Global Transfer Pricing Firm

QATAR | OECD PILLAR TWO

Registration & Compliance Framework Now in Effect

General Tax Authority (GTA) guidance released 2 August 2026 — DMTT & IIR effective for fiscal years beginning on or after 1 January 2025

150+
Years of Experience

300+
Clients Served

5
Global Offices

17+
Countries Covered

GLOBAL MINIMUM TAX

Pillar Two Is Now in Effect in Qatar

Qatar has officially implemented the OECD Pillar Two Global Minimum Tax framework, effective for fiscal years beginning on or after 1 January 2025, introducing both the Domestic Minimum Top-Up Tax (DMTT) and Income Inclusion Rule (IIR).

On 2 August 2026, the General Tax Authority (GTA) released comprehensive guidance on registration and compliance requirements under its Pillar Two Framework — covering registration procedures, filing obligations, ongoing compliance, deregistration, and enforcement for in-scope MNE and Joint Venture groups.

The guidance also clarifies the role of Designated Local Entities (DLEs), key deadlines, transitional relief provisions, and penalties for non-compliance.

15%

Minimum Effective Tax Rate

EUR 750M+

Consolidated Group Revenue Threshold

3 Months

Registration Window Once Dhareeba Opens

HOW TO REGISTER

Registration Mechanics Under Dhareeba

A

Who Registers

The Designated Local Entity (DLE) must complete registration on behalf of the in-scope MNE Group.

B

When

Registration is due within 3 months of the date the Dhareeba registration platform becomes operational.

C

What's Required

The DLE submits key MNE Group and UPE details — fiscal year, jurisdiction, TIN, legal names, and designated filing entity information.

D

Joint Ventures

Qualifying Joint Venture Groups may require a separate registration in addition to the main MNE Group.

Annual renewal remains mandatory, even where no Top-Up Tax is expected for the year.

BEYOND REGISTRATION

The Compliance Lifecycle

A Scope

Applies to MNE groups with consolidated revenues of EUR 750M+ meeting Pillar Two scope requirements.

B Ongoing Filings

Continuing obligations include DMTT, IIR (where applicable), and GloBE Information Return (GIR) filings.

C Enforced Registration

GTA may enforce registration using GIR exchanges, tax data frameworks, inspections, or third-party data, notified via Dhareeba.

D De-registration

GTA-approved de-registration is available via Dhareeba once a Group falls outside scope, has no Qatar CEs/JVs, or comprises only Excluded Entities — after clearing outstanding filings/payments.

PENALTIES & NEXT STEPS

Cost of Non-Compliance

Failure to Register

QAR 20,000 fixed penalty

Late Filing (DMTT / IIR)

QAR 500/day, capped at QAR 180,000 per return

Late Payment of Top-Up Tax

2% of unpaid tax per month, capped at total tax due

GIR Notification Non-Compliance

QAR 20,000 penalty

Failure to Maintain Records

QAR 30,000 penalty

Failure to Provide Information

QAR 200 per document, capped at QAR 72,000

Inaccurate / Incomplete Information

QAR 100 per item (cap QAR 10,000) + 50% of unpaid tax

Transitional relief may apply for fiscal years beginning on or before 31 Dec 2027 (not ending after 30 Jun 2029) where reasonable compliance measures are shown — except in cases of fraud, tax evasion, or deliberate non-compliance.

READINESS & NEXT STEPS

Assess Now to Avoid Tax and Penalty Risk

- **Assess Scope**

  Confirm whether the Group meets the EUR 750M+ Pillar Two threshold and identify the Designated Local Entity.

- **Strengthen Governance**

  Build a Pillar Two governance framework covering registration, filing, and audit-readiness responsibilities.

- **Prepare Data & Documentation**

  Get records, books, and supporting documentation audit-ready to avoid record-keeping penalties.

- **Review Filing Responsibilities**

  Map out DMTT, IIR, and GIR filing obligations and renewal deadlines well ahead of time.

WHO WE ARE

VSTN Consultancy — Global Transfer Pricing Firm

VSTN Consultancy is a Global Transfer Pricing firm with extensive expertise in the field of transfer pricing having its offices in India, Singapore, UAE, USA, and the KSA. VSTN Consultancy has been awarded by **International Tax Review (ITR)** as **Best Newcomer in Asia Pacific – 2024 | Middle East Transfer Pricing Practice Leader of the Year 2025 | Middle East Best Newcomer of the year - 2025** and is ranked as one of the Recommended Transfer Pricing Firms. VSTN Consultancy has been shortlisted in other awards as finalist by ITR for Tax Innovator, Tax Compliance and Reporting Firm, Transfer Pricing Leader , Transfer Pricing Rising Star in Asia Pacific – 2025 | Best Newcomer, Tax Innovator and Transfer Pricing Leader in EMEA – 2025. VSTNs senior partners have been ranked in ITR in the list of recognised Practitioners.

Our offering spans the end-to-end Transfer Pricing value chain, including design of intercompany policy, drafting of Interco agreement, ensuring effective implementation of the Transfer Pricing policy, year-end documentation and certification, Global Transfer Pricing Documentation, BEPS related compliances (including advisory, Masterfile, Country by Country report), safe harbor filing, audit defense before all forums, Pillar 2 Analysis advice and dispute prevention mechanisms such as Advance Pricing agreement.

We are structured as an inverse pyramid where leadership get involved in all client matters, enabling clients to receive the highest quality of service.

Being a specialized firm, we offer advice that is independent of an audit practice and deliver it with an uncompromising integrity.

Our expert team brings in cumulative experience of over several decades in the transfer pricing space having worked with multiple Multinational Companies across sectors/industries and have cutting edge knowledge and capabilities in handling complex TP engagements.

WHO WE ARE

VSTN Consultancy — Global Transfer Pricing Firm

VSTN Consultancy is a transfer pricing firm with a global footprint across India, UAE, Singapore, USA, and KSA. We combine deep technical expertise with a client-centric approach to deliver premium transfer pricing services.

01 **Specialisation**

Exclusive focus on transfer pricing — not a generalist practice.

02 **Global Reach**

Serving clients across 17+ countries with local expertise.

03 **Industry Recognition**

Awarded Best Newcomer APAC & Best Newcomer Middle East.

04 **Licensed Databases**

11+ premium databases.

150+
Years' Experience

300+
Clients Served

17+
Countries

5
Global Offices

11+
Licensed Databases

50+
Team Members

THANK *YOU*

We look forward to partnering

with you on this engagement.

INDUSTRY RECOGNITION

- ✦ Best Newcomer — APAC
- ✦ Best Newcomer — Middle East
- ✦ Middle East TP Practice Leader
- ✦ Notable & Trusted Practitioner
- ✦ Women In Tax Leader
- ✦ Wealth & Finance Best Global TP Firm - India

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