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

QATAR PILLAR TWO FRAMEWORK GUIDE

Registration and Compliance

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Abbreviations and Acronyms

Abbreviation	Definition
BEPS	Base Erosion and Profit Shifting
CE	Constituent Entity
DFE	Designated Filing Entity (for GIR purposes)
DLE	Designated Local Entity
DMTT	Domestic Minimum Top-Up Tax
ETR	Effective Tax Rate
EUR	Euro
GIR	GloBE Information Return
GTA	General Tax Authority
IIR	Income Inclusion Rule
JV	Joint Venture
MNE Group	Multinational Entity Group
OECD	Organization for Economic Co-operation and Development
PE	Permanent Establishment, as determined under the Qatar Pillar Two Framework
QAR	Qatari Riyal
QFC	Qatar Financial Centre
QFZA	Qatar Free Zones Authority
QSTP	Qatar Science & Technology Park
TIN	Tax Identification Number
TuT	Top-up Tax
UPE	Ultimate Parent Entity

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Disclaimer

This Guide has been developed to support taxpayers in understanding the registration, compliance, and filing requirements applicable under the Pillar Two rules in Qatar **(referred also as the "Qatar's Pillar Two Framework")**, including the Domestic Minimum Top-up Tax and the Income Inclusion Rule. This Guide presents key concepts in a simplified manner. For readability not all details or exceptions have been covered. Any **capitalized terms** included should be interpreted in line with the definitions in the Qatar Pillar Two Framework.

As an example, for simplicity and readability, this Guide employs the term "ownership" in various contexts. It should be noted, however, that the Qatar Pillar Two Framework specifically refers to "Ownership Interest", and as such any reference to "ownership" within this Guide should be interpreted as if it were a reference to "Ownership Interest"

Examples included in this Guide are illustrative only and are not intended to address all factual scenarios. Taxpayers are responsible for evaluating their own facts and circumstances and complying with all applicable obligations. All examples in this Guide are simplified for illustration and do not cover all possible factual variations.
Any reference to a Domestic Minimum Top-up Tax or an Income Inclusion Rule within this Guide should be considered as if the Domestic Minimum Top-up Tax or Income Inclusion Rule are considered 'qualified'.

Please be advised that this Guide is not legally binding; taxpayers should always refer to the relevant legislation.

1. Background and Purpose

1.1 OECD Pillar Two Framework

The Pillar Two initiative, as implemented under the OECD Inclusive Framework on Base Erosion and Profit Shifting (BEPS 2.0), establishes a Global Minimum Tax regime. The rules require that each Multinational Entity Group ("**MNE Group**") with annual consolidated revenue of EUR 750,000,000 or more is subject to a Minimum Rate of fifteen percent (15%) on its Excess Profit in each jurisdiction in which it operates.

The principal objectives of Pillar Two is to address Base Erosion and Profit Shifting ("**BEPS**") by ensuring that large MNE Groups pay an Effective Tax Rate ("**ETR**") of not less than the Minimum Rate on their profits in every jurisdiction where they conduct business, thereby reducing incentives for profit shifting and promoting tax fairness and neutrality across jurisdictions.

1.2 Qatar's Adoption – Legal Framework and Effective Date

Qatar has implemented the Pillar Two Global Minimum Tax regime through Law No. (22) of 2024, which amends the Income Tax Law (No. 24 of 2018) and introduces Chapter VII Bis concerning the Global and Domestic Minimum Taxes (the "**Law**"). Pursuant to this Law and Resolution of the Council of Ministers No. 2 of 2026 Issuing the Rules for the Application of the Global and Domestic Minimum Taxes (the "**Resolution**") (collectively the Law and Resolution are referred to as the **Qatar Pillar Two Framework**). Under the Qatar Pillar Two Framework, Qatar has implemented two Pillar Two charging mechanisms effective for Fiscal Years commencing on or after 1 January 2025:

- **Domestic Minimum Top-Up Tax ("DMTT")**: Applicable to Constituent Entities or a Joint Venture located in the State of Qatar.
- **Income Inclusion Rule ("IIR")**: Applicable to MNE Groups where the Ultimate Parent Entity ("**UPE**") is located in Qatar. The IIR may also apply, subject to conditions, where an Intermediate Parent Entity or a Partially Owned Parent Entity are located in Qatar.

These rules are designed to align Qatar's tax system with the OECD/G20 Inclusive Framework on BEPS Pillar Two standards. The objective is to protect the State's tax base and prevent profit shifting by ensuring that income earned by in-scope MNE Groups is subject to an ETR of not less than the Minimum Rate of fifteen percent (15%), either in Qatar or through Top-Up Taxes imposed in other jurisdictions.

