

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

We, Mohamed bin Zayed Al Nahyan
President of the United Arab Emirates,

Having reviewed the Constitution,

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

And Federal Law No. (11) of 1981 on the Imposition of a Federal Customs Duty on Imports of Tobacco and its Derivatives, and its amendments,

And Federal Law No. (5) of 1985 issuing the Civil Transactions Law, and its amendments,

And Federal Law No. (10) of 1992 issuing the Law of Evidence in Civil and Commercial Transactions, and its amendments,

And Federal Law No. (11) of 1992 issuing the Civil Procedures Law, and its amendments,

And Federal Law No. (35) of 1992 issuing the Criminal Procedures Law, and its amendments,

And Federal Law No. (18) of 1993 issuing the Commercial Transactions Law, and its amendments,

And Federal Decree-Law No. (9) of 2016 on Bankruptcy, and its amendments,

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

And Federal Law No. (7) of 2017 on Tax Procedures, and its amendments,

And Federal Decree-Law No. (7) of 2017 on Excise Tax, and its amendments,

And Federal Decree-Law No. (8) of 2017 on Value Added Tax, and its amendments,

And Federal Decree-Law No. (15) of 2018 on the Collection of Public Revenues and Funds,

And Federal Decree-Law No. (26) of 2019 on Public Finance,
And Federal Decree-Law No. (31) of 2021 issuing the Crimes and Penalties Law,
And Federal Decree-Law No. (32) of 2021 on Commercial Companies,
And Federal Decree-Law No. (37) of 2021 on the Commercial Register,
And Federal Decree-Law No. (46) of 2021 on Electronic Transactions and Trust Services,
And based on the proposal of the Minister of Finance and the approval of the Cabinet,
Have issued the following Decree-Law:

Chapter One

Definitions and Scope of Application of this Decree-Law

Article (1)

Definitions

For the purposes of this Decree-Law, the following words and phrases shall have the meanings assigned to each of them, unless the context otherwise requires:

State	: The United Arab Emirates.
Minister	: The Minister of Finance.
Authority	: The Federal Tax Authority.
Director-General	: The Director-General of the Authority.
Business Day	: Any day of the week, excluding weekends and official public holidays of the Federal Government.
Committee	: The Tax Disputes Resolution Committee.
Competent Court	: The Federal Court within whose jurisdiction the head office of the Authority or one of its branches is located.
Tax	: Any federal tax imposed by the Tax Law, the administration, collection, and enforcement of which is entrusted to the Authority.

Tax Law	: Any federal law pursuant to which a Tax is imposed.
Tax Domicile Certificate	: A certificate issued by the Authority that proves the tax domicile of a Person in the State pursuant to the provisions of Article (53) of this Decree-Law.
Tax Resident	: A Person residing in the State in accordance with Article (53) of this Decree-Law.
Person	: A natural or legal person.
Business	: Any activity practiced regularly, continuously, and independently by any Person, in any location, such as industrial, commercial, agricultural, professional, artisanal, service, or excavation activities, or anything related to the use of tangible or intangible properties, or any other activity specified by the Tax Law.
Taxable Person	: Any Person registered or obligated to register for the purposes of the provisions of the Tax Law.
Taxpayer	: Any Person obligated to pay Tax in the State under the Tax Law, whether a Taxable Person or a final consumer.
Tax Return	: The specified information and data for Tax purposes submitted by the Taxable Person according to the form and mechanism determined by the Authority, including its attachments and related schedules.
Tax Period	: The specified period of time in the Tax Law for which the Due Tax must be calculated.
Tax Registration	: A procedure whereby a Person registers or is registered by the Authority for Tax purposes, as the case may be.
Tax Registration Number (TRN)	: A special number issued by the Authority for each Person registered for Tax purposes.
Registrant	: A Taxable Person who has been issued a Tax Registration Number.
Legal Representative	: The guardian, custodian, or curator for persons lacking or with diminished capacity, or the bankruptcy trustee appointed by the court for a company in bankruptcy, or

	any person legally appointed to represent another Person.
Due Tax	: The Tax that is calculated and imposed pursuant to the provisions of the Tax Law.
Tax Payable	: The Tax that has become due for payment to the Authority.
Administrative Penalties	: Monetary amounts imposed on a Person by the Authority for violating the provisions of this Decree-Law, the Tax Law, or the Cabinet Decisions issued in implementation thereof.
Recoverable Tax	: Amounts that the Authority may refund in whole or in part to a Taxpayer based on the Tax Law and this Decree-Law.
Tax Assessment	: A decision issued by the Authority pursuant to Article (23) of this Decree-Law.
Administrative Penalties Assessment	: A decision issued by the Authority regarding Administrative Penalties.
Notification	: Notifying a Person of the decisions issued by the Authority in accordance with the means stipulated in this Decree-Law and its Executive Regulation.
Voluntary Disclosure	: A form prepared by the Authority by which the Taxpayer notifies the Authority of any error or omission in a Tax Return, Tax Assessment, or Tax refund application, in accordance with the provisions of Article (10) of this Decree-Law.
Register	: The register of Tax Agents.
Tax Agent	: Any Person registered with the Authority who is appointed on behalf of another Person for the purposes of representing them before the Authority and assisting them in fulfilling their tax obligations and exercising their related tax rights.
Tax Audit	

	: A procedure conducted by the Authority to examine the commercial records or any information, data, or goods related to a Person to verify the fulfillment of their obligations under this Decree-Law or the Tax Law.
Tax Auditor	: Any employee of the Authority appointed to conduct a Tax Audit.
Tax Evasion	: A Person's use of illegal means resulting in the reduction of the amount of Due Tax, non-payment thereof, or a refund of Tax that they did not have the right to recover under this Decree-Law or the Tax Law.
Executive Regulation	: The Executive Regulation of this Decree-Law.
E-invoicing System	: An electronic system dedicated to the issuance, sending, exchange, and sharing of invoice and credit note data in accordance with this Decree-Law.

