JUNE 2026

Pillar Two | Top-Up Tax Registration

Tax Alert

What is Pillar Two?

Pillar Two is a global minimum tax framework developed by the Organisation for Economic Co-operation and Development. **(“OECD”)**

It was made to ensure that large **Multinational Enterprise ("MNE")** Groups are subject to a minimum effective tax rate of **15%** in each jurisdiction in which they operate.

The rules generally apply to MNE Groups with consolidated annual revenues of at least:

- **EUR 750 Million** in at least two of the preceding four fiscal years.

What is Qualified Domestic Minimum Top-up Tax ?

A **Qualified Domestic Minimum Top-up Tax ("QDMTT")** is a domestic tax mechanism introduced under the OECD Pillar Two framework that allows a jurisdiction to collect Top-up Tax on low-taxed profits arising within its territory.

By implementing a QDMTT, it ensures that in-scope MNE Groups are subject to a minimum effective tax rate of **15%** in the jurisdiction.

As part of the ongoing implementation of the UAE's **Domestic Minimum Top-up Tax ("DMTT")** regime, the **Federal Tax Authority ("FTA")** has introduced a dedicated **“Pillar Two Top-Up Tax Registration"** functionality on the EmaraTax portal.

This development represents a significant step in the implementation of the UAE's Pillar Two framework and signals the transition from legislative enactment to practical compliance for in-scope MNE Groups.

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Pillar Two Top-Up Tax Registration Path

To facilitate compliance with the DMTT regime, the FTA has enabled a dedicated **Pillar Two Top-Up Tax Registration** service on the EmaraTax portal.

Taxpayers may access the registration through the following navigation path:

EmaraTax Dashboard → **Taxable Person Profile** → **Registration Overview** → **Pillar Two Top-Up Tax Registration**

Registration Overview | Taxable Person Details (!) | Account Access | Pending Requests (0)

Registration Type	Registration Status	TRN/WHK No.	GIBAN	Effective Date of Registration	Action
Corporate Tax	Active				•••
Value Added Tax	Active				•••
Tax Group	Not Registered	-	-	-	•••
VAT Clearing Company - TINCO	Not Registered	-	-	-	•••
Excise Tax	Not Registered	-	-	-	
Warehouse Keeper	Not Registered	-	-	-	
Pillar Two Top-up Tax	Not Registered	-	-	-	•••

Register
View Application History

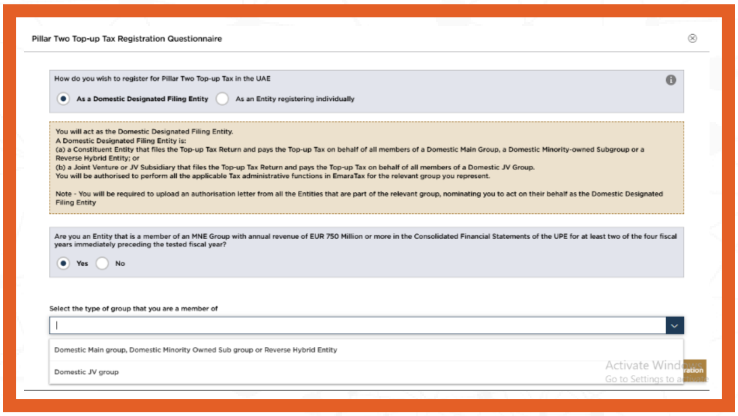
Questionnaire

Before commencing the registration process, applicants are required to complete a questionnaire to determine:

- **Registration Approach**
- **MNE Group**
- **Pillar Two Applicability**

Entities falling within the scope of the OECD's Pillar Two framework may now register through either of the following registration pathways:

- **Domestic Designated Filing Entity ("DDFE") Registration**
- **Individual Entity Registration**



Pillar Two Top-up Tax Registration Questionnaire

How do you wish to register for Pillar Two Top-up Tax in the UAE

- (selected) As a Domestic Designated Filing Entity
- As an Entity registering individually

You will act as the Domestic Designated Filing Entity.
A Domestic Designated Filing Entity is:
(a) a Constituent Entity that files the Top-up Tax Return and pays the Top-up Tax on behalf of all members of a Domestic Main Group, a Domestic Minority-owned Subgroup or a Reverse Hybrid Entity; or
(b) a Joint Venture or JV Subsidiary that files the Top-up Tax Return and pays the Top-up Tax on behalf of all members of a Domestic JV Group.
You will be authorised to perform all the applicable Tax administrative functions in EmaraTax for the relevant group you represent.

Note - You will be required to upload an authorisation letter from all the Entities that are part of the relevant group, nominating you to act on their behalf as the Domestic Designated Filing Entity

Are you an Entity that is a member of an MNE Group with annual revenue of EUR 750 Million or more in the Consolidated Financial Statements of the UPE for at least two of the four fiscal years immediately preceding the tested fiscal year?

- (selected) Yes
- No

Select the type of group that you are a member of

- Domestic Main group, Domestic Minority Owned Sub group or Reverse Hybrid Entity
- Domestic JV group

Steps for Registration

1. The portal requires applicants indicate whether they are registering as an individual entity or as a DDFE on behalf of a group.

