 1** **Type of Notifying Entity** – Select the 'Type of Notifying Entity' of the Notification to be completed.
- 2** **MNE Code and Business Registration Number / Tax Identification Number ("BRN/TIN")** – Enter the assigned 'MNE Code' and the 'BRN/TIN of the Ultimate Parent Entity'.
- 3** **JV Code and BRN/TIN** – If the Notifying Entity is a HK standalone JV or a HK member of a JV group of the MNE group, enter the assigned 'JV Code' and the 'BRN/TIN of the Joint Venture'.
- 4** **Start Date and End Date** – Enter the Fiscal Year 'Start Date' and 'End Date' of the MNE group.
- 5** Click the 'Continue' button to proceed to the next step.

# Guide to Submit Top-up Tax Notification

### Submit Top-up Tax Notification

#### Part 1 INFORMATION OF THE NOTIFYING ENTITY

1.1	Name of the Notifying Entity	TAXPAYER A COMPANY LIMITED
1.2	Nature of Legal Form	Corporate
1.3	Type of Legal Form	Corporation
1.4	Business Registration Number	99999999
1.5	Person who acts for the Notifying Entity, that is not a corporation, or is responsible for the management of the Notifying Entity under section 36(1) of Schedule 63 to the IRO	

Name -

Business Registration Number -

1.6	Service Provider engaged by the Notifying Entity under section 13 of Schedule 63 to the IRO
Name	SERVICE AGENT A LIMITED
Business Registration Number	99999999

**Important note:**

Update the Notifying Entity's profile via the Business Tax Portal, if needed.

[Back](#) [Continue](#)

## Part 1 Information of the Notifying Entity

Information of the Notifying Entity is extracted from the profile of the entity's BTP Account for the Authorized Person's verification. If necessary, please update the information via the Notifying Entity's BTP Account before filing the Notification.

**1** Click the 'Continue' button to proceed to the next step.

For a **HK constituent entity** or a **Part 4AA stateless constituent entity**, go to next step on page 9.

For a **HK standalone JV** or a **HK member of a JV group**, go to next step on [page 23](#).

# Guide to Submit Top-up Tax Notification

Submit Top-up Tax Notification

Part 2 DETAILS OF THE NOTIFICATION

2.1 The Reporting Fiscal Year of the In-scope MNE Group ("MNE Group")	Start Date	01 Jan 2025
	End Date	31 Oct 2025
2.2 The MNE Group	GROUP A	
2.2.1 Name of the MNE Group	TAXPAYER A COMPANY LIMITED	
2.2.2 Industry Sector(s)	HONG KONG	
2.2.3 The Ultimate Parent Entity ("UPE")	99999999	
UPE 1		
Name	TAXPAYER A COMPANY LIMITED	
Jurisdiction	HONG KONG	
Business Registration Number	99999999	
Business Address (if the UPE is located outside Hong Kong)		

## Part 2 Details of the Notification

### The Reporting Fiscal Year and the MNE Group

**2.1 Reporting Fiscal Year – Start Date and End Date** of the reporting fiscal year for which the Notification is filed are pre-filled with the information inputted in the Initial Input Page. If necessary, you can return to Initial Input Page and update the start date and end date.

**2.2 The MNE Group – Name of the MNE group** and details of the **Ultimate Parent Entity ("UPE")** are pre-filled with the information provide in Form IR1485 by reference to the MNE Code inputted in the Initial Input Page. If necessary, please notify the Department in writing for updating.

**Business Address** – If the UPE is located outside Hong Kong, '**Business Address**' of the UPE is also pre-filled with the information provide in Form IR1485. Amendment by the Authorized Person is allowed.

**Industry Sector(s)** – Select the '**Industry Sector(s)**' of the MNE group from the pull-down menu. Up to 5 sectors can be selected.

# Guide to Submit Top-up Tax Notification

## 2.3 Consolidated Group Revenue

2.3.1 The fiscal years in which the MNE group had annual consolidated revenue of EUR 750 million or more in its consolidated financial statements:

<input type="checkbox"/> First preceding fiscal year	<a href="#">Annual Consolidated Revenue</a>	<a href="#">Amount</a>	<a href="#">Exchange rate for conversion into Euro</a>	<input type="button" value="▼"/>	<input type="text"/>
<input type="checkbox"/> Second preceding fiscal year	<a href="#">Annual Consolidated Revenue</a>	<a href="#">Amount</a>	<a href="#">Exchange rate for conversion into Euro</a>	<input type="button" value="▼"/>	<input type="text"/>
<input type="checkbox"/> Third preceding fiscal year	<a href="#">Annual Consolidated Revenue</a>	<a href="#">Amount</a>	<a href="#">Exchange rate for conversion into Euro</a>	<input type="button" value="▼"/>	<input type="text"/>
<input type="checkbox"/> Fourth preceding fiscal year	<a href="#">Annual Consolidated Revenue</a>	<a href="#">Amount</a>	<a href="#">Exchange rate for conversion into Euro</a>	<input type="button" value="▼"/>	<input type="text"/>

2.3.2 Is the MNE group a demerged group in respect of which the consolidated revenue threshold is deemed to be met by virtue of [Article 6.1.1\(c\)](#) of Schedule 61 to the IRO?  Yes  No

*Note: Where an MNE group prepares its consolidated financial statements in a currency other than Euros, the group should translate the amount of its consolidated revenue based on the average foreign exchange rate for the month of December of the calendar year prior to the commencement of the relevant fiscal year determined by the foreign exchange reference rates as quoted by the European Central Bank (ECB). Where the presentation currency is not quoted in the foreign exchange reference rates of the ECB, the group should translate the amount of its consolidated revenue based on the average foreign exchange rate for the month of December as quoted by the Hong Kong Monetary Authority.*

## Part 2 Details of the Notification

### 2.3 Consolidated Group Revenue

**2.3.1 and 2.3.2** – If the MNE group has consolidated revenue of EUR 750 million or more in at least two of the four fiscal years immediately preceding the reporting fiscal year, complete 2.3.1. If the MNE group is a demerged group and the consolidated revenue threshold is deemed to be met by virtue of Article 6.1.1(c) of Schedule 61 to the Inland Revenue Ordinance (“IRO”), skip 2.3.1 and complete 2.3.2 by selecting ‘Yes’.

**2.3.1 Preceding Fiscal Year** – Check the boxes of the fiscal years in which the MNE group has annual consolidated revenue of EUR 750 million or more.

**Amount** – Select the ‘Currency’ and enter the ‘Amount’ as reflected in the MNE group’s consolidated financial statements for the selected preceding fiscal year.

**Exchange Rate** – Enter the ‘Exchange Rate’ for conversion into Euros if an MNE group prepares its consolidated financial statements in a currency other than Euros.

# Guide to Submit Top-up Tax Notification

2.4 In relation to the MNE group, is group GloBE filing intended to be effected in Hong Kong as stipulated in section 6(1)(a) of Schedule 63 to the IRO for the reporting fiscal year?  Yes  No

2.5 If group GloBE filing is intended to be effected in Hong Kong, the entity effecting such filing is:

- the UPE
- the [Designated Filing Entity](#) that is:
  - the Notifying Entity
  - a HK constituent entity other than the Notifying Entity

Business Registration Number

Name

2.5

**Entity effecting group GloBE filing in Hong Kong** – Identify the entity that will effect group GloBE filing in Hong Kong by selecting either ‘**the UPE**’ or ‘**the Designated Filing Entity**’. If the UPE is not located in Hong Kong, selection of ‘the UPE’ is not applicable.

**Designated Filing Entity** – Identify the Designated Filing Entity by selecting either ‘**the Notifying Entity**’ or ‘**a HK constituent entity other than the Notifying Entity**’.

