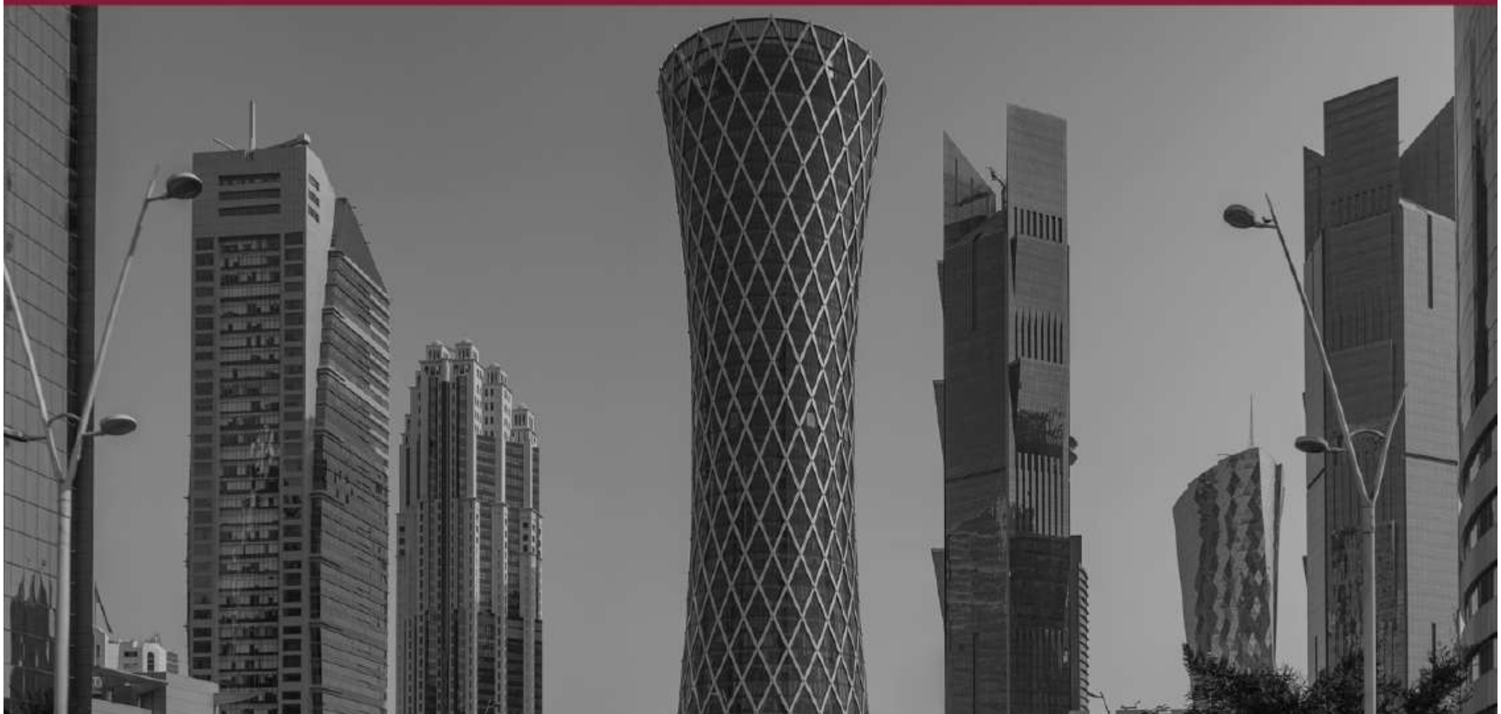

Qatar - Tax Alert on Pillar Two Registration and Compliance Requirements

Qatar Pillar Two Framework Guide
Registration, Renewal and Ongoing Compliance

7 August 2026

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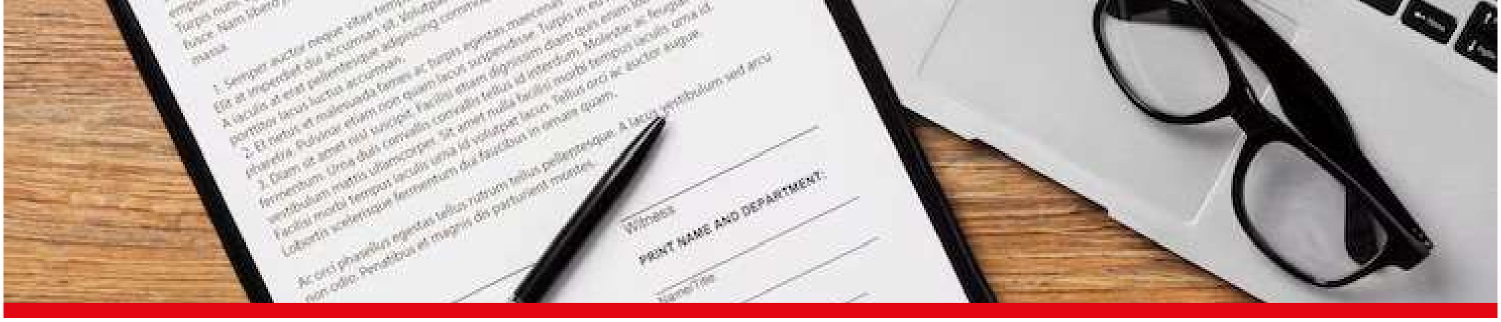


EXECUTIVE SUMMARY

The General Tax Authority (GTA) of Qatar has issued the Qatar Pillar Two Framework Guide on Registration and Compliance, providing detailed administrative guidance on registration, annual renewal, filing, deregistration and enforcement under Qatar's Pillar Two framework.

FY 2025 registration clock

For Fiscal Years starting in 2025, the Designated Local Entity must complete the Group's initial Pillar Two registration within 3 months from the date the GTA confirms that the electronic platform is operational.

Group-based registration

Registration is mandatory for in-scope MNE Groups and JV Groups through Dhareeba, even where no Top-up Tax is expected. JV Groups require a separate registration.

Annual renewal

From subsequent Fiscal Years, the DLE must review and complete, confirm or update the registration annually within 6 months after the end of the relevant Fiscal Year.

Key message

The new GTA Guide moves Qatar's Pillar Two regime into the implementation and compliance phase. In-scope groups should confirm their Qatar entity population, appoint a DLE, prepare the Dhareeba registration data set and establish annual renewal and filing controls.

Applicable to Fiscal Years commencing on or after 1 January 2025.

LEGAL CONTEXT AND WHO IS AFFECTED

