



# QATAR PILLAR TWO FRAMEWORK

Frequently Asked Questions “FAQs”



## ◆ Disclaimer

The Frequently Asked Questions have been developed to support the introduction of **Qatar Global and Domestic Minimum Tax framework implementation (referred also as “Qatar Pillar Two Framework”)** for entities subject to the new tax. They present key concepts in a simplified manner. For readability not all details or exceptions have been covered. Any capitalized terms included within these Frequently Asked Questions should be interpreted in line with the definitions in the Qatar Pillar Two Framework.

Please be advised that the Frequently Asked Questions are not legally binding; taxpayers should always refer to the relevant legislation.

## ◆ General Information

### Q1 | What laws govern Pillar Two in Qatar?

Pillar Two in Qatar is governed by Law No. 22 of 2024, which amended the Income Tax Law (No. 24 of 2018), and the Resolution of the Council of Ministers No. 2 of 2026 Issuing the Rules for the Application of the Global and Domestic Minimum Taxes (“Resolution”) (jointly implementing Qatar Global and Domestic Minimum Tax framework, referred also as “**Qatar Pillar Two Framework**”).

## **Q2 | What is the Qatar Pillar Two Framework?**

The Qatar Pillar Two Framework is Qatar’s implementation of the OECD’s global minimum tax, ensuring large Multinational Entity Groups generally pay at least a 15% Effective Tax Rate on profits in every jurisdiction where they operate.

## **Q3 | Why did Qatar adopt Pillar Two?**

Qatar adopted Pillar Two to combat base erosion and profit shifting, to align with international tax standards, and to ensure fair taxation by large multinational entity groups.

## **Q4 | What are the main charging mechanisms under the Qatar Pillar Two Framework?**

Qatar applies two charging mechanisms: the Domestic Minimum Top-Up Tax (DMTT) for Qatar-located entities and the Income Inclusion Rule (IIR) for Parent Entities located in Qatar.

## **Q5 | What is the minimum tax rate under Pillar Two?**

The minimum Effective Tax Rate is 15% for in-scope Multinational Entity Groups.

## **Q6 | Who administers Pillar Two in Qatar?**

The General Tax Authority (the Authority) has the primary responsibility for ensuring compliance and enforcement of the Qatar Pillar Two Framework.

## **Q7 | Does the Qatar Pillar Two Framework replace Qatar’s existing income tax?**

No, the Qatar Pillar Two Framework applies in addition to existing income tax rules; it does not replace them.

## **Q8 | What is the objective of the Qatar Pillar Two Framework?**

The objective is to ensure large Multinational Entity Groups pay a minimum tax on profits, preventing profit shifting to low-tax jurisdictions.

## **Q9 | Is the Qatar Pillar Two Framework aligned with OECD standards?**

Yes, Qatar’s Pillar Two Framework closely follows the OECD Global Anti-Base Erosion (GloBE) Model Rules.

# **◆ Scope of Application**

## **Q10 | Which entities are subject to the Qatar Pillar Two Framework?**

Entities that are members of a Multinational Entity Group with annual consolidated Revenue of at least EUR 750 million in at least two of the four preceding tested fiscal years.

## **Q11 | What is a Multinational Entity Group under the Qatar Pillar Two Framework?**

A Multinational Entity Group is any Group with operations in more than one jurisdiction, including at least one Constituent Entity or GloBE Permanent Establishment outside the jurisdiction of its Ultimate Parent Entity.

## **Q12 | Are purely domestic Groups subject to the Qatar Pillar Two Framework?**

No, Groups operating solely within Qatar are not subject to the Qatar Pillar Two Framework, regardless of their size.

### **Q13 | How is Revenue measured for the threshold?**

Revenue is measured using the Consolidated Financial Statements of the Ultimate Parent Entity, including revenue from Excluded Entities.

### **Q14 | Are Joint Ventures part of a Multinational Entity Group?**

The Qatar Pillar Two framework outlines specific rules related to a GloBE Joint Venture, which differs from how a joint venture is determined under commercial dealings or accounting principles.

