

This is not an official translation:

## **The Timeline specified for Registration of Taxable Persons for Corporate Tax for the purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses and its amendments**

**Federal Tax Authority Decision No. 3 of 2024 – Issued 22 February 2024  
(Effective 1 March 2024)**

### **The Chairman of the Board of Directors of the Federal Tax Authority has decided:**

- Having reviewed the Constitution;
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments;
- Federal Decree-Law No. 28 of 2022 on Tax Procedures;
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments;
- Cabinet Decision No. 49 of 2023 on Specifying the Categories of Businesses or Business Activities Conducted by a Resident or Non-Resident Natural Person that are Subject to Corporate Tax;
- Cabinet Decision No. 56 of 2023 on Determination of a Non-Resident Person's Nexus in the State for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses;
- Cabinet Decision No. 74 of 2023 on the Executive Regulation of the Federal Decree-Law No. 28 of 2022 on Tax Procedures;
- Cabinet Decision No. 75 of 2023 on the Administrative Penalties for Violations Related to the Application of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments;

- Ministerial Decision No. 43 of 2023 Concerning Exception from Tax Registration for the Purpose of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses;
- Decision of the Chairman of the Board of Directors No. 9 of 2021 on the Delegation to the Vice Chairman of the Board of Directors of the Federal Tax Authority; and
- Pursuant to the approval of the Board of Directors on the Timeline specified for Registration of Persons for Corporate Tax, at the 30<sup>th</sup> meeting held on 29 December 2023 and the 31<sup>st</sup> meeting held on 23 February 2024.

## **Article 1 – Definitions**

The words and expressions contained in this Decision shall have the same meaning assigned against each in the Federal-Decree Law No. 47 of 2022 referred to above, unless the context otherwise requires.

## **Article 2 – Registration of Persons for Corporate Tax Purposes**

For the purposes of Clause 1 of Article 51 of the Federal Decree-Law No. 47 of 2022 referred to above, any Taxable Person shall submit an application for Tax Registration in accordance with the timelines prescribed in Articles 3, 4 and 5 of this Decision.

## **Article 3 – Timeline for the Tax Registration of Resident Juridical Persons**

1. A juridical person that is a Resident Person, incorporated or otherwise established or recognised prior to the effective date of this Decision, shall submit the Tax Registration application, in accordance with the following table:



<b>Date of Licence issuance irrespective of year of issuance</b>	<b>Deadline for submitting a Tax Registration application</b>
1 January – 31 January	31 May 2024
1 February – 28/29 February	31 May 2024
1 March – 31 March	30 June 2024
1 April – 30 April	30 June 2024
1 May – 31 May	31 July 2024
1 June – 30 June	31 August 2024
1 July – 31 July	30 September 2024
1 August – 31 August	31 October 2024
1 September – 30 September	31 October 2024
1 October – 31 October	30 November 2024
1 November – 30 November	30 November 2024
1 December – 31 December	31 December 2024
Where a person does not have a Licence at the effective date of this Decision	(3) three months from the effective date of this Decision

2. For the purposes of Clause 1 of this Article, where a juridical person has more than one Licence, the Licence with the earliest issuance date shall be used.
3. A juridical person that is a Resident Person incorporated or otherwise established or recognised on or after the effective date of this Decision, shall submit a Tax Registration application, in accordance with the following table:

<b>Category of juridical persons</b>	<b>Deadline for submitting a Tax Registration application</b>
A person that is incorporated or otherwise established or recognised under the applicable legislation in the State, including a Free Zone Person	(3) three months from the date of incorporation, establishment or recognition
A person that is incorporated or otherwise established or recognised under the applicable legislation of a	(3) three months from the end of the Financial Year of the person



foreign jurisdiction that is effectively managed and controlled in the State	
--	--

## Article 4 – Timeline for the Tax Registration of Non-Resident Juridical Persons

1. A juridical person, that is a Non-Resident Person prior to the effective date of this Decision, shall submit a Tax Registration application in accordance with the following table:

Category of juridical persons	Deadline for submitting a Tax Registration application
A person that has a Permanent Establishment in the State	(9) nine months from the date of existence of the Permanent Establishment
A person that has a nexus in the State	(3) three months from the effective date of this Decision

2. A juridical person, that is a Non-Resident Person on or after the effective date of this Decision, shall submit a Tax Registration application in accordance with the following table:

Category of juridical persons	Deadline for submitting a Tax Registration application
A person that has a Permanent Establishment in the State	(6) six months from the date of existence of the Permanent Establishment
A person that has a nexus in the State	(3) three months from the date of establishment of the nexus

## Article 5 – Timeline for Tax Registration of Natural Persons

A natural person conducting a Business or Business Activity in the State shall submit a Tax Registration application in accordance with the following table:



Category of natural persons	Deadline for submitting a Tax Registration application
A Resident Person who is conducting a Business or Business Activity during the 2024 Gregorian calendar year or subsequent years whose total Turnover derived in a Gregorian calendar year exceeds the threshold specified in the relevant tax legislation	31 March of the subsequent Gregorian calendar year
A Non-Resident Person who is conducting a Business or Business Activity during the 2024 Gregorian calendar year or subsequent years whose total Turnover derived in a Gregorian calendar year exceeds the threshold specified in the relevant tax legislation	(3) three months from the date of meeting the requirements of being subject to tax

## Article 6 – Late Registration for Corporate Tax

Where Persons referred to in Articles 3, 4 and 5 of this Decision fail to submit a Tax Registration application as per the timelines stated above, Administrative Penalties shall be applied in accordance with Cabinet Decision No. 75 of 2023 referred to above.

## Article 7 - Abrogation of Conflicting Provisions

All provisions contrary to or inconsistent with the provisions of this Decision shall be abrogated.

## Article 8 – Publication and Application of this Decision

This Decision shall be published in the Official Gazette and shall come into effect as of 1 March 2024.