

# Imposition of Top-up Tax on Multinational Enterprises

Resource Number: RS019/2026

## Resource Details

<b>Country</b>	United Arab Emirates	<b>Group</b>	Corporate Tax
<b>Category</b>	Ministry of Finance	<b>Sub-Category</b>	Cabinet Decision No. 142 of 2024
<b>Written By</b>	by WITSYNC Tax Team	<b>Designation</b>	Compliance
<b>Effective Date</b>	2025-01-01		
<b>Short Brief</b>	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

No documents attached.

## 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>