In summary, any profits of MNE Groups within the scope of the Qatar Pillar Two Framework that are subject to an ETR below 15% may be subject to a Top-Up Tax, such that the total tax paid is brought up to the Minimum Rate of 15%.

Example 1

Company Q, located in Qatar, is a wholly-owned and line-by-line consolidated subsidiary of an in-scope MNE Group. Company Q earns QAR 10,000,000 in profit and has a 10% ETR in Qatar. Under the Qatar Pillar Two Framework, Qatar imposes a Domestic Minimum Top-Up Tax so that Company Q's total tax on those profits is increased to a 15% ETR.

Example 2

A Qatar-headquartered MNE Group has a wholly-owned and line-by-line consolidated subsidiary, Company X, in Country X. Country X has not implemented the Pillar Two rules. Company X's profits are taxed at 5% ETR. Under the Qatar Pillar Two Framework, Qatar applies the IIR, requiring the Qatar parent to pay a Top-up Tax in Qatar, under the IIR, so that the profits from Country X are taxed at a 15% ETR.

2. Who Needs to Register

Under Qatar's Pillar Two Framework, a Group-based registration is mandatory for any Multinational Entity ("**MNE**") Group or Joint Venture ("**JV**") Group that meets the scope criteria set out in the Qatar Pillar Two Framework (please refer to the guide on the Introduction and Scope for the Pillar Two). Registration will be via the Dhareeba platform.

For an MNE Group to register, it is required to appoint one of its Constituent Entity as the Designated Local Entity ("**DLE**"). The DLE will be responsible for the Pillar Two registration application, as well as other Pillar Two compliance and payment obligations, on behalf of the MNE Group in Dhareeba.

Each JV Group will have a separate Pillar Two registration, distinct from the registration of the Constituent Entities. Similarly, a DLE should be appointed by the Joint Venture Group to handle Pillar Two registration, compliance and payment obligations.

Entities established in the Qatar Financial Centre ("**QFC**"), the Qatar Free Zones Authority ("**QFZA**"), the Qatar Science & Technology Park ("**QSTP**") and Media City also fall within the scope of the Qatar Pillar Two Framework if they are considered members of in-scope MNE Groups. Therefore, MNE Groups with QFC, QFZA, QSTP or Media City entities will also be required to register Under Qatar's Pillar Two Framework and to comply with the relevant Pillar Two obligations.

Pillar Two registrations will not be part of the registration performed for Income Tax or other tax purposes on the "Dhareeba" Tax Portal.

MNE Groups and JV Groups Groups must register even if they do not anticipate needing to to pay any top-up tax.

2.1 Multinational Entity (MNE) Group

An MNE Group would be required to register under Qatar's Pillar Two Framework if it meets the following conditions:

- The group meets the Revenue Test.
- The group meets the MNE Group Test.
- The group has a Constituent Entity, a JV, or a JV Subsidiary in Qatar.
- The group is not composed solely of Excluded Entities.

2.2 Joint Venture Groups

JV Groups are required to register separately under Qatar's Pillar Two Framework, even where the JV Group belongs to an MNE Group that is also in scope. A JV Group would be required to register if it meets the following conditions:

- The JV Group is a Member of an MNE Group that is in scope of Pillar Two.
- The Joint Venutre or its JV Subsidiaries are located in Qatar.

2.3 Appointment of Designated Local Entity (DLE)

To register, an MNE or JV Group must appoint a DLE to act on its behalf for Pillar Two tax matters in Qatar.

The DLE is appointed as follows:

- **If the UPE is in Qatar:** the UPE is automatically the DLE unless it formally appoints another domestic Constituent Entity.

- **If the UPE is outside Qatar:** it must appoint a DLE from its Domestic Constituent Entities.
    - If there is only one domestic Constituent Entity, it becomes the DLE by default.
    - The appointed DLE must not be under insolvency proceedings.

- The DLE of an MNE Group must be formally appointed through an Appointment Declaration issued by the UPE or by the authorized representatives of the domestic Constituent Entities.
- DLEs of JV Groups will be self-appointed and do not require an Appointment Declaration from the domestic JV subsidiaries
- The DLE must submit a declaration of appointment via the Dhareeba platform before the registration deadline.

