

UAE Pillar Two Registration Process

June 2026



Best Newcomer APAC
Best Newcomer in the Middle East
Middle East Transfer Pricing Practice Leader

Recommended Firm	Highly Regarded
Notable Practitioner	Trusted Talent
Women In Tax Leader	Recognised Firm



Summary

UAE passed Cabinet Decision No (142) of 2024 implementing minimum tax of 15% for large MNE groups as per the Pillar Two Rules published by OECD. Pillar Two obligations are applicable for all large MNE groups from the financial year starting on or after 1st January 2025.

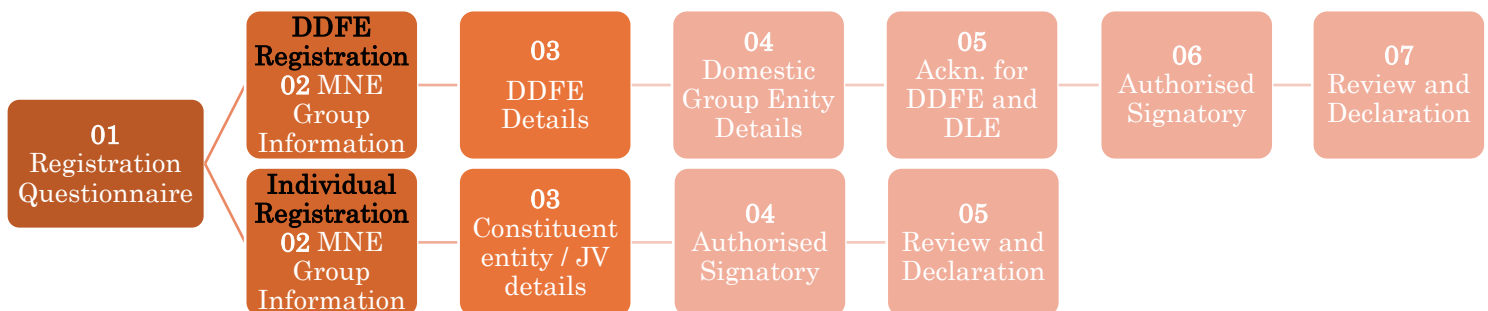
Pillar Two rules are applicable for constituent entities of MNE groups whose consolidated annual revenue is above EUR 750 Million for the 2 of 4 years preceding the tested year. All MNE groups passing the threshold are required to fulfill the compliance requirements as per pillar two, which includes onetime registration and annual filing of Globe Information return and Top up tax return.

UAE has recently launched the **registration window in the Emara Tax portal** and the members of a MNE group that are liable to comply with pillar two rules have to complete the registration process.

Registration Process

All MNE groups which are liable to comply with Pillar Two obligations have to register for the Pillar Two Tax in the Emara tax portal and obtain a Pillar Two Top-up Tax Registration Number. Separate registration is required for Joint Ventures, Joint Venture groups and for reverse hybrid entities.

Steps in the Registration Portal, Step 1 is common. In this step, the organization can choose to register individually or register itself as a DDFE acting on behalf of the MNE Group. Depending on the choice made, there are four to six steps in the registration process. The Summary of the two alternative is depicted in the diagram below:



Step 01: Registration Questionnaire - Common Step

This registration questionnaire is the first step where the taxpayer gets to decide which of the approaches to be selected viz., DDFE or entities registering individually.

- A) Taxpayer will have to select either of the following:
1. DDFE; *or*
 2. Entity registering individually

NOTE: Taxpayer is required to upload an authorisation letter from all the Entities in UAE that are part of the relevant group, nominating it to act on their behalf as the Domestic Designated Filing Entity

- B) Confirm if the taxpayer is an entity which is a member of MNE Group that has revenue of EUR 750 million (2 out of 4 preceding years).
- C) Confirm the type of Tested jurisdiction that the taxpayer belongs to:
1. Domestic Main group, Domestic Minority Owned Sub-group or Reverse Hybrid Entity; or
 2. Domestic JV Group

Domestic Designated Filing Entity - Approach

In this approach one of the group entity of the MNE Group for the said tested jurisdiction will have to be designated as the Filing entity – DDFE. Following are the steps – 02 to 07 while registering under this approach.

