الهيئة العامة للضرائب
General Tax Authority
State of Qatar • دولة قطر

# QATAR PILLAR TWO FRAMEWORK

## Registration Frequently Asked Questions ("FAQs")

Version 1.0 I 28 October 2026



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# Disclaimer

These Frequently Asked Questions have been developed to support the implementation of the Qatar Global and Domestic Minimum Tax framework (the "Qatar Pillar Two Framework"). They are intended to help taxpayers understand the registration requirements and procedures, including registration, correction of registration information, renewal and deregistration.

They present key concepts in a simplified manner. For readability, not all details, conditions or exceptions have been included. Capitalised terms should be interpreted in accordance with the definitions in the Qatar Pillar Two Framework.

These Frequently Asked Questions are for guidance only and are not legally binding. Taxpayers should always refer to the relevant legislation and applicable guidance issued by the competent authorities.

# Scope and Who Must Register

### Q1 I When must a Qatari company register under the Qatar Pillar Two Framework, and how is the EUR 750 million revenue threshold calculated?

**When must a Qatari company register?**

For Fiscal Years starting on or after 1 January 2025, in-scope Multinational Entity Groups, GloBE Joint Ventures and GloBE Joint Venture Groups must complete the initial registration within three months from the day the General Tax Authority announced that the Dhareeba Portal Pillar Two Registration service was operational.

For Fiscal Years after 2025, the registration must be completed, confirmed or updated within six months after the end of the relevant Fiscal Year (see Q25).

A Multinational Entity Group’s Designated Local Entity is required to submit a single registration for the Group, using the Dhareeba Portal Pillar Two Registration service (see Q18 to Q24).

A GloBE Joint Venture and its Joint Venture Subsidiaries located in Qatar must register separately from the Multinational Entity Group, through their own Designated Local Entity, using the Dhareeba Portal Pillar Two Registration service (see Q14).

Whether a Group must register depends only on whether it is in scope. This does not change if a Safe Harbour applies or if no Top-up Tax is ultimately payable (see Q5).

**How is the EUR 750 million revenue threshold calculated?**

A Multinational Entity Group is in scope if its Ultimate Parent Entity's Consolidated Financial Statements show annual revenue of EUR 750 million or more in at least two of the four Fiscal Years immediately before the tested Fiscal Year.

Revenue is interpreted in line with the Resolution, which is consistent with the GloBE Model Rules and Commentary. There are no Qatar specific modifications to the revenue test. Revenue is taken as reported in the Consolidated Financial Statements, prepared under an Acceptable or Authorised Financial Accounting Standard, and is

not recharacterised for threshold purposes. Revenue includes the revenue of Excluded Entities. In general, revenue is income from the Group's ordinary activities. Where the accounting standard treats net gains, interest, rental, dividend or investment income as revenue, those amounts are included too. Amounts in other currencies are translated into EUR.

### Q2 I How is the EUR 750 million revenue threshold applied where a Fiscal Year is not twelve months, or where the Group was established during the Fiscal Year?

Where any Fiscal Year taken into account for the revenue threshold is a period other than twelve months, the EUR 750 million threshold is adjusted proportionately for that Fiscal Year to correspond with its length. This applies equally where a Multinational Entity Group is established, or a Fiscal Year is shortened or extended, during the period being tested. The adjustment is made separately for each affected Fiscal Year, and the two of four Fiscal Years test is then applied to the adjusted amounts.

### Q3 I How is the EUR 750 million revenue threshold applied where Entities or Groups have merged or demerged?

Special rules supplement the two of four Fiscal Years test where the composition of a Group has changed:

- **Merger of two or more Groups:** a merger is any arrangement bringing all or substantially all of the Entities of two or more separate Groups under common control, or bringing an Entity that is not a member of any Group under common control with another Entity or Group. Where two or more Groups merge to form a single Group in any of the four Fiscal Years preceding the tested Fiscal Year, the threshold is treated as met for any Fiscal Year prior to the merger if the sum of the revenue in each Group's Consolidated Financial Statements for that year is EUR 750 million or more. The revenues are not adjusted for transactions between the Groups in those prior years, and the test is applied separately for each Fiscal Year.
- **Merger with an Entity that was not a member of a Group:** where two standalone Entities, or a standalone Entity and one or more Groups, come together to form a combined Group, and an Entity had no Consolidated Financial Statements for a preceding Fiscal Year because it was not then a member of any Group, the threshold is treated as met for that year if their combined revenue, taken from their respective Financial Statements or Consolidated Financial Statements, is EUR 750 million or more. The test is applied separately for each of the four Fiscal Years preceding the tested Fiscal Year.
- **Demerger of a Group**: a demerger separates the Group Entities of a single Group into two or more Groups no longer consolidated by the same Ultimate Parent Entity, each meeting the definition of a Group and having its own Consolidated Financial Statements. Where the Group was within the scope of the rules, the threshold applies separately to each demerged Group as a standalone test. It is met for the first tested Fiscal Year ending after the demerger if that Group has annual revenues of EUR 750 million or more in that year, and for the second to fourth tested Fiscal Years ending after the demerger

if it has annual revenues of EUR 750 million or more in at least two of the Fiscal Years following the demerger.

