FTA Decision No. 12 of 2026 – Top-up Tax Registration & Deregistration

Resource Number: RS049/2026

Resource Details

Country	United Arab Emirates	**Group**	Corporate Tax
Category	Corporate Tax Compliance	**Sub-Category**	Pillar Two / Global Minimum Tax
Written By	CA Priyanka Bansal	**Designation**	Taxation Manager
Effective Date	N/A		
Short Brief	Federal Tax Authority Decision No. 12 of 2026 prescribes the registration, deregistration, and notification requirements for entities subject to the UAE Top-up Tax (Pillar Two) under Cabinet Decision No. 142 of 2024. It sets out the timelines for Top-up Tax registration and deregistration, introduces in-scope and out-of-scope notification requirements, specifies the role of the Domestic Designated Filing Entity, and applies to Fiscal Years commencing on or after 1 January 2025.		

Sections

No sections available.

Documents

• FTA Decision No. 12 of 2026 – Top-up Tax Registration & Deregistration

References

No references added.