**Ministerial Decision No. 96 of 2026 on the Commentary and Agreed Administrative Guidance for the Purposes of Cabinet Decision No. 142 of 2024 on the Imposition of Top-Up Tax on Multinational Enterprises**

Minister of State for Financial Affairs:

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competencies of Ministries and Powers of the Ministers, and its amendments,
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments,
- Cabinet Decision No. 142 of 2024 on the Imposition of Top-Up Tax on Multinational Enterprises,
- Ministerial Decision No. 88 of 2025 on the Commentary and Agreed Administrative Guidance for the Purposes of Cabinet Decision No. 142 of 2024 on the Imposition of Top-Up Tax on Multinational Enterprises,

Has decided:

**Article (1)**

**Commentary and Agreed Administrative Guidance**

Commentary and Agreed Administrative Guidance stipulated in the Annexure attached to this Decision shall be adopted for the purposes of Cabinet Decision No. 142 of 2024 referred to above.

**Article (2)**

**Application of the Decision to Fiscal Years**

This Decision shall apply to Fiscal Years starting on or after 01 January 2025.

**Article (3)**

**Repeals**

Ministerial Decision No. 88 of 2025 referred to above shall be repealed.

**Article (4)**

**Publication and Application of the Decision**

This Decision shall be published and be effective from the date of its issuance.

**Mohamed bin Hadi Al Hussaini**

**Minister of State for Financial Affairs**

Issued by us:

On: 07 / Muharram /1448H

Corresponding to: 22 / 06 / 2026

TEL +971 2 6726000 هاتف • FAX +971 2 6713333 فاكس • ABU DHABI, UNITED ARAB EMIRATES أبوظبي، الإمارات العربية المتحدة • P.O. BOX 433 ص.ب.
TEL +971 4 3939000 هاتف • FAX +971 4 3939090 فاكس • DUBAI, UNITED ARAB EMIRATES دبي، الإمارات العربية المتحدة • P.O. BOX 1565 ص.ب.
www.mof.gov.ae

**The Annexure Attached to Ministerial Decision 96 of 2026 on the Commentary and Agreed Administrative Guidance for the Purposes of Cabinet Decision No. 142 of 2024 on the Imposition of Top-Up Tax on Multinational Enterprises**

1. OECD (2026), Tax Challenges Arising from the Digitalisation of the Economy – Consolidated Commentary to the Global Anti-Base Erosion Model Rules (2026): Inclusive Framework on BEPS, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris.
2. OECD (2026), Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on the Global Anti-Base Erosion Model Rules (Pillar Two), Central Record for Purposes of the Global Minimum Tax: Inclusive Framework on BEPS, OECD.
3. OECD (2025), Tax Challenges Arising from the Digitalisation of the Economy – GloBE Information Return (January 2025), OECD/G20 Inclusive Framework on BEPS, OECD, Paris.