Tax Alert

Qatar launches the Pillar Two registration service via Dhareeba Portal and clarifies key compliance requirements and deadlines

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KPMG in Qatar

On 2 August 2026, the General Tax Authority (GTA) launched the Global and Domestic Minimum Tax (Pillar Two) registration service through the Dhareeba portal and published further guidance clarifying the registration process, compliance obligations and key filing deadlines for in-scope multinational enterprise (MNE) groups.

The guidance **requires in-scope MNE groups to complete their initial registration within three months of the service launch,** resulting in an initial registration **deadline of 2 November 2026.**

Below, we summarize the key aspects of the guidance and highlight the main registration, compliance and reporting requirements for in-scope MNE groups.

Key highlights

- The Pillar Two registration service is now available through the Dhareeba portal, with the initial registration deadline of 2 November 2026.
- Registration is group-based, with each in-scope MNE Group and JV Group required to appoint a Designated Local Entity (DLE) responsible for registration and ongoing compliance in Qatar.
- Registration is mandatory even where no Top-up Tax is expected, including where the group qualifies for the Transitional Safe Harbour or otherwise expects no DMTT or IIR liability.
- The guidance clarifies the appointment, responsibilities and ongoing obligations of the DLE, as well as the role of the Designated Filing Entity (DFE) for GloBE Information Return (GIR) filing purposes.
- The guidance outlines the registration process, the information required, and the annual registration renewal requirements.
- The guidance also clarifies the ongoing Pillar Two compliance framework, including GIR, DMTT and IIR returns filing obligations and deadlines, together with the penalties for non-compliance.

The publication of the guidance confirms that Qatar has now operationalized the administrative aspects of its Pillar Two framework. In-scope groups should therefore prepare not only for initial registration, but also for the ongoing compliance obligations applicable under the DMTT, IIR and GIR framework.

1. Who is required to register?

The guidance confirms that **registration is required** where an MNE Group meets **all** the following conditions:

- The group has consolidated annual revenue of at least **EUR 750 million** in at least **two** of the **four** fiscal years preceding the tested fiscal year.
- The group has **at least one** Constituent Entity, Joint Venture (JV) or JV Subsidiary located in **Qatar**.
- The group is not composed solely of Excluded Entities.
- In addition, the guidance clarifies that:
- Each in-scope JV Group must complete a **separate registration**, independent of the main MNE Group.
- The registration requirement applies irrespective of the licensing authority. Accordingly, entities established under the **MOCI, QFC, QFZA, QSTP** and **Media City** are all required to register where they form part of an in-scope MNE Group.
- Registration is completed through the **Dhareeba portal** regardless of the licensing authority.
- Registration is mandatory regardless of whether the group expects any DMTT or IIR liability, including where the group qualifies for the Transitional Safe Harbour.

The guidance confirms that the registration obligation is distinct from the calculation of Top-up Tax. Consequently, groups should not assume that no registration is required simply because no DMTT or IIR liability is expected or because the group qualifies for a Transitional Safe Harbour.

Instead, groups should first assess whether they fall within the registration criteria and, where applicable, ensure that registration is completed by **2 November 2026**.

2. Key registration and compliance deadlines

Once registration has been completed, in-scope groups will also need to comply with several ongoing obligations under Qatar's Pillar Two framework. **The guidance establishes the statutory deadlines for registration, annual renewal, GIR notifications and filings, as well as DMTT and IIR returns.**

The following table summarizes these key deadlines together with their first due dates.