Article (2)

Objectives of this Decree-Law

This Decree-Law aims to achieve the following:-

1. To regulate the rights and obligations of the Authority, the Taxpayer, and any other person dealing with the Authority in implementation of the provisions of this Decree-Law or the Tax Law.
2. To regulate the common procedures and rules that apply to all Tax Laws in the State.

Article (3)

Scope of Application of this Decree-Law

The provisions of this Decree-Law shall apply to the procedures related to the administration and implementation of Tax Laws, and the collection of Tax and Administrative Penalties imposed under the provisions of this Decree-Law or the Tax Law.

Chapter Two

Tax Obligations

Part One

Maintaining Accounting Records and Commercial Books and the E-invoicing System

Article (4)

Maintaining Records

Every Person conducting any Business or having an obligation under the Tax Law must maintain their business accounting records and commercial books and any tax-related information specified by the Tax Law in accordance with the controls specified by the Executive Regulation.

Article (4) bis

E-invoicing System

1. The Minister shall issue the necessary decisions for the implementation of the E-invoicing System and determine the dates of its entry into force, and the requirements and provisions necessary for the implementation of the relevant controls, rules, and procedures.
2. Any Person specified by the Minister shall be subject to the E-invoicing System.

Article (5)

Language

1. Every Person must submit the Tax Return, data, information, records, and documents related to the Tax that they are required or requested to provide to the Authority in Arabic.
2. Notwithstanding the provisions of Clause (1) of this Article, the Authority may accept the Tax Return, data, information, records, and documents related to the Tax in any other language, provided that the Person undertakes to provide the Authority with a translated copy of any of them

into Arabic if requested by the Authority, and in accordance with what is specified by the Executive Regulation.

3. The Person who submits any translated copies of data, information, records, and any other documents related to any Tax to the Authority shall be responsible for the accuracy and correctness of such translated copies, and shall bear all costs associated therewith. The Authority has the right to rely on the translation provided to it.

Part Two

Tax Registration

Article (6)

Tax Registration, Deregistration, and Amendment of Data

1. A Taxable Person must apply to the Authority for registration in accordance with the provisions contained in the Tax Law.
2. A Registrant must do the following:-
 - a. Include their TRN in all their correspondence and dealings with the Authority and others in accordance with the provisions of the Tax Law.
 - b. Notify the Authority, according to the form and mechanism specified by it, of the occurrence of any event that may require the amendment of the information related to their tax record kept by the Authority, within (20) twenty Business Days from the date of the occurrence of that event.
 - c. Apply for deregistration in accordance with the relevant conditions in the Tax Law.
3. The Executive Regulation shall specify the procedures for Tax Registration, deregistration, and amendment of its data.
4. The relevant government entities that grant licenses to a Person to conduct Business are obliged to notify the Authority upon granting any license, within a maximum period of (20) twenty Business Days from the date of issuing the license and in accordance with what is specified by the Executive Regulation.

Article (7)

Legal Representative

The Legal Representative shall be obliged to do the following:-

1. Inform the Authority of their appointment within (20) twenty Business Days from the date of appointment, in accordance with the procedures specified by the Executive Regulation.
2. Submit Tax Returns to the Authority on behalf of the Taxable Person.
3. Comply with any requirements imposed by this Decree-Law and the Tax Law, as the case may be.

Part Three

Tax Return and Tax Payable

Article (8)

Preparing and Submitting the Tax Return

1. Every Taxable Person must do the following:-
 - a. Prepare and submit the Tax Return to the Authority in accordance with the provisions of this Decree-Law and the Tax Law.
 - b. Pay any Tax Payable within the time limit specified in this Decree-Law and the Tax Law.
2. Any incomplete Tax Return submitted to the Authority shall be considered unacceptable by it if it does not include the basic data specified by the Tax Law.
3. Every Taxable Person is responsible for the accuracy of the information and data contained in the Tax Return and any correspondence from them to the Authority.
4. Every Taxpayer must pay the Tax Payable and Administrative Penalties within the time period specified in this Decree-Law and the Tax Law.

Article (9)

Determining the Tax Payable

1. When a Taxable Person pays any amount to the Authority, they must specify the type of Tax and the Tax Period to which that amount relates, and the Authority shall allocate the paid amount accordingly.
2. When a Taxable Person pays any amount without specifying the type of Tax or the Tax Period, the Authority has the right to allocate the amount or part of it to pay any Tax or amounts for which they are liable, in accordance with what is specified by the Executive Regulation.
3. If a Taxable Person pays an amount greater than the value of the Tax Payable, or has a credit balance with the Authority, the Authority has the right to allocate the amount or the balance to pay any Tax or amounts for which they are liable, in accordance with what is specified by the Executive Regulation.
4. If a Taxable Person pays an amount less than the value of the Tax Payable, the provisions contained in Part Four of Chapter Three and Part Two of Chapter Five of this Decree-Law shall apply.

Part Four

Voluntary Disclosure

Article (10)

1. If a Taxable Person discovers that the Tax Return submitted to the Authority or the Tax Assessment issued by the Authority is incorrect, resulting in the calculation of the Tax Payable being less than it should be according to the Tax Law, they must submit a Voluntary Disclosure.
2. If a Taxpayer discovers that the Tax refund application submitted to the Authority is incorrect, resulting in the calculation of the refund amount being more than what they were entitled to recover according to the Tax Law, they must submit a Voluntary Disclosure.
3. If a Taxable Person discovers that the Tax Return submitted to the Authority or the Tax Assessment issued by the Authority is incorrect, resulting in the calculation of the Tax Payable being more than it should be according to the Tax Law, they may submit a Voluntary Disclosure.

4. If a Taxpayer discovers that the Tax refund application submitted to the Authority is incorrect, resulting in the calculation of the refund amount being less than what they were entitled to recover according to the Tax Law, they may submit a Voluntary Disclosure.

5. If a Taxpayer discovers an error or omission in the Tax Return submitted to the Authority, without there being a difference in the amount of Due Tax, they must correct this return by submitting a Voluntary Disclosure.

