الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

This is not an official translation:

The requirements for Registration and Deregistration of Entities for the purposes of Cabinet Decision No. 142 of 2024 on the Imposition of Top-Up Tax on Multinational Enterprises

Federal Tax Authority Decision No. 12 of 2026 – Issued 16 Jul 2026 (Effective from Fiscal Years starting on or after 1 Jan 2025)

The Chairman of the Board of Directors of the Federal Tax Authority has decided:

- Having reviewed the Constitution,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments,
- Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments,
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments,
- Cabinet Decision No. 74 of 2023 on the Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments,
- Cabinet Decision No. 142 of 2024 on the Imposition of Top-up Tax on Multinational Enterprises,
- Decision of the Chairman of the Board of Directors of the Federal Tax Authority No. 9 of 2021 on the Delegation to the Vice Chairman of the Board of Directors of the Federal Tax Authority, and
- Pursuant to the approval of the Board of Directors on the requirements for Registration and Deregistration of Entities for the purposes of Cabinet Decision No. 142 of 2024 on the Imposition of Top-Up Tax on Multinational Enterprises, at the 43rd meeting held on 12/02/2026.

Article 1 – Definitions

Words and expressions in this Decision shall have the same meanings specified in the Federal Decree-Law No. 47 of 2022 and Cabinet Decision No. 142 of 2024 referred to above, unless the context otherwise requires.

Article 2 – Tax Registration of Entities

1. For the purposes of Article 13.1 of the annexure to Cabinet Decision No. 142 of 2024 referred to above, an Entity that is subject to Top-up Tax shall submit a Tax Registration application to the Authority for Top-up Tax purposes within a period not exceeding (7) seven months from the end of the first Fiscal Year in which the Entity is in scope under Article 1.1 of the annexure to Cabinet Decision No. 142 of 2024 referred to above.
2. Notwithstanding Clause 1 of this Article, an Entity with a Fiscal Year ending before 30 April 2026 shall submit a Tax Registration application for Top-up Tax purposes on or before 30 November 2026.

Article 3 – Tax Deregistration of Entities

1. For the purposes of Article 13.3 of the annexure to Cabinet Decision No. 142 of 2024 referred to above, an Entity shall submit a Tax Deregistration application to the Authority for Top-up Tax purposes within (6) six months from the earliest of the following dates:
   a. the date it ceases to exist; or
   b. the end of the Fiscal Year in which the Entity leaves an MNE Group and that Entity is no longer in scope under Article 1.1 of the annexure to Cabinet Decision No. 142 of 2024 referred to above.
2. Notwithstanding Clause 1 of this Article, an Entity ceasing to exist before 30 June 2026 shall submit a Tax Deregistration application for Top-up Tax purposes on or before 31 December 2026.
3. An Entity may not be deregistered unless it has settled in full all Top-up Tax and penalties payable and filed all Top-up Tax Returns and Pillar Two Information Returns due under Cabinet Decision No. 142 of 2024 referred to above.

4. If the Tax Deregistration application is approved by the Authority, the Tax Registration of the Entity shall remain valid for Top-up Tax purposes to any of the following dates, whichever is earliest:
    a. the date of cessation of the Entity;
    b. the end of the Fiscal Year in which the Entity leaves an MNE Group; or
    c. any other date as may be determined by the Authority.
5. Where the Registrant, for Top-Up Tax purposes, meets the Tax Deregistration requirements under Article 13.3 of the annexure to Cabinet Decision No. 142 of 2024 referred to above and has not submitted a Tax Deregistration application, the Authority may, at its discretion and based on the information available to it, deregister the Entity.

Article 4 – In-Scope and Out-of-Scope Notification

1. For the purposes of Article 13.3 of the annexure to Cabinet Decision No. 142 of 2024 referred to above, an Entity that is a member of an MNE Group and that MNE Group ceases to be in scope under Article 1.1. of the annexure to Cabinet Decision No. 142 of 2024 referred to above for the tested Fiscal Year, shall submit an out-of-scope notification to the Authority within (6) six months from the end of the tested Fiscal Year.
2. The out-of-scope notification shall remain valid for the tested Fiscal Year and the subsequent (4) four consecutive Fiscal Years, unless an in-scope notification is required to be submitted by the Entity to the Authority under Clause 3 of this Article.
3. An Entity that is in scope under Article 1.1 of the annexure to Cabinet Decision No. 142 of 2024 referred to above in the tested Fiscal Year, and that has submitted an out-of-scope notification which remains valid under Clause 2 of this Article in the preceding Fiscal Year, shall submit an in-scope notification within (7) seven months from the end of the tested Fiscal Year in accordance with Article 13.1 of the annexure to Cabinet Decision No. 142 of 2024 referred to above.
4. Where an out-of-scope notification remains valid for (5) five consecutive Fiscal Years, the Entity shall submit a Tax Deregistration application within (6) six months

from the end of the fifth consecutive Fiscal Year in which it became out-of-scope in accordance with Article 1.1 of the annexure to Cabinet Decision No. 142 of 2024 referred to above, unless it is required to submit an in-scope notification in accordance with Clause 3 of this Article.

Article 5 – Tax Registration and Tax Deregistration of an Entity by a Domestic Designated Filing Entity

For the purposes of Articles 2, 3 and 4 of this Decision, where a Domestic Designated Filing Entity is appointed pursuant to Article 2.2 of the annexure to Cabinet Decision No. 142 of 2024 referred to above, the Domestic Designated Filing Entity shall submit the relevant Tax Registration or Tax Deregistration application, or in-scope or out-of-scope notification on behalf of all members of:

a. a Domestic Main Group, a Domestic Minority-owned Subgroup or a Reverse Hybrid Entity; or

b. a Domestic JV Group.

Article 6 – Abrogation of Conflicting Provisions

All provisions contrary to or inconsistent with the provisions of this Decision shall be abrogated.

Article 7 – Application of the Decision to Fiscal Years

This Decision shall apply to Fiscal Years starting on or after 1 January 2025.

Article 8 – Implementation of the Decision

This Decision shall be published in the Official Gazette and shall come into effect as of its date of issuance.