

User Manual

Pillar Two Registration

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01

Purpose of this Document

01 | Purpose of this Document

This document explains the comprehensive process for a Designated Local Entity (DLE) to register for the Pillar Two Global Minimum Tax. Eligible multinational entity (MNE) groups must complete this registration to ensure compliance with global anti-base erosion regulations.

The registration flow adapts dynamically based on the taxpayer's corporate structure and filing responsibilities:

- **Ultimate Parent Entity (UPE) Filing:** Where the UPE files the GloBE Information Return (GIR) for the group, relevant data is automatically deferred to the final summary page for streamlined processing.
- **Designated Filing Entity (DFE) Configuration:** If the UPE does not file the GIR, the system dynamically activates a mandatory DLE step to configure the specific declaring entity and capture required DFE details.

This manual guides the Designated Local Entity (DLE) through every mandatory field, data validation, and documentation requirement necessary to successfully submit the Pillar Two Registration and secure a Declaration Reference Number.

02

Pillar Two Registration Process

02 | Pillar Two Registration Process

The taxpayer should follow this process to register for Pillar Two.

The system will pre-fill most of the information for the taxpayer. The pre-filled data is visually differentiated; please review it carefully.

If there are any errors, the taxpayer can edit the information manually.

03

How to Register Pillar Two

03 | How to Register Pillar Two

The screenshot shows the 'Designated Local Entity Details' form in the Dhareeba Tax Portal. The form is titled 'Designated Local Entity Details' and includes a progress bar at the top indicating 'Pre-filled by system', 'Awaiting your input', and 'Read-only' sections. The form is divided into two main sections: 'Designated Local Entity Details' and 'Global Minimum Tax Group'. The 'Designated Local Entity Details' section includes fields for 'Designated Local Entity Tax Identification Number' (5008693041), 'Designated Local Entity Tax Regime' (Income Tax Law (General Tax Authority)), 'Entity's Legal Name (EN)' (Sidra Medicine), and 'Entity's Legal Name (AR)' (مؤسسة سيدة للطب). The 'Global Minimum Tax Group' section includes a dropdown menu for 'Global Minimum Tax In-Scope Group On Behalf Of Which The Designated Local Entity Is Acting' with a 'Select' option. A sidebar on the left shows a progress bar for 'Complete all sections to unlock your Pillar Two Registration' with a progress indicator at 0%.

Choose an option for [Global Minimum Tax in-scope group on behalf of which the Designated Local Entity is acting]:

- Multinational Entity Group's Domestic Constituent Entities
- Joint Venture Group's Domestic Members

An Official Letter of Authorization is required. If the Taxpayer does not have one, he can download the template provided, complete the authorization process, and then upload it.

Once the taxpayer has completed all content in the first step, click the **"Next"** button to proceed to the next page.

This is the first page displayed after proceeding from the Instructions page. The taxpayer should add the details of the **"Designated Local Entity Details"** in this first step.

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The screenshot displays the 'Multinational Enterprise Group Information' section of the registration process. On the left, a progress bar shows 33% completion. The main form area contains the following fields and questions:

- Multinational Enterprise Group Name *** (Text input field)
- Start Date Of The Reporting Fiscal Year *** (01/01/2025)
- End Date Of The Reporting Fiscal Year *** (31/12/2025)
- Are You The Ultimate Parent Entity? *** (Yes/No radio buttons)
- Will The Ultimate Parent Entity File The GloBE Information Return On Behalf The Group? *** (Yes/No radio buttons)
- Is The Group Eligible To The Side-By-Side Safe Harbor? *** (Yes/No radio buttons)

The taxpayer should add the details of the **"Designated Local Entity Details"** for the secondary step. The taxpayer will find the reporting fiscal year pre-filled from January to December by default

Please note that the fiscal year must align with the accounting period for which your Multinational Enterprise (MNE) Group's Ultimate Parent Entity prepares its consolidated financial statements. Where the Ultimate Parent Entity does not prepare financial statements, the taxpayer must utilize the standard calendar year.

Choose an option for **[Are you the Ultimate Parent Entity?]**:

- If **YES** - Proceed directly to the next question with no additional configuration.
- If **NO** - Provide the required Ultimate Parent Entity (UPE) details in the expanded fields.