6. The Executive Regulation shall specify the detailed provisions related to the Voluntary Disclosure to the Authority and the mechanism for applying the Administrative Penalties imposed before the Voluntary Disclosure.

Chapter Three

Tax Procedures

Part One

Notification

Article (11)

Methods of Notification

1. The Authority shall notify the Person of any decisions or procedures at their registered address with the Authority.

2. A Person shall be considered to have been notified of any decision and to have received any correspondence if the Authority sends notifications and correspondence in accordance with Clause (1) of this Article.

3. The Executive Regulation shall specify the means by which notification and correspondence are made.

Part Two

Tax Agents

Article (12)

Registration of a Tax Agent

1. A Register of Tax Agents shall be established at the Authority.

2. No Person may practice the profession of a Tax Agent in the State unless they have met the registration conditions, are listed in the Register, and have obtained a license from the competent local authority.

Article (13)

Conditions for Registration, Suspension, and Cancellation of a Tax Agent's Registration

1. The Executive Regulation shall specify the conditions, controls, and procedures for the registration of a Tax Agent, suspension and cancellation of registration, and the rights and obligations of the Tax Agent.
2. The Tax Agent must notify the Authority if they cease to practice their profession as a Tax Agent, in accordance with the controls and procedures set out in the Executive Regulation.

Article (14)

Appointment of a Tax Agent

1. A Person may appoint a Tax Agent to act in their name and on their behalf with regard to their obligations under this Decree-Law or the Tax Law, concerning their tax affairs, without prejudice to the responsibility of that Person under this Decree-Law or the Tax Law.
2. Subject to Clause (2) of Article (15) of this Decree-Law, the Authority may not deal with the Tax Agent of any Person if the Person informs the Authority of the termination of the Tax Agent's appointment or their dismissal, in accordance with the mechanism specified by the Authority.

Article (15)

Records of a Person Held by a Tax Agent

1. A Tax Agent must keep the information, documents, records, and data related to any Person they represent or have previously represented for the period and in the manner specified by the Executive Regulation.
2. The Tax Agent must, upon the request of the Authority, provide it with all the information, documents, records, and data in their possession that are required for any Person they represent or have previously represented.

Part Three

Tax Audit

Article (16)

The Authority's Right to Conduct a Tax Audit

1. The Authority may conduct a Tax Audit on any Person to verify their compliance with the provisions of this Decree-Law and the Tax Law.
2. The Authority must notify the Person of the Tax Audit at least (10) ten Business Days before conducting the Tax Audit.
3. The Authority may conduct the Tax Audit at its premises or the place of business of the Person subject to the audit or any other place where this Person conducts Business, stores goods, or keeps records.
4. Notwithstanding what is stated in Clause (2) of this Article, a Tax Auditor may, without prior notification, enter any place where the Person subject to the audit conducts their Business or where goods are stored or records are kept, and has the right to temporarily close it to conduct the Tax Audit for a period not exceeding (72) seventy-two hours in any of the following cases:
 - a. If the Authority has serious reasons to believe that the Person subject to the Tax Audit is committing or participating in Tax Evasion of their obligations or the obligations of any other Person imposed by this Decree-Law or the Tax Law.
 - b. If the Authority has serious reasons to believe that not temporarily closing the place where the Tax Audit is conducted may obstruct the conduct of the Tax Audit.
 - c. If the Person who was previously notified of the Tax Audit in accordance with Clause (2) of this Article proceeds to prevent the Tax Auditor from entering the place where the Tax Audit will be conducted.
5. In all cases provided for in Clause (4) of this Article, the Tax Auditor must obtain prior written approval from the Director-General or their delegate, and must also obtain permission from the Public Prosecution if the place to be entered is a place of residence.
6. The places closed under this Article must be reopened after the expiry of (72) seventy-two hours, unless the Authority obtains permission from the

Public Prosecution authorizing the extension of the closure period for a similar period before the expiry of the period referred to in this Article.

7. The Executive Regulation shall specify the necessary procedures related to the Tax Audit.

Article (17)

The Authority's Right to Obtain Original Records or Copies thereof during a Tax Audit

During a Tax Audit, the Tax Auditor may obtain original records or copies thereof, and take samples of goods, equipment, or other assets from the place where the Person subject to the Tax Audit conducts their Business or that are in their possession, or seize or retain them in accordance with the controls specified by the Executive Regulation.

Article (18)

Timings of a Tax Audit

A Tax Audit shall be conducted during the official working hours of the Authority. By a decision of the Director-General or their delegate, in case of necessity, the audit may be exceptionally conducted outside these hours.

Article (19)

Emergence of New Information after a Tax Audit

Without prejudice to the provisions of Article (46) of this Decree-Law, the Authority may audit any matter previously audited if new information emerges that may affect the outcome of the Tax Audit, provided that the Tax Audit procedures in accordance with the provisions of this Decree-Law and its Executive Regulation apply to it.

Article (20)

Cooperation during a Tax Audit

Any Person subject to a Tax Audit, or their Tax Agent, or their Legal Representative must provide all possible facilities and assistance to the Tax Auditor to enable them to perform their work.

Article (21)

Rights of Persons Subject to a Tax Audit

A Person subject to a Tax Audit has the right to the following:-

1. Request the Tax Auditor to show their official identification card.
2. Obtain a copy of the Tax Audit Notification.
3. Be present during the Tax Audit conducted outside the Authority's premises.
4. Obtain copies of any original paper or digital documents seized or obtained by the Authority during the Tax Audit, in accordance with what is specified by the Executive Regulation.

Article (22)

Notification of Tax Audit Results

1. The Authority must inform the Person subject to the Tax Audit of the result of the Tax Audit, within the period and in accordance with the procedures specified by the Executive Regulation.
2. The Person subject to the Tax Audit may review or obtain the documents and data on which the Authority relied in estimating the Due Tax and Administrative Penalties in accordance with the controls specified by the Executive Regulation.