Appointment Declaration

An Appointment Declaration (a standard template published by the GTA) from the UPE of a MNE Group, or by the authorized representatives of the domestic Constituent Entities, confirming the appointment of the DLE. The Appointment Declaration must be uploaded during the following:

1. Pillar Two Registration.
2. Renewal of Registration.
3. Change of DLE.

DLE's Responsibilities

The DLE's responsibilities include, but are not limited to:

- Performing the initial registration.
- Confirming or renewing the Group's registration status annually.
- GloBE Information Return (**"GIR"**) notification (if applicable).
- Filing the DMTT Return.
- Filing the IIR Return (if applicable).
- Filing the GIR (if applicable).
- Maintaining records and ensuring accuracy of information.
- Receiving and responding to communications from the administrative authorities on behalf of the MNE or JV Groups.

Example 3

Single Qatari Entity but Part of a Foreign MNE Group

Company Q, located in Qatar, is wholly owned and line-by-line consolidated by a UPE located in Country X. The UPE has multiple subsidiaries and branches outside Country X and exceeds EUR 750,000,000 in consolidated revenue in two of the prior four Fiscal Years.

Even though Company Q is the only Constituent Entity located in Qatar, the Group meets the MNE Group Test, Revenue Test, and has a Constituent Entity in Qatar. Therefore, Company Q must register for Pillar Two in Qatar, via the Dhareeba platform, and as the only Domestic Constituent Entity, it becomes the DLE by default.

Example 4

QFC Entity as the Only Qatar Constituent Entity

Company Q is licensed by the QFC and is line-by-line consolidated into an MNE Group headquartered in Country Z. The Group exceeds the EUR 750 million Revenue Test.

Although Company Q is licensed under QFC law, it is treated as a Constituent Entity located in Qatar.

Therefore, the MNE Group must register for Pillar Two via the Dhareeba platform, and Company Q will be appointed as the DLE, by default.

Example 5

Multiple Qatar Entities, UPE Outside Qatar

An MNE Group that meets the Revenue Test is headquartered in Country Y and owns three Qatar entities: Company A, Company B (QFC licensed), and Company C (QFZA licensed). All three are line-by-line consolidated in the Consolidated Financial Statements of the UPE of the MNE Group.

Given that:

- The Group meets the Revenue Test.

- There are multiple domestic Constituent Entities.

The UPE must designate one of the Qatar entities as the DLE via an Appointment Declaration.

Example 6

JV Group and MNE Group Registration Required Separately

Group X is an in-scope MNE Group.

Group X owns:

- 100% of Company Q (CE in Qatar).
- 50% of JVCo (equity-accounted GloBE JV) in Country A.
- JVCo owns a wholly-owned subsidiary, JV Sub, located in Qatar.

Under the GloBE rules:

- JVCo and JV Sub form their own JV Group.
- Company Q belongs to the main MNE Group.

Therefore, two separate registrations must occur in Dhareeba:

1. One Pillar Two registration for the MNE Group by Company Q as the DLE.
2. One Pillar Two registration for the JV Group by the JV Sub.

Example 7

Insolvency Situation Disqualifies a Proposed Designated Local Entity (DLE)

An MNE Group has two domestic Constituent Entities in Qatar: Company A and Company B. Company A is under insolvency proceedings under Qatari law.

Even if the UPE wishes to appoint Company A, the Qatar Pillar Two Framework prevents an entity under insolvency from being the DLE.

Therefore, Company B must be appointed as the DLE.

3. Registration Deadline

Registration timeline

- For any Fiscal Year starting in 2025, the Designated Local Entity (DLE) should complete its initial registration within three months from the date the Authority confirms that the electronic platform is operational.
- For all following fiscal years, the DLE must review and either complete, confirm, or update its registration each year. This should be done within six months after the end of the relevant fiscal year, using the electronic platform in line with the applicable President's Decision.

Important to note

- If the DLE does not meet the registration deadline, the Authority may proceed with enforced registration (see Section 5). Penalties may also apply (see Section 9).

Example 8

Group In Scope from First Year of Implementation of Qatar's Pillar Two Framework.

An MNE Group meets the Revenue Test and MNE Group Test when Pillar Two rules began (i.e. in Fiscal Year 2025).

The Group must register within (3) months from the date the Authority announces that the electronic platform is operational.

Example 9

Group Initially Out of Scope, Later in Scope

An MNE Group did not exceed EUR 750 million in revenue in at least two of the last four Fiscal Years and therefore did not register for Pillar Two in FY 2025.

However, in Fiscal Year 2028, the following occurs:

- The consolidated revenue exceeds EUR 750 million in FY 2026 and 2027, thereby meeting the Revenue Test.
- The Group has a Constituent Entity in Qatar

The Group must register within 6 months of the end of the Fiscal Year in which it first becomes in scope. In this example, 6 months after the end of Fiscal Year 2028 is 30 June 2029, when the Group must register.

