

**Specified timeline for the registration of Persons subject to
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 Date of issue 26
February 2024 - (Effective from 1 March
2024)**

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

- Having perused the Constitution,
- 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 its amendments,
- And Cabinet Decision No. (49) of 2023 on determining the categories of Business or Business Activities conducted by a Resident or Non-Resident Natural Person that are subject to Corporate Tax,
- And Cabinet Decision No. (56) of 2023 on determining the nexus of a Non-Resident Person in the State for the purposes of Federal Decree-Law No. (47) of 2022 on the Taxation of Corporations and Businesses,
- And Cabinet Decision No. (74) of 2023 on the Executive Regulation of Federal Decree-Law No. (28) of 2022 on Tax Procedures,
- And Cabinet Decision No. (75) of 2023 on Administrative Penalties related to the application of Federal Decree-Law No. (47) of 2022 on the Taxation of Corporations and Businesses, and its amendments,
- And Minister of Finance Decision No. (43) of 2023 on the exception from Tax Registration for the purposes of Federal Decree-Law No. (47) of 2022 on the Taxation of Corporations and Businesses,

- And Chairman of the Board Decision No. (9) of 2021 on delegating the Vice Chairman of the Board of Directors of the Federal Tax Authority,
- And upon the approval of the Board of Directors regarding the registration plan for Persons for Corporate and Business Tax, in the thirtieth meeting held on 29 December 2023 and the thirty-first meeting held on 23 February 2024.

Article (1) - Definitions

The words and phrases mentioned in this Decision shall have the same meanings assigned to them in the aforementioned Federal Decree-Law No. (47) of 2022, unless the context requires otherwise.

Article (2) - Registration of Persons for Corporate and Business Tax Purposes

For the purposes of Clause (1) of Article (51) of the aforementioned Federal Decree-Law No. (47) of 2022, any Taxable Person must submit a Tax Registration application in accordance with the timeframes specified in Articles (3), (4), and (5) of this Decision.

Article (3) - Tax Registration Timeframe for Resident Juridical Persons

1. A juridical person that is a Resident Person and was incorporated, established, or otherwise recognised before the effective date of this Decision, must submit a Tax Registration application according to the following schedule:

License issue date, regardless of the year of issuance	Deadline for submitting the 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

License issue date, regardless of the year of issuance	Deadline for submitting the Tax Registration application
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
If the person does not have a license on 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, if a juridical person holds more than one license, the date of issuance of the earliest license shall be considered.

3. A juridical person that is a Resident Person and is incorporated, established, or otherwise recognised on or after the effective date of this Decision, must submit a Tax Registration application according to the following schedule:

Category of Juridical Persons	Deadline for submitting the Tax Registration application
A person incorporated, established, or otherwise recognised under the applicable legislations in the State, including a person in a Free Zone	(3) three months from the date of incorporation, establishment, or recognition
A person incorporated, established, or otherwise recognised under the legislations of another country or foreign territory, which is effectively managed and controlled in the State	(3) three months from the end of the person's financial year

Article (4) - Tax Registration Timeframe for Non-Resident Juridical Persons

1. A juridical person that is a Non-Resident Person before the effective date of this Decision must submit a Tax Registration application according to the following schedule:

Category of Juridical Persons	Deadline for submitting the Tax Registration application
A person with a Permanent Establishment in the State	(9) nine months from the date of existence of the Permanent Establishment
A person with 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 must submit a Tax Registration application according to the following schedule:

Category of Juridical Persons	Deadline for submitting the Tax Registration application
A person with a Permanent Establishment in the State	(6) six months from the date of existence of the Permanent Establishment
A person with a nexus in the State	(3) three months from the date the nexus is established

Article (5) - Tax Registration Timeframe for Natural Persons

A natural person who conducts a Business or Business Activity in the State must submit a Tax Registration application according to the following schedule:

Category of Natural Persons	Deadline for submitting the Tax Registration application
A Resident Person who conducts a Business or Business Activity during the calendar year 2024 or subsequent years, and whose total turnover generated during a calendar year exceeds the threshold specified in the relevant tax legislations	31 March of the following calendar year
A Non-Resident Person who conducts a Business or Business Activity during the calendar year 2024 or subsequent years, and whose total turnover generated during a calendar year exceeds the threshold specified in the relevant tax legislations	(3) months from the date of meeting the conditions for being subject to tax

Article (6) – Late Tax Registration

Administrative penalties shall be applied in accordance with the aforementioned Cabinet Decision No. (75) of 2023 if the persons referred to in Articles (3), (4), and (5) of this Decision fail to submit a Tax Registration application within the timeframes stipulated above.

Article (7) – Repeal of Conflicting Provisions

Any provision that violates or contradicts the provisions of this Decision shall be repealed.

Article (8) – Publication and Entry into Force

This Decision shall be published in the Official Gazette and shall come into force from 1 March 2024.