Part Four

Tax Assessment and Administrative Penalties Assessment

Article (23)

Tax Assessment

1. The Authority must issue a Tax Assessment to determine the value of the Tax Payable or Recoverable Tax and any other matters specified by the Tax Law or the Executive Regulation and notify the Taxpayer thereof within (10) ten Business Days from the date of its issuance in any of the following cases:

- a. The Taxable Person fails to apply for registration within the time limit specified by the Tax Law.
 - b. The Registrant fails to submit the Tax Return within the time limit specified by the Tax Law.
 - c. The Registrant fails to pay the Tax shown as Tax Payable in the submitted Tax Return within the time period specified by the Tax Law.
 - d. The Taxable Person submits an incorrect Tax Return.
 - e. The Registrant fails to calculate the Tax on behalf of another Person when they are obliged to do so according to the Tax Law.
 - f. If there is a shortfall in the Tax Payable as a result of the Person's Tax Evasion or as a result of Tax Evasion in which they were complicit.
 - g. Any other cases under the Tax Law.
2. If the actual amount of Due Tax or the correctness of the Tax Return cannot be determined, the Authority may issue a Tax Assessment on an estimated basis to assess the Tax Payable and the Recoverable Tax. In this case, the Authority shall do the following:-
- a. Amend the estimated Tax Assessment issued under this Article if new information emerges that affects the subject of the Tax Assessment.
 - b. Notify the concerned Person of these amendments within (10) ten Business Days from the date of the amendment.
3. The Executive Regulation shall specify the information or data that the Tax Assessment must include.

Article (24)

Administrative Penalties Assessment

1. The Authority shall issue an Administrative Penalties Assessment to the Person and notify them of it within (5) five Business Days for any of the following violations:
 - a. Failure of a Person conducting Business or having an obligation under this Decree-Law or the Tax Law to keep the required records and other information specified in this Decree-Law and the Tax Law.

- b. Failure of a Person conducting Business or having an obligation under this Decree-Law or the Tax Law to submit data, records, and documents related to Tax in Arabic to the Authority upon request.
- c. Failure of the Taxable Person to submit a Tax Registration application within the time limit specified by the Tax Law.
- d. Failure of the Registrant to submit a deregistration application within the time limit specified by the Tax Law.
- e. Failure of the Registrant to inform the Authority of any case that may require the amendment of the information of their tax record kept with the Authority.
- f. Failure of the Legal Representative to report their appointment within the specified deadlines, provided that the penalties in this case shall be from the Legal Representative's own funds.
- g. Failure of the Legal Representative to submit the Tax Return within the specified deadlines, provided that the penalties in this case shall be from the Legal Representative's own funds.
- h. Failure of the Registrant to submit the Tax Return within the time limit specified by the Tax Law.
- i. Failure of the Taxable Person to pay the Tax Payable within the time limit specified by the Tax Law.
- j. The Registrant submits an incorrect Tax Return.
- k. The Taxable Person or Taxpayer submits a Voluntary Disclosure for errors in the Tax Return, Tax Assessment, or Tax refund application in accordance with Clauses (1) and (2) of Article (10) of this Decree-Law.
- l. Failure of the Taxable Person or Taxpayer to submit a Voluntary Disclosure for errors in the Tax Return, Tax Assessment, or Tax refund application in accordance with Clauses (1) and (2) of Article (10) of this Decree-Law before being notified of the Authority conducting a Tax Audit on them.
- m. Failure of the Person subject to the Tax Audit, their Tax Agent, or their Legal Representative to provide facilities to the Tax Auditor in violation of the provisions of Article (20) of this Decree-Law, provided that the penalties in this case shall be from the private funds of the Person, their Legal Representative, or their Tax Agent, as the case may be.

n. Failure of the Registrant to calculate the Tax on behalf of another Person when the registered Taxable Person is obliged to do so according to the Tax Law.

o. Any other violation specified in the Tax Law or a decision of the Cabinet.

2. The Executive Regulation shall specify the information and data that the Administrative Penalties Assessment must include.

3. The Cabinet shall issue a decision specifying the Administrative Penalties for each of the violations listed in Clause (1) of this Article regarding this Decree-Law and the Tax Law or any other violation specified by a decision of the Cabinet.

4. The amount of any Administrative Penalty shall not exceed twice the amount of the Tax for which the Administrative Penalties Assessment was issued.

5. The imposition of any Administrative Penalty under the provisions of this Decree-Law or any other law shall not exempt any Person from the responsibility of paying the Tax Payable in accordance with the provisions of this Decree-Law or the Tax Law.

Part Five

Penalties, Procedures, and Measures

Article (25)

Tax Crimes and their Penalties

1. The penalties provided for in this Decree-Law shall not prejudice any more severe penalty provided for in any other law.

2. Whoever commits Tax Evasion through one of the following acts shall be punished by imprisonment and a fine of not less than the amount of the evaded Tax and not exceeding (3) three times that amount, or by one of these two penalties:

a. Deliberately refraining from paying any Tax Payable.

b. Deliberately reducing the actual value of their Business or revenues or not consolidating their related Businesses, with the intent of not reaching the registration threshold, a tax rate, or another tax threshold as specified in the Tax Law.

c. Deliberately imposing and collecting amounts as Tax without being registered.

d. Deliberately reducing the Due Tax or participating in any way in Tax Evasion.

e. Deliberately committing or refraining from any other act that would constitute Tax Evasion under this Decree-Law or the Tax Law.

3. Whoever deliberately refrains from paying the due Administrative Penalty shall be punished by imprisonment and a fine of not less than the amount of the Administrative Penalty and not exceeding (3) three times that amount, or by one of these two penalties, unless a decision of exemption has been issued.

4. Whoever commits any of the following acts shall be punished by imprisonment and a fine not exceeding (1,000,000) one million dirhams, or by one of these two penalties:

a. Deliberately providing false information and data and incorrect documents to the Authority.

b. Deliberately concealing or destroying documents, data, information, or other materials that they are obliged to keep and provide to the Authority.

c. Stealing documents or other materials in the possession of the Authority, or deliberately misusing or causing their destruction.

d. Deliberately preventing or obstructing the Authority's employees from performing their duties.

