



This is not an official Translation:

The Commentary and Agreed Administrative Guidance for the Purposes of Cabinet Decision No. (142) of 2024 on the Imposition of Top-Up Tax On Multinational Enterprises

Ministerial Decision No. 88 of 2025 - Issued 28 March 2025 – (Effective from 1 January 2025)

Minister of State for Financial Affairs has decided:

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competencies of Ministries and Powers of the Ministers, and its amendments,
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments,
- Cabinet Decision No. 142 of 2024 on the Imposition of Top-Up Tax On Multinational Enterprises.

Article 1 – Commentary and Agreed Administrative Guidance

The Commentary and Agreed Administrative Guidance stipulated in the list attached to this Decision shall be adopted for the purposes of Cabinet Decision No. 142 of 2024 referred to above.

Article 2 – Publication and Application of the Decision

This Decision shall be published and be effective from 1 January 2025.



The list attached to Ministerial Decision 88 of 2025 on the Commentary and Agreed Administrative Guidance for the Purposes of Cabinet Decision No. 142 of 2024 on the Imposition of Top-Up Tax On Multinational Enterprises

1. OECD (2024), Tax Challenges Arising from the Digitalisation of the Economy – Consolidated Commentary to the Global Anti-Base Erosion Model Rules (2023): Inclusive Framework on BEPS, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris.
2. OECD (2024), Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on the Global Anti-Base Erosion Model Rules (Pillar Two), June 2024, OECD/G20 Inclusive Framework on BEPS, OECD, Paris.
3. OECD (2025), Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on the Global Anti-Base Erosion Model Rules – Central Record, OECD/G20 Inclusive Framework on BEPS, OECD, Paris.
4. OECD (2025), Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on Article 8.1.4 and 8.1.5 of the Global Anti-Base Erosion Model Rules (January 2025), OECD/G20 Inclusive Framework on BEPS, OECD, Paris.
5. OECD (2025), Tax Challenges Arising from the Digitalisation of the Economy – Administrative Guidance on Article 9.1 of the Global Anti-Base Erosion Model Rules, OECD/G20 Inclusive Framework on BEPS, OECD, Paris.
6. OECD (2025), Tax Challenges Arising from the Digitalisation of the Economy – GloBE Information Return (January 2025), OECD/G20 Inclusive Framework on BEPS, OECD, Paris.