4. How to Register?

4.1 Accessing the Registration Module

The DLE must log into the Dhareeba portal using its existing tax profile. Once authenticated, the user should navigate to the *Pillar Two Registration service* from the list of available tax services.

Registration should be done via the Dhareeba portal regardless of whether the DLE or any of the group's Constituent Entities are registered/licensed by the Ministry of Commerce & Industry, the QFC, the QFZA, the QSTP, or Media City.

4.2 Information Required for Initial Registration

The Designated Local Entity (DLE) must prepare and submit the following information:

DLE Details:

- DLE TIN.
- DLE Tax Regime (i.e. GTA or QFC).
- Legal Entity name.
- UPE Appointment Declaration.

MNE Group Information:

- UPE's Fiscal year.
- UPE location.
- UPE TIN.
- UPE Legal Name.
- Name of the DFE.

Designated Filing Entity (DFE) Information (if applicable)

- DFE Legal Name.
- DFE Location.
- DFE TIN.

CE Information:

- CE Tax Regime (i.e. GTA or QFC)
- CE TIN
- CE Legal Name
- IIR eligibility

4.3 Submission and Declaration

After entering all required information into the Dhareeba portal, the DLE must certify the accuracy of the information and submit the application.

4.4 Issuance of new Pillar Two TIN

Once the Group's registration is submitted, the Group receives:

- A unique Pillar Two TIN for the MNE or JV group.
- Activation of all relevant tax obligations in Dhareeba, including:
    - DMTT return.
    - IIR return (if applicable).
    - GIR (if applicable).

The DLE will be able to view and manage all MNE Group or JV Group obligations from its Dhareeba dashboard.

Example 10

Only One Qatar Entity

An MNE Group headquartered in Country A owns only one entity in Qatar, Company Q.
Because Company Q is the only Entity in Qatar, it automatically becomes the DLE and completes the Group's Pillar Two registration. A unique TIN is then issued for the Pillar Two Group Registration.

Example 11

Qatar Entities Licensed in Different Zones

Group B owns two Qatar Constituent Entities:

- Company Q-1 (Ministry of Commerce & Industry registered company)
- Company Q-2 (licensed in QFC)

Either Company Q-1 or Q-2 could be appointed as the DLE. The DLE will be required to register through the Dhareeba portal.

Both companies must be listed in the Entity-Level Information section, and the Group submits one registration covering both Qatar Entities.

Example 12

Registration Required for Both an MNE Group and a JV Group

The UPE of Group C has ownership interest in the following:

- 100% of Company Q in Qatar
- 50% of a separate Joint Venture (JVCo) in Country B,
- The Joint Venture has a subsidiary JVCo-A located in Qatar.

Under Pillar Two rules:

- Group C must register for Pillar Two through Company Q as the DLE.
- Separately, the JV Group must register through JVCo-A as its own DLE.

This results in two independent registrations and the generation of two separate Pillar Two TINs.

5. Enforced Registration

If a Group fails to register voluntarily despite being in scope, the administrative authority may initiate an enforced registration based on information obtained through:

- Exchange of GIR (refer to section 8.4)
- Cross-border tax information frameworks.
- Inspections.
- Inter-agency data sources.
- Third-party data sources.

When enforced registration is initiated, the following items are triggered:

- The Group is notified via Dhareeba.
- The DLE is requested to confirm or correct the information.

Penalties may apply for failure to register or for delayed registration.

Example 13

Group Has a Qatar Entity, but Incorrectly Assumes It Is Out of Scope

Group B has reported revenues above EUR 750 million (as interpreted under the Qatar Pillar Two Framework) in its Consolidated Financial Statements in two of the previous four years.

Group B's wholly-owned and controlled Qatar subsidiary, Company Q, had incorrectly understood the EUR 750 million Revenue Test was an entity-by-entity test, rather than a Group test, and did not register for Pillar Two in Qatar via Dhareeba.

During compliance reviews, the competent authorities identify the Qatar subsidiary as a Constituent Entity of an in-scope Group. An enforced registration is initiated, and the Group is notified via Dhareeba.

Penalties may apply for failure to register on time.

6. Renewal of Registration

All in-scope Groups that have registered for Pillar Two in Qatar must renew their registration annually through the Dhareeba portal. The renewal confirms whether the Group continues to meet the Pillar Two scope criteria and ensures that all entity-level and Group-level information remain accurate and up to date. Renewal is a mandatory compliance requirement, even in Fiscal Years where no DMTT or IIR liability is expected.