5. If any of the acts stipulated in the preceding clause results in Tax Evasion, facilitating it, or concealing it, the penalty provided for in Clause (2) of this Article shall apply.

6. Anyone proven to have directly participated in or caused a crime stipulated in this Decree-Law or the Tax Law shall be punished with the penalty prescribed for it in this Decree-Law in accordance with the provisions of criminal participation stipulated in Decree-Law (31) of 2021 referred to.

7. If several defendants are fined in a single judgment for a single crime, whether they are perpetrators or accomplices, the defendants shall be jointly and severally liable for it.

8. Recidivism is considered an aggravating circumstance. For the application of the provisions of this Decree-Law or the Tax Law, anyone who has been convicted by a final judgment for one of the crimes stipulated in this Article, whatever the penalty imposed, and then commits another of those crimes before the lapse of (5) five years from the date of the issuance of the aforementioned final judgment, shall be considered a recidivist.

9. Without prejudice to the provision of Clause (11) of this Article, anyone who participates in a Tax Evasion crime shall be jointly and severally liable with the Person with whom they participated for the payment of the Tax Payable and Administrative Penalties.

10. Upon conviction, the court may order the publication of the judgment or its summary by appropriate means at the expense of the convict, provided that this is at the request of the Authority to the Public Prosecution.

11. The imposition of any penalty under the provisions of this Decree-Law or any other law shall not exempt any Person from the responsibility of paying the Tax Payable or Administrative Penalties.

Article (26)

Procedures and Measures

1. A criminal case for the crimes stipulated in this Decree-Law or the Tax Law may not be initiated except upon a written request from the Director-General.

2. Without prejudice to the cases in which the law requires a judgment of confiscation, the court, upon conviction for one of the crimes stipulated in this Decree-Law or the Tax Law, may order the confiscation of the seized items and funds, without prejudice to the rights of bona fide third parties.

3. Notwithstanding what is stated in Clause (2) of this Article, the Authority has the right to carry out procedures for storing, transporting, seizing, disposing of, destroying, recycling, or selling seized items that are perishable, subject to shortage or leakage, or that could affect the safety of other goods and the facilities where they are located, and to dispose of abandoned goods.

4. Any procedures taken by the Authority regarding the seized items shall not prejudice the responsibility for paying the Tax Payable or Administrative Penalties in accordance with the provisions of this Decree-Law or the Tax Law.
5. The owner of the right to the seized items may request their recovery after paying the full Tax, Administrative Penalties, and expenses due on them, as the case may be.
6. The Authority and its employees shall not bear any responsibility for the breakdown or damage to the seized items as a result of the Authority's disposal of them in accordance with this Article.
7. The Executive Regulation shall specify the procedures and controls related to the application of Clauses (3), (4), and (5) of this Article.

Article (27)

Reconciliation in Tax Evasion Crimes

1. Before initiating a criminal case, the Authority may reconcile in crimes of Tax Evasion and deliberate refusal to pay Administrative Penalties stipulated in this Decree-Law or the Tax Law, in exchange for the payment of the full Tax Payable and Administrative Penalties. Before initiating a criminal case, it may reconcile in the crimes stipulated in Clause (4) of Article (25) of this Decree-Law after paying the amounts specified by the Executive Regulation.
2. After initiating a criminal case and before a conviction is issued, the Public Prosecution may reconcile in the crimes referred to in Clause (1) of this Article in exchange for the payment of the full Tax Payable and Administrative Penalties plus an amount equivalent to a percentage of the evaded Tax to be determined in the Executive Regulation, or the amounts specified by the Executive Regulation for the crimes stipulated in Clause (4) of Article (25) of this Decree-Law.
3. After a conviction is issued, the Public Prosecution may reconcile in the crimes referred to in Clause (1) of this Article in exchange for the payment of the full Tax Payable and Administrative Penalties plus an amount equivalent to a percentage of the evaded Tax to be determined in the Executive Regulation, or the amounts specified by the Executive Regulation for the crimes stipulated in Clause (4) of Article (25) of this Decree-Law.

4. Reconciliation according to Clauses (2) and (3) of this Article shall be after seeking the opinion of the Authority.
5. Reconciliation results in the termination of the criminal case and the cancellation of its effects. The Public Prosecution shall order the suspension of the execution of the imposed penalties if the reconciliation takes place during their execution, even after the judgment has become final.
6. The Executive Regulation shall specify the conditions, controls, and procedures for the reconciliation stipulated in this Article.

Chapter Four

Assessment Review, Objection, and Appeal

Part One

Request for Tax Assessment Review

Article (28)

Request for Tax Assessment Review

1. Without prejudice to the provisions of Article (29) of this Decree-Law, any Person may submit a request to the Authority to review the Tax Assessment issued against them or part of it and any associated Administrative Penalties.
2. The request submitted under Clause (1) of this Article must be substantiated and submitted within (40) forty Business Days from the date the Person is notified of the Tax Assessment and associated Administrative Penalties.
3. The Authority shall review the request submitted under Clause (1) of this Article and decide on it with a decision within (40) forty Business Days from the date of receipt of the said request, and notify the applicant of the decision within (5) five Business Days from the date of the decision's issuance.
4. The Person may submit a request for reconsideration in accordance with Article (29) of this Decree-Law, regarding the decision issued under Clause (3) of this Article within (40) forty Business Days from the date the Person is notified of the decision in accordance with Clause (3) of this Article or the

expiry of the deadline within which the Authority must issue a decision on the request and notify the applicant thereof.

5. A request for a review of a tax assessment for which a reconsideration request has been submitted may not be submitted or continued.

6. The request under Clause (1) of this Article shall be submitted in accordance with the form and mechanism specified by the Authority.

