Qatar: General Tax Authority Launches Pillar Two Registration on the Dhareeba Platform

August 2026

In brief - Pillar Two Registration - Now Live

On **2 August 2026**, the General Tax Authority ("GTA") has launched registration for the Global Minimum Tax and Domestic Minimum Top-up Tax and issued a detailed Registration and Compliance Framework Guide. The guide clarifies how the GTA will administer Pillar Two through the Dhareeba portal.

In detail

<u>Who needs to register</u>

- Registration is mandatory for in-scope multinational enterprise (MNE) groups and joint venture (JV) groups that meet the applicable scope conditions and have a Constituent Entity, JV or JV subsidiary in Qatar.
- The revenue threshold is generally EUR 750 million or more in at least two of the four preceding fiscal years, determined at the group level.
- Registration is required even where no top-up tax liability is expected.
- Entities established in the Qatar Financial Centre, Qatar Free Zones, Qatar Science & Technology Park and Media City are also covered where they form part of an in-scope group.
- An in-scope MNE group and an in-scope JV group must register separately where both exist in Qatar.

<u>Registration requirements</u>

- Registration must be completed at group level through the Dhareeba portal and is separate from the entity's existing income tax registration.
- Each group must appoint a Designated Local Entity (DLE) from its Qatar Constituent Entities to manage the registration and ongoing Pillar Two compliance obligations.
- Where there is only one Qatar Constituent Entity, that entity becomes the DLE by default.
- For an MNE group, an Appointment Declaration confirming the DLE appointment must be uploaded during registration.
- Where the MNE Group files its GloBE Information Return (GIR) outside Qatar in a jurisdiction that has an eligible exchange of information agreement with Qatar, the relevant GIR notification fields must be completed during the initial registration or annual registration renewal in Dhareeba.

<u>Registration deadlines</u>

- Initial Registration (FY 2025): Within 3 months from the date the GTA confirms that the registration platform is operational (i.e., on or before 2 November 2026).
- Initial Registration (FY 2026 onwards): Within 6 months after the fiscal year end.
- Failure to register may result in enforced registration and a QAR 20,000 penalty.

In detail *(Continued)*

Ongoing compliance obligations and key filing deadline

- Annual registration renewal: within six months from the fiscal year end.
- DMTT / IIR return: 15 months after the fiscal year end, extended to 18 months for the transition year.
- Payment of top-up tax: due by the applicable return filing deadline.
- GloBE Information Return (GIR): 15 months after fiscal year end (18 months for the transition year).
- DLE is responsible for maintaining accurate group and entity information in Dhareeba, responding to GTA information requests, and retaining supporting documents for at least five years.

De-registration

- Deregistration is not automatic when a group ceases to be in scope. A formal request must be submitted through Dhareeba, which remains subject to GTA's review and approval.
- Until approval is granted, the group continues to be subject to its Pillar Two filing and compliance obligations.

Penalties

- Non-compliance with the Pillar Two obligations (including registration, GIR notifications, filing, payment, record-keeping, and information reporting requirements) may result in administrative penalties and late payment charges under the Qatar Pillar Two Rules.

Key takeaways

With the introduction of the GTA Pillar Two Registration and Compliance Framework Guide, in-scope MNE groups should take immediate steps to assess and comply with their obligations under Qatar's Pillar Two regime.

Key actions include:
- Determining whether the group falls within the scope of Qatar's Pillar Two rules, if not already assessed.
- Identifying the appropriate DLE responsible for fulfilling the group's Pillar Two obligations in Qatar, where applicable.
- Completing the required registration through the Dhareeba portal within the prescribed timeframe.
- Determining the FY25 Domestic Minimum Top-up Tax (DMTT) provision, where this has not already been quantified.
- Understanding the applicable filing obligations, statutory deadlines, and ongoing compliance requirements under the Pillar Two framework.
- Establishing appropriate internal governance, data collection, and reporting processes to support ongoing compliance.
- Reviewing the potential financial and administrative consequences of non-compliance, including the applicable penalties under the framework.

Given the complexity of the new requirements and the strict compliance timelines, affected groups should begin their readiness assessment as early as possible to ensure they have sufficient time to complete the registration process and implement the necessary governance and reporting procedures.

How can we help

Navigating Qatar's Pillar Two framework requires a thorough understanding of both the OECD Global Minimum Tax rules and the GTA's administrative requirements. PwC Qatar combines deep technical expertise with practical implementation experience to help MNE groups meet their obligations efficiently and with confidence.

Our multidisciplinary team can support your organisation throughout the Pillar Two compliance lifecycle by:

- Performing tailored Pillar Two readiness and impact assessments, including determining and quantifying the FY25 DMTT provision and assessing the resulting financial reporting and tax implications.

- Providing end-to-end support with the Pillar Two registration process through the Dhareeba portal, including reviewing the required information, validating submissions, and advising on practical implementation matters.

- Preparing and reviewing the annual Pillar Two Return, notifications, and other compliance filings, while assisting with the interpretation and application of Qatar's Pillar Two legislation and administrative guidance.

- Advising on the design and enhancement of governance frameworks, operating models, internal controls, and documentation processes to support sustainable and efficient Pillar Two compliance.

- Assisting with data collection strategies, and technology-enabled compliance solutions to streamline ongoing Pillar Two reporting obligations.

Drawing on our extensive experience advising multinational groups on Pillar Two implementation across the Middle East and globally, PwC Qatar is well positioned to provide practical, end-to-end support tailored to your organisation's specific circumstances, helping you manage compliance obligations effectively while reducing administrative burden and compliance risk.

Let’s talk

For a deeper discussion of how this issue might affect your business, please contact:

Sajid Khan
Qatar Tax Leader
+974 6626 2347
sajid.khan@pwc.com

Upuli Kasthuriarachchi
Tax Partner
+974 3374 4638
upuli.x.kasthuriarachchi@pwc.com

Dima Maruf
Tax Partner
+974 5115 9041
dima.i.maruf@pwc.com

Syed Emmad Ali Shah
Tax Director
+974 5557 2349
syed.emmad@pwc.com

Nizar Trad
Tax Senior Manager
+974 5501 1946
nizar.trad@pwc.com

Nikka Badana
Tax Senior Manager
+974 3304 1906
badana.nikka@pwc.com

Akhtar Abid
Tax Senior Manager
+974 5502 2904
akhtar.abid@pwc.com

Kamran Ramzan
Tax Manager
+974 5544 6220
kamran.x.ramzan@pwc.com

Naji El Takach
Tax Manager
+974 5557 5931
naji.el.takach@pwc.com

Thank you

About PwC

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 151 countries with nearly 364,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at www.pwc.com.

Established in the Middle East for over 40 years, PwC Middle East has 30 offices across 12 countries in the region with around 12,000 people. (www.pwc.com/me).

PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see www.pwc.com/structure for further details.