# Registration For Pillar II in the UAE

**The EmaraTax portal has introduced a registration feature for the payment of the Qualified Domestic Minimum Top-up Tax (QDMTT) under the Pillar II rules**

**We have previously covered the applicability of the Pillar II rules to multinational enterprise (MNE) groups in our article**

## 1 Select how the group companies will report

### Domestic Designated Filing Entity (DDFE)

A DDFE is appointed where there are several companies in the UAE and one of them will represent the entire group

That company files the return, pays the QDMTT and deals with the UAE Federal Tax Authority (FTA) on behalf of all the companies in the group

OR

### Individual Entity

Applies where no DDFE has been appointed, or where the group has only one company in the UAE

In this case, each company fulfills its own obligations independently

When registering through a DDFE, the responsible person will need to gather information on all the group's companies in the UAE and obtain authorization from them. When registering as an Individual Entity, the company registers and reports on its own. It is important to choose the right strategy from the outset.

## 2 Documents for registration

- Certificates of incorporation and tax registration of the ultimate parent entity and of the applicant company, if they are established outside the UAE
- A chart of the group, including all companies both within and outside the UAE
- Authorization letters for the appointment of the DDFE (if not completed via EmaraTax)
- An authorization letter for the appointment of a Designated Local Entity to file the Global Information Return (if applicable and not completed via EmaraTax)

## 3 Deadlines

Registration on EmaraTax:

- **By 30 November 2026** (for FY ending on or before 30 April 2026)
- **Within 7 months after the end of FY** (general deadline)

A penalty for late registration:
**10 000 AED**

QDMTT return for 2025
**30 June 2027 (for a calendar FY)**
Subsequent QDMTT returns
**15 months after the year-end**

## 4 Deregistration

**Required within 6 months**
of the earliest of the following events:

- The company ceases to exist; or
- The group leaves the Pillar II perimeter

**Transitional rule**
Deregistration must be completed by 31 December 2026 if the company ceased to exist on or before 30 June 2026

Deregistration is permitted only after the QDMTT and penalties payment (if any) and tax returns filing

## 5 Temporary Status Notifications

If a group temporarily falls outside the Pillar II scope or subsequently re-enters the scope (e.g. due to revenue fluctuating around the threshold), this should be reported in:

**Out-of-scope notification**

- Required when the group is temporarily outside the Pillar II scope
- Filing deadline: within 6 months after the end of the relevant year
- Remains valid for 5 consecutive years

**In-scope notification**

- Required when the group re-enters the Pillar II scope
- Filing deadline: within 7 months after the end of the relevant year

If the group remains continuously out of scope for five consecutive years, a full Pillar II deregistration in the UAE must be completed within the following 6 months

## WE CAN HELP YOU

- **To support your registration for Pillar II in the UAE**
- **To check whether reliefs and exclusions are available**
- **To develop a position in complex cases**
- **To calculate QDMTT and prepare the returns**


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