Part Two

Request for Reconsideration

Article (29)

Request for Reconsideration

1. Any Person may submit a request to the Authority for reconsideration of any decision or part thereof issued by it concerning them, provided that the request is substantiated within (40) forty Business Days from the date of being notified of the decision.

2. The Authority shall examine the reconsideration request and decide on it with a reasoned decision within (40) forty Business Days from the date of receipt of the request, and notify the applicant of its decision within (5) five Business Days from the date of the decision's issuance.

3. A reconsideration request regarding a Tax Assessment for which a review request has been submitted to the Authority may not be submitted until a decision is issued by the Authority or the deadline within which the Authority must issue a decision on the request and notify the applicant thereof expires, in accordance with what is stated in Articles (28) and (35) of this Decree-Law.

4. The request under Clause (1) of this Article shall be submitted in accordance with the form and mechanism specified by the Authority.

Part Three

Objection Submitted to the Committee

Article (30)

Tax Disputes Resolution Committee

1. One or more permanent committees called the "Tax Disputes Resolution Committee" shall be formed, chaired by a member of the judicial authority and with the membership of two experts registered in the roster of tax experts, whose appointment shall be issued by a decision of the Minister of Justice in coordination with the Minister.
2. A decision shall be issued by the Cabinet regarding the Committee's work system, the remuneration of its members, and the procedures followed by it.

Article (31)

Competencies of the Committee

The Committee is competent in the following:

1. Deciding on objections submitted against the Authority's decisions regarding reconsideration requests.
2. Deciding on reconsideration requests submitted to the Authority for which it has not made a decision in accordance with the provisions of this Decree-Law.
3. Any other competencies assigned to the Committee by the Cabinet.

Article (32)

Procedures for Submitting an Objection and Cases of Inadmissibility

1. An objection to the Authority's decision on a reconsideration request shall be submitted within (40) forty Business Days from the date of notification of the Authority's decision.
2. An objection submitted to the Committee shall not be accepted in any of the following cases:

- a. If a reconsideration request was not initially submitted to the Authority.
 - b. If the full Tax related to the objection has not been paid.
 - c. If the objection was not submitted within the period specified in Clause (1) of this Article.
3. The Cabinet may, upon the Minister's proposal, issue a decision to make any amendments to the amount of Tax payable under paragraph (b) of Clause (2) of this Article for the purpose of submitting an objection under this Article.

Article (33)

Committee Procedures

1. The Committee shall examine the objection submitted to it and decide on it within (20) twenty Business Days from the date of receipt of the objection.
2. The Committee shall notify the objector and the Authority of the decision issued by it within (5) five Business Days from the date of its issuance.
3. The Committee's decision on the objection shall be final if the total Due Tax and Administrative Penalties thereunder do not exceed (100,000) one hundred thousand dirhams.
4. In all cases, tax dispute lawsuits shall not be accepted before the Competent Court if an objection has not been initially made before the Committee.

Article (34)

Execution of Committee Decisions

1. The final decisions issued by the Committee in disputes whose value does not exceed (100,000) one hundred thousand dirhams shall be considered an executive instrument.
2. The decisions issued in disputes whose value exceeds (100,000) one hundred thousand dirhams shall be considered an executive instrument if they are not appealed before the Competent Court within a period of (40) forty Business Days from the date of notification of the objection's result.

3. The final decisions of the Committee that have the force of an executive instrument shall be executed by the execution judge at the Competent Court.

Article (35)

Extension of Deadlines

1. The Authority or the Committee, as the case may be, may, for any of the reasons specified in the Executive Regulation, extend any of the deadlines specified in Clause (3) of Article (28), Clause (2) of Article (29), and Clause (1) of Article (33) of this Decree-Law for a period to be determined by the Executive Regulation.

2. The Authority or the Committee, as the case may be, may, at the request of any Person for any of the reasons specified in the Executive Regulation, grant this Person an extension for any of the deadlines specified in Clause (2) of Article (28), Clause (1) of Article (29), and Clause (1) of Article (32) of this Decree-Law.

3. If an extension request submitted under Clause (2) of this Article is rejected based on the text of Article (32) or (36) of this Decree-Law, the decision of the Authority or the Committee shall be final and not subject to objection or appeal, as the case may be.

Article (36)

Procedures for Appeal before the Courts

1. Without prejudice to the provisions of Articles (34) and (37) of this Decree-Law, the Authority and the Person, as the case may be, may appeal the Committee's decision before the Competent Court within (40) forty Business Days from the date the Authority or the Person, as the case may be, is notified of the Committee's decision, in either of the following two cases:

- a. Objecting to the Committee's decision in whole or in part.
- b. The Committee's failure to issue a decision on an objection submitted to it in accordance with the provisions of this Decree-Law.

2. The Competent Court shall rule for the inadmissibility of the appeal against the Authority in the following cases:-

- a. The existence of one of the cases of inadmissibility of the objection before the Committee, as stipulated in Clause (2) of Article (32) of this Decree-Law.
 - b. The Person's failure to provide proof of payment of the full Tax to the Authority.
 - c. The Person's failure to provide proof of payment of a percentage of not less than (50%) of the value of the Administrative Penalties decided according to the Committee's decision, or as ruled by the court, as the case may be, through cash payment to the Authority or by providing an approved bank guarantee in favor of the Authority.
3. The Cabinet may, upon the Minister's proposal, make any amendments to the amount stipulated in paragraph (b) and the percentage stipulated in paragraph (c) of Clause (2) of this Article.

Article (37)

Special Procedures for Objection and Appeal

Notwithstanding the provisions of Articles (31), (32), (33), (34), and (36) of this Decree-Law, the Cabinet shall, upon the proposal of the Minister, issue a decision adopting an alternative mechanism for objection and appeal if the parties to the dispute are any of the federal or local government entities specified in that decision. Until the Cabinet decision is issued and implemented, the provisions stipulated in this Decree-Law regarding the objection or appeal of federal and local government entities related to tax disputes shall apply.