Qatar implemented Pillar Two through Law No. 22 of 2024, amending Income Tax Law No. 24 of 2018, together with Council of Ministers Resolution No. 2 of 2026. The framework applies for Fiscal Years commencing on or after 1 January 2025.

Framework

DMTT and IIR

The DMTT applies to Constituent Entities or a Joint Venture located in Qatar. The IIR applies where the UPE is located in Qatar and may also apply, subject to conditions, to certain Intermediate Parent Entities or Partially Owned Parent Entities.

Scope trigger

MNE / JV Group in scope

Group-based registration applies where the MNE Group meets the relevant Revenue Test and MNE Group Test, has a Constituent Entity, JV or JV Subsidiary in Qatar, and is not composed solely of Excluded Entities. JV Groups must register separately.

Practical impact

Entities across Qatar regimes

QFC, QFZA, QSTP and Media City entities can fall within the Qatar Pillar Two framework where they are members of an in-scope Group.

The GTA Guide provides administrative guidance and is not legally binding. The underlying legislative framework comprises Law No. 22 of 2024 and Council of Ministers Resolution No. 2 of 2026, together with relevant implementing decisions.

Important distinction

Pillar Two registration is separate from Income Tax and other tax registrations on Dhareeba. Groups must register even if they do not expect to pay any Top-up Tax.

Note: The Revenue Test is assessed at Group level by reference to consolidated revenue of EUR 750 million or more in at least two of the four Fiscal Years immediately preceding the tested Fiscal Year.

