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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 30th meeting held on 29 December 2023 and the 31st 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:



Date of Licence issuance irrespective of year of issuance	Deadline for submitting a Tax Registration application
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:

Category of juridical persons	Deadline for submitting a Tax Registration application
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	
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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.