Pre- requisites

The list of documents that are required for making an application to register yourself for Pillar Two Top-up Tax are provided below:

- a) Supporting document(s) that verifies the name and TIN / Unique Identifier of the Ultimate Parent Entity, where the Ultimate Parent Entity is located outside UAE.
- b) Supporting document(s) that verifies the name and TIN / Unique Identifier of the Designated Filing Entity, where the Designated Filing Entity is located outside UAE.
- c) Supporting document(s) provides an overview of the **entire corporate structure** of the MNE group, including Entities located both inside and outside the UAE.
- d) **Letter of Authorization** confirming the appointment of the Domestic Designated Filing Entity (DDFE) for all administrative functions related to Pillar Two Top-up Tax if not acknowledged in the EmaraTax
- e) Letter of Authorization confirming the appointment of the Designated Local Entity for filing the Pillar Two Information Return (GIR) or submit its notifications if applicable and not acknowledged in the EmaraTax
- f) Additional documentary evidence to support this Pillar Two Top-up Tax registration application (Optional)

Step 02: MNE Group information

The following information will have to be submitted in this section:

- a) Name of MNE Group (In English)

- b) Start date & End date of the first Reporting Fiscal Year
- c) Ultimate Parent entity details such as name of UPE, jurisdiction, Tax Identification Number. Supporting documents for TIN also have to be provided.

Note:

<i>Designated Filing Entity (DFE):</i>
The entity which has been designated to file the GloBE Information Return (GIR) on behalf of the MNE group, other than the UPE. GIR is a standard tax form for pillar two which contains information regarding all pillar two jurisdictions. It can be either filed in all jurisdictions or filed in a jurisdiction which has signed the required information sharing agreement
<i>Illustration:</i>
If MNE group A, in the above illustration appoints, I, a Dutch entity to file the GIR, then it will be considered as a designated filing entity. DFE can be a foreign entity responsible for filing GIR.
If the UAE entity registering for pillar two is the designated entity, then the details of the entity will be auto filled otherwise the jurisdiction, TIN and Name of the designated entity will have to be provided.

- d) A document disclosing the corporate structure of the whole MNE group including operations in foreign jurisdiction and inter group shareholding has to be uploaded in the tax portal.

Step 03: DDFE Details

The taxpayer that is registering has to disclose if it is a Permanent Establishment, Excluded entity or an investment entity.

Note:

<i>Domestic Designated Filing Entity (DDFE):</i>
The entity designated to file the top up tax return and pay the top up tax in UAE on behalf of all the constituent entities in UAE. Top up tax return is a tax return to be filed with UAE Tax authorities regarding the Pillar Two Tax obligations in UAE and contains information regarding the tax obligation in UAE.
<i>Illustration:</i>
MNE Group Q has three wholly owned subsidiaries in UAE - P, R and S. MNE Group can nominate P to handle all the filing obligations in regard to Pillar two and pay the top up tax incurred on behalf of R and S.

Step 04: Domestic Group entity details

In this section the information of at least two entities will have to be provided, since this approach is designating one entity on behalf of others within the same tested jurisdiction.

The uploading of the entities can be completed either through excel or independently inputted. The following information has to be provided

- a) Tax Identification Number of the Entity

- b) Establishment Name in English and Arabic
- c) Disclosure if the company is an excluded entity, Investment entity or a permanent establishment

Note:

Designated local entity (DLE):
DLE is the UAE entity that is nominated by constituent entities in UAE to submit GIR or file the notification.
Illustration:
P, S and R are wholly owned subsidiaries in UAE of Group Q, Group entities can nominate S to either file the GIR or submit the notification to the UAE authorities.
DLE can be selected from the list of entities added as a “Domestic Group entity”.