A GloBE Joint Venture refers to an Entity which is equity accounted in the Consolidated Financial Statements of the Ultimate Parent Entity of an in-scope Multinational Entity Group and in which that Ultimate Parent Entity has an Ownership Interest of 50% or more.

A GloBE Joint Venture is subject to the Qatar Pillar Two framework.

### **Q15 | Are all consolidated Entities part of the Multinational Entity Group?**

Yes, all Entities which are line-by-line consolidated Entities are considered part of the Multinational Entity Group; including Entities that are proportionately line-by-line consolidated in the Consolidated Financial Statements of the Ultimate Parent Entity. In addition the Qatar Pillar Two Framework outlines that a Multinational Entity Group will include a Minority-Owned Constituent Entity, which refers to an Entity which is line-by-line consolidated in the Consolidated Financial Statements of an in-scope Multinational Entity Group and in which that Ultimate Parent Entity holds a direct or indirect

Ownership Interest of 30% or less. A Minority-Owned Constituent Entity is subject to the Qatar Pillar Two Framework and is required to calculate its jurisdictional Effective Tax Rate and Top-up Tax independently from the rest of the Multinational Entity Group of which it is a member.

### **Q16 | Are Entities in special zones subject to the Qatar Pillar Two Framework?**

Entities licensed or operating in special zones, which may include the Qatar Financial Centre, Qatar Free Zone, Qatar Science & Technology Park or Qatar Media City are subject to the Qatar Pillar Two Framework if they are members of an in-scope Multinational Entity Group.

### **Q17 | Are Excluded Entities counted for the Revenue threshold?**

Yes, a Multinational Entity Group which comprises one or more Excluded Entity must include the Revenue of all Excluded Entities when determining if the Multinational Entity Group exceeds the EUR 750 million Revenue threshold.

### **Q18 | What happens if a Group does not meet the Revenue or Multinational Entity Group test?**

If either test is not met, the Group will not be an in-scope Multinational Entity Group and will not be subject to the Qatar Pillar Two Framework. It is important that these tests are considered and applied with respect to each Fiscal Year.

### **Q19 | For Qatar Pillar Two Framework purposes, are all Entities in the same jurisdiction treated individually or as a Group?**

As a rule, the results of all Constituent Entities located in the same jurisdiction (and part of the same Multinational Entity Group) are aggregated for the computation of the jurisdictional Effective Tax Rate and Top-Up Tax under the Qatar Pillar Two Framework.

Please note there are some exceptions, such as Investment Entities, Insurance Investment Entities, GloBE Joint Venture Groups (GloBE Joint Ventures and their Subsidiaries) and Minority-Owned Constituent Entities, which are required to calculate a separate Effective Tax Rate and Top-up Tax under the Qatar Pillar Two Framework.

## **◆ Entity Classifications**

### **Q20 | What is an Ultimate Parent Entity (UPE)?**

An Ultimate Parent Entity means either an Entity that owns directly or indirectly a Controlling Interest in any other Entity, and is not owned, with a Controlling Interest, directly or indirectly by another Entity; or the Main Entity of a Group that has one or more GloBE Permanent Establishments located in other jurisdictions.

### **Q21 | What is a Constituent Entity (CE)?**

A Constituent Entity is any Entity or GloBE Permanent Establishment included in the consolidated financial statements of the Ultimate Parent Entity. Notably an Excluded Entity is not considered as a Constituent Entity.

## Q22I Are GloBE Permanent Establishments (PEs) covered?

The Qatar Pillar Two Framework outlines that a GloBE Permanent Establishment is considered a Constituent Entity and is subject to the Qatar Pillar Two Framework, to the extent it is part of an in-scope Multinational Entity Group.