**BRN and Name** – Enter the ‘**BRN**’ of the Designated Filing Entity who is a HK constituent entity other than the Notifying Entity. The name will be extracted from the Inland Revenue Department’s (“IRD”) records according to the BRN entered.

*Note: If the Notifying Entity is a Part 4AA stateless constituent entity, items 2.4 to 2.9 will not be applicable.*

## Part 2 Details of the Notification

### Group GloBE Filing to be effected in Hong Kong

2.4

**Is group GloBE filing intended to be effected in Hong Kong** – Select ‘**Yes**’ if group GloBE filing is intended to be effected in Hong Kong for the reporting fiscal year and complete item 2.5. If not, select ‘**No**’ and item 2.5 is not applicable.

### Guide to Submit Top-up Tax Notification

2.6 In relation to the MNE group, is group GloBE filing intended to be effected outside Hong Kong as stipulated in  Yes  No [section 6\(1\)\(b\)](#) of Schedule 63 to the IRO for the reporting fiscal year?

2.7 If group GloBE filing is intended to be effected outside Hong Kong, the entity effecting such filing is:

- the UPE
- the [Designated Filing Entity](#)

Name

Jurisdiction

Tax Identification Number

Business Address

2.7

**Entity effecting group GloBE filing outside Hong Kong** – Identify the entity that will effect group GloBE filing outside Hong Kong by selecting either ‘the UPE’ or ‘the Designated Filing Entity’. If the UPE is not located outside Hong Kong, selection of ‘the UPE’ is not applicable.

**Name, TIN and Business Address** – Provide the ‘Name’, ‘TIN’ and ‘Business Address’ of the Designated Filing Entity that will effect group GloBE filing outside Hong Kong.

**Jurisdiction** – Select the ‘Jurisdiction’ of the tax residence of the Designated Filing Entity.

### Part 2 Details of the Notification

#### Group GloBE Filing to be effected outside Hong Kong

2.6

**Is group GloBE filing intended to be effected outside Hong Kong** – Select ‘Yes’ if group GloBE filing is intended to be effected outside Hong Kong for the reporting fiscal year and complete item 2.7. If not, select ‘No’ and item 2.7 is not applicable.

*Note: If the Notifying Entity is a Part 4AA stateless constituent entity, items 2.4 to 2.9 will not be applicable.*

# Guide to Submit Top-up Tax Notification

2.8 In relation to the MNE group, is [group local filing](#) intended to be effected as stipulated in section 8(1) of Schedule  Yes  No 63 to the IRO for the reporting fiscal year?

2.9 If group local filing is intended to be effected, the entity effecting such filing (i.e. [designated local entity](#)) is:

- the Notifying Entity
- a HK constituent entity other than the Notifying Entity

Business Registration Number

Name

2.10 The Notifying Entity intends to file the top-up tax return in the capacity of:

- Part 4AA Stateless Constituent Entity
- HK Constituent Entity other than UPE, designated filing entity or designated local entity

## Part 2 Details of the Notification

### Group Local Filing

#### 2.8

#### Is group local filing intended to be effected –

Select 'Yes' if group local filing is intended to be effected for the reporting fiscal year and complete item 2.9. If not, select 'No' and item 2.9 is not applicable.

#### 2.9

**Entity effecting group local filing** – Identify the entity that will effect group local filing by selecting either 'the Notifying Entity' or 'a HK constituent entity other than the Notifying Entity'.

**BRN and Name** – If 'a HK constituent entity other than the Notifying Entity' will effect group local filing, enter the 'BRN' of the constituent entity. The name will be extracted from the IRD's records according to the BRN entered.

#### 2.10

**The Notifying Entity intends to file the top-up tax return in the capacity of** – This item applies only if the Notifying Entity is a Part 4AA stateless constituent entity or the Notifying Entity is a HK constituent entity but group GloBE filing is not to be effected in Hong Kong and group local filing is not to be effected. The answer to item 2.10 will be automatically selected by reference to the answers to the other items in Part 2.

*Note: If the Notifying Entity is a Part 4AA stateless constituent entity, items 2.4 to 2.9 will not be applicable.*

# Guide to Submit Top-up Tax Notification

2.11 In relation to the MNE group, whether a GloBE information return has been or will be filed by a [HK constituent entity](#) in Hong Kong, or by the UPE or [designated filing entity](#) with the tax authority of a GloBE jurisdiction outside Hong Kong as stipulated in [section 6\(1\)\(b\)](#) and [6\(3\)](#) of Schedule 63 to the IRO, and exchange mechanisms are in place within the meaning of section 6(5) thereof, for the reporting fiscal year?

- Yes, a [GloBE information return](#) has been or will be filed by

Jurisdiction

Business Registration Number / Tax Identification Number

Name

- No

## Part 2 Details of the Notification

### Filing of GloBE Information Return

This part is only applicable to a **Part 4AA stateless constituent entity**.

**2.11**

**Whether a GloBE information return has been or will be filed by** – Select ‘Yes, ...’, if the GloBE information return has been or will be filed by a HK constituent entity in Hong Kong, or by the UPE or designated filing entity with the tax authority of a GloBE jurisdiction outside Hong Kong as stipulated in section 6(1)(b) and 6(3) of Schedule 63 to the IRO, and exchange mechanisms are in place within the meaning of section 6(5) thereof, for the reporting fiscal year and provide details of the entity (including **Jurisdiction**, **BRN / TIN**, and **Name**). If not, select ‘No’.

# Guide to Submit Top-up Tax Notification

2.12 Was a constituent entity, [joint venture](#) or [JV subsidiary](#) of the MNE group subject to the following for any fiscal year preceding the reporting fiscal year?

2.12.1 a [qualified IIR](#) or [qualified UTPR](#) in Hong Kong

Yes  No

2.12.2 [HKMTT](#) in Hong Kong

Yes  No

2.12.3 a [qualified IIR](#) or [qualified UTPR](#) outside Hong Kong

Yes  No

[Abort](#) [Back](#) [Save](#) [Continue](#)

## Part 2 Details of the Notification

**2.12**

**Was a constituent entity, joint venture or JV subsidiary of the MNE group subject to the following for any fiscal year preceding the reporting fiscal year?**

**2.12.1 A qualified IIR or qualified UTPR in Hong Kong** – Select ‘Yes’ if a constituent entity, joint venture or JV subsidiary of the MNE group was subject to a qualified IIR or qualified UTPR in Hong Kong for the preceding fiscal year. If not, select ‘No’.

**2.12.2 HKMTT in Hong Kong** – Select ‘Yes’ if a constituent entity, joint venture or JV subsidiary of the MNE group was subject to HKMTT in Hong Kong for the preceding fiscal year. If not, select ‘No’.

**2.12.3 A qualified IIR or qualified UTPR outside Hong Kong** – Select ‘Yes’ if a constituent entity, joint venture or JV subsidiary of the MNE group was subject to a qualified IIR or qualified UTPR outside Hong Kong for a preceding fiscal year. If not, select ‘No’.

*This is the end of “Part 2 - Details of the Notification”, **HK constituent entity** will be required to provide the list of **HK Constituent Entities of the MNE Group** in the next part. Part 4AA stateless constituent entity will jump to the “[Declaration](#)” directly.*

# Guide to Submit Top-up Tax Notification

## Submit Top-up Tax Notification

### Part 3 HK CONSTITUENT ENTITIES OF THE MNE GROUP

- The Notifying Entity is the only HK constituent entity of the MNE group for the reporting fiscal year.
- Particulars of all HK constituent entities of the MNE group, including the Notifying Entity, if appropriate, for the reporting fiscal year are provided below:
  - Online input (up to 100 entities)
  - Upload a CSV file (up to 2,000 entities)

Abort Back Save **Continue**

## Part 3 HK Constituent Entities of the MNE Group

The Notifying Entity is required to provide a list of all the HK constituent entities of the MNE group, including the Notifying Entity, for the reporting fiscal year.