6.1 Renewal Deadline

A renewal must be submitted:

- Annually,
- Within 6 months after the end of the Group's Fiscal Year, and
- By the DLE.

A renewal is still required if (but not limited to):

- The Group expects to be out-of-scope in a future year.
- The Group qualifies for a Transitional CbCR Safe harbor.
- The Group expects no top-up tax liability.
- The Group's structure has not changed since initial registration.

If changes have occurred during the year (e.g., acquisitions, disposals, new Constituent Entities, restructuring), renewal is the mechanism for formally updating the Group's Pillar Two registration in Qatar to reflect these changes.

6.2 Information Required for Renewal

See section 4.2 Information Required for Initial Registration.

6.3 Outcome of Renewal of Registration

- **In-scope Groups:**
  A system generated notification will be sent to group confirming the success of the renewal process. Pillar Two filing obligations for the in-scope Group will be activated for next year.

- **Groups that no longer meet the scope criteria:**
  The administering authority may require supporting evidence before the Group may proceed with deregistration.

Renewal does not replace deregistration. If a Group becomes out-of-scope, it must complete the formal Deregistration process.

6.4 Consequences of Failing to Renew

Failure to renew by the statutory deadline may lead to:

- System-generated notifications treating the Group as in-scope by default.
- Activation of full filing obligations, regardless of actual scope.
- Administrative penalties under Law No. 22 of 2024.
- Possible enforced renewal or subsequent enforced registration review.

Timely renewal is therefore essential to ensure accurate compliance obligations and avoid unnecessary penalties.

Example 14

No Changes in Group Structure, but Renewal Still Required

Group A completed its initial registration related to a prior Fiscal Year. Its group structure, revenue levels, and Qatar operations remain exactly the same in the subsequent Fiscal Year.

Even though nothing has changed, Group A must still complete the annual renewal within six months of its Fiscal Year end. The renewal confirms that the Group remains in scope and verifies the accuracy of its existing information.

Example 15

Group Remains in Scope but Expects No Top-Up Tax

Group B meets the Revenue Test and has multiple Qatar Constituent Entities, but its Effective Tax Rate in Qatar is above 15%. The Group expects zero Top-Up Tax for the coming year.

Despite not expecting any liability, the Group must renew its registration and confirm its in-scope status. Filing obligations will be activated for the subsequent Fiscal Year.

Example 16

Group Expects to Fall Out of Scope in a Future Year

Group C anticipates that a restructuring may reduce its revenues (as interpreted under the Qatar Pillar Two Framework) in the Consolidated Financial Statements of its UPE below the threshold in the subsequent Fiscal Year.

For the current Fiscal Year, the Group still meets the Revenue Test in two of the four preceding years.

The Group must renew its registration and will only be allowed to pursue deregistration after the Group actually falls out of scope and the administrative authority has verified the supporting evidence.

Example 17

Changes in Qatar Entities Must Be Reported During Renewal

Group D dissolved a company (Company Q-1) and acquired a new subsidiary in Qatar during the year (Company Q-2) . During renewal, the DLE must update the list of Qatar Constituent Entities to confirm the dissolution of one entity (Company Q-1) and the addition of another entity (Company Q-2). If requested, the Group must upload supporting documents.

Example 18

New DLE Appointment Must Be Confirmed During Renewal

Group H previously appointed Company Q-1 as the DLE. During the Fiscal Year, the UPE decided to appoint Company Q-2 as the new DLE. During renewal, the newly appointed DLE must upload an updated Appointment Declaration confirming this change.

Example 19

Newly Established Entity in Qatar

Group J established a new branch in Qatar during the year. During the renewal, the DLE must update the group information to include the new branch.

7. Deregistration

Deregistration is the formal process through which a MNE Group or JV Group notifies the administering authority that it is no longer in scope of Qatar's Pillar Two Framework and therefore no longer required to maintain an active Pillar Two registration. Deregistration must be completed through the Dhareeba Tax Portal and is subject to administrative authority review and approval.

Deregistration is not automatic, even if a Group no longer meets the MNE Group Test or Revenue Test. A deregistration request should be formally submitted to initiate the deregistration process. A Group remains registered, and therefore continues to carry filing obligations, until the administering authority has reviewed and approved its deregistration request.

7.1 Who can deregister?

A Group may apply for deregistration only if one or more of the following conditions are met:

Group No Longer in-scope of Pillar Two

- The Group's consolidated revenue falls below EUR 750 million in at least 3 of the four Fiscal Years immediately preceding the tested year; or
- The Group is no longer an MNE Group in the tested year

No Constituent Entities Remain in Qatar

The Group has:

- ceased all operations in Qatar,
- disposed of or liquidated Qatar-based Constituent Entities or JV's, or
- restructured such that no entity remains within Qatar.