However, the Qatar Pillar Two Framework uses a definition of GloBE Permanent Establishment that is distinct from the definition of a permanent establishment under domestic tax law. The Qatar Pillar Two Framework outlines that a GloBE Permanent Establishment refers to:

- a place of business (including a deemed place of business) situated in a jurisdiction and treated as a permanent establishment in accordance with an applicable Tax Treaty in force, provided that such jurisdiction taxes the income attributable to it in accordance with a provision similar to Article 7 of the OECD Model Tax Convention;
- if there is no applicable Tax Treaty in force, a place of business (including a deemed place of business) in respect of which a jurisdiction taxes under its domestic law the income attributable to such place of business on a net basis similar to the manner in which it taxes its own tax residents;
- if a jurisdiction has no corporate income tax system, a place of business (including a deemed place of business) situated in that jurisdiction that would be treated as a permanent establishment in accordance with the OECD Model Tax Convention, provided that such jurisdiction would have had the right to tax the income attributable to it in accordance with Article 7 of that model; or
- a place of business (or a deemed place of business) that is not already described in the above paragraphs through which operations are conducted outside the jurisdiction where the Entity is located, provided that such jurisdiction exempts the income attributable to such operations.

## **Q23I What are Flow-through Entities and Tax Transparent Entities?**

A Flow-through Entity is typically fiscally transparent for tax purposes in where it was created, unless it is tax resident and subject to a Covered Tax on its income or profit in another jurisdiction. As an example in some of the jurisdictions, a partnership will be understood as a Flow-through Entity.

A Flow-Through Entity that is a Tax Transparent Entity is typically fiscally transparent in the jurisdiction in which its owner is located. Please refer to the Qatar Pillar Two Framework for further details.

## **Q24I How are joint ventures treated?**

In the Qatar Pillar Two Framework, a GloBE Joint Venture is defined as an Entity owned at least 50% by an in-scope Multinational Entity Group and accounted for using the equity method, but not fully consolidated in its financial statements; this definition may differ from the accounting concept of a joint venture, which is based on joint control. This means some Entities considered as a GloBE Joint Venture under the Qatar Pillar Two Framework may not be classified as joint ventures under applicable financial accounting standards, and vice versa.

For Qatar Pillar Two Framework purposes, GloBE Joint Ventures and their subsidiaries are treated as if they were a separate Multinational Entity Groups for the purposes of calculating jurisdictional Effective Tax Rate and Top-up Tax.

## **Q25 I Can a Multinational Entity Group elect to treat an Excluded Entity to be a Constituent Entity?**

Yes, the Qatar Pillar Two Framework allows a Multinational Entity Group to elect to treat an Excluded Entity, defined under Article 1.5.2 of the Resolution, as a Constituent Entity.

## **Q26 | What are Multi-Parented Multinational Entity Groups?**

Multi-Parented Multinational Entity Group means two or more Groups where the Ultimate Parent Entities of those Groups enter into a specific arrangement (a Stapled Structure or a Dual-listed Arrangement), and at least one Entity or GloBE Permanent Establishment of the combined Group is located in a different jurisdiction with respect to the location of the other Entities of the combined Group. The Entities and Constituent Entities of each Group are treated as members of a single Multinational Entity Group for Qatar Pillar Two Framework purposes.

## **◆ Excluded Entities**

### **Q27 | What is an Excluded Entity under Pillar Two?**

Excluded Entities include Governmental Entities, international organizations, non-profit organizations, pension funds, investment funds (if an Ultimate Parent Entity), and real estate investment vehicles (if an Ultimate Parent Entity).

### **Q28 | Are holding vehicles owned by Excluded Entities also excluded?**

Entities 95% or more owned by Excluded Entities may themselves be excluded if they operate exclusively for the benefit of Excluded Entities.

Entities that are 85% or more owned by Excluded Entities may also be considered as an Excluded Entity where substantially all of that Entity's income is Excluded Dividends or Excluded Equity Gain or Loss that is excluded from the computation of GloBE Income or Loss in accordance with the Qatar Pillar Two Framework.

