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

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