- **Entities leaving a Group:** disposing of a single Constituent Entity is generally not a demerger because it becomes a standalone Entity rather than a Group. However, if it has a Permanent Establishment in another jurisdiction, the Entity and Permanent Establishment constitute a Group and the demerger rules apply. A transfer to another existing Group is generally not a demerger, although it may qualify as a merger for the acquiring Group where the transferred Entities comprised all or substantially all of the Group Entities of the selling Group.

Where the threshold is met under these rules, the Group has the same registration obligations as any other in-scope Group. Each demerged Group assesses its own obligation separately. The registration steps that follow a merger, demerger, acquisition or disposal are explained in Q46 and Q47.

### Q4 I Do the Income Inclusion Rule and the Domestic Minimum Top-up Tax give rise to different registration requirements?

No. Qatar has implemented both charging mechanisms, and they apply differently within the same Multinational Entity Group. The Domestic Minimum Top-up Tax applies to all Constituent Entities and GloBE Joint Ventures located in Qatar. The Income Inclusion Rule applies where the Ultimate Parent Entity is located in Qatar, and also applies, subject to conditions, where an Intermediate Parent Entity or a Partially Owned Parent Entity is located in Qatar. Accordingly, the Income Inclusion Rule does not apply to every Constituent Entity of the Group located in Qatar, whereas the Domestic Minimum Top-up Tax does.

Registration is nonetheless made once, on a Group basis, by the Designated Local Entity, and covers all in-scope Constituent Entities located in Qatar for both charging mechanisms. Whether an Income Inclusion Rule filing obligation arises for a particular Constituent Entity is captured separately within the Qatar Constituent Entity list on the Group's Pillar Two registration.

### Q5 I If the Substance-Based Income Exclusion or a Transitional Safe Harbour reduces the Top-up Tax to zero, is registration still required?

Yes. Whether a Group must register depends only on the scope criteria. These are tested against the Group's consolidated revenue for the four Fiscal Years before the tested Fiscal Year (see Q1). The Substance-Based Income Exclusion and the Transitional Safe Harbours don’t apply to registration. They are only considered later after registration during return filing.

A Group that meets the scope criteria must therefore register, even if it expects a Safe Harbour to reduce its Top-up Tax to zero. The same applies to GloBE Joint Ventures and GloBE Joint Venture Groups.

## Excluded Entities

### Q6 I Is a Group composed solely of Excluded Entities required to register?

No. Excluded Entities are not Constituent Entities and are not subject to Top-up Tax.

A Group made up only of Excluded Entities has no Constituent Entities to which the Qatar Pillar Two Framework applies. It is therefore not required to register, even if its consolidated revenue is EUR 750 million or more.

The position is different where an election is made not to treat an Entity owned by an Excluded Entity as an Excluded Entity. That Entity is then a Constituent Entity, and the Group must register if it meets the scope criteria (see Q1).

### Q7 I Where a Group has both Constituent Entities and Excluded Entities, are the Excluded Entities included in the registration?

No. Excluded Entities are not required to be included in the registration.

However, the revenue of all Excluded Entities is included when determining whether the Multinational Entity Group meets the EUR 750 million revenue threshold. Where a Group contains both Excluded Entities and Constituent Entities and meets the scope criteria, the Group is in scope and must register through its Designated Local Entity. An Excluded Entity does not itself have a separate registration obligation.

## Entities Included in the Registration

### Q8 I Where a Multinational Entity Group has multiple Constituent Entities located in Qatar, does each Constituent Entity need to register separately?

No. One registration is made for the Group, irrespective of how many Constituent Entities it has in Qatar. The Designated Local Entity must itself be an Entity of the Group located in Qatar (see Q18). The Designated Local Entity registers on behalf of the Group and lists all the Group's Constituent Entities located in Qatar, including Permanent Establishments, in the Qatar Constituent Entity list using the Dhareeba Portal Pillar Two Registration service. If a Constituent Entity joins the Group after registration, it is added by amending the registration (see Q33).

GloBE Joint Ventures and GloBE Joint Venture Groups register separately from the Multinational Entity Group (see Q14 to Q17).

### Q9 I Are Minority-Owned Constituent Entities or Minority-Owned Subgroups included in the Multinational Entity Group registration?

Yes. A Minority-Owned Constituent Entity is an Entity in which the Ultimate Parent Entity holds, directly or indirectly, an Ownership Interest of 30% or less and which is consolidated on a line-by-line basis in the Consolidated Financial Statements of the Ultimate Parent Entity. Minority-Owned Constituent Entities, including members of a Minority-Owned Subgroup, are included in the Qatar Constituent Entity list submitted by the Group’s Designated Local Entity. They are not required to register separately.

This applies even though the Top-up Tax of a Minority-Owned Constituent Entity or Minority-Owned Subgroup is calculated separately. The separate calculation does not affect the Group's single registration.