## **Q29 | Are Pension Services Entities excluded?**

Pension Services Entity is a type of Pension Fund and means an Entity that is established and operated exclusively or almost exclusively to invest funds for the benefit of certain Pension Fund Entities; or to carry out activities that are ancillary to those regulated activities carried out by certain Pension Fund Entities, provided that they are members of the same Group. As a rule, Pension Funds are Excluded Entities.

## **Q30 | What is a Real Estate Investment Vehicle?**

Real Estate Investment Vehicle means an Entity the taxation of which achieves a single level of taxation either in its hands or the hands of its interest holders (with at most one year of deferral), provided that that person holds predominantly immovable property and is itself widely held. As a rule, a Real Estate Investment Vehicle that is an Ultimate Parent Entity is an Excluded Entity.

## **Q31 | What is the treatment of Excluded Entity under the Qatar Pillar Two Framework?**

Although, as a general rule, an Excluded Entity is not subject to tax for the Qatar Pillar Two Framework purposes, it nonetheless remains part of the Multinational Entity Group and must be included for reporting obligations. Its Revenue is considered when determining whether the Multinational Entity Group falls within the scope of the Qatar Pillar Two Framework.

## ◆ Location Rules

### Q32 | How is an Entity’s location determined under Qatar Pillar Two framework?

As a rule, the location of an Entity (that is not a Flow-through Entity) is determined if it is a tax resident in a jurisdiction based on its place of management, place of creation or similar criteria, and in other cases, it is located in the jurisdiction in which it was created. Please refer to the Qatar Pillar Two Framework for further details.

### Q33 | What are the rules for Stateless Entity under the Qatar Pillar Two Framework?

Stateless Entity (e.g. CE or PE) under the Qatar Pillar Two Framework is an Entity not considered tax resident in any jurisdiction. This can occur, for example, with certain partnerships, trusts, or hybrid entities that are *not* treated as residents anywhere for income tax purposes. Under the Qatar Pillar Two Framework, a Stateless Entity’s income is pooled into a separate “stateless jurisdiction” for Effective Tax Rate and Top-up Tax calculations.

## ◆ Adjusted Covered Taxes

### Q34 | What are Adjusted Covered Taxes under the Qatar Pillar Two Framework?

Taxes recorded in the financial accounts of a Constituent Entity with respect to its income or profits or its share of the income or profits of a Constituent Entity in which it owns an Ownership Interest; Taxes on distributed profits, deemed profit distributions, and non-business expenses imposed under an Eligible Distribution Tax System, Taxes imposed in lieu of a generally applicable corporate income tax, and Taxes levied by reference to retained earnings and corporate equity, including a Tax on multiple components based on income and equity.

### **Q35 | Is the Sports and Social Levy an Adjusted Covered Tax?**

The General Tax Authority considers that the Sports & Social Levy meets the criteria to be considered as an Adjusted Covered Tax.

### **Q36 | Are taxes paid in special zones an Adjusted Covered Taxes?**

Taxes paid under the Qatar Financial Centre Tax Regulations should be considered as an Adjusted Covered Taxes.

### **Q37 | Is withholding tax on dividends and other payments treated as Adjusted Covered Tax?**

Yes, but only when it refers to income included in the Qatar Pillar Two Framework computation. In other words, as a rule withholding taxes are treated as Adjusted Covered Taxes only if the related income is included in the recipient entity's Qatar Pillar Two Framework income. If, for example, a dividend is excluded as an adjustment to the Qatar Pillar two Framework income, the withholding tax on that dividend is not treated as an Adjusted Covered Tax.

### **Q38 | What taxes are not Adjusted Covered Taxes?**

Non-income taxes such as Value Added Tax, Goods & Services Tax and customs duties are not Covered Taxes under Qatar Pillar Two Framework.