- 1** If the Notifying Entity is the only HK constituent entity of the MNE group for the reporting fiscal year, select the first option '**The Notifying Entity is the only HK constituent entity of the MNE group for the reporting fiscal year.**'
- 2** Click the '**Continue**' button to proceed to [\*\*Part 4 – Declaration.\*\*](#)

*Note: If the Notifying Entity is a Part 4AA stateless constituent entity, this part is not applicable.*

# Guide to Submit Top-up Tax Notification

## Submit Top-up Tax Notification

### Part 3 HK CONSTITUENT ENTITIES OF THE MNE GROUP

- The Notifying Entity is the only HK constituent entity of the MNE group for the reporting fiscal year.
- Particulars of all HK constituent entities of the MNE group, including the Notifying Entity, if appropriate, for the reporting fiscal year are provided below:
  - Online input (up to 100 entities)
  - Upload a CSV file (up to 2,000 entities)

Abort Back Save Continue

## Part 3 HK Constituent Entities of the MNE Group

If the Notifying Entity is not the only HK constituent entity of the MNE group for the reporting fiscal year, the Authorized Person may choose to provide the list of all HK constituent entities of the MNE group through the following means:

- 1** **Online input** – Including the Notifying Entity, input up to 100 records.
- 2** **Upload CSV file** – Including the Notifying Entity, upload a CSV file containing up to 2,000 records.

Note: If the Notifying Entity is a Part 4AA stateless constituent entity, this part is not applicable.

## Guide to Submit Top-up Tax Notification

### Submit Top-up Tax Notification

#### Part 3 HK CONSTITUENT ENTITIES OF THE MNE GROUP

- The Notifying Entity is the only HK constituent entity of the MNE group for the reporting fiscal year.
- Particulars of all HK constituent entities of the MNE group, including the Notifying Entity, if appropriate, for the reporting fiscal year are provided below:
  - Online input (up to 100 entities)
  - Upload a CSV file (up to 2,000 entities)

Please enter the Business Registration Number of the HK constituent entity to be included in this Notification. If the HK constituent entity does not have a Business Registration Number, tick the checkbox and provide its full name.

Filter by

No Business Registration Number	Business Registration Number	Name	
<input type="checkbox"/>	99999999	TAXPAYER A COMPANY LIMITED	<input type="button" value="Remove"/>
<input type="checkbox"/>	00000001	TAXPAYER A COMPANY	<input type="button" value="Remove"/>
<input checked="" type="checkbox"/>		ABC CO LTD	<input type="button" value="Remove"/> <input type="button" value="Add"/>

## Part 3 HK Constituent Entities of the MNE Group

### Online Input

- 1** If the HK constituent entity has a BRN, enter the '**BRN**' only.
- 2** If the HK constituent entity has no BRN, check the box under '**No Business Registration Number**' and enter the '**Name**' of the constituent entity.
- 3** Click the '**Add**' button to add a record.
- 4** Click the '**Remove**' button to remove a record.
- 5** Please ensure that the list provides details of ALL the HK constituent entities of the MNE group, including those of the Notifying Entity. Click the '**Continue**' button to proceed to **Part 4 – Declaration**.

# Guide to Submit Top-up Tax Notification

## Submit Top-up Tax Notification

### Part 3 HK CONSTITUENT ENTITIES OF THE MNE GROUP

- The Notifying Entity is the only HK constituent entity of the MNE group for the reporting fiscal year.
- Particulars of all HK constituent entities of the MNE group, including the Notifying Entity, if appropriate, for the reporting fiscal year are provided below:
  - Online input (up to 100 entities)
  - Upload a CSV file (up to 2,000 entities)

CSV File

Browse

Note : If the HK constituent entity has a Business Registration Number, provide the Business Registration Number only. If the HK constituent entity does not have a Business Registration Number, enter **NOBRN** and provide its full name. Save the file in UTF-8 ".csv" (comma separated values) format. See example below:

```
00000001,  
NOBRN, ABC COMPANY LIMITED  
00000002,
```

Abort Back Save Continue

## Part 3 HK Constituent Entities of the MNE Group

### Upload a CSV file

1

**CSV File** – The CSV file should be prepared in advance and saved in UTF-8 “.csv” format (comma separated values).

- If the HK constituent entity has a BRN, enter the BRN only in the CSV file;
- If the HK constituent entity has no BRN, enter “NOBRN, <constituent entity’s name>” in the CSV file.

2

**File Location** – Click the ‘Browse’ button to search for the CSV file located on the Authorized Person’s computer.

3

Please ensure that the list provides details of ALL the HK constituent entities of the MNE group, including those of the Notifying Entity. Click the ‘Continue’ button to proceed to **Part 4 – Declaration**.

# Guide to Submit Top-up Tax Notification

## Submit Top-up Tax Notification

### Part 4 DECLARATION

I, TAXPAYER A, being [redacted] of TAXPAYER A COMPANY LIMITED, declare that to the best of my knowledge and belief, I [redacted] director, officer, principal officer, responsible person, liquidator. The statements made in this Notification are true, correct and complete. **Failure to declare accurately or to make a false declaration under oath or affirmation is an offence under the Inland Revenue Ordinance and may result in heavy penalties.**

Abort Back Save Continue

## Part 4 Declaration

Before signing and submitting the Notification, the Authorized Person should ensure that the required information of the Notification in respect of the reporting fiscal year has been reported, and make the declaration accordingly.

### 1 Select the 'Capacity' of the Authorized Person from the options of:-

- 'director' – if the Authorized Person is a director of the corporation (i.e. corporate Notifying Entity, corporate PRM or corporate SP) that files the Notification;
- 'officer' – if the Authorized Person is a manager or company secretary of the corporation (i.e. corporate Notifying Entity, corporate PRM or corporate SP) that files the Notification;
- 'principle officer' – if the Authorized Person is a principal officer of a non-corporate PRM or non-corporate SP that files the Notification;
- 'responsible person' – if the Authorized Person is a responsible person of a non-corporate PRM or non-corporate SP that files the Notification, including a partner for a partnership and a trustee for a trust;
- 'liquidator' – if the Authorized Person is a provisional liquidator or liquidator of the Notifying Entity that files the Notification.

### 2 Click the 'Continue' button to proceed to **Sign and Submit**.

# Guide to Submit Top-up Tax Notification

## Submit Top-up Tax Notification

### Important Notice

1. Please check and verify the accuracy of the information before signing the Notification with your e-Cert (Organisational) with AEOI Functions.
2. Heavy penalties may be incurred under the Inland Revenue Ordinance for giving incorrect information.

INLAND REVENUE DEPARTMENT  
TOP-UP TAX NOTIFICATION  
FOR THE FISCAL YEAR ENDED **31 OCT 2025**

This Notification is completed and filed by **a HK constituent entity or a Part 4AA stateless constituent entity ("the Notifying Entity")**, of an **in-scope MNE group** for compliance with the notification obligation stipulated in section 5(1) (for a Part 4AA stateless constituent entity, as read together with section 38) of Schedule 63 to the Inland Revenue Ordinance ("IRO").

An expression used in this Notification has the same meaning as defined in Schedule 63 to the IRO unless otherwise stated.

**PART 1 INFORMATION OF THE NOTIFYING ENTITY**

1.1 Name of the Notifying Entity	TAXPAYER A COMPANY LIMITED
1.2 Nature of Legal Form	Corporate
1.3 Type of Legal Form	Corporation
1.4 Business Registration Number	99999999

Signed by TAXPAYER A of TAXPAYER A COMPANY LIMITED with e-Cert (Organisational) with AEOI Functions

e-Cert File  **Browse**

e-Cert Password

**Abort** **Back** **Save** **Sign & Submit**

## Sign and Submit

A simulated Notification will be generated for the Authorized Person's verification and confirmation. After checking, the Authorized Person should use the e-Cert of the Pillar Two Portal User to sign the Notification.