### Q10 I How are dormant Entities or Permanent Establishments treated for registration purposes?

The obligation to register is determined by applying the scope criteria to the Multinational Entity Group as a whole, not to individual Constituent Entities. A dormant Entity or Permanent Establishment is therefore treated no differently from an operating one: where the Group meets the criteria, the dormant Entity or Permanent Establishment must be included in the Qatar Constituent Entity list, even if it is dormant for the entire Fiscal Year. The same applies when the Group renews its registration in subsequent years. An Entity or Permanent Establishment that was a Constituent Entity at any point during a Fiscal Year remains in scope for that Fiscal Year and must be included in the Qatar Constituent Entity list, even if it is dormant or in the process of liquidation or dissolution. Once liquidation or dissolution of the Entity is complete and it is no longer a Constituent Entity, it must be removed from the Qatar Constituent Entity list for the following Fiscal Year by amending the Group's Pillar Two registration (see Q33).

### Q11 I How is an Entity that is 50/50 owned registered?

The registration treatment depends on how the Entity is accounted for under an Acceptable or Authorised Financial Accounting Standard:

**Scenario 1: Consolidated on a line-by-line basis by one owner**

Where one owner consolidates the Entity on a line-by-line basis, it is a Constituent Entity of that Multinational Entity Group. The Entity is included in the Qatar Constituent Entity list on the Group’s Pillar Two registration and does not require a separate registration. A single registration is submitted by the Designated Local Entity.

**Scenario 2: Reported under the equity method**

Where the Entity is reported under the equity method in the Ultimate Parent Entity’s Consolidated Financial Statements, and the Ultimate Parent Entity holds, directly or indirectly, at least 50% of its Ownership Interests, it is treated as a GloBE Joint Venture. The GloBE Joint Venture and any GloBE Joint Venture Subsidiaries form a separate Joint Venture Group and must register separately from the Multinational Entity Group. The GloBE Joint Venture and any GloBE Joint Venture Subsidiaries appoint a Designated Local Entity to perform the registration through the Dhareeba Portal Pillar Two Registration service.

## ◆ Special or Preferential Tax Regimes

### Q12 I Do Entities licensed or operating under a special or preferential tax regime need to register, and how are they included in the Multinational Entity Group registration?

Yes. Entities licensed or operating under a special or preferential tax regime, including the Qatar Financial Centre, Qatar Free Zones Authority, Qatar Science & Technology Park or Qatar Media City, are subject to the Qatar Pillar Two Framework where they are part of an in-scope Multinational Entity Group. Each such Entity located in Qatar must hold a Tax Identification Number issued by the General Tax Authority before it can be included in the Qatar Constituent Entity list on the Dhareeba Portal Pillar Two Registration service. An existing registration, licence or identification number issued by another authority does not satisfy this requirement. An Entity that does not hold a Tax Identification Number issued by the General Tax Authority must first register through the Dhareeba Portal to obtain one.

The Entity is then included in the Qatar Constituent Entity list within the single Pillar Two registration submitted by the Group's Designated Local Entity. It does not register separately from the Multinational Entity Group, unless it is a GloBE Joint Venture, in which case it must register separately as explained in Q14 and Q15.

### Q13 I Does registering an Entity licensed or operating under a special or preferential tax regime on the Dhareeba Portal Pillar Two Registration service create additional income tax compliance obligations?

No. Registration for Qatar Pillar Two Framework purposes is a distinct compliance obligation and does not, of itself, alter an Entity's existing income tax status under that regime. Completing a Pillar Two registration on the Dhareeba Portal Pillar Two Registration service does not subject the Entity to non-Pillar Two obligations under the Income Tax Law. The Pillar Two obligations apply in addition to, and separately from, the Entity's existing tax regime obligations.

## ◆ GloBE Joint Ventures

### Q14 I How does registration work for a GloBE Joint Venture?

A separate registration is required where a GloBE Joint Venture is held by an in-scope Multinational Entity Group and the GloBE Joint Venture, or any of its Joint Venture Subsidiaries, is located in Qatar. This covers:

- a standalone GloBE Joint Venture located in Qatar;
- a GloBE Joint Venture located in Qatar with Joint Venture Subsidiaries; and
- a GloBE Joint Venture Subsidiary located in Qatar whose GloBE Joint Venture parent is located outside Qatar.

This registration is separate from that of each Multinational Entity Group holding an Ownership Interest in the GloBE Joint Venture. The GloBE Joint Venture and its Joint Venture Subsidiaries are not included in any Multinational Entity Group's Qatar Constituent Entity list. Q15 explains how each case registers, and Q23 explains which Declaration Type applies.

### Q15 I How does a GloBE Joint Venture register?

A GloBE Joint Venture is treated as if it were a separate Multinational Entity Group and registers with the General Tax Authority through the Dhareeba Portal Pillar Two

Registration service, separately from the Multinational Entity Group. The registration depends on whether the Joint Venture has Joint Venture Subsidiaries.

**Scenario 1: GloBE Joint Venture with no Joint Venture Subsidiaries**

The GloBE Joint Venture is the Designated Local Entity and registers using the Joint Venture Group function on the Dhareeba Portal Pillar Two Registration service, even though it is standalone. Each standalone GloBE Joint Venture registers separately.

**Scenario 2: GloBE Joint Venture with Joint Venture Subsidiaries**

The GloBE Joint Venture and its Joint Venture Subsidiaries form a single Joint Venture Group. The GloBE Joint Venture Group makes one registration listing the Joint Venture and its Joint Venture Subsidiaries located in Qatar, and appoints a Designated Local Entity in Qatar to fulfil its registration, notification and filing obligations.

