Ministerial Decision No. 133 of 2026 on the Entities Required to File the Pillar Two Information Return 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. 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. 142 of 2024 on the Imposition of Top-Up Tax on Multinational Enterprises,

Has decided:

Article (1)

Definitions

The definitions set out in the Annexure to Cabinet Decision No. 142 of 2024 referred to above shall apply to this Decision.

Article (2)

Entities Required to File the Pillar Two Information Return

1. Subject to Clauses 2 and 3 of this Article, the following entities shall file a Pillar Two Information Return conforming to the requirements of Article 15 of the Annexure to Cabinet Decision No. 142 of 2024 referred to above with the Federal Tax Authority:
   (a) each Constituent Entity, excluding any Investment Entity, located in the UAE;
   (b) each Joint Venture and JV Subsidiary located in the UAE; and
   (c) each Stateless Constituent Entity that is a Reverse Hybrid Entity created in accordance with the laws of the UAE.
2. The Pillar Two Information Return may be filed by either the Constituent Entity, Joint Venture or JV Subsidiary or by the Designated Local Entity on its behalf.
3. A Constituent Entity, Joint Venture or JV Subsidiary is not obligated to file a Pillar Two Information Return with the Federal Tax Authority if a Pillar Two Information Return conforming to the requirements of Article 15 of the Annexure to Cabinet Decision No. 142 of 2024 referred to above has been filed by either:
   (a) the Ultimate Parent Entity located in a Jurisdiction that has a Qualifying Competent Authority Agreement in effect with the UAE for the Reporting Fiscal Year; or
   (b) the Designated Filing Entity located in a Jurisdiction that has a Qualifying Competent Authority Agreement in effect with the UAE for the Reporting Fiscal Year.
4. Where Clause 3 of this Article applies, each Entity referred to in Clause 1 of this Article or the Designated Local Entity shall notify the Federal Tax Authority of the identity and location of the Entity or Entities that are filing the Pillar Two Information Return.

Article (3)

Application of the Decision to Fiscal Years

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

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: 20 / Safar / 1448H

Corresponding to: 03 / 08 / 2026