Group Is Fully Composed of Excluded Entities

- Although rare, deregistration may apply if remaining entities qualify exclusively as Excluded Entities and the Group is confirmed to be permanently out-of-scope.

Groups must provide supporting documentation demonstrating that one of the above conditions is met in order to initiate the deregistration process.

7.2 When Deregistration Is Not Permitted

A Group may not deregister if:

- It has outstanding Pillar Two filing obligations
- It has unpaid top-up tax or related penalties
- The Group is undergoing an active review or audit

In these cases, the Group must complete all compliance obligations before submitting a deregistration request.

7.3 How to Submit a Deregistration Request

The DLE must initiate deregistration through the Dhareeba Pillar Two Deregistration Service and provide:

Required Information

- Effective date of deregistration.
- Reason(s) the Group is out-of-scope.
- Confirmation that no other Qatar-based CE or JV exists.
- Confirmation that all filings for prior Fiscal Years are complete.
- Confirmation that payments of tax, and penalties, for prior Fiscal Years are complete.
- Supporting documentation
- The Authority may request additional documents as necessary.

Required Documentation

The following may be required if applicable:

- Financial statements or consolidated revenue reports showing the group's revenue below the threshold.
- Auditor's certificate or confirmation letter verifying the revenue figures.

- Merger or acquisition agreement documents.
- Official communication or notification from regulatory authorities approving the merger/acquisition.
- Updated organizational charts or ownership structure showing the new group composition.
- Legal filings or announcements related to the merger/acquisition.
- Documentation showing the change in ownership or control that results in the group no longer qualifying as an MNE (e.g., ownership structure changes).
- Tax residency certificates or official documents confirming the change in group status.
- Correspondence with tax authorities or regulatory bodies confirming the group's status change.
- Official dissolution or liquidation certificates for each entity.
- Final tax clearance certificates or no-objection certificates from tax authorities.
- Legal documents confirming the winding-up or closure of entities.
- Notices of deregistration or cancellation from company registries.

7.4 Review and Approval Process

After submission, the deregistration request undergoes verification by the administering authority to ensure:

- The Group is truly out of scope
- All filing obligations are completed
- No liabilities or penalties remain outstanding
- All Qatar-based entities are accurately accounted for

The administering authority may issue clarification requests or require additional evidence.

Deregistration is effective only upon approval by the administering authority. Until approval is granted, the Group remains subject to all compliance and filing obligations.

7.5 Approval of Deregistration

Once deregistration is approved:

- The Group's Pillar Two filing obligations cease from the effective date
- The DLE retains responsibility for prior Fiscal Year corrections, if required
- The Group must continue to maintain relevant records for at least five years

- If the Group becomes in-scope again, it must complete a new registration, following the steps and requirements highlighted in Section 4 above.

Deregistration does not absolve the Group of liabilities or obligations incurred in prior Fiscal Years.

Example 20

Group Falls Below the Revenue Threshold

Group A previously met the Revenue Test and registered for Pillar Two. Over the next three Fiscal Years, the Group's consolidated revenue falls below EUR 750 million. Because the Group no longer meets the Revenue Test in at least three of the preceding four Fiscal Years, it may submit a deregistration request. The Group must attach supporting documents demonstrating the drop in revenue.

Example 21

Group Must Re-Register if It Becomes In-Scope Again

Group J deregistered after being below the threshold for several years. Two years later, due to significant expansion, the Group again meets the Revenue Test. The Group must complete a new Pillar Two registration following the standard process.

8. Ongoing Compliance Obligations

All MNE Groups and JV Groups that are in scope of Qatar's Pillar Two Framework are required to fulfill several ongoing compliance obligations. These obligations apply regardless of whether the Group ultimately has any DMTT or IIR liability for the Fiscal Year. The ongoing compliance obligations include the following:

8.1 Annual Registration Renewal

Annual renewal confirming ongoing in-scope status, updated entity information, and DLE confirmation (see Section 6 for more information regarding renewal of registration)

Due Date: 6 months after Fiscal Year end.

8.2 DMTT Return Filing

The DLE must file a single consolidated DMTT Return that includes DMTT calculations for all Qatar-based Constituent Entities or members of Joint Venture Groups.

Due Date:

- 15 Months after the end of the Fiscal Year (or 18 months after the end of the Fiscal Year for the Transition Year) (please see section 10.1).