## ◆ Safe Harbours and Exclusions

### Q39 | What is the Transitional Country-by-Country Reporting Safe Harbour?

The Transitional Country-by-Country Reporting Safe Harbour is a temporary relief for Fiscal Years beginning on or before 31 December 2026 but not including a Fiscal Year that ends after 30 June 2028. The Transitional Country-by-Country Reporting Safe Harbour is determined on a jurisdiction-by-jurisdiction basis. Where the Transitional Country-by-Country Reporting Safe Harbour is applicable for a Fiscal Year for a jurisdiction then the Top-up Tax for that jurisdiction will be reduced to zero. To apply the Transitional Country-by-Country Reporting Safe Harbour to a jurisdiction with respect to a Fiscal Year the Multinational Entity Group needs to satisfy a ‘quantitative test’ and a ‘qualitative test’.

### Q40 | What are the tests under the Transitional Country-by-Country Reporting Safe Harbour?

The Transitional Country-by-Country Safe Harbour ‘**quantitative test**’ is met if any of the following are met for a tested jurisdiction:

- Revenue < EUR 10 million and profit (or loss) < EUR 1 million
- Simplified effective tax rate is at least 16% (2025) or 17% (2026)
- Profits do not exceed the substance-based income exclusion amount

The data inputs must also meet the ‘qualitative test’ which focuses on the quality and reliability of the financial data used, a CbCR is generally considered “qualified” if it is prepared using:

- Consolidated Financial Statements (CFS) of the Ultimate Parent Entity (UPE), or
- Separate Financial Statements of each Constituent Entity (CE), provided they are prepared in accordance with:
  - o An Acceptable Financial Accounting Standard, or
  - o An Authorized Financial Accounting Standard, and
  - o The data is reliably verifiable and consistently maintained.

#### **Q41 | What is the “once out, always out” principle for the Transitional Country-by-Country Reporting Safe Harbour?**

If a jurisdiction fails to meet the ‘quantitative test’ and ‘qualitative test’ for the Transitional Country-by-Country Safe Harbour in any Fiscal Year, it is permanently excluded from using the Transitional Country-by-Country Safe Harbour in all subsequent Fiscal Years.

#### **Q42 | What is the De Minimis Exclusion?**

The De Minimis Exclusion is a permanent safe harbour that can be applied by way of election if the average GloBE Revenue and GloBE Income or Loss in a jurisdiction is below EUR 10 million and EUR 1 million, respectively, for the current and two preceding Fiscal Years. In such circumstances the Top-up Tax for that jurisdiction will be reduced to zero for that Fiscal Year.

### **Q43 | How is the De Minimis Exclusion elected?**

It is an annual election made for the jurisdiction. If the criteria are met, the Multinational Entity Group is relieved from calculating Top-up Tax for that Fiscal Year.

### **Q44 | What is the Initial Phase International Activity exclusion?**

The Qatar Pillar Two Framework provides an exclusion from application of the Domestic Minimum Top-up Tax for Multinational Entity Groups that are in the Initial Phase of International Activity. This exclusion applies for five years after the first day of the first Fiscal Year that the Multinational Entity Group came within the scope of the GloBE rules. Application of this exclusion is subject to meeting criteria.

### **Q45 | What are the criteria for the Initial Phase of International Activity exclusion?**

To claim the exclusion from the application of the Domestic Minimum Top-up Tax under the Qatar Pillar Two Framework the Multinational Entity Group must satisfy a number of criteria, including:

- Have Constituent Entities in no more than six jurisdictions
- Have Net Book Value of Tangible Assets outside the Reference Jurisdiction  $\leq$  EUR 50 million.
- Not be owned by a Parent Entity in a jurisdiction applying Income Inclusion Rule
- The claim for this exclusion should only apply to a Fiscal Year that starts within five years of the first day of the first Fiscal Year when the Multinational Entity Group first came within the scope of the GloBE rules.
- Any other criteria determined by the President of the General Tax Authority.

#### **Q46 | Does qualification for a safe harbour or exclusion exempt Multinational Entity Group from compliance obligations?**

No. As a rule, all Multinational Entity Groups qualifying for the Transitional Country-by-Country Reporting Safe Harbour, the De-Minimis exclusion or the exclusion for the Initial Phase of International Activity is still required to comply with registration, notification, filing and other compliance obligations under the Qatar Pillar Two Framework.