- 1 Scroll down to check all information in the simulated Notification carefully.
- 2 Click the '**Abort**' button if the Authorized Person wishes to terminate the filing process.  
**(Important Note:** ALL the input data will not be saved.)
- 3 Click the '**Back**' button if the Authorized Person needs to correct any information in the Notification.
- 4 Click the '**Print**' or '**Download**' button if the Authorized Person wishes to print or save the simulated Notification.
- 5 **File Location & Password** – Click the '**Browse**' button to search for the e-Cert located on the Authorized Person's computer. And, enter the 'e-Cert password'.
- 6 Click the '**Sign & Submit**' button to complete the Notification filing process.

# Guide to Submit Top-up Tax Notification

### Submit Top-up Tax Notification

#### Acknowledgement

Business Registration Number	99999999
Type of Notifying Entity	HK Constituent Entity
MNE Code	G9999999
JV Code (if applicable)	-
Name of the MNE Group	GROUP A

TAXPAYER A, being director of TAXPAYER A COMPANY LIMITED, has successfully submitted on behalf of TAXPAYER A COMPANY LIMITED the Top-up Tax Notification for the reporting fiscal year 01 Jan 2025 to 31 Oct 2025.

Transaction Reference Number: PBP2 5122 9200 0691  
Transaction Date/Time: 26 NOV 2025 14:20:11

[Print](#) [Save](#) [Close](#)

### Acknowledgment

For successful submission of the Notification, an acknowledgement will be generated.

- 1 Click the ‘Print’ button if the Authorized Person wishes to print the acknowledgement.
- 2 Click the ‘Save’ button if the Authorized Person wishes to save the acknowledgement.
- 3 Click the ‘Close’ button and the Authorized Person will be directed to the Service Menu Page.

# Guide to Submit Top-up Tax Notification

Submit Top-up Tax Notification

Part 2 DETAILS OF THE NOTIFICATION

2.1	The Reporting Fiscal Year of the In-scope MNE Group ("MNE Group")	Start Date	01/01/2025
		End Date	31/10/2025
2.2	The MNE Group	GROUP A	
2.2.1	Name of the MNE Group		
2.2.2	Industry Sector(s)		
2.2.3	The Ultimate Parent Entity ("UPE")		
UPE 1			
Name:		TAXPAYER A COMPANY LIMITED	
Jurisdiction:		HONG KONG	
Business Registration Number:		99999999	
Business Address (if the UPE is located outside Hong Kong)			

## Part 2 Details of the Notification (JV)

### The Reporting Fiscal Year and the MNE Group

**2.1 Reporting Fiscal Year – Start Date and End Date** of the reporting fiscal year for which the Notification is filed are pre-filled with the information inputted in the Initial Input Page. If necessary, you can return to Initial Input Page and update the start date and end date.

**2.2 The MNE Group – Name of the MNE group** and details of the **Ultimate Parent Entity ("UPE")** are pre-filled with the information provide in Form IR1485 by reference to the MNE Code inputted in the Initial Input Page. If necessary, please notify the Department in writing for updating.

**Business Address** – If the UPE is located outside Hong Kong, '**Business Address**' of the UPE is also pre-filled with the information provide in Form IR1485. Amendment by the Authorized Person is allowed..

**Industry Sector(s)** – Select the '**Industry Sector(s)**' of the MNE group from the pull-down menu. Up to 5 sectors can be selected.

# Guide to Submit Top-up Tax Notification

2.3 The Joint Venture	
2.3.1 Name of the Joint Venture	TAXPAYER A COMPANY
2.3.2 Jurisdiction	HONG KONG
2.3.3 Business Registration Number	99999999
2.3.4 Business Address (if the Joint Venture is located outside Hong Kong)	
2.3.5 Is the Joint Venture also a Joint Venture of another in-scope MNE group for the reporting fiscal year? <input type="radio"/> Yes <input type="radio"/> No	

## Part 2 Details of the Notification (JV)

### The Joint Venture

#### 2.3

**The Joint Venture** – Details of the Joint Venture are pre-filled with the information provided in Form IR1485 by reference to the JV Code inputted in the Initial Input Page. If necessary, please notify the Department in writing for updating.

**Business Address** – If the Joint Venture is located outside Hong Kong, ‘**Business Address**’ of the Joint Venture is also pre-filled with the information provided in Form IR1485. Amendment by the Authorized Person is allowed.

**Is the Joint Venture also a Joint Venture of another in-scope MNE group for the reporting fiscal year** – Select ‘**Yes**’ if the Joint Venture is also a Joint Venture of another in-scope MNE group for the reporting fiscal year. If not, select ‘**No**’.

# Guide to Submit Top-up Tax Notification

2.4 In relation of the MNE group, whether a [GloBE information return](#) that complies with section 10 of Schedule 63  Yes  No to the IRO has been or will be filed by any of the constituent entities of the group in Hong Kong for the reporting fiscal year?

2.5 Entity filing the GloBE information return in Hong Kong

Business Registration Number

Name

## Part 2 Details of the Notification (JV)

### Filing of GloBE Information Return in relation to the MNE Group in Hong Kong

2.4

**Whether a GloBE information return in relation to the MNE group has been or will be filed in Hong Kong** – Select ‘Yes’ if a GloBE information return in relation to the MNE group that complies with section 10 of Schedule 63 to the IRO has been or will be filed by any of the constituent entities of the group in Hong Kong for the reporting fiscal year and complete item 2.5. If not, select ‘No’ and item 2.5 is not applicable.

2.5

**BRN and Name** – Enter the ‘BRN’ of the entity filing the GloBE information return in Hong Kong. The name will be extracted from the IRD’s records according to the BRN entered.

### Guide to Submit Top-up Tax Notification

2.6 In relation to the MNE group, whether a GloBE information return has been or will be filed with the tax authority of a GloBE jurisdiction outside Hong Kong, as stipulated in [section 6\(1\)\(b\)](#) and (3) of Schedule 63 to the IRO and exchange mechanisms are in place within the meaning of section 6(5) thereof, for the reporting fiscal year?  Yes  No

2.7 Entity filing GloBE information return outside Hong Kong

Name

Jurisdiction

Tax Identification Number

Business Address

## Part 2 Details of the Notification (JV)

### Filing of GloBE Information Return in relation to the MNE Group outside Hong Kong

2.6

**Whether a GloBE information return has been or will be filed outside Hong Kong** – Select ‘Yes’ if a GloBE information return in relation to the MNE group has been or will be filed with the tax authority of a GloBE jurisdiction outside Hong Kong, as stipulated in section 6(1)(b) and (3) of Schedule 63 to the IRO and exchange mechanisms are in place within the meaning of section 6(5) thereof, for the reporting fiscal year and complete item 2.7. If not, select ‘No’ and item 2.7 is not applicable.

2.7

**Name, TIN and Business Address of the entity filing GloBE information return outside Hong Kong** – Enter the ‘Name’, ‘TIN’ and ‘Business Address’ of the entity filing GloBE information return.

**Jurisdiction** – Select the ‘Jurisdiction’ of the tax residence of the entity filing GloBE information return.

# Guide to Submit Top-up Tax Notification

2.8 Entity filing Top-up Tax Return in Hong Kong

- Notifying Entity, in the role of
  - HK Standalone JV
  - Designated Local Entity of the JV group
  - HK member of the JV group
- Designated Local Entity of the JV group

Business Registration Number

Name

## Part 2 Details of the Notification (JV)

### Entity Filing Top-up Tax Return in Hong Kong

#### 2.8

#### Entity filing Top-up Tax Return in Hong Kong –

Select ‘**Notifying Entity**’ unless the Notifying Entity is a HK member of a JV group and another HK member has been appointed as the designated local entity to file the top-up tax return on behalf of the group.

