



STATUTORY INSTRUMENTS.

S.I. No. 534 of 2025

TAXES CONSOLIDATION ACT 1997 (SECTION 111B(3)) ORDER 2025

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I, PASCHAL DONOHOE, Minister for Finance, in exercise of the power conferred on me by section 111B(3) of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following order:

1. This Order may be cited as the Taxes Consolidation Act 1997 (Section 111B(3)) Order 2025.

2. In this Order, “Act of 1997” means the Taxes Consolidation Act 1997 (No. 39 of 1997).

3. The following documents are designated as being comprised in the OECD Pillar Two guidance (within the meaning of section 111B of the Act of 1997) for the purposes of Part 4A of the Act of 1997:

- (a) the document entitled OECD (2025), Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on Article 8.1.4 and 8.1.5 of the Global Anti-Base Erosion Model Rules (January 2025), OECD/G20 Inclusive Framework on BEPS, OECD, Paris, published by the OECD on 15 January 2025;
- (b) the document entitled OECD (2025), Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on Article 9.1 of the Global Anti-Base Erosion Model Rules, OECD/G20 Inclusive Framework on BEPS, OECD, Paris, published by the OECD on 15 January 2025;
- (c) the document entitled OECD (2025), Tax Challenges Arising from the Digitalisation of the Economy – Multilateral Competent Authority Agreement on the Exchange of GloBE Information (January 2025), OECD/G20 Inclusive Framework on BEPS, OECD, Paris, published by the OECD on 15 January 2025.



GIVEN under my Official Seal,
7 November, 2025.

PASCHAL DONOHOE,
Minister for Finance.

BAILE ÁTHA CLIATH
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR
Le ceannach díreach ó
FOILSEACHÁIN RIALTAIS,
BÓTHAR BHAILE UÍ BHEOLÁIN,
CILL MHAIGHNEANN,
BAILE ÁTHA CLIATH 8,
D08 XAO6

Teil: 046 942 3100
r-phost: publications@opw.ie

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PUBLISHED BY THE STATIONERY OFFICE
To be purchased from
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KILMAINHAM, DUBLIN 8,
D08 XAO6

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€ 1.50

