

Cabinet Decision No. (37) of 2023

On Qualifying Public Benefit Entities for the purposes of Federal Decree-Law No. (47) of 2022 on the

Taxation of Corporations and Businesses

The Cabinet:

Having reviewed the Constitution,

And Federal Law No. (1) of 1972 concerning the Competencies of Ministries and the Powers of Ministers, and its amendments,

And Federal Decree-Law No. (13) of 2016 on the Establishment of the Federal Tax Authority, and its amendments,

And Federal Decree-Law No. (28) of 2022 on Tax Procedures,

And Federal Decree-Law No. (47) of 2022 on the Taxation of Corporations and Businesses,

And based on the proposal of the Minister of Finance and the approval of the Cabinet,

Has decided:

Article (1)

Definitions

The words and expressions in this Decision shall have the same meanings assigned to them in Federal Decree-Law No. (47) of 2022 on the Taxation of Corporations and Businesses (referred to in this Decision as the "Corporate Tax Law"), unless the context otherwise requires.

Article (2)

Qualifying Public Benefit Entities

1. The entities specified in the schedule attached to this Decision shall be considered Qualifying Public Benefit Entities for the purposes of the Corporate Tax Law.
2. A Government Entity shall notify the Ministry of any changes to the government-related entities specified in the schedule attached to this Decision that may affect their continued compliance with the conditions stipulated in the Corporate Tax Law. The notification must be in the form and manner determined by the Ministry and within (20) twenty working days of any such changes.

Article (3)

Amending the Schedule of Public Benefit Entities

1. Any Government Entity may submit a request to the Ministry to propose any amendment, whether by addition or deletion, to the schedule attached to this

Decision in the form and manner determined by the Ministry, provided that the Ministry is furnished with any data, documents, and information it may require to decide on the request.

2. The Cabinet may, upon the proposal of the Minister, make any amendment to this Decision and its attached schedule, whether by addition or deletion.

Article (4)

Request for Information

1. A Qualifying Public Benefit Entity shall provide the Ministry and the Authority with all relevant documents, data, and information for the purpose of verifying the Qualifying Public Benefit Entity's compliance with the requirements set out in the Corporate Tax Law.

2. All Government Entities in the State shall fully cooperate with the Ministry and the Authority for the purpose of providing them with all data, documents, and information related to Qualifying Public Benefit Entities and their activities.

3. For the purposes of implementing the provisions of this Decision, the Ministry and the Authority may exchange data, information, and documents between them regarding any public benefit entity and its activities.

Article (5)

Executive Decisions

The Minister shall issue the necessary decisions to implement the provisions of this Decision.

Article (6)

Publication and Entry into Force

This Decision shall be published in the Official Gazette and shall come into force on the day following the date of its publication.

Mohammed bin Rashid Al Maktoum

Prime Minister

Issued by us:

Dated: 6 / Ramadan / 1444 H

Corresponding to: 7 / April / 2023 AD