### Q16 I Where a Multinational Entity Group has one Constituent Entity and one GloBE Joint Venture in Qatar, how does registration work?

Two separate registrations are required.

The Constituent Entity is included in the Multinational Entity Group registration. As it is the Group's only Entity in Qatar, it will be the Group's Designated Local Entity.

The GloBE Joint Venture registers separately under the Joint Venture Group function on the Dhareeba Portal Pillar Two Registration service, even if it is a standalone GloBE Joint Venture. As it is the only Entity of the GloBE Joint Venture Group in Qatar, the GloBE Joint Venture will be the Designated Local Entity for that registration.

### Q17 I If there are multiple GloBE Joint Ventures owned by the Multinational Entity Group, does each register separately?

Yes. Each in-scope GloBE Joint Venture or GloBE Joint Venture Group must be registered separately.

Where a GloBE Joint Venture has Joint Venture Subsidiaries, the Joint Venture and those Joint Venture Subsidiaries form a single GloBE Joint Venture Group. That Group must appoint a Designated Local Entity in Qatar to complete the registration on its behalf.

## ◆ Appointing the Designated Local Entity

### Q18 I Where a subsidiary and a Permanent Establishment are both located in Qatar and the Ultimate Parent Entity is outside Qatar, which Entity should be appointed as the Designated Local Entity?

Either may be appointed. Where a Multinational Entity Group has both a subsidiary and a Permanent Establishment located in Qatar, either may act as its Designated Local Entity, provided it is an in-scope Constituent Entity located in Qatar and is not subject to insolvency proceedings.

The appointment may be made in either of two ways, at the Group's discretion:

1. by the Ultimate Parent Entity, appointing one of the Qatar Constituent Entities; or
2. by the Qatar Constituent Entities themselves, appointing one of them.

The appointment is confirmed through the Designated Local Entity Declaration. Once appointed, the Designated Local Entity fulfils the registration, notification and filing obligations for all of the Group's Constituent Entities located in Qatar.

**Q19 I A Multinational Entity Group has two Entities located in Qatar, each held by a slightly different mix of shareholders. Should two Designated Local Entities be appointed, or a single Designated Local Entity?**

It depends on whether both Entities are Constituent Entities of the same Group, or whether one is a GloBE Joint Venture.

**Scenario 1: Two Constituent Entities part of the same Multinational Entity Group**

Where both Entities are consolidated on a line-by-line basis in the same Multinational Entity Group, only one registration is required and one Designated Local Entity acts for both. A minor difference in the mix of shareholders does not change this.

**Scenario 2: One Entity is a GloBE Joint Venture**

Where an Entity is not consolidated on a line-by-line basis and meets the definition of a GloBE Joint Venture, it is required to register separately from the Multinational Entity Group and appoint its own Designated Local Entity (see Q11, Q15 and Q23).

**Q20 I What is the difference between the Designated Local Entity and the Designated Filing Entity for Qatar Pillar Two Framework purposes?**

The **Designated Local Entity** must be located in Qatar. It is the Entity appointed to fulfil the Qatar registration, notification and filing obligations of the Multinational Entity Group or GloBE Joint Venture Group under the Qatar Pillar Two Framework.

The **Designated Filing Entity** is a Constituent Entity, other than the Ultimate Parent Entity, appointed by the Multinational Entity Group to file the GloBE Information Return on its behalf. It may be located in or outside Qatar, and must be identified when the Group completes its Qatar registration.

Where the GloBE Information Return is filed outside Qatar by the Ultimate Parent Entity or by a Designated Filing Entity, the Qatar Constituent Entities are not required to file it locally, provided that the filing jurisdiction has a Qualifying Competent Authority Agreement in effect with Qatar for the Reporting Fiscal Year and the required notification is submitted to the General Tax Authority as part of the initial registration process and during the annual registration renewal process.

## ◆ The Designated Local Entity Declaration

**Q21 I What is the Designated Local Entity Declaration and how does it work?**

The Designated Local Entity Declaration is the standard template published by the General Tax Authority, through which a Multinational Entity Group or GloBE Joint Venture Group confirms its Designated Local Entity in Qatar. The Declaration confirms the Designated Local Entity's authority to act on behalf of the Multinational Entity

Group or GloBE Joint Venture Group. There are three Declaration Types, and taxpayers should determine which scenario applies to their circumstances, and then complete only the corresponding Declaration Type.

- **Declaration Type 1:** appointment of the Designated Local Entity by the Ultimate Parent Entity, or by all domestic Constituent Entities or domestic GloBE Joint Venture Subsidiaries, where Declaration Types 2 and 3 do not apply.
- **Declaration Type 2:** the Ultimate Parent Entity is located in Qatar and itself assumes responsibility as the Designated Local Entity.
- **Declaration Type 3:** the Group has a single Constituent Entity, or a single domestic GloBE Joint Venture located in Qatar.

### Q22 I Which Declaration Type applies where the Ultimate Parent Entity is located in Qatar and acts as the Designated Local Entity?