**Role of the Notifying Entity** – If the Notifying Entity will file the top-up tax return, then further provide the role by selecting either ‘**HK Standalone JV**’, ‘**Designated Local Entity of the JV group**’ or ‘**HK member of the JV group**’.

**BRN & Name** – If a Designated Local Entity of the JV group will file the top-up tax return, enter the ‘**BRN**’ of the Designated Local Entity. The name will be extracted from the IRD’s records according to the BRN entered.

# Guide to Submit Top-up Tax Notification

2.9 In relation to the MNE group, was a constituent entity, [joint venture](#) or [JV subsidiary](#) of the group subject to the following for any fiscal year preceding the reporting fiscal year?

2.9.1 a [qualified IIR](#) or [qualified UTPR](#) in Hong Kong

Yes  No

2.9.2 [HKMTT](#) in Hong Kong

Yes  No

2.9.3 a [qualified IIR](#) or [qualified UTPR](#) outside Hong Kong

Yes  No

[Abort](#) [Back](#) [Save](#) [Continue](#)

## Part 2 Details of the Notification (JV)

2.9

Was a constituent entity, joint venture or JV subsidiary of the MNE group subject to the following for any fiscal year preceding the reporting fiscal year?

**2.9.1 A qualified IIR or qualified UTPR in Hong Kong** – Select ‘Yes’ if a constituent entity, joint venture or JV subsidiary of the MNE group was subject to a qualified IIR or qualified UTPR in Hong Kong for the preceding fiscal year. If not, select ‘No’.

**2.9.2 HKMTT in Hong Kong** – Select ‘Yes’ if a constituent entity, joint venture or JV subsidiary of the MNE group was subject to HKMTT in Hong Kong for the preceding fiscal year. If not, select ‘No’.

**2.9.3 A qualified IIR or qualified UTPR outside Hong Kong** – Select ‘Yes’ if a constituent entity, joint venture or JV subsidiary of the MNE group was subject to a qualified IIR or qualified UTPR outside Hong Kong for a preceding fiscal year. If not, select ‘No’.

*This is the end of “Part 2 - Details of the Notification”, HK member of the JV group will be required to provide the list of [Hong Kong Members of the JV Group](#) in the next part. HK Standalone JV will jump to the “[Declaration](#)” directly.*

# Guide to Submit Top-up Tax Notification

## Submit Top-up Tax Notification

### Part 3 HONG KONG MEMBERS OF THE JV GROUP

- The Notifying Entity is the only HK member of the JV group for the reporting fiscal year.
- Particulars of all Hong Kong members of the JV group, including the Notifying Entity, for the reporting fiscal year are provided below:
  - Online input (up to 100 entities)
  - Upload a CSV file (up to 2,000 entities)

Abort Back Save Continue

## Part 3 Hong Kong Members of the JV Group

The Notifying Entity is required to provide a list of all the Hong Kong members of the JV group, including the Notifying Entity, for the reporting fiscal year.

- 1 If the Notifying Entity is the only HK member of the JV group for the reporting fiscal year, select the first option **'The Notifying Entity is the only HK member of the JV group for the reporting fiscal year.'**.
- 2 Click the '**Continue**' button to proceed to [\*\*Part 4 – Declaration\*\*](#).

*Note: If the Notifying Entity is a HK Standalone JV, this part is not applicable.*

# Guide to Submit Top-up Tax Notification

## Submit Top-up Tax Notification

### Part 3 HONG KONG MEMBERS OF THE JV GROUP

- The Notifying Entity is the only HK member of the JV group for the reporting fiscal year.
- Particulars of all Hong Kong members of the JV group, including the Notifying Entity, for the reporting fiscal year are provided below:
  - Online input (up to 100 entities)
  - Upload a CSV file (up to 2,000 entities)

Abort Back Save Continue

## Part 3 Hong Kong Members of the JV Group

If the Notifying Entity is not the only HK member of the JV group for the reporting fiscal year, the Authorized Person may choose to provide the list of all HK members of the JV group through the following means:

- 1** **Online input** – Including the Notifying Entity, input up to 100 records.
- 2** **Upload CSV file** – Including the Notifying Entity, upload a CSV file containing up to 2,000 records.

## Guide to Submit Top-up Tax Notification

### Submit Top-up Tax Notification

#### Part 3 HONG KONG MEMBERS OF THE JV GROUP

- The Notifying Entity is the only HK member of the JV group for the reporting fiscal year.
- Particulars of all Hong Kong members of the JV group, including the Notifying Entity, for the reporting fiscal year are provided below:
  - Online input (up to 100 entities)
  - Upload a CSV file (up to 2,000 entities)

Please enter the Business Registration Number of the HK member to be included in this Notification. If the HK member does not have a Business Registration Number, tick the checkbox and provide its full name.

Filter by

No Business Registration Number	Business Registration Number	Name	
<input type="checkbox"/>	99999999	TAXPAYER A COMPANY LIMITED	<input type="button" value="Remove"/>
<input type="checkbox"/>	00000001	TAXPAYER A COMPANY	<input type="button" value="Remove"/>
<input checked="" type="checkbox"/>		ABC CO LTD	<input type="button" value="Remove"/>
<input type="button" value="Add"/>			

## Part 3 Hong Kong Members of the JV Group

### Online Input

- 1** If the HK member has a BRN, enter the '**BRN**' only.
- 2** If the HK member has no BRN, check the box under '**No Business Registration Number**' and enter the '**Name**' of the HK member.
- 3** Click the '**Add**' button to add a record.
- 4** Click the '**Remove**' button to remove a record.
- 5** Please ensure that the list provides details of ALL HK members of the JV group, including those of the Notifying Entity. Click the '**Continue**' button to proceed to [Part 4 – Declaration](#).

# Guide to Submit Top-up Tax Notification

## Submit Top-up Tax Notification

### Part 3 HONG KONG MEMBERS OF THE JV GROUP

- The Notifying Entity is the only HK member of the JV group for the reporting fiscal year.
- Particulars of all Hong Kong members of the JV group, including the Notifying Entity, for the reporting fiscal year are provided below:
  - Online input (up to 100 entities)
  - Upload a CSV file (up to 2,000 entities)

CSV File

 Browse

Note : If the HK member has a Business Registration Number, provide the Business Registration Number only. If the HK member does not have a Business Registration Number, enter **NOBRN** and provide its full name. Save the file in UTF-8 ".csv" (common separated values) format. See example below:

```
00000001,  
NOBRN, ABC COMPANY LIMITED  
00000002,
```

Abort Back Save Continue

## Part 3 Hong Kong Members of the JV Group

### Upload a CSV file

1

**CSV File** – The CSV file should be prepared in advance and saved in UTF-8 “.csv” format (comma separated values).

- If the HK member has a BRN, enter the BRN only in the CSV file;
- If the HK member has no BRN, enter “NOBRN, <HK member’s name>” in the CSV file.

2

**File Location** – Click the ‘Browse’ button to search for the CSV file located on the Authorized Person’s computer.

3

Please ensure that the list provides details of ALL HK members of the JV group, including those of the Notifying Entity. Click the ‘Continue’ button to proceed to **Part 4 – Declaration**.

# Guide to Submit Top-up Tax Notification

## Submit Top-up Tax Notification

### Part 4 DECLARATION

I, TAXPAYER A, being [redacted] of TAXPAYER A COMPANY LIMITED, declare that to the best of my knowledge and belief, I [redacted] director, officer, principal officer, responsible person, liquidator, e statements made in this Notification are true, correct and complete. **Failure to declare accurately or to make a false declaration under offences under the Inland Revenue Ordinance may result in heavy penalties.**

Abort Back Save Continue

### Part 4 Declaration

Before signing and submitting the Notification, the Authorized Person should ensure that the required information of the Notification in respect of the reporting fiscal year has been reported, and make the declaration accordingly.