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The screenshot shows the 'Multinational Enterprise Group Information' form. On the left, a progress bar indicates 33% completion. The form fields include:

- Multinational Entity Group Name ***: Text input field.
- Start Date Of The Reporting Fiscal Year ***: Date picker (01/01/2025).
- End Date Of The Reporting Fiscal Year ***: Date picker (31/12/2025).
- Are You The Ultimate Parent Entity? ***: Radio buttons for Yes and No.
- Jurisdiction Where The Ultimate Parent Entity Is Located ***: Dropdown menu (Select).
- Tax Identification Number; Or Its Equivalent, Of The Ultimate Parent Entity In The Jurisdiction Where It Is Located ***: Text input field.
- Ultimate Parent Entity's Legal Name (EN) ***: Text input field (Legal name (EN)).
- Ultimate Parent Entity's Legal Name (AR) ***: Text input field (Legal name (AR)).
- Will The Ultimate Parent Entity File The GloBE Information Return On Behalf The Group? ***: Radio buttons for Yes and No.
- Is The Group Eligible To The Side-By-Side Safe Harbor? ***: Radio buttons for Yes and No.

Choose an option for **[Select the jurisdiction where the Ultimate Parent Entity is located]**:

If the **Taxpayer selects “Qatar”** - The system will display a follow-up question, **[Ultimate Parent Entity Tax Regime]**, where the taxpayer can select one of the following options:

1. Income Tax Law (General Tax Authority)
2. Qatar Financial Centre Law (Qatar Financial Centre Authority)
3. Investment Free Zones Law (Qatar Free Zones Authority)

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Choose an option for **[Will the Ultimate Parent Entity file the Globe Information Return (GIR) for the group?]**:

- If **YES** - Proceed directly to the next question with no additional configuration. The associated Ultimate Parent Entity (UPE) information fields will be automatically deferred and displayed as read-only on the final summary page for your review.

- If **NO** - The system will dynamically insert an additional **"Designated Filing Entity Details"** step into your registration process. You will be required to complete this newly added DLE step along with the mandatory UPE information fields before submitting the declaration.
- The taxpayer should click the **"Next"** button to proceed. If the previous selections triggered the conditional workflow, the taxpayer will be directed to the "Designated Filing Entity Details" page.

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The screenshot shows the 'Designated Filing Entity Details' section of the registration process. The progress bar is at 50%. The section is titled 'Designated Filing Entity Details' and contains a question: 'Do You Have A Designated Filing Entity For The Multinational Enterprise Group?'. Below the question are two buttons: 'Yes' and 'No'. The 'Yes' button is highlighted with a red border. The 'No' button is also highlighted with a red border. The 'Yes' button is selected.

The screenshot shows the 'Designated Filing Entity Details' section of the registration process. The progress bar is at 50%. The section is titled 'Designated Filing Entity Details' and contains a question: 'Do You Have A Designated Filing Entity For The Multinational Enterprise Group?'. Below the question are two buttons: 'Yes' and 'No'. The 'No' button is highlighted with a red border. The 'Yes' button is also highlighted with a red border. The 'No' button is selected.

Choose an option for **[Do you have a designated filing entity for the Multinational Enterprise Group?]**:

- If **NO**: No additional configuration is required. You may proceed directly to the next section.
- If **YES**: The system will dynamically display an additional question requiring the taxpayer to provide the details or configuration for the designated filing entity.

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Pre-filled by system Awaiting your input Read-only

Designated Local Entity Details

Multinational Enterprise Group

Designated Filing Entity Details

Global Minimum Tax Group

Complete all sections to unlock your Pillar Two Registration!

Progress 50%

Designated Filing Entity Details

Do You Have A Designated Filing Entity For The Multinational Enterprise Group? *

Yes No

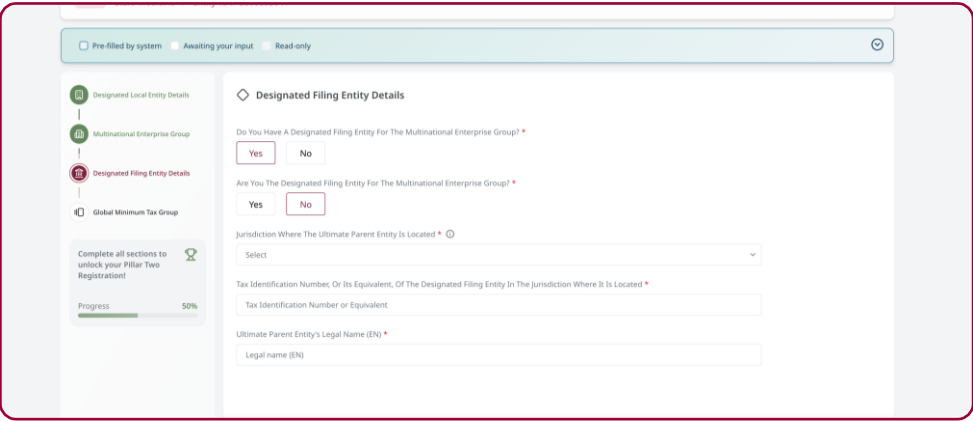
Are You The Designated Filing Entity For The Multinational Enterprise Group? *