Declaration Type 2. Where the Ultimate Parent Entity is located in Qatar, it is treated as the Designated Local Entity unless it appoints another Constituent Entity located in Qatar. Where the Ultimate Parent Entity assumes the role itself, Declaration Type 2 is completed and signed by an authorised signatory of the Ultimate Parent Entity. Where it appoints another Qatar Constituent Entity instead, Declaration Type 1 applies.

### Q23 I Which Declaration Type applies where there is a single Constituent Entity or GloBE Joint Venture in Qatar?

Declaration Type 3 applies where the Group has only one Entity located in Qatar; that Entity is consequently the Designated Local Entity.

This covers three situations:

- a Multinational Entity Group with a single Constituent Entity located in Qatar;
- a standalone GloBE Joint Venture located in Qatar with no Joint Venture Subsidiaries; and
- a GloBE Joint Venture Group whose only Entity located in Qatar is a single Joint Venture Subsidiary, the GloBE Joint Venture itself being located outside Qatar.

Declaration Type 3 is signed by an authorised signatory of that single Qatar Entity.

### Q24 I How is the Designated Local Entity Declaration signed and submitted?

The Declaration must be signed by an authorised signatory, as set out below.

- **Declaration Type 1:** signed by an authorised signatory of the Designated Local Entity accepting the role, and an authorised signatory of the Ultimate Parent Entity (or of each domestic Constituent Entity or GloBE Joint Venture Subsidiary where the Ultimate Parent Entity does not sign).
- **Declaration Type 2:** signed by an authorised signatory of the Ultimate Parent Entity.
- **Declaration Type 3:** signed by an authorised signatory of the single Qatar Entity.

Each signatory must give their name and title and be authorised to sign on behalf of the Entity. The Designated Local Entity submits the completed and duly signed Declaration through the Dhareeba Portal Pillar Two Registration service. A Declaration is required at initial registration and on any change of the Designated Local Entity.

## ◆ Registration Deadlines and Enforcement

### Q25 I By when must the Pillar Two registration be completed?

**Fiscal Years starting in 2025**

The Designated Local Entity must complete the initial registration within three months from the day the General Tax Authority announced that the Dhareeba Portal Pillar Two Registration service was operational.

**Later Fiscal Years**

For each later Fiscal Year after 2025, the Designated Local Entity must complete, confirm or update the registration within six months after the end of that Fiscal Year (see Q36).

A Group that comes into scope in a later Fiscal Year after 2025, including one that comes back into scope after deregistering, must register within six months after the end of the Fiscal Year in which it comes into scope.

### Q26 I What happens if a Group does not register by the deadline?

A penalty of QAR 20,000 applies to a breach of the registration and notification requirements. This covers:

- failing to register, or registering late;
- failing to complete the annual renewal; or
- failing to make a required GloBE Information Return notification.

Registration is made once for each Multinational Entity Group or GloBE Joint Venture Group, by its Designated Local Entity. The penalty therefore arises once for each Group for each Fiscal Year in which the requirements are breached. The Designated Local Entity is responsible for paying any penalties. Separate penalties apply to the late filing of returns and the late payment of Top-up Tax. Transitional penalty relief may be available where the conditions in Q27 are met.

Where an in-scope Group fails to register, the General Tax Authority may start an enforced registration. It may use information from GloBE Information Return exchanges, cross-border tax information frameworks, inspections, other government agencies and third-party sources.

### Q27 I Is any penalty relief available during the transition period?

Transitional penalty relief may be available during the transition period, being any Fiscal Year beginning on or before 31 December 2026 but not including any Fiscal Year ending after 30 June 2029. During that period, general penalties may be cancelled if the Group demonstrates that it took reasonable measures to comply with

the Qatar Pillar Two Framework. Transitional penalty relief does not apply where the Group engaged in tax evasion, fraud, deliberate misrepresentation or intentional non-compliance.

## ◆ Accessing Dhareeba and Completing the Registration

### Q28 I How is an in-scope Constituent Entity that does not yet hold a Tax Identification Number or have Dhareeba Portal access registered?

Each Constituent Entity located in Qatar must hold a Tax Identification Number issued by the General Tax Authority before it can be included in the Qatar Constituent Entity list on the Dhareeba Portal Pillar Two registration service. Where an Entity does not already hold login credentials, it must first create a new registration on the Dhareeba Portal. This includes Entities licensed or operating under a special or preferential tax regime (see Q12).

**Step 1:** The Entity registers on the Dhareeba Portal to obtain a General Tax Authority Tax Identification Number.

**Step 2:** The Designated Local Entity then completes the Pillar Two registration through the Dhareeba Portal Pillar Two Registration service, including the Entity in the Qatar Constituent Entity list.

If the Designated Local Entity does not yet hold a Tax Identification Number or Dhareeba Portal access, it must complete Step 1 first. The Group's Designated Local Entity in Qatar can then access the Dhareeba Portal Pillar Two Registration service to complete the Qatar Pillar Two Registration.

Groups should allow sufficient time for these steps before the deadline in Q25.

### Q29 I When completing the Qatar Constituent Entity list on the Group's Pillar Two registration, when is the “Income Inclusion Rule Top-up Tax filing obligation in Qatar” field marked “Yes”?

