

# **Qatar Tax Alert - Qatar Commences Implementation of Global & Domestic Minimum Tax (February 2026)**

13 February 2026



# **Qatar Tax Authority “GTA” Announces Commencement of Global and Domestic Minimum Tax Implementation**

The General Tax Authority has announced the commencement of implementation of Chapter Seven (Repealed and Re-enacted) of the Income Tax Law issued under Law No. (24) of 2018 and its amendments. The chapter sets out the rules for applying the global and domestic minimum tax.

The GTA stated that this step forms part of Qatar's efforts to align its national tax system with international best practices and reflects the implementation of Pillar Two of the OECD/G20 Global Minimum Tax initiative. The measure is intended to enhance transparency and fairness within the tax system.

The official release is datelined “Doha, February 12 (QNA)”. The related QNA publication reflects 13 February 2026, and the announcement was referenced on 13 February 2026 in accompanying communications.

## Alignment with OECD/G20 Pillar Two Framework

The decision comes within the context of implementing Pillar Two of the global initiative led by the Organisation for Economic Co-operation and Development (OECD) and the Group of Twenty (G20) to address the tax challenges arising from the digitalization of the economy, known as the Global Minimum Tax Agreement.

The announcement underscores the State of Qatar's role in strengthening the Inclusive Framework of the OECD and the G20 on Base Erosion and Profit Shifting (BEPS), reflecting its participation in coordinated international tax reform efforts.



## Scope and Revenue Threshold

### Application to In-Scope Multinational Groups

The initiative aims to impose an effective minimum tax rate of 15% on the profits of multinational enterprises with foreign operations, provided that their revenues exceed EUR 750 million.

The announcement confirms that the rules apply to MNE Groups with consolidated revenues exceeding EUR 750 million.

## Introduction of the Domestic Minimum Tax

### Qualified Domestic Minimum Top-Up Tax (QDMTT)

The amendment also introduces the Domestic Minimum Tax through the Qualified Domestic Minimum Top-Up Tax.

The official release confirms this forms part of Qatar's implementation of the Global Minimum Tax Agreement under Pillar Two.

## Introduction of the Global Minimum Tax

### Qualified Income Inclusion Rule (IIR)

Chapter Seven (repealed and re-enacted) introduces the Global Minimum Tax through the Qualified Income Inclusion Rule, forming part of the implementation of Pillar Two of the OECD/G20 initiative.

This rule is referenced as one of the two fundamental rules introduced under the latest amendment to the Income Tax Law.

## Minimum Effective Tax Rate

### 15% Effective Tax Rate

The initiative provides for a minimum effective tax rate of 15% on the profits of in-scope multinational enterprises.

This reflects Qatar's alignment with the standards set under Pillar Two, including the Global Anti-Base Erosion (GloBE) rules.



## Implementation Framework and Next Steps

### 01 Forthcoming Executive Guidance

The Qatar Tax Authority confirmed that it will issue the necessary guidance manuals and executive decisions in the coming phase to clarify the implementation mechanisms, in accordance with the standards set under Pillar Two, including the Global Minimum Tax (GloBE) rules.

### 02 Strategic Policy Positioning

The announcement describes this decision as a strategic step supporting a balance between attracting foreign direct investment, safeguarding tax sovereignty, and upholding financial fairness within the country.

### 03 Alignment with International Best Practice

The GTA further stated that the implementation reflects the State of Qatar's commitment to complying with international best practices in the tax field and enhances its position as a reliable and transparent economic and financial hub on the global stage.

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