Part Five

Tax Refund and Collection

Chapter One

Tax Refund

Article (38)

Request for Tax Refund

1. A Taxpayer has the right to submit a request to refund any tax they have paid if they are entitled to a refund according to the Tax Law and it is found that the amount paid exceeds the Tax Due and Administrative Penalties, in accordance with the procedures specified by the Executive Regulation.
2. The Authority shall review the request submitted under Clause (1) of this Article and notify the Taxpayer of its decision to either reject or accept the request.

Article (39)

Tax Refund Procedures

1. The Authority shall set off the amount to be refunded against any other Tax Due or undisputed Administrative Penalties from the Taxpayer who submitted the refund request, according to the Tax Return or Tax Assessment issued by the Authority, before refunding any amount for a specific tax.
2. The Authority may withhold the refund of any remaining amount in Clause (1) of this Article in any of the following cases:
 - a. If it finds that there are other disputed tax amounts related to that Taxpayer.
 - b. If the Person is subject to a Tax Audit, in which case, the Authority may not withhold the refund of the remaining amount until the conditions specified by a decision of the Authority's Board of Directors are met.
 - c. By a decision from the Competent Court.

3. The Authority shall refund the tax under this Article in accordance with the procedures and controls specified by the Executive Regulation.

Chapter Two

Tax Collection

Article (40)

Collection of Tax Due and Administrative Penalties

1. If a Person fails to pay the Tax Due within the deadlines specified in this Decree-Law and the Tax Law, or the Administrative Penalties, the following procedures shall be taken:

a. The Authority shall send the Person a notification to pay the Tax Due and Administrative Penalties within (20) twenty working days from the date of notification.

b. If the Person fails to pay after being notified in accordance with paragraph (a) of Clause (1) of this Article, the Director-General shall issue a decision obliging the Person to pay the Tax Due and Administrative Penalties, and shall be notified within (5) five working days from the date of the decision, accompanied by the Tax Assessment and the Administrative Penalties Assessment.

c. The Director-General's decision regarding the Tax Assessment and the Administrative Penalties Assessment shall be considered an executory instrument for the purpose of enforcement by the Execution Judge at the Competent Court.

2. If the Authority finds that the Tax Due amounts are at risk of being lost, the Director-General may request the Judge of Urgent Matters at the Competent Court to issue an order on a petition to seize the Person's funds sufficient to cover these amounts, under any hand they may be. These amounts shall be considered under precautionary attachment and may not be disposed of unless the attachment is lifted by a ruling from the Competent Court upon the request of the Director-General.

3. The tax and other amounts due to the Authority under the Tax Law shall have priority over all assets of the debtors or those obligated to remit

them to the Authority by law, taking precedence over all other debts except for judicial expenses.

4. Any Person who receives any amount as tax must pay it to the Authority, and it shall be treated in the same manner as Tax Due.

Chapter Three

Payment and Collection of Tax and Administrative Penalties in Special Cases

Article (41)

Liability for Payment of Tax and Administrative Penalties in Case of Partnership

Without prejudice to any provisions in the Tax Law, if several persons participate in business activities that do not have an independent legal personality, each of them shall be jointly and severally liable to the Authority for the Tax Due and Administrative Penalties for those activities.

Article (42)

Payment of Tax and Administrative Penalties in Special Cases

1. Tax Due in cases of death shall be paid as follows:

- a. For Tax Due on a natural person before the date of his death, it shall be paid from the value of the estate's assets or from the income generated therefrom before its distribution to the heirs or legatees.
- b. If, after the distribution of the estate, it is found that there is unpaid Tax Due, recourse shall be made to the heirs and legatees, each within the limits of his share in the estate, to pay the Tax Due, unless a clearance certificate has been obtained from the Authority for the estate representative or any of the heirs.

2. Tax Due and Administrative Penalties on a Taxable Person who is incapacitated, legally incompetent, absent, missing, or whose place of residence is unknown, and those in similar situations, shall be paid by their legal representative from the assets and properties of the Taxable Person, taking into account the relevant applicable legislation.

Article (43)

Payment of Tax and Administrative Penalties in Case of Bankruptcy

1. The appointed bankruptcy trustee must contact the Authority to be informed of the Tax Due or of its intention to conduct a Tax Audit for the specified Tax Period or Periods.
2. The Authority must inform the bankruptcy trustee of the amount of Tax Due or of the Tax Audit within (20) twenty working days following the receipt of the bankruptcy trustee's notification.
3. The bankruptcy trustee has the right to file a grievance, object, and appeal against the Authority's assessment or pay the Tax Due.
4. The Executive Regulation shall specify the procedures for contacting the Authority, filing grievances, objecting, and paying the Tax Due.

Part Six

General Provisions

Chapter One

Confidentiality and Conflict of Interest

Article (44)

Professional Secrecy

1. The Authority's employees are obliged not to disclose information they have obtained or accessed in their official capacity or because of it during their service, except as specified or defined in accordance with the Executive Regulation.
2. In all cases mentioned in Clause (1) of this Article, disclosure may only be made after the approval of the employees authorized by the Authority's Board of Directors, as specified by the Executive Regulation.
3. The Authority's employees are obliged, after the end of their service, to maintain professional secrecy and not to disclose information they have obtained or accessed in their official capacity or because of it, except upon

a request from the judicial authorities and as specified by the Executive Regulation.

4. Anyone who obtains information in accordance with the provisions of this Decree-Law is obliged not to disclose or use the information except for the purpose for which it was obtained, without prejudice to the liability arising therefrom when applicable.

5. The Authority's Board of Directors shall issue regulations and instructions for organizing internal procedures to protect the confidentiality of information within the Authority, and the obligations of the Tax Agent in this regard.

Article (45)

Conflict of Interest

Every employee of the Authority is prohibited from carrying out or participating in any tax procedures related to any Person in the following cases:

1. A relationship of kinship up to the fourth degree between the employee and that natural person.
2. A common interest between the employee and that Person or between one of their relatives up to the third degree.
3. A personal, financial, or any other relationship between the employee and that Person that affects the employee's ability to make an independent decision.
4. If the Director-General decides that the employee should not carry out any tax procedures related to that Person due to any other case of conflict of interest.