#### **Q47 | Can a Multinational Entity Group lose eligibility for a safe harbour or exclusion?**

If a Multinational Entity Group no longer meets the relevant criteria to satisfy the Transitional Country-by-Country Reporting Safe Harbour, the De-Minimis exclusion or the exclusion for the Initial Phase of International Activity, then the Mult-National Entity Group will no longer be able to apply the provisions of that safe harbour or exclusion from the Fiscal Year from which is no longer satisfied the relevant criteria.

#### **Q48 | Are safe harbours and exclusions permanent?**

While the De-Minimis exclusion is permanent the Transitional Country-by-Country Reporting Safe Harbour and the exclusion for the Initial Phase of International Activity are temporary.

The Transitional Country-by-Country Reporting Safe Harbour covers all of the Fiscal Years beginning on or before 31 December 2026 but not including a Fiscal Year that ends after 30 June 2028.

The Initial Phase of International Activity shall not apply for any Fiscal Year that starts later than five years after the first day of the first Fiscal Year when the Multinational Entity Group originally came within the scope of the GloBE Rules.

## ◆ Qatar Pillar Two computation

### Q49 | How is Jurisdictional Top-Up Tax computed under the Qatar Pillar Two Framework?

Qatar Pillar Two Framework computation of Jurisdictional Top-Up Tax is aligned with GloBE computation of Jurisdictional Top-Up Tax. In simplified terms the calculation of the Jurisdictional Top-Up Tax comprises of the following steps:

- 1) each Entity's net income (Financial Accounting Net Income or Loss) is the starting point of the calculation;
- 2) this amount is then adjusted for specific items, such as Excluded Dividends, resulting in the Global Anti-Base Erosion Income or Loss;
- 3) the adjusted figures for all entities within the jurisdiction are aggregated to establish the Net Global Anti-Base Erosion Income;
- 4) the Effective Tax Rate is subsequently calculated by dividing the total Adjusted Covered Taxes by the Net Global Anti-Base Erosion Income;
- 5) if the Effective Tax Rate is below the prescribed Minimum Rate of 15%, a top-up tax is applied to the Excess Profit, which is defined as the net income after deducting the Substance-Based Income Exclusion (a prescribed percentage of eligible payroll costs and tangible assets).

Please refer to the Qatar Pillar Two Framework for further details.

## **Q50 | What is the Substance-Based Income Exclusion?**

The Substance-Based Income Exclusion allows a Constituent Entity to exclude a portion of income equal to the sum of a certain percentage of its Eligible Payroll Costs and Eligible Tangible Assets in a jurisdiction, recognizing genuine economic substance and reducing top-up tax on activities with real employees and assets. The Substance-Based Income Exclusion effectively operates as a notional expense under the Qatar Pillar Two Framework

The Substance-Based Income Exclusion is calculated based on a percentage of Eligible Payroll Costs and Eligible Tangible Assets. For Fiscal Year 2025 the relevant percentages are as follows:

- 9.6% of Eligible Payroll Costs, reducing gradually to 5% by Fiscal Year 2033
- 7.6% of Eligible Tangible Assets, reducing gradually to 5% by Fiscal Year 2033

Please refer to the Qatar Pillar Two Framework for further details.

## **Q51 | What adjustments are made to Financial Accounting Net Income or Loss?**

Adjustments include e.g. Net Taxes Expense, Excluded Dividends, Excluded Equity Gain or Loss, Included Revaluation Method Gain or Loss, Asymmetric Foreign Currency Gains or Losses, Policy Disallowed Expenses, Prior Period Errors, and Accrued Pension Expense.

Please refer to the Qatar Pillar Two Framework for further details.

## **Q52 | What is the impact of Arm’s Length Principle in Qatar Pillar Two Framework?**

All transactions between Constituent Entities must be adjusted to be consistent with the Arm’s Length Principle.