PILLAR TWO REGISTRATION TIMELINES

The Designated Local Entity is responsible for completing the Group's Pillar Two registration and annual registration review through the Dhareeba platform.

FY 2025 INITIAL REGISTRATION **3 months**	From the date the GTA confirms that the electronic platform is operational.
LATER FIRST IN-SCOPE YEARS **6 months**	For a Group first becoming in scope in a later Fiscal Year, registration is due within 6 months after the end of that Fiscal Year.
ANNUAL RENEWAL **6 months**	Registered Groups must review and confirm or update their registration within 6 months after each Fiscal Year-end.

Illustrative examples

Group in scope from FY 2025: initial registration is due 3 months from the GTA's confirmation that the platform is operational.
Group first entering scope in FY 2028: registration is due within 6 months after FY 2028 year-end.

DESIGNATED LOCAL ENTITY AND REGISTRATION

Each in-scope MNE Group or JV Group must appoint a Designated Local Entity (DLE) to act on its behalf for Qatar Pillar Two matters through Dhareeba.

UPE in Qatar

The UPE is automatically the DLE unless it formally appoints another domestic Constituent Entity. If there is only one domestic Constituent Entity, it becomes the DLE by default.

UPE outside Qatar

The UPE must appoint a DLE from its domestic Constituent Entities. The appointed DLE must not be under insolvency proceedings.

Appointment declaration

For an MNE Group, the DLE must be formally appointed through the GTA standard Appointment Declaration, issued by the UPE or authorised representatives of domestic Constituent Entities. The declaration is uploaded on registration, renewal and a change of DLE.

DLE responsibilities: The DLE performs the initial registration, annual renewal, GIR notification (if applicable), DMTT and IIR filings, GIR filing (if applicable), record maintenance and authority communications.

Registration outcome

Following submission, the Group receives a unique Pillar Two TIN and the relevant DMTT, IIR and GIR obligations are activated in Dhareeba. JV Groups register separately and receive their own Pillar Two TIN. Their DLE is self-appointed and does not require an Appointment Declaration from domestic JV subsidiaries.

ANNUAL RENEWAL AND DEREGISTRATION

Registered Groups must maintain their Pillar Two status through annual renewal and, where appropriate, a formal deregistration process.

1

Annual renewal

Renewal is mandatory each year within 6 months after Fiscal Year-end, even if no Top-up Tax is expected, there is no structural change, or the Group qualifies for a Transitional CbCR Safe Harbor.

2

Updates and consequences

Renewal is the formal mechanism for updating Qatar entities, restructurings and DLE changes. Failure to renew may result in default in-scope status, full filing obligations and administrative penalties.

3

Formal deregistration

Deregistration is not automatic. A Group that falls out of scope, has no Qatar Constituent Entities or JVs remaining, or is composed solely of Excluded Entities and is confirmed to be permanently out of scope must submit a formal request through Dhareeba with supporting evidence.

4

Approval and re-entry

Until deregistration is approved, the Group remains subject to all filing obligations. If the Group later becomes in scope again, a new Pillar Two registration is required.

Deregistration restrictions

A Group may not deregister where it has outstanding Pillar Two filing obligations, unpaid Top-Up Tax or related penalties, or is undergoing an active review or audit.

ONGOING PILLAR TWO COMPLIANCE OBLIGATIONS

The DLE manages the Group's Qatar Pillar Two obligations through Dhareeba. These requirements apply even where no DMTT or IIR liability ultimately arises.

DLE

Manages registration, annual renewal, returns, payments, records and authority communications

DMTT Return
Single consolidated return covering Qatar-based Constituent Entities or members of JV Groups.

IIR Return
Single consolidated return where the IIR applies to low-taxed foreign entities.

GloBE Information Return
Filed by the DLE or an elected DFE. A foreign DFE may file where an eligible exchange arrangement exists.

Records and data
Keep Dhareeba entity information current and retain supporting Pillar Two records for at least 5 years.