8.3 IIR Return Filing

If IIR is applicable, the DLE must file a single consolidated IIR Return for low-taxed foreign entities.

Due Date:

- 15 Months after the end of the Fiscal Year (or 18 months after the end of the Fiscal Year for the Transition Year) (please see section 10.1).

8.4 GloBE Information Return ("GIR") Filing

The Group must submit a GloBE Information Return (GIR) for each Fiscal Year in which it is in scope of the Pillar Two Framework. The GIR is a standardized information return that provides the jurisdiction-level information necessary to assess effective tax rates, elections, safe harbor outcomes, and any resulting Top-Up Tax obligations.

The GIR is filed by the DLE, or if elected, the Designated Filing Entity (DFE). The DFE is the entity chosen by the Group to file the GIR on behalf of all Constituent Entities. The DFE may be located either in Qatar or in another jurisdiction.

- If the DFE is located in Qatar, the GIR must be filed directly with the GTA.
- If the DFE is located outside Qatar, the GIR may be filed in that jurisdiction, provided that an eligible exchange-of-information arrangement exists with Qatar. In such cases, Qatar-based entities must notify the GTA of the filing location (see GIR Notification section).

Due Date:

- 15 Months after the end of the Fiscal Year (or 18 months after the end of the Fiscal Year for the Transition Year)

8.5 GIR Notifications

Where the Group's GIR will be filed outside Qatar by the UPE/DFE, Qatar-based Constituent Entities must notify the administrative authority of the filing location. No separate GIR notification submission is required, instead the Group's should fill out the relevant GIR notification fields during the registration (section 4) or registration renewal process (section 6) in the Dhareeba portal.

The notification confirms:

- the identity of the DFE,
- the jurisdiction where the GIR will be filed, and
- that the jurisdiction has an eligible exchange-of-information agreement with Qatar.

The notification ensures the GTA receives GIR information through the international exchange network, even when the GIR is filed abroad.

8.6 Maintaining Up-to-Date Information in Dhareeba

The DLE is responsible for ensuring that the following are continuously accurate in the Dhareeba system:

- List of Qatar-based Constituent Entities and JVs.
- DLE appointment and contact information
- Changes affecting Pillar Two obligations
- Addition or removal of entities, mergers, dissolutions, and restructurings

Formal review and confirmation of the updated information is completed during the annual registration renewal process.

8.7 Responding to Requests for Information

The administrative authority may issue information requests in relation to:

- Top-up tax computations
- Application of safe harbors
- Determination of Group scope
- GIR consistency checks
- Transactions affecting Pillar Two outcomes

Taxpayers must respond within the deadlines specified in the request. Failure to comply may result in administrative penalties.

8.8 Record-Keeping and Maintenance of Documents

Taxpayers must maintain all documentation used to prepare:

- DMTT calculations.
- IIR calculations.
- GIR data inputs.
- Consolidated Financial Statements.
- Exchange rates.
- Safe harbor calculations.
- Accounting adjustments.
- Intercompany agreements relevant to jurisdictional tax positions.
- Transfer pricing, including benchmarking of related party transactions.

All records must be retained for at least five (5) years and must be provided to the administering authority upon request.

Example 22

DFE Located in Qatar

Group X is an in-scope MNE Group consisting of entities in Qatar, Country A, and Country B. The Group appoints its Qatar Constituent Entity, Company Q, as the DFE.

Because the DFE is located in Qatar, Company Q must file the Group's GIR directly on the Dhareeba platform. No GIR Notification is required in Qatar, as the GIR will be filed with Qatar.

The GIR must be submitted within 15 months after the end of the Group's Fiscal Year (or 18 months for the Transition Year).

Example 23

DFE Located Outside Qatar – Filing in a Foreign Jurisdiction

Group Z is headquartered in Country Z. It has three Constituent Entities in Qatar. The Group appoints Entity X in Country Z as the DFE for GIR purposes.

Country Z has an eligible exchange-of-information agreement with Qatar. Therefore, the Group may file its GIR in Country Z. However, because the GIR will not be filed inside Qatar, the Group must submit a GIR Notification through Dhareeba ,via the DLE in Qatar, confirming:

1. The identity of the foreign DFE,
2. The jurisdiction where the GIR will be filed (Country Z), and
3. Confirmation that Country Z has an eligible exchange-of-information arrangement with Qatar.

Example 24

Foreign DFE Located in a Non-Exchange Jurisdiction

Group M appoints Entity N in Country M as its DFE. Country M does not have an eligible exchange-of-information agreement with Qatar.