2. Provide the Multinational Enterprise **("MNE")** Group name (as per the Consolidated Financials) with the start and end dates of the first fiscal reporting year.

3. If registering as a DDFE, the portal will automatically populate the entity name and UAE Tax Identification Number **("TIN")** of the designated filer.

4. In this step, details of all UAE group entities must be provided, including their TIN, English and Arabic names, and their classification.

5. Authorization must be obtained through a signed Letter Of Authorization **("LOA")** or portal-based approval from the relevant group entities.

6. Provide the details of the Authorized Signatory, including the Name, Emirates ID, Passport Details, Email Address, and Mobile Number

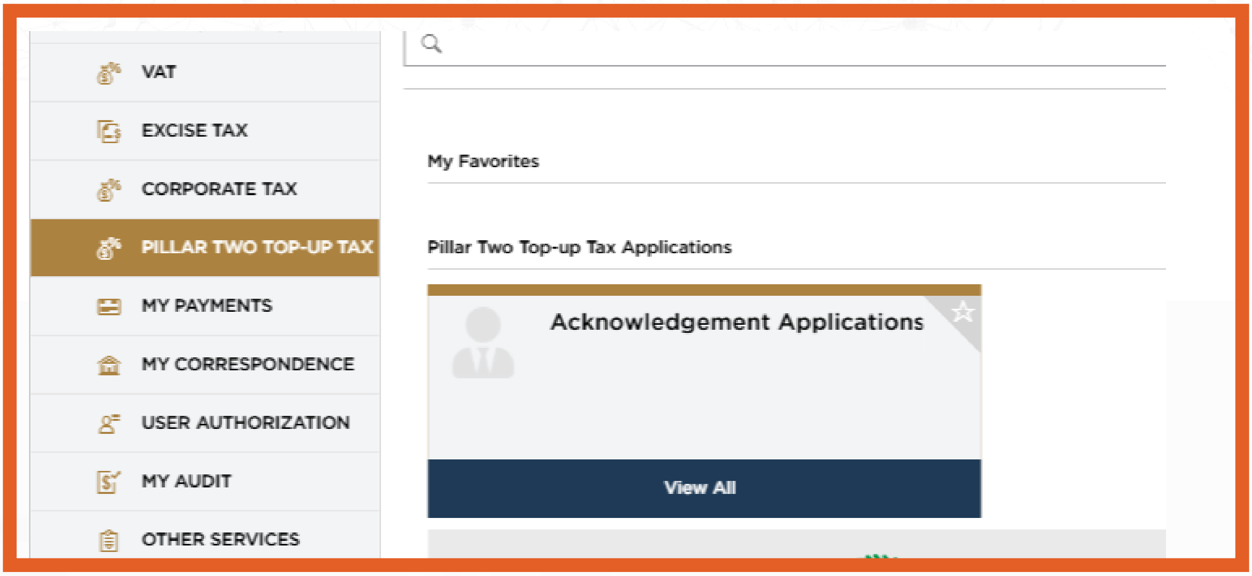
7. Review the application summary, confirm the declaration, and submit the registration.

Viewing the Application

Once the **Pillar Two Top-Up Tax Registration** application has been submitted through EmaraTax, taxpayers may view and track the status of their application under the **"Pillar Two Top-Up Tax Applications"** section within the Pillar Two Top-Up Tax module.

The Applications section provides visibility over submitted registration requests, including the application reference number, submission status, and any updates or actions required by the FTA.

This allows taxpayers to monitor the progress of their registration and maintain records of their Pillar Two Top-Up Tax registration submissions.



How SBC Can Assist

- **Assessing eligibility and determining whether the group falls within the scope of the UAE Pillar Two and DMTT regime.**
- **End-to-End preparation and submission of the Pillar Two Top-Up Tax Registration application through EmaraTax.**
- **Reviewing group structure, entity information and registration requirements.**
- **Advisory and support on ongoing compliance and reporting requirements.**

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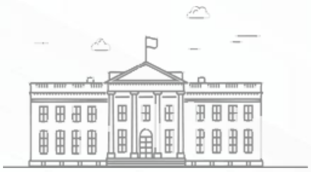
Our Global Presence

UAE
SBC TAX Consulting LLC
202 &309, Al Nasr Plaza Commercial Building, Oud Metha Metro Station Exit 1, Dubai, UAE

UAE (ABU DHABI)
SBC TAX Consulting LLC
Unit 801– 4A, 8th Floor, Al Saman Tower-A, Hamdan Bin Mohammed Street (Beside Capital Park), Al Danah, Abu Dhabi P.O. Box: 26053

INDIA
SBC LLP
Suite 5, Level 3, Reliance Cyber Ville, Madhapur, Hitech City, Hyderabad – 500081



USA
SBC LLC
8 The Green, Suite A in the City of Dover, Delaware - 19901

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+971 58 606 0939 info@sbcllc.ae www.sbcllc.ae SBC UAE

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