### **Q53 | How is the Effective Tax Rate determined?**

The Effective Tax Rate is the aggregate of the Adjusted Covered Taxes of all Constituent Entities in a jurisdiction divided by the Net Global Anti-Base Erosion Income of all Constituent Entities in the same jurisdiction for the Fiscal Year.

### **Q54 | What is the Top-Up Tax Percentage?**

The Top-Up Tax Percentage is the positive percentage point difference, if any, between the Minimum Rate (i.e. 15%) and the Effective Tax Rate.

### **Q55 | How is Excess Profit calculated?**

Excess Profit is Net Global Anti-Base Erosion Income minus the Substance-Based Income Exclusion

## **◆ Taxpayer obligations**

### **Q56 | What are the filing obligations for Qatar Pillar Two Framework purposes?**

A Constituent Entity, GloBE Joint Venture, or Joint Venture Subsidiary that is in scope of the Qatar Pillar Two Framework will be required to comply with a number of reporting obligations, including: (1) registration; (2) submission of a GloBE Information Return notification (if the Ultimate Parent Entity or Designated Filing Entity is not located in Qatar), (3) submission of a Global Anti-Base Erosion Information Return (if the Ultimate Parent Entity or the Designated Filing Entity is located in Qatar, or if the Ultimate Parent Entity or the Designated Filing Entity is located in a jurisdiction that either does not have or has not signed the Qualifying Competent Authority Agreement on the exchange of GloBE Information with Qatar, or if the Ultimate Parent Entity or

the Designated Filing Entity is located in a jurisdiction that has signed the Qualifying Competent Authority Agreement on the exchange of GloBE Information but does not have an active exchange relationship with Qatar), (4) submission of Domestic Minimum Top-Up Tax returns, (5) submission, if applicable, of an Income Inclusion Rule return, and (6) payment of any Top-up Tax.

### **Q57 I Who must file the Global Anti-Base Erosion Information Return?**

Each Constituent Entity located in the State must file the GloBE Information Return, unless it is filed by the Ultimate Parent Entity or Designated Filing Entity in Qatar, or in a jurisdiction with a Qualifying Competent Authority Agreement and active exchange relationships with Qatar.

Please refer to the Qatar Pillar Two Framework for further details.

### **Q58I What information must be included in the Global Anti-Base Erosion Information Return?**

The Return must include identification of Constituent Entities, corporate structure, safe harbours, information to compute Effective Tax Rate and Top-Up Tax, records of elections, and other required information.

### **Q59 I What are the filing deadlines for the Qatar Pillar Two Framework?**

The Global Anti-Base Erosion Information Return must be filed no later than 15 months after the last day of the Reporting Fiscal Year, or 18 months for the first Transition Year.

The Designated Local Entity shall submit the completed Income Inclusion Rule and Domestic Minimum Top-Up Tax Returns within the same deadline required for the submission of the Global Anti-Base Erosion Information Return.

## **Q60 | What is the penalty for non-compliance with filing obligations?**

Failure to comply is subject to fines and penalties under Chapter VII Bis of the Income Tax Law.

Transitional penalty relief for Fiscal Years beginning on or before 31 December 2026 and which does not include a Fiscal Year ending after 30 June 2028. Transitional penalty relief will be considered that it can be demonstrated that the Multinational Entity Group has taken reasonable measures to ensure proper application of the provisions of the Qatar Pillar Two Framework, and that the Multinational Entity Group has established in good faith the appropriate systems to understand the GloBE Rules and the Qatar Pillar Two Framework

## **Q61 | Who is responsible for registration under the Qatar Pillar Two Framework?**

All in-scope Constituent Entities, including GloBE Joint Ventures and Subsidiaries, must register with the Authority through the designated electronic platform.

## **Q62 | What is the role of the Designated Local Entity?**

The Designated Local Entity should be appointed by the Multinational Entity Group to fulfill registration, notification and filing obligations under the Qatar Pillar Two Framework.

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