Mark the field "Yes" where a Parent Entity located in Qatar has an Income Inclusion Rule filing obligation for a Constituent Entity or Entities located outside Qatar. This may be the Ultimate Parent Entity, an Intermediate Parent Entity or a Partially Owned Parent Entity, applying the ordering and offset rules under the Qatar Pillar Two Framework.

Mark the field 'No' where the Constituent Entity located in Qatar has no Income Inclusion Rule filing obligation in Qatar, including where it has no Constituent Entities located outside Qatar below it in the ownership chain or the ordering rules allocate the obligation to another Parent Entity.

## ◆ GloBE Information Return Notification interaction with Registration process

### Q30 I Does the Dhareeba Portal Pillar Two Registration service also include the GloBE Information Return notification in the same submission?

Yes. The GloBE Information Return notification fields are included within the Qatar Pillar Two registration and confirmed at the initial registration and during each annual renewal for the respective Fiscal Year. Hence, a separate GloBE Information Return notification submission is not required.

### Q31 I What is the connection between Qatar registration and the GloBE Information Return notification?

Where the GloBE Information Return is filed outside Qatar by the Ultimate Parent Entity or by a Designated Filing Entity, the Qatar Constituent Entities are not required to file it locally, provided that jurisdiction has a Qualifying Competent Authority Agreement in effect with Qatar for the Reporting Fiscal Year and the required notification is submitted to the General Tax Authority as part of the registration process.

The distinction between the Designated Local Entity and the Designated Filing Entity is explained in Q20.

## ◆ Maintaining the Registration

### Q32 I Do the registration details need to be kept up to date?

Yes. The Designated Local Entity must ensure the registration information remains accurate, complete and up to date, and must report any changes through the Dhareeba Portal Pillar Two Registration service.

A material change affecting the Designated Local Entity's appointment, such as its merger, demerger, dissolution or replacement, must be notified to the General Tax Authority within 60 days of the material change.

The specific changes that require an amended registration, and the applicable deadlines, are set out in Q33.

### Q33 I What changes require an amended registration?

The registration must be amended where any of the following changes:

- the Designated Local Entity, or its legal name, Tax Identification Number, address or authorised representatives;
- the Ultimate Parent Entity, or its legal name, address, Tax Identification Number or jurisdiction;
- the Qatar Constituent Entity list, including where an Entity joins or leaves the Group, is incorporated, liquidated or dissolved;

- the Reporting Fiscal Year or Financial Accounting Standard of the Ultimate Parent Entity; or
- the Entity filing the GloBE Information Return or the jurisdiction in which it is located.

Changes must be reflected through the Dhareeba Portal Pillar Two Registration service in accordance with the applicable registration-update process.

### Q34 I What supporting evidence is required for an amended registration?

The documents required depend on the nature of the change being reported and on any requirements displayed through the Dhareeba Portal at the time of submission.

The Designated Local Entity should retain documents that support the accuracy of the amendment. Depending on the circumstances, these may include:

- a new Designated Local Entity Declaration where the Designated Local Entity changes;
- registration, licensing and Tax Identification Number documents for an Entity added to the Qatar Constituent Entity list;
- transfer, liquidation or dissolution documents for an Entity leaving the Group; or
- corporate or transaction documents supporting a change in ownership or in the Ultimate Parent Entity.

The General Tax Authority may request further information or supporting documents where required to verify the amendment.

### Q35 I Does an amended registration affect returns that have already been filed?

No. Amending the registration does not, by itself, alter a return that has already been filed. The registration and the returns are separate submissions.

Where the change also affects a return already filed, that return must be corrected separately. Requests to correct returns or other submitted documents follow the procedures under the Income Tax Law and its Executive Regulations.

A change of Designated Local Entity does not cancel or suspend earlier Top-up Tax obligations. The newly appointed Designated Local Entity takes on the outstanding declaration and payment obligations. The new and former Designated Local Entities are jointly and severally liable for any arrears until they are paid in full (see Q44).

## ◆ Annual Renewal of the Registration and GloBE Information Return Notification

### Q36 I What is the annual renewal and by when must it be completed?

For each Fiscal Year after the Fiscal Year of initial registration, the Designated Local Entity must complete, confirm or update the registration details within six months after

the end of the relevant Fiscal Year. This exercise is referred to in these Frequently Asked Questions as the annual renewal.

The annual renewal is a single exercise. It covers both the Group's registration details and the confirmation or renewal of the Designated Local Entity's appointment, and it is completed through the Dhareeba Portal Pillar Two Registration service. The GloBE Information Return notification is included in the same registration renewal process.

### Q37 I What must be confirmed at the annual renewal?

The Designated Local Entity must submit a declaration confirming:

- its appointment as the Designated Local Entity;
- any changes to the information previously submitted at the initial appointment;
- compliance with the rules governing the Designated Local Entity; and
- the GloBE Information Return notification filing Entity.

The Designated Local Entity must also review the registration information and update it where necessary. This includes each of the items listed in Q33, and in particular the Qatar Constituent Entity list, which must be confirmed and updated for Entities that have joined or left the Group. The GloBE Information Return notification fields are also confirmed at the annual renewal for the respective Fiscal Year.

Where nothing has changed, the Designated Local Entity confirms the existing details. A confirmation is still required; the registration is not carried forward automatically.