Obligation	Statutory deadline	First due date
Initial Pillar Two registration	Within 3 months of the launch of registration service	2 November 2026 (FY 2025)
GIR notification	Submitted as part of the registration or annual renewal process	2 November 2026 (FY 2025)
Annual registration renewal	Within 6 months of the fiscal year-end	30 June 2027 (FY 2026)
GIR filing	Within 15 months of the fiscal year-end (18 months for the Transition Year)	30 June 2027 (FY 2025)
DMTT and IIR returns	Within 15 months of the fiscal year-end (18 months for the Transition Year)	30 June 2027 (FY 2025)

3. Registration governance framework

The guidance establishes a governance framework for the administration of Pillar Two obligations in Qatar **through the appointment of a Designated Local Entity (DLE) and, where applicable, a Designated Filing Entity (DFE**

The **DLE is responsible for the group's registration and compliance obligations in Qatar,** including the filing of DMTT and IIR returns, **while the DFE, where appointed, is responsible for filing the GloBE Information Return (GIR).**

The appointment of the DLE must be evidenced through and **“Appointment Declaration”**, issued by the UPE or by the authorized representatives of the domestic Constituent Entities (CE), **using the GTA-prescribed template.**

The “Appointment Declaration” must be submitted through the Dhareeba portal before the registration deadline and resubmitted upon each annual registration renewal and whenever the appointed DLE changes.

For JV Groups, the DLE is self-appointed and no “Appointment Declaration” is required.

The table below summarizes the key responsibilities allocated to the UPE, DLE and DFE under the guidance.

Pillar Two Obligation	Responsible entity
Appoint the DLE	**UPE**
Submit the “Appointment Declaration” via Dhareeba portal	**DLE**
Initial Pillar Two Registration	**DLE**
Annual registration renewal	**DLE**
Notify changes to the registration information	**DLE**
Submit the GIR notification (via registration)	**DLE**
File the GIR	**DFE (*)**
File DMTT and IIR returns	**DLE**
Pay DMTT and IIR liabilities	**DLE**

(*) The DFE may be located outside Qatar, provided that the GIR is exchanged with Qatar under an applicable Qualifying Competent Authority Agreement (QCAA), Multilateral Competent Authority Agreement (MCAA) or other qualifying international exchange mechanism recognized under the GloBE Rules.

4. Registration process

Registration is completed electronically through the Dhareeba portal by the DLE. The guidance outlines the registration process, the information required to complete the registration application and the supporting documentation to be submitted.

The registration process broadly comprises the following steps:

a. Access the Pillar Two registration service through the Dhareeba portal.

b. Complete the online registration form.

c. Upload the required supporting documentation, including the Appointment Declaration (where applicable).

d. Submit the registration application for review by the GTA.

e. Upon successful registration, the GTA issues a Pillar Two Tax Identification Number (TIN) through the Dhareeba portal.

f. Following successful registration, the relevant Pillar Two services are activated in the Dhareeba portal, enabling the DLE to access and manage the DMTT return and, where applicable, the IIR return and the GIR.

Registration information

The registration application requires information relating to:

- The MNE Group and the Ultimate Parent Entity (UPE);
- The Qatar Constituent Entities, Joint Ventures (JVs) and JV Subsidiaries, where applicable;
- The appointed DLE and, where applicable, the DFE; and
- The supporting documentation required under the guidance.

Other administrative matters

While the immediate focus for in-scope MNE Groups is completing the initial registration, **the guidance also establishes a framework for the future deregistration of groups** that subsequently cease to meet the registration requirements.

The guidance sets out the applicable conditions, supporting documentation and procedural requirements for deregistration through the Dhareeba portal.

Recommended next steps

With the initial registration deadline of **2 November 2026** approaching, in-scope MNE Groups should begin preparing for registration and the ongoing compliance obligations under Qatar's Pillar Two framework.

In particular, groups should consider taking the following actions:

- Confirm whether the group falls within the scope of the registration requirements.
- Identify the appropriate Designated Local Entity (DLE) and, where applicable, the Designated Filing Entity (DFE).
- Prepare the “Appointment Declaration” and the supporting information required for registration.
- Complete the initial registration through the Dhareeba portal by 2 November 2026.
- Establish appropriate governance processes to meet the ongoing GIR, DMTT and IIR filing and payment obligations.

How KPMG can assist

KPMG's Pillar Two specialists can assist with determining whether your group falls within the scope of the registration requirements, establishing the appropriate governance framework, preparing the Appointment Declaration and registration documentation, completing the Dhareeba registration process and supporting ongoing DMTT, IIR and GIR compliance.

Contact Us

If you have any questions or would like to discuss this further, please contact us.

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