Step 05: Acknowledgement for DDFE and DLE

Letter of authorization is required from constituent entity nominating the DDFE and DLE and acknowledging their membership in the group.

Step 06: Authorized Signatory

The default signatory details will be populated in this section. Nonetheless other signatories can be added.

Step 07: Review and Declaration

The information provided in the earlier sections will be summarized. Taxpayers will have to review the information and submit the form.

Entities registering individually

In this approach each of the group entities in the MNE Group will be registering with UAE tax authorities.

The registration process is similar to the DDFE registration process but does not require disclosure of DDFE, other group entities or DDFE acknowledgment steps.

The Process requires disclosure of MNE Group information and information about the registering entity. The registering entity must disclose if it is a Permanent Establishment, Investment entity or an excluded entity.



Due Dates

The deadline for registration has not been announced by UAE tax authorities.

The deadline for filing GIR and Top up tax return is 15 months from the end of the financial year of the ultimate parent entity, but the same is extended to 18 months from the end of the financial year for the first year in which the group is subject to Pillar Two regulations.



Penalties

The penalties prescribed under Cabinet Decision No. (75) of 2023 will apply for Pillar Two. UAE will not enforce penalties in connection with pillar two compliance for financial years on or before 31st December 2026 provided that the MNE groups have taken reasonable measures to ensure the correct application of the law.



Way Forward

Applicable MNE groups operating in UAE must proactively start preparing themselves to comply with pillar two obligations. The compliance burden will be high if the MNE Group has multiple JVs as each Joint Venture will have to be registered separately.

The registration process requires the preparation of supporting documentation. To ensure smooth compliance process, MNE groups can start arranging the LOAs from entities in UAE.



How VSTN can support

VSTN offers support on Pillar Two including:

- **Impact & readiness assessments:** Scoping, safe harbour eligibility, and jurisdictional ETR modelling
- **Registration :** Pillar Two registrations, including preparation of required documents
- **Technical interpretation & advisory:** GloBE income, covered taxes, deferred tax adjustments, QDMTT design, quantifying top-up tax liability and alignment with transfer pricing, CbCR and overall tax strategy.
- **Data, systems, and process support:** Data gap analysis, calculation models and updating accounting and reporting systems.
- **Compliance and reporting assistance:** GloBE calculations, GIR / QDMTT returns and related disclosures in financial statements.
- **Governance, audit, and controversy support:** Documentation and internal controls
- **Ongoing regulatory monitoring:** Tracking OECD guidance and local law developments and assessing client-specific impact.

About us



VSTN Consultancy is a Global Transfer Pricing firm with extensive expertise in the field of international taxation and transfer pricing. VSTN Consultancy has been awarded by International Tax Review (ITR) as Best Newcomer in Asia Pacific – 2024 and is ranked as one of the recommended transfer pricing firms. VSTN has also been nominated in 9 Categories under APAC, EMEA and Middle East Region ITR awards 2025. VSTN has its offices in India, UAE , Singapore, USA and KSA.

Nithya Srinivasan, Founder of VSTN Consultancy, was named Middle East Transfer Pricing Practice Leader of the Year, recognizing her outstanding leadership and contribution to the profession. VSTN also received the Best Newcomer in the Middle East award from International Tax Review, showcasing its rapid growth and excellence in global transfer pricing advisory.

VSTN Consultancy has been honored with the Best Global Transfer Pricing Consultancy 2025 – India award at the prestigious Wealth & Finance Management Consulting Awards 2025.

Our offering spans the end-to-end Transfer Pricing value chain, including design of intercompany policy and drafting of Interco agreement, ensuring effective implementation of the Transfer Pricing policy, year-end documentation and certification, BEPS related compliances (including advisory, Masterfile, Country by Country report), safe harbour filing, audit defense before all forums and dispute prevention mechanisms such as Advance Pricing agreement. VSTNs senior partners have been ranked in ITR in the list of recognized Practitioners.



VSTN Consultancy., © 2026. All Rights Reserved.