Practical implication: where a foreign DFE files the GIR in an eligible exchange jurisdiction, the relevant GIR notification fields are completed during registration or annual renewal. If no eligible exchange arrangement exists, the GIR must still be filed in Qatar.

KEY DEADLINES AND PENALTIES AT A GLANCE

Obligation	Deadline / requirement	Transitional rule / penalty
Initial Pillar Two registration	FYs starting in 2025: within 3 months from GTA confirmation that the electronic platform is operational. Later first in-scope FYs: within 6 months after Fiscal Year-end.	Failure to register: QAR 20,000.
Annual registration renewal	Within 6 months after Fiscal Year-end.	Failure may result in default in-scope status, full filing obligations and administrative penalties.
DMTT / IIR Returns and Top-Up Tax payment	15 months after Fiscal Year-end. Top-Up Tax payment follows the applicable return deadline.	18 months for the Transition Year. Late DMTT / IIR filing: QAR 500 per day, capped at QAR 180,000. Late payment: 2% per month or part month, capped at the tax due.
GIR / notification and records	GIR: 15 months after Fiscal Year-end (18 months for the Transition Year). Where foreign DFE filing applies, GIR notification fields are completed during registration or renewal. Records must be retained for at least 5 years.	GIR notification non-compliance: QAR 20,000. Failure to maintain records: QAR 30,000.

Note: Transitional penalty relief may be available in respect of the General Penalties for Fiscal Years beginning on or before 31 December 2027 and not ending after 30 June 2029, where the Group demonstrates that it took reasonable measures to comply with the Qatar Pillar Two Framework. Relief does not apply in cases of tax evasion, fraud, deliberate misrepresentation or intentional non-compliance.

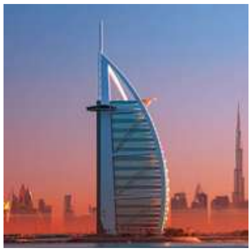
WHAT BUSINESSES SHOULD DO NOW

1	**Determine scope**	Confirm the MNE Group scope tests and identify all Qatar Constituent Entities, JVs and JV Subsidiaries, including QFC, QFZA, QSTP and Media City entities.
2	**Appoint the DLE**	Confirm the DLE, obtain the GTA Appointment Declaration where required and ensure the DLE can access the Dhareeba Pillar Two service.
3	**Prepare registration data**	Compile DLE, UPE, DFE and Qatar entity information, including TINs, tax regimes, legal names, Fiscal Year details and IIR eligibility.
4	**Create a compliance calendar**	Track initial registration, annual renewal, DMTT / IIR / GIR filing and payment deadlines, and GIR notification requirements.
5	**Strengthen governance**	Maintain current entity data, document structural changes, retain Pillar Two records for 5 years and establish controls for GTA information requests.

ACQUISORY COMMENT

The GTA Guide provides a clear operational framework for Qatar Pillar Two compliance and makes Group-level registration and annual renewal central to the regime. In-scope groups should prioritise DLE appointment, Dhareeba readiness and a complete Qatar entity data set. For FY 2025, the initial registration deadline runs from the GTA's confirmation that the electronic platform is operational.

Our Offices



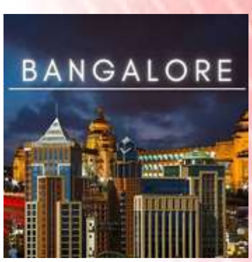
UAE

Dubai
Office 604, Bay Square 11, Business Bay, P.O. Box: 118767, Dubai, UAE
+971 4576 5098
GCC@acquisory.com

INDIA

Delhi-NCR
1116, 11th Floor, WTT, C-1, Sector 16, DND Flyway, Noida - 201301
T: +91 120 614 300

Mumbai
102, 1st Floor, Naman Centre, BKC, Bandra East, Mumbai City, Maharashtra, 400051



Bengaluru
Unit 1003-1004, 10th Floor, Prestige Meridian - II, Mahatma Gandhi Rd, Bengaluru, Karnataka, 560025