In this case, the Group must still file its GIR in Qatar within 15 months after the Fiscal Year-end (or 18 months for the Transition Year). A GIR Notification is not required, because the GIR is filed within Qatar.

9. Penalties and Enforcement

Failure to comply with any of the compliance obligations highlighted in this guide may lead to the imposition of the following penalties and administrative actions:

9.1 General Penalties

Penalty Type	Triggering Event	Penalty Amount	Source
Failure to Register	Not registering for Pillar Two	**QAR 20,000**	Law No. 22 of 2024, Art. 23 bis/7(3)
Late Filing of DMTT Return	Failure to submit the DMTT Return within the prescribed deadline	**QAR 500 per day**, capped at **QAR 180,000**	Law No. 22 of 2024, Art. 23 bis/7(1)
Late Filing of IIR Return	Failure to submit the IIR Return within the prescribed deadline	**QAR 500 per day**, capped at **QAR 180,000**	Law No. 22 of 2024, Art. 23 bis/7(1)
Late Payment of Top-Up Tax (DMTT or IIR)	Failure to pay Top-Up Tax by the deadline	**2% of unpaid tax per month** (or part month), capped at the total tax due	Law No. 22 of 2024, Art. 23 bis/7(2)
GIR notification non-compliance	Failing to fulfill notification requirements	**QAR 20,000**	Law No. 22 of 2024, Art. 23 bis/7(3)

9.2 Other Penalties

Penalty Type	Triggering Event	Penalty Amount	Source
Failure to Maintain Records	Not maintaining required books, records or documents	**QAR 30,000**	Law No. 22 of 2024, Art. 24(10)
Failure to Provide Information When Requested	Not providing info/documents within the deadline	**QAR 200 per missing document, capped at QAR 72,000**	Law No. 22 of 2024, Art. 24(11)
Providing Incomplete or Incorrect Information	Submitting inaccurate data affecting tax calculation	**QAR 100 per incorrect item, capped at QAR 10,000, plus 50% of unpaid tax if it led to incorrect tax**	Law No. 22 of 2024, Art. 24(12)

Please refer to Section 10.2 for the Transitional Penalty Reliefs applicable during the Transition Year.

10. Transitional relief measures

The Law provides specific compliance and penalty relief measures to ease the Transition Year for MNE Groups.

Transition Year, for a jurisdiction, means the first Fiscal Year that the MNE Group comes within the scope of the GloBE Rules in respect of that jurisdiction.

10.1 Transitional Relief for Filing Obligations

For the Transition Year in which the Qatar Pillar Two rules apply (i.e., FY 2025 for most Groups), the Executive Regulations provide for the following extended filing deadlines:

- **DMTT Return**: 18 months after Fiscal Year-end (instead of 15 months).
- **IIR Return**: 18 months after Fiscal Year-end (instead of 15 months).
- **GIR**: 18 months after Fiscal Year-end (instead of 15 months).

10.2 Transitional Penalty Relief

Transitional penalty relief may be available during the ‘transition period’, being any Fiscal Year beginning on or before 31 December 2027 and not including any Fiscal Year ending after 30 June 2029. During the ‘transition period’ General Penalties described in Section 9.1 may be cancelled if the Group demonstrates that it took reasonable measures to comply with the Qatar Pillar Two Framework.

Penalty relief does not apply where the Group engaged in any of the following:

- Tax evasion
- Fraud
- Deliberate misrepresentation
- Intentional non-compliance

11. Qatar Pillar Two Compliance Checklist

Compliance Obligation	Description	Deadline
Initial Pillar Two Registration	MNE/JV Group must register through Dhareeba once in scope.	FYs starting in 2025: **3 months** from the date the Authority confirms that the electronic platform is operational. FYs starting in 2026 onwards: **6 months** from the fiscal year end
Annual Registration Renewal	Updates Qatar entities, DLE, structure, and documentation.	**6 months** after Fiscal Year-end
Annual DMTT Return Filing	Consolidated Top-up Tax return for all Qatar Constituent Entities.	**15 months** after Fiscal Year-end (**18 months** for Transition Year only)
Annual IIR Return Filing (if applicable)	Consolidated Top-up Tax return for Qatar parent entities where foreign low-taxed entities exist.	**15 months** after Fiscal Year-end (**18 months** for Transition Year only)
Annual GIR Filing	GloBE Information Return filing	**15 months** after Fiscal Year-end (**18 months** for Transition Year only)
Annual GIR Notification	Qatar entities must notify the administrative authority of the GIR filing jurisdiction.	During annual registration renewal process.
Payment of Top-Up Tax (DMTT/IIR)	Top-up tax payments as per returns	Same as return deadlines

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