### Q38 I What happens if the annual registration renewal is not completed?

The Designated Local Entity must complete, confirm or update the registration within six months after the end of the relevant Fiscal Year. Failure to do so is a breach of the registration requirements and may result in the QAR 20,000 penalty described in Q26. Transitional penalty relief may be available where the conditions in Q27 are met.

A failure to complete the annual renewal does not remove the Group from the Qatar Pillar Two Framework. Its notification, filing, payment and record-keeping obligations continue. A Group that is no longer in scope must apply for deregistration in accordance with Q39 and Q40 rather than allowing the annual renewal to lapse.

## ◆ Cancelling the Registration

### Q39 I On what grounds can a Pillar Two registration be cancelled?

A registration is cancelled by deregistration. The Designated Local Entity must submit a deregistration application where the Multinational Entity Group or GloBE Joint Venture Group ceases to be subject to the Qatar Pillar Two Framework, for example where:

- the Group no longer meets the EUR 750 million revenue threshold under the two of four Fiscal Years test;
- the Group ceases to have any Constituent Entity, GloBE Joint Venture or Joint Venture Subsidiary located in Qatar, whether through disposal, liquidation or dissolution;

- the Group ceases to exist, including where it is absorbed into another Group on a merger; or
- the only Entities the Group retains in Qatar are Excluded Entities.

Deregistration is not available merely because no Top-up Tax is payable, because a Safe Harbour or the Substance-Based Income Exclusion reduces the Top-up Tax to zero, or because the Qatar Entities are dormant. Registration is required for all in-scope Groups irrespective of whether any Top-up Tax is ultimately payable.

### Q40 I What is the procedure for cancelling a registration?

The Designated Local Entity submits a deregistration application through the Dhareeba Portal Pillar Two Registration service. The application must include, at a minimum:

- the reason for deregistration; and
- supporting documents showing that the Group is no longer in scope, such as financial statements, transaction documents, or liquidation or dissolution documents for the Qatar Entities.

The General Tax Authority may request additional documents. The Group should continue to meet its obligations until the General Tax Authority confirms the deregistration.

### Q41 I What obligations remain after deregistration?

Deregistration does not remove obligations for Fiscal Years in which the Group was subject to the Qatar Pillar Two Framework.

The filing, notification, payment and record-keeping obligations for those Fiscal Years continue. The General Tax Authority may audit or assess those periods under the applicable legislation. Any outstanding obligations must be identified and completed even though the Group has deregistered.

### Q42 I What happens if a Group comes back into scope after deregistration?

A Group that becomes subject to the Qatar Pillar Two Framework again must register within six months after the end of the Fiscal Year in which it comes back into scope.

The Group must appoint or confirm a valid Designated Local Entity in Qatar and submit the required Designated Local Entity Declaration and registration information through the Dhareeba Portal.

## ◆ Changing or Replacing the Designated Local Entity

### Q43 I What happens if the Designated Local Entity is dissolved, becomes insolvent or leaves the Group?

A replacement must be appointed. The Designated Local Entity must at all times be an Entity of the Group located in Qatar and must not be subject to insolvency proceedings.

The following steps apply:

1. Notify the General Tax Authority through the Dhareeba Portal within 60 days of the change. Material changes include the merger, demerger, dissolution or replacement of the Designated Local Entity, or a change in its capacity or authority to fulfil its obligations (see Q32 and Q33).
2. Appoint the replacement. The appointment is made by an authorised representative of the Ultimate Parent Entity, or by the authorised representatives of the Constituent Entities located in Qatar or GloBE Joint Venture Subsidiaries located in Qatar.
3. Submit a new Designated Local Entity Declaration of the applicable Declaration Type, signed as set out in Q24.
4. Amend the registration to reflect the new Designated Local Entity, its Tax Identification Number, address and at least two authorised representatives.

Where the Group ceases to have any Entity located in Qatar, deregistration applies instead, as explained in Q39.

### Q44 I What is the effect of a change of Designated Local Entity on existing obligations and liabilities?

A change of Designated Local Entity does not extinguish, suspend or otherwise alter liability for Top-up Tax relating to periods before the change. In particular:

- all declarations and payment obligations incurred by the former Designated Local Entity remain binding on the newly appointed Designated Local Entity, which assumes full responsibility for compliance;
- the new Designated Local Entity assumes liability for any unpaid Top-up Tax amounts arising before its appointment;
- payments made by the former Designated Local Entity are credited against the obligations of the new Designated Local Entity;
- in cases of partial payment or arrears, the new and the former Designated Local Entity are jointly and severally liable until full settlement is achieved; and
- any ongoing audits, reviews or administrative proceedings concerning the former Designated Local Entity continue uninterrupted for the new Designated Local Entity.

### Q45 I Can the General Tax Authority reject or disqualify a Designated Local Entity?

Yes. The General Tax Authority may reject a proposed change of Designated Local Entity where it is intended to achieve arbitrage, deferment or avoidance of obligations under the Qatar Pillar Two Framework.

The General Tax Authority may also disqualify a Designated Local Entity where it lacks the required authority or repeatedly fails to comply with its obligations.

