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UAE PILLAR TWO · DMTT | CLIENT BRIEFING

FTA Decision No. 12 of 2026

Top-up Tax Registration & Deregistration

Statutory deadlines for DMTT registration, deregistration and scope notifications on EmaraTax

Issued on **16 July 2026** and applying to Fiscal Years starting on or after **1 January 2025**, FTA Decision No. 12 of 2026 sets the registration and deregistration requirements for entities within the UAE **Domestic Minimum Top-up Tax** under Cabinet Decision No. 142 of 2024. Every in-scope MNE Group now has a fixed registration deadline — and for most groups, it falls this year.

7 MONTHS TO REGISTER

An Entity subject to Top-up Tax must apply for Tax Registration within **7 months from the end of its first in-scope Fiscal Year** (Article 2).

CALENDAR-YEAR 2025 GROUPS — REGISTER BY 30 NOVEMBER 2026

Transitional rule: any Fiscal Year ending **before 30 April 2026** — including the year ended **31 December 2025** — must be registered on or before **30 November 2026**.

TRANSITIONAL DEADLINES — DIARISE NOW

30 NOV 2026	31 DEC 2026
PILLAR TWO TAX REGISTRATION	PILLAR TWO TAX DEREGISTRATION
Fiscal Years ending before 30 April 2026	Entities ceasing to exist before 30 June 2026

Standard rules thereafter: registration within 7 months of the first in-scope Fiscal Year end · deregistration within 6 months of cessation, or of the Fiscal Year end in which the Entity leaves the MNE Group and falls out of scope (Article 3).

What else the Decision requires

Scope notifications and deregistration conditions to build into your Pillar Two compliance calendar.

- **Out-of-scope notification** within 6 months of the tested Fiscal Year end, where the MNE Group falls out of scope (Article 4).
- **Mandatory deregistration** once out of scope for 5 consecutive Fiscal Years — within 6 months of the fifth year end.
- **Clearance before exit** — no deregistration until all Top-up Tax and penalties are settled and all Returns and GIRs are filed.
- **In-scope notification** within 7 months of the tested Fiscal Year end if the Group re-enters scope.
- **One filer for the group** — a Domestic Designated Filing Entity submits applications and notifications for all members (Article 5).

One registration cycle — handled end to end

Share your group structure and Fiscal Year end — **we run the full DMTT compliance for you:**

- Confirm scope and the first in-scope Fiscal Year
- Prepare and file the EmaraTax Top-up Tax registration before the deadline
- Advise on Domestic Designated Filing Entity appointment for group-level filing
- Monitor in-scope / out-of-scope positions and file the required notifications
- Support GloBE Information Returns, Top-up Tax Returns and deregistration clearance

Tell us once — we keep your Pillar Two obligations on time.

In case of any assistance, pls do get in touch with Mr. Mohan Krishna on mohan.krishna@gbsei.com