Imposition of Top-up Tax on Multinational Enterprises

Resource Number: RS019/2026

Resource Details

Country	United Arab Emirates	**Group**	Corporate Tax
Category	Ministry of Finance	**Sub-Category**	Cabinet Decision No. 142 of 2024
Written By	by WITSYNC Tax Team	**Designation**	Compliance
Effective Date	2025-01-01		
Short Brief	The Top-up Tax shall be imposed on Multinational Enterprises in accordance with the cases, provisions, conditions, rules, controls, and procedures set out in the annexure.		

Sections

No sections available.

Documents

• Cabinet Decision No. 142 of 2024

• FTA Top-up Tax Guide - Scope and Registration (TTGREG1)

• FTA Top-up Tax Guide - Excluded Entities and Investment Entities (TTGEIE1)

• OECD Consolidated Commentary to the GloBE Model Rules (2026

• FTA Decision No. 12 of 2026

References

• The Ministry of Finance Link to Cabinet Decision No. 142 of 2024 — https://mof.gov.ae/wp-content/uploads/2025/02/English-Cabinet-Decision-142-of-2024-on-Top-up-Tax-on-MNEs-1.pdf

• FTA Top-up Tax Guide: Scope and Registration (TTGREG1) — https://tax.gov.ae/en/media.centre/news/federal.tax.authority.issues.new.guide.on.scope.and.registration.for.topup.tax.on.m

• FTA Top-up Tax Guide: Excluded Entities and Investment Entities (TTGEIE1) — https://www.tax.gov.ae/en/default.aspx

• OECD Consolidated Commentary to the GloBE Model Rules (2026) — https://www.oecd.org/en/topics/sub-issues/global-minimum-tax.html

• FTA Corporate Tax Guides and References page — https://www.tax.gov.ae/en/default.aspx

• TA Decision No. 12 of 2026 — https://tax.gov.ae/Datafolder/Files/Pdf/2026/legislation/FTA%20Decision%20No.%2012%20of%202026%20on%20Registratio

%2008%202026.pdf