Where a Designated Local Entity is disqualified, a replacement must be appointed within 60 days by the Ultimate Parent Entity or by the authorised representatives of the relevant Qatar Constituent Entities or Qatar members of the GloBE Joint Venture Group, as applicable. A new Designated Local Entity Declaration must also be submitted.

Where the Designated Local Entity fails to act, the other Qatar Constituent Entities may be required to file the relevant returns or pay the taxes due within 60 days after notice from the General Tax Authority.

## ◆ Group Restructurings and Registration

### Q46 I How does a Group restructuring affect the Pillar Two registration?

A restructuring does not create a separate registration regime. It is dealt with through the existing mechanisms, being an amended registration, a new registration or a deregistration, as the case may be.

Four questions should be worked through for each restructuring:

1. Of which Multinational Entity Group or GloBE Joint Venture Group is each Qatar Entity a member, before and after the restructuring, and for which part of the Fiscal Year?
2. Is each of those Groups in scope, applying the revenue threshold rules for mergers and demergers explained in Q3?
3. Which Entity is the Designated Local Entity of each relevant Group after the restructuring, and is a new Designated Local Entity Declaration required?
4. Which registration action follows: an amendment, a new registration or a deregistration?

An Entity is treated as a member of a Group for a Fiscal Year where any portion of its assets, liabilities, income, expenses or cash flows is included on a line-by-line basis in the Consolidated Financial Statements of the Ultimate Parent Entity for that year. An Entity transferred during a Fiscal Year may therefore be a Constituent Entity of two Groups in the same Fiscal Year and appear on the Qatar Constituent Entity list of both registrations for that year.

These Frequently Asked Questions apply to Fiscal Years beginning on or after 1 January 2025. A restructuring occurring before that date is relevant only to the extent it affects the composition of the Group, and the revenue threshold, for such a Fiscal Year.

### Q47 I Which registration action applies to common restructuring scenarios?

The following scenarios are illustrative and do not cover every possible restructuring arrangement.

In each case the Qatar Constituent Entity list, the ownership structure information and, where relevant, the Designated Local Entity details must be brought up to date.

**Scenario 1: Acquisition, where a Qatar Entity joins an in-scope Group**

The acquiring Group amends its registration to add the Entity to its Qatar Constituent Entity list. Where the acquiring Group is not yet registered in Qatar, it must register, appoint a Designated Local Entity and submit a Designated Local Entity Declaration, within six months after the end of the Fiscal Year in which it comes into scope. The disposing Group remains responsible for Pillar Two obligations relating to the period before the disposal. It then amends its registration to remove the Entity, or deregisters if it retains no Entity in Qatar. For the Fiscal Year of the transfer, the Entity may be a

Constituent Entity of both Groups, since each Group takes into account only the results reflected in its own Ultimate Parent Entity's Consolidated Financial Statements for the part of the year concerned.

**Scenario 2: Disposal, where a Qatar Entity leaves the Group**

The Group amends its registration to remove the Entity. Where the Entity was the Designated Local Entity, a replacement must be appointed and notified within 60 days and a new Designated Local Entity Declaration submitted, as explained in Q43. Where the Group retains no Constituent Entity or GloBE Joint Venture located in Qatar, it applies to deregister, as explained in Q39. Filing obligations continue while the deregistration application is under review.

**Scenario 3: Merger**

Where two or more Groups merge, or a standalone Entity comes together with a Group, the surviving Group amends its registration to reflect the combined Qatar Constituent Entity list, the details of the Ultimate Parent Entity where these change, and the Designated Local Entity. A Group that ceases to exist as a result of the merger applies to deregister. Where the combination brings a Group into scope for the first time, applying the merger rules in Q3, that Group registers within six months after the end of the Fiscal Year in which it comes into scope.

**Scenario 4: Demerger**

Each demerged Group that is in scope registers in its own right and appoints its own Designated Local Entity located in Qatar, supported by a Designated Local Entity Declaration. The original registration is amended to reflect the Entities that remain within that Group, or cancelled where that Group ceases to exist or ceases to have any Entity located in Qatar. The revenue threshold is applied separately to each demerged Group, as explained in Q3.

**Scenario 5: Internal reorganisation within the same Group**

On the basis that the Ultimate Parent Entity and the Group perimeter remain unchanged, where Entities are transferred within the same Multinational Entity Group, the Group remains registered and amends its registration for any change to the Qatar Constituent Entity list, to the ownership structure or to the Designated Local Entity. No new registration is required, and a new Designated Local Entity Declaration is required only where the Designated Local Entity itself changes.

**Scenario 6: Change in ownership giving rise to GloBE Joint Venture status**

Where a Qatar Entity ceases to be consolidated on a line-by-line basis, is reported under the equity method in the Ultimate Parent Entity's Consolidated Financial Statements, and the Ultimate Parent Entity holds, directly or indirectly, at least 50% of its Ownership Interests, it becomes a GloBE Joint Venture. It is removed from the Multinational Entity Group's Qatar Constituent Entity list by way of an amended registration and registered separately under the Joint Venture Group function with its own Designated Local Entity, as explained in Q14 and Q15. The converse applies where a GloBE Joint Venture becomes consolidated on a line-by-line basis: its separate registration is cancelled and it is added to the Group's Qatar Constituent Entity list.

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