**1** Select the ‘Capacity’ of the Authorized Person from the options of:-

- ‘director’ – if the Authorized Person is a director of the corporation (i.e. corporate Notifying Entity, corporate PRM or corporate SP) that files the Notification;
- ‘officer’ – if the Authorized Person is a manager or company secretary of the corporation (i.e. corporate Notifying Entity, corporate PRM or corporate SP) that files the Notification;
- ‘principle officer’ – if the Authorized Person is a principal officer of a non-corporate PRM or non-corporate SP that files the Notification;
- ‘responsible person’ – if the Authorized Person is a responsible person of a non-corporate PRM or non-corporate SP that files the Notification, including a partner for a partnership and a trustee for a trust;
- ‘liquidator’ – if the Authorized Person is a provisional liquidator or liquidator of the Notifying Entity that files the Notification.

**2** Click the ‘Continue’ button to proceed to **Sign and Submit**.

# Guide to Submit Top-up Tax Notification

### Submit Top-up Tax Notification

#### Important Notice

1. Please check and verify the accuracy of the information before signing the Notification with your e-Cert (Organisational) with AEOI Functions.
2. Heavy penalties may be incurred under the Inland Revenue Ordinance for giving incorrect information.

INLAND REVENUE DEPARTMENT  
TOP-UP TAX NOTIFICATION  
FOR THE FISCAL YEAR ENDED **31 OCT 2025**

This Notification is completed and filed by a **HK standalone JV** or a **HK member of a JV group** ("the Notifying Entity"), of **in-scope MNE group(s)** for compliance with the notification obligation stipulated in section 5(1) of Schedule 63 (as read together with section 37 of Schedule 63) to the Inland Revenue Ordinance ("IRO").

An expression used in this Notification has the same meaning as defined in Schedule 63 to the IRO unless otherwise stated.

**PART 1 INFORMATION OF THE NOTIFYING ENTITY**

1.1 Name of the Notifying Entity	TAXPAYER A COMPANY LIMITED
1.2 Nature of Legal Form	Corporate
1.3 Type of Legal Form	Corporation
1.4 Business Registration Number	99999999
1.5 Person who acts for the Notifying Entity that is not a corporation, or is responsible for the management of the	

Signed by TAXPAYER A of TAXPAYER A COMPANY LIMITED with e-Cert (Organisational) with AEOI Functions

e-Cert File

e-Cert Password

## Sign and Submit

A simulated Notification will be generated for the Authorized Person's verification and confirmation. After checking, the Authorized Person should use the e-Cert of the Pillar Two Portal User to sign the Notification.

- 1 Scroll down to check all information in the simulated Notification carefully.
- 2 Click the '**Abort**' button if the Authorized Person wishes to terminate the filing process.  
**(Important Note:** ALL the input data will not be saved.)
- 3 Click the '**Back**' button if the Authorized Person needs to correct any information in the Notification.
- 4 Click the '**Print**' or '**Download**' button if the Authorized Person wishes to print or save the simulated Notification.
- 5 **File Location & Password** – Click the '**Browse**' button to search for the e-Cert located on the Authorized Person's computer. And, enter the 'e-Cert password'.
- 6 Click the '**Sign & Submit**' button to complete the Notification filing process.

# Guide to Submit Top-up Tax Notification

### Submit Top-up Tax Notification

#### Acknowledgement

Business Registration Number 99999999

Type of Notifying Entity HK Standalone JV/HK member of a JV Group

MNE Code G9999999

JV Code (if applicable) J9999999

Name of the MNE Group GROUP A

TAXPAYER A, being director of TAXPAYER A COMPANY LIMITED, has successfully submitted on behalf of TAXPAYER A COMPANY LIMITED the Top-up Tax Notification for the reporting fiscal year 01 Jan 2025 to 31 Oct 2025.

Transaction Reference Number: PBP2 5122 9200 0691

Transaction Date/Time: 26 NOV 2025 14:20:11

**Print** **Save** **Close**

### Acknowledgment

For successful submission of the Notification, an acknowledgement will be generated.

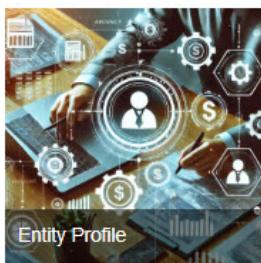
- 1** Click the ‘Print’ button if the Authorized Person wishes to print the acknowledgement.
- 2** Click the ‘Save’ button if the Authorized Person wishes to save the acknowledgement.
- 3** Click the ‘Close’ button and the Authorized Person will be directed to the Service Menu Page.

### Pillar Two Portal

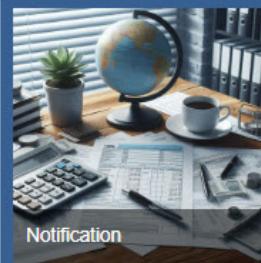
Site Map  ENG | 繁 Text Size  Logout

TAXPAYER A, You have logged in the Pillar Two Account of TAXPAYER A COMPANY ...

Last login date/time: 29 DEC 2025 10:17



Entity Profile



Notification

1

→ Submit Top-up Tax Notification

→ Manage and Check Top-up Tax Notification Status

2

#### Manage and Check Top-up Tax Notification Status

Name of MNE Group	Type of Notifying Entity	Fiscal Year Start Date	Fiscal Year End Date	Notification Received Date	Last Amendment Date	Remarks	
GROUP A	HK Constituent Entity	01 JAN 2025	31 OCT 2025	26 NOV 2025			 
GROUP A	HK Standalone JV/HK member of a JV Group	01 JAN 2025	31 OCT 2025	26 NOV 2025			 
GROUP A	Part 4AA Stateless Constituent Entity	01 JAN 2025	31 OCT 2025	26 NOV 2025			

You are only allowed to amend the following information attached to the Notification previously submitted:

- i. the list of Hong Kong Constituent Entities of the MNE Group; or
- ii. the list of Hong Kong Members of the JV Group.

If you need to correct other information to the Notification previously submitted, please send an e-message to your Business Tax Portal Business Account specifying the MNE Code / JV Code (if applicable), types of amendments and state the details of the changes.

### Post-submission of Notification

#### View Notification

A Notification filed can be viewed under the '**Manage and Check Top-up Tax Notification Status**' function after submission. However, the CSV file uploaded cannot be subsequently downloaded or retrieved from the Pillar Two Portal.

1

Select '**Manage and Check Top-up Tax Notification Status**' under the 'Notification' tab.

2

Click the '**View Notification**' button in the same row of the Notification which the Authorized Person wishes to view.

**Amend Details of HK Constituent Entities of the MNE Group or HK Members of the JV Group (“the Amended List”)**

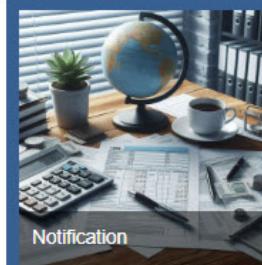
1. If the Pillar Two Portal User discovers that there is incorrect information or omission in the list of all HK constituent entities of the MNE group / HK members of the JV group attached to the Notification filed, it should submit an amended list (a full list) of all HK constituent entities of the MNE group / all HK members of the JV group by either (i) uploading a CSV file or (ii) online input. This amended list will replace the list of all HK constituent entities of the MNE group / all HK members of the JV group previously submitted.
2. The submission of an amended list of all HK constituent entities of the MNE group or all HK members of the JV group can be made by an Authorized Person with any of the following capacities:
  - ‘director’ – if the Authorized Person is a director of the Pillar Two Portal User which is a corporation;
  - ‘officer’ – if the Authorized Person is a manager or company secretary of the Pillar Two Portal User which is a corporation;
  - ‘principle officer’ – if the Authorized Person is a principal officer of Pillar Two Portal User which is a non-corporate entity;
  - ‘responsible person’ – if the Authorized Person is a responsible person of the Pillar Two Portal User which is a non-corporate entity, including a partner for a partnership and a trustee for a trust;
  - ‘liquidator’ – if the Authorized Person is a provisional liquidator or liquidator of the Notifying Entity.