Chapter Two

Periods and Statute of Limitations

Article (46)

Statute of Limitations

1. Except for the cases mentioned in Clauses (2), (3), (6), and (7) of this Article, the Authority may not conduct a Tax Audit or issue a Tax Assessment to a Taxable Person after the lapse of (5) five years from the end of the relevant Tax Period.
2. The Authority may conduct a Tax Audit or issue a Tax Assessment to a Taxable Person after (5) five years from the end of the relevant Tax Period if it has been notified of the initiation of such Tax Audit procedures before the expiry of the (5) five-year period, provided that the Tax Audit is completed or the Tax Assessment is issued, as the case may be, within (4) four years from the date of notification of the Tax Audit.
3. The Authority may conduct a Tax Audit or issue a Tax Assessment after the lapse of (5) five years from the end of the relevant Tax Period if that Tax Audit or the issuance of the Tax Assessment relates to a Voluntary Disclosure submitted in the fifth year from the end of the Tax Period, provided that the Tax Audit is completed or the Tax Assessment is issued, as the case may be, within one year from the date of submission of the Voluntary Disclosure.
4. The Cabinet may, upon the proposal of the Minister, issue a decision to amend the period specified for completing the Tax Audit or for issuing the Tax Assessment in accordance with Clauses (2) or (3) of this Article.
5. No Voluntary Disclosure may be submitted after the lapse of (5) five years from the end of the relevant Tax Period.
6. In the case of Tax Evasion, the Authority may conduct a Tax Audit or issue a Tax Assessment within (15) fifteen years from the end of the Tax Period during which the Tax Evasion occurred.
7. In the case of non-registration for tax purposes, the Authority may conduct a Tax Audit or issue a Tax Assessment within (15) fifteen years

from the date on which the Taxable Person was required to register for tax purposes.

8. The statute of limitations mentioned in this Article shall be interrupted for any of the reasons stipulated in Federal Law No. (5) of 1985, by the issuance of the Civil Transactions Law, or any federal law that replaces it.

Article (47)

The Authority's Right to Claim

The Tax Due and Administrative Penalties that the Taxable Person has been notified of do not lapse with time, and the Authority may claim them at any time.

Article (48)

Duration of Tax Obligations

Unless a specific time limit is set for performing any obligation or any other procedure in this Decree-Law or the Tax Law, the Authority shall grant the Taxable Person a period for this purpose that is appropriate to the nature of the obligation or procedure, not less than (5) five working days and not exceeding (40) forty working days from the date of the event that led to the creation of the obligation or the performance of the procedure, and the Authority may extend this period.

Article (49)

Calculation of Time Periods

In all cases, the following rules shall be observed in calculating time periods:

1. The day of notification or the day on which the event that gave rise to the period occurred shall not be included in the period.
2. If the last day of the period is not a working day, the period shall be extended to the next working day.
3. The periods and deadlines stipulated in this Decree-Law and the Tax Law shall be calculated according to the Gregorian calendar.

Article (50)

Controls for Installment, Exemption from, and Refund of Administrative Penalties

1. If the Authority imposes or collects an Administrative Penalty from any Person for violating the provisions of this Decree-Law or the Tax Law, the committee stipulated in Clause (2) of this Article may, upon the submission of the Director-General, issue a decision approving the installment of the penalty amount or exempting it in whole or in part, or refunding all or part of it, in accordance with the controls and procedures issued by a decision of the Cabinet upon the proposal of the Minister.
2. The Chairman of the Authority's Board of Directors shall issue a decision to form the committee stipulated in Clause (1) of this Article under his chairmanship or the chairmanship of his deputy, and with the membership of two members of the Board. The decision forming the committee shall specify its working system and the method of holding its meetings.

Chapter Three

Miscellaneous Provisions

Article (51)

Proof of Data Accuracy

The burden of proving the accuracy of the Tax Return lies with the Taxable Person, and the burden of proof in cases of Tax Evasion lies with the Authority.

Article (52)

Judicial Enforcement Officers

The Director-General and those designated by a decision from the Minister of Justice in agreement with the Minister shall have the capacity of judicial enforcement officers in proving crimes or violations of the provisions of this Decree-Law, the Tax Law, or the decisions issued in implementation thereof.

Article (53)

Tax Resident

1. The Cabinet shall issue a decision, upon the proposal of the Minister, specifying the conditions under which a Person may be considered a tax resident for the purposes of the Tax Law or any agreement or arrangement to which the State is a party.
2. The Authority shall issue a Tax Domicile Certificate to the tax resident in accordance with the provisions specified by the Cabinet's decision.

Article (54)

Authority's Fees

The fees due to the Authority in implementation of the provisions of this Decree-Law and its Executive Regulation shall be determined by a decision of the Cabinet upon the proposal of the Minister.

Article (55)

Repeals

1. Federal Law No. (7) of 2017 on Tax Procedures and its amendments are hereby repealed.
2. Any provision that violates or contradicts the provisions of this Decree-Law is hereby repealed.
3. The Executive Regulation of Federal Law No. (7) of 2017 on Tax Procedures and its amendments, and any other decisions issued in implementation thereof, shall continue to be in effect to the extent that they do not conflict with the provisions of this Decree-Law, until an executive regulation and decisions are issued to replace them in accordance with the provisions of this Decree-Law.

Article (56)

Executive Regulation

The Cabinet shall, upon the proposal of the Minister, issue the Executive Regulation for this Decree-Law.

Article (57)

Publication and Entry into Force of the Decree-Law

This Decree-Law shall be published in the Official Gazette and shall come into force as of March 1, 2023.

Mohamed bin Zayed Al Nahyan

President of the United Arab Emirates

Issued by us at the Presidential Palace - Abu Dhabi:

Dated: 4/ Rabi' al-Awwal/ 1444 H.

Corresponding to: 30/ September/ 2022 AD