Yes No

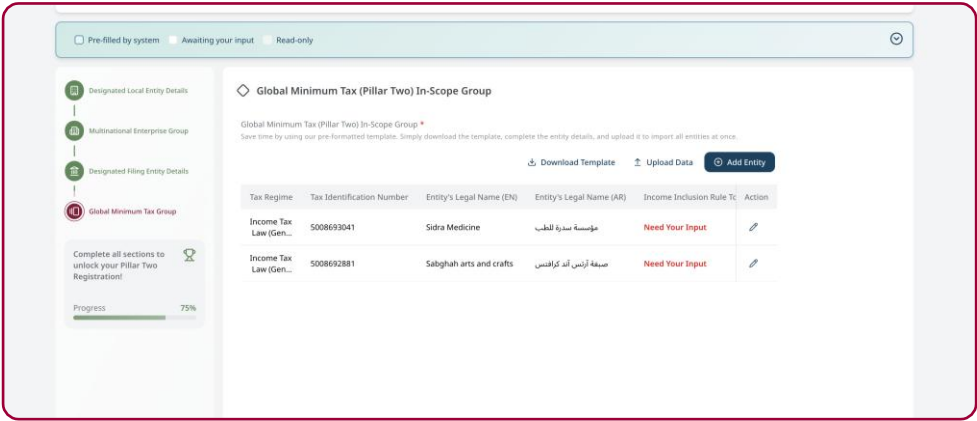
Choose an option for **[Are you the designated filing entity for the Multinational Enterprise Group?]**:

- If **YES**: The system will automatically pre-populate the current entity's information as read-only text. The taxpayer can review the details and proceed directly to the next step with no manual entry required.
- If **NO**: The system will dynamically display additional blank fields requiring the taxpayer to manually enter the designated filing entity's (**Designated Filing Entity**) details.

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The taxpayer adds the required details, then clicks the "Next" button to proceed to the final step page.



The entity content will be automatically pre-filled, and the taxpayer only needs to manually edit the content of the "Income Inclusion Rule Top-up Tax" field.

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Click the edit icon next to the entity content to trigger the editing popup. After adjusting the **"Income Inclusion Rule Top-up Tax"**, click **"Confirm"** to save and close the pop-up.

Tax Regime	Tax Identification Number	Entity's Legal Name (EN)	Entity's Legal Name (AR)	Income Inclusion Rule T	Action
Income Tax Law (Gen...)	5008693041	Sidra Medicine	مؤسسة سدرية الطب	Yes	
Income Tax Law (Gen...)	5008692881	Salghah arts and crafts	صناعة آرتس أد كرافتس	Yes	

The taxpayer can also click **"Add Entity"** to manually add another entity's information, or download the Excel template file, after editing the template, click the "Upload Data" button to upload the file, and the system will automatically parse and populate the content. Once all content is completed, the taxpayer clicks **"Review Submission"** to proceed to the preview page and check all information.

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Global Minimum Tax (Pillar Two) Registration Draft

Entity TIN: 5008693041

Summary

Designated Local Entity Details

Tax Identification Number 5008693041	Tax Regime Income Tax Law (General Tax Authority)	Entity's Legal Name (EN) Sidra Medicine
Entity's Legal Name (AR) مؤسسة سدرية للطب	Global Minimum Tax (Pillar Two) In-Scope Group Multinational Entity Group's Domestic Constituent Entities	Contact Person Test User 41
Contact Email Address test41@example.com	Contact Address 50 Education City, Qatar	

Official Letter of Authorization / Appointment
Cover - EN.pdf

Declaration *

☐ I declare that the information provided in this form is true and correct.

☐ I agree with the [Terms and Conditions](#).

The taxpayer clicks on **[Terms and Conditions]** to expand the specific details of this rule, clicks the **"Read and Agree"** button, accepts the Declaration, and then clicks the highlighted **"Confirm and Submit"** button on the right side of the form to submit the registration.

Submitting your Global Minimum Tax (Pillar Two) Registration

Your Global Minimum Tax (Pillar Two) Registration has been successfully submitted on 07/07/2026.

Declaration ID #BEB09EB-0879-F111-8337-002248162688

For any inquiry or assistance, please contact us on:

Within Qatar: **16565** Outside Qatar: **+974 44069941**

For assistance, please contact us at support@dhareeba.qa. To learn more, visit www.dhareeba.gov.qa

Close

The Pillar Two Registration form is now submitted, and the taxpayer will receive a Declaration Reference Number.

CONTACT

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