### Pillar Two Portal

Site Map  ENG | 繁 Text Size  Logout

TAXPAYER A, You have logged in the Pillar Two Account of TAXPAYER A COMPANY ...

Last login date/time: 29 DEC 2025 10:17



1

→ Submit Top-up Tax Notification

→ Manage and Check Top-up Tax Notification Status

2

Amend

View Notification

Amend

View Notification

View Notification

### Manage and Check Top-up Tax Notification Status

Name of MNE Group	Type of Notifying Entity	Fiscal Year Start Date	Fiscal Year End Date	Notification Received Date	Last Amendment Date	Remarks
GROUP A	HK Constituent Entity	01 JAN 2025	31 OCT 2025	26 NOV 2025		
GROUP A	HK Standalone JV/HK member of a JV Group	01 JAN 2025	31 OCT 2025	26 NOV 2025		
GROUP A	Part 4AA Stateless Constituent Entity	01 JAN 2025	31 OCT 2025	26 NOV 2025		

You are only allowed to amend the following information attached to the Notification previously submitted:

- i. the list of Hong Kong Constituent Entities of the MNE Group; or
- ii. the list of Hong Kong Members of the JV Group.

If you need to correct other information to the Notification previously submitted, please send an e-message to your Business Tax Portal Business Account specifying the MNE Code / JV Code (if applicable), types of amendments and state the details of the changes.

### Post-submission of Notification

#### Submit the Amended List

The Authorized Person can submit the Amended List by uploading a new CSV file or online input.

1

2

Select 'Manage and Check Top-up Tax Notification Status' under 'Notification'.

Records of Notification filed will then be displayed. Click the 'Amend' button next to the Notification requiring rectification.

## Guide to Submit Top-up Tax Notification

## Amendment to Top-up Tax Notification

## Information of the Notification

Name of the Notifying Entity	TAXPAYER A COMPANY LIMITED
Business Registration Number	99999999
Type of Notifying Entity	HK Constituent Entity
Name of the MNE Group	GROUP A
Name of the Joint Venture (if applicable)	-
Fiscal Year to which this Notification relates	01 Jan 2025 to 31 Oct 2025

## Reason for amendment

testing

## Amendment required

**Online input**  **Upload file**

An amended list of all HK constituent entities of the in-scope MNE Group, which replaces the list formerly submitted is furnished below.

(The total number of entities in the amended list cannot exceed 100.)

Note : Please enter the Business Registration Number of the HK constituent entity to be included in this Notification. If the HK constituent entity does not have a Business Registration Number, tick the checkbox and provide its full name.

Filter by

Enter either Business Registration Number or Name

No	Business Registration Number	Business Registration Number	Name	
<input type="checkbox"/>	99999999	TAXPAYER A COMPANY LIMITED		Remove
<input type="checkbox"/>	00000001	TAXPAYER A COMPANY		Remove
<input checked="" type="checkbox"/>		ABC CO LTD		Remove

**Add** **Abort** **Save** **Continue**

## Post-submission of Notification

## Submit the Amended List – via Online Input

**1 Reason for amendment** – Enter the ‘Reason for amendment’.

**2 Online Input** – Select ‘Online input’, if the Authorized Person wishes to online input the amended list of all HK constituent entities of the MNE group or all HK members of the JV group.

If the list was previously submitted by online input, it will be displayed for amendment.

**3** Click the ‘Add’ button to add a record.

**4** Click the ‘Remove’ button to remove a record.

**5** Click the ‘Continue’ button to proceed to Declaration.

## Guide to Submit Top-up Tax Notification

### Amendment to Top-up Tax Notification

#### Information of the Notification

Name of the Notifying Entity	TAXPAYER A COMPANY LIMITED
Business Registration Number	99999999
Type of Notifying Entity	HK Constituent Entity
Name of the MNE Group	GROUP A
Name of the Joint Venture (if applicable)	-
Fiscal Year to which this Notification relates	01 Jan 2025 to 31 Oct 2025

#### Reason for amendment

testing

#### Amendment required

Online input

Upload file

An amended list of all HK constituent entities of the in-scope MNE Group, which replaces the list formerly submitted is furnished below:

(The total number of entities in the amended list cannot exceed 2,000.)

File Location

Browse

Note : If the HK constituent entity has a Business Registration Number, provide the Business Registration Number only. If the HK constituent entity does not have a Business Registration Number, enter **NOBRN** and provide its full name. Save the file in UTF-8 ".csv" (comma separated values) format. See example below:

00012345,  
NOBRN, ABC COMPANY LIMITED  
87654321,

Abort Save Continue

## Post-submission of Notification

### Submit the Amended List – via Upload a CSV file

- 1 **Reason for amendment** – Enter the ‘Reason for amendment’.
- 2 **Upload File** – Select ‘Upload file’ tab
- 3 **File Location** – Click the ‘Browse’ button to search for the CSV file located on the Authorized Person’s computer. This CSV file containing the amended list of all HK constituent entities of the MNE group or all HK members of the JV group will replace the list previously submitted.
- 4 The BRNs and names of all HK constituent entities of the MNE group or all HK members of the JV group included in the amended list will be displayed for verification by the Authorized Person.
- 5 Click the ‘Continue’ button to proceed to Declaration.

# Guide to Submit Top-up Tax Notification

### Amendment to Top-up Tax Notification

Business Registration Number

99999999

Name of the MNE Group

GROUP A

Name of the Joint Venture (if applicable)

-

I, TAXPAYER A, being [redacted] of TAXPAYER A COMPANY LIMITED, declare that to the best of my knowledge and belief, the information given [redacted] director, officer, principal officer, responsible person, liquidator made in this Notification are true, correct and complete.

**Giving incorrect information** **Offences under the Inland Revenue Ordinance may result in heavy penalties.**

Abort Back Save Continue

### Post-submission of Notification

### Submit the Amended List – Declaration

Before signing and submitting the Amendment, the Authorized Person should ensure the information of all HK constituent entities of the MNE group or all HK members of the JV group in the amended list is true, correct and complete, and make the declaration accordingly.

**1** Select the ‘Capacity’ of the Authorized Person from the options of:

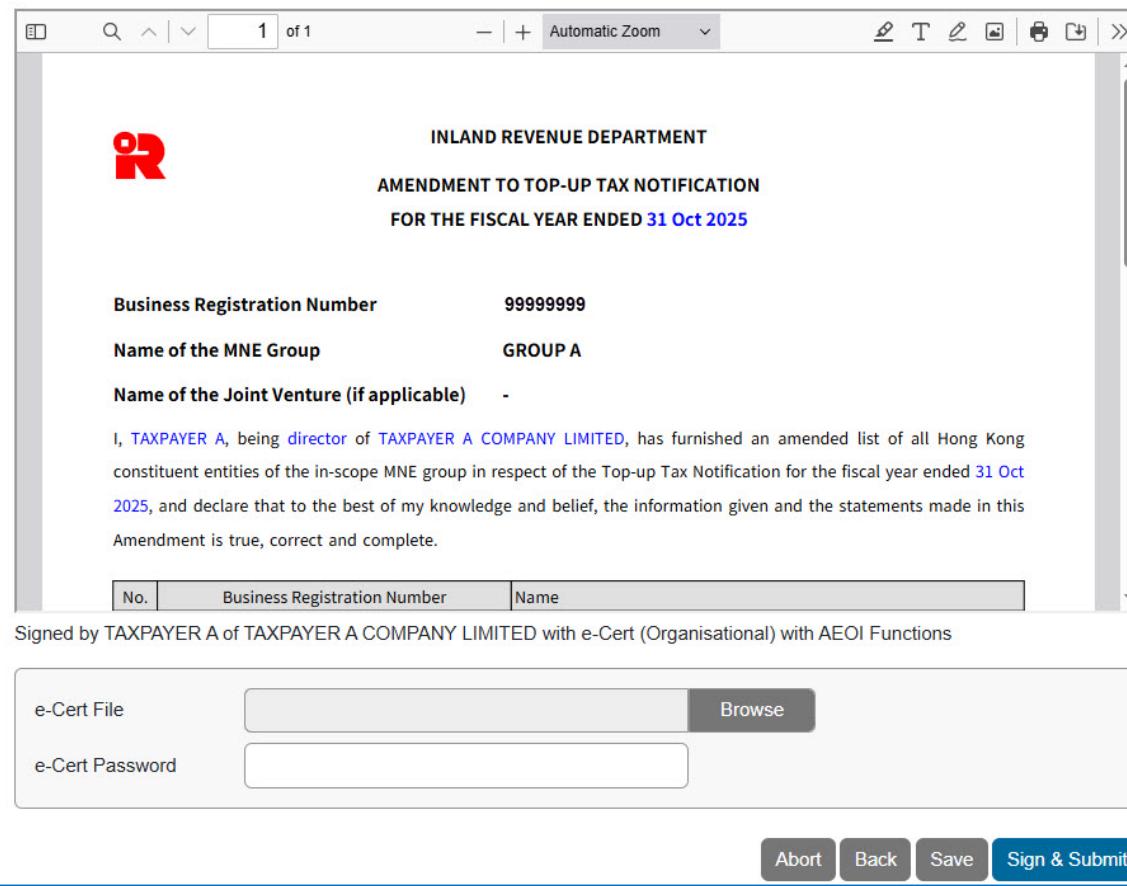
- ‘director’ – if the Authorized Person is a director of the corporation that files the Amendment;
- ‘officer’ – if the Authorized Person is a manager or company secretary of the corporation that files the Amendment;
- ‘principal officer’ – if the Authorized Person is a principal officer of a non-corporate entity that files the Amendment;
- ‘responsible person’ – if the Authorized Person is a responsible person of a non-corporate entity that files the Amendment, including a partner for a partnership and a trustee for a trust;
- ‘liquidator’ – if the Authorized Person is a provisional liquidator or liquidator of the Notifying Entity.

**2** Click the ‘Continue’ button to proceed to **Sign and Submit**.

### Amendment to Top-up Tax Notification

#### Important Notice

1. Please check and verify the accuracy of the information before signing the Top-up Tax Notification Amendment with your e-Cert (Organisational) with AEOI Functions.
2. Giving incorrect information or committing other offences under the Inland Revenue Ordinance may result in heavy penalties.



INLAND REVENUE DEPARTMENT  
AMENDMENT TO TOP-UP TAX NOTIFICATION  
FOR THE FISCAL YEAR ENDED **31 Oct 2025**

Business Registration Number 99999999  
Name of the MNE Group GROUP A  
Name of the Joint Venture (if applicable) -

I, TAXPAYER A, being director of TAXPAYER A COMPANY LIMITED, has furnished an amended list of all Hong Kong constituent entities of the in-scope MNE group in respect of the Top-up Tax Notification for the fiscal year ended **31 Oct 2025**, and declare that to the best of my knowledge and belief, the information given and the statements made in this Amendment is true, correct and complete.

No. Business Registration Number Name

Signed by TAXPAYER A of TAXPAYER A COMPANY LIMITED with e-Cert (Organisational) with AEOI Functions

e-Cert File    
e-Cert Password

## Post-submission of Notification

### Submit the Amended List – Sign and Submit

A simulated Amendment will be generated for the Authorized Persons' verification and confirmation. After checking, the Authorized Person should use the e-Cert of the Pillar Two Portal User to sign the Amendment.

- 1 Scroll down to check all information in the simulated Amendment carefully.
- 2 Click the '**Abort**' button if the Authorized Person wishes to terminate the Amendment filing process.  
**(Important Note:** ALL the input data will not be saved.)
- 3 Click the '**Back**' button if the Authorized Person needs to correct any information in the Amendment.
- 4 Click the '**Print**' or '**Download**' button if the Authorized Person wishes to print or save the simulated Amendment.
- 5 **File Location & Password** – Click the '**Browse**' button to search for the e-Cert located on the Authorized Person's computer. And, enter the 'e-Cert password'.
- 6 Click the '**Sign & Submit**' button to complete the Amendment filing process.

### Amendment to Top-up Tax Notification

#### Acknowledgement

Business Registration Number 99999999  
Name of the MNE Group GROUP A  
Name of the Joint Venture (if applicable) -  
Type of Notifying Entity HK Constituent Entity  
Reporting Fiscal Year to which this Notification relates 01 Jan 2025 to 31 Oct 2025

TAXPAYER A, being director of TAXPAYER A COMPANY LIMITED, has successfully submitted the amended list of all HK constituent entities on behalf of TAXPAYER A COMPANY LIMITED in respect of the Top-up Tax Notification for the reporting fiscal year 01 Jan 2025 to 31 Oct 2025.

#### Reason for amendment

testing

Transaction Reference Number: PBP2 5122 9200 0703  
Transaction Date/Time: 29 DEC 2025 16:28:16

**Print** **Save** **Close**

## Post-submission of Notification

### Submit the Amended List – Acknowledgment

For successful submission of the Amendment to Notification, an acknowledgement will be generated.

- 1 Click the '**Print**' button if the Authorized Person wishes to print the acknowledgement.
- 2 Click the '**Save**' button if the Authorized Person wishes to save the acknowledgement.
- 3 Click the '**Close**' button and the Authorized Person will be directed to the Service Menu Page.

### Manage and Check Top-up Tax Notification Status

Name of MNE Group	Type of Notifying Entity	Fiscal Year Start Date	Fiscal Year End Date	Notification Received Date	Last Amendment Date	Remarks
GROUP A	HK Constituent Entity	01 JAN 2025	31 OCT 2025	26 NOV 2025	29 DEC 2025	<a href="#">Amend</a> <a href="#">View Notification</a> <a href="#">View Amendment</a>
GROUP A	HK Standalone JV/HK member of a JV Group	01 JAN 2025	31 OCT 2025	26 NOV 2025		<a href="#">Amend</a> <a href="#">View Notification</a>
GROUP A	Part 4AA Stateless Constituent Entity	01 JAN 2025	31 OCT 2025	26 NOV 2025		<a href="#">View Notification</a>

You are only allowed to amend the following information attached to the Notification previously submitted:

- i. the list of Hong Kong Constituent Entities of the MNE Group; or
- ii. the list of Hong Kong Members of the JV Group.

If you need to correct other information to the Notification previously submitted, please send an e-message to your Business Tax Portal Business Account specifying the MNE Code / JV Code (if applicable), types of amendments and state the details of the changes.

## Post-submission of Notification

### View Amendment

The simulated Amendment can be viewed under '**Manage and Check Top-up Tax Notification Status**' function after submission.

- 1 Click the '**View Amendment**' button to view the simulated Amendment.

### Other Amendment

You are only allowed to amend the list of all HK constituent entities of the MNE group or the list of all HK members of the JV group through the Amendment function.

If you need to correct other information in a Notification previously submitted, please send an e-message through the Notifying Entity's Business Tax Portal business account or, in case of SP or corporate PRM, through the message box of your client under the TRP and specifying the following information:

- the MNE Code and JV Code (if applicable),
- types of amendments, and
- state the details of the changes.

## 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 Pillar Two Portal site.

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](mailto:beps2.0@ird.gov.hk).



## **Inland Revenue Department**

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