

# **Tax Registration Application Timelines**

The Federal Tax Authority (FTA) has issued Federal Tax Authority Decision No. 3 of 2024 which shall be effective from **1 March 2024** and specifies timelines for registration of taxable persons for UAE Corporate Tax (UAE CT) purposes on the Emara Tax Portal. This Decision abrogates all provisions that are contrary or inconsistent with the new Decision.

The Decision has provided the following timelines for registering taxable persons for UAE CT purposes:

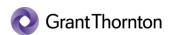
## 1. Timelines for CT registration for Resident Juridical Persons

I. A UAE resident juridical person who was incorporated prior to 1 March 2024 should submit a Tax Registration application in accordance with the following dates in the Table below:

Date of License issuance irrespective of year of issuance	Deadline for submitting a CT 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
If the taxpayer does not have a License as at effective date of this Decision	Three months from 1 March 2024

Based on the above, the timeline for CT registration is linked to the date of issuance of the trade license. For instance, if an entity has a trade license that was issued 10 January 2023, the deadline date to submit a Tax registration application shall be 31 May 2024.

If a resident juridical person has more than one license, the license with the earliest issuance date shall be used to determine the tax registration submission deadline.



II. Juridical persons that are incorporated on or after 1 March 2024 are subject to the following registration timelines:

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	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 foreign jurisdiction that is effectively managed and controlled in the State	Three months from the end of the Financial Year of the person

# 2. Timelines for CT registration for Non-Resident Juridical Persons

A Non - Resident UAE resident juridical person prior to 1 March 2024 should submit a UAE Corporate Tax Registration application in accordance with the following dates in the Table below:

Category of juridical persons	Deadline for submitting a Tax Registration application
A person that has a Permanent Establishment in the State	Nine months from the date of existence of the Permanent Establishment
A person that has a nexus in the State	Three months from the effective date of this Decision (1 March 2024)





For a non-resident juridical person on or after the 1 March 2024, the following registration timelines shall apply:

Category of juridical persons	Deadline for submitting a Tax Registration application
A person that has a Permanent Establishment in the State	Six months from the date of existence of the Permanent Establishment
A person that has a nexus in the State	Three months from the date of establishment of the nexus





### 3. Timelines for CT registration for Natural Persons

A Natural person conducting business activity in UAE during the 2024 Gregorian Calendar year or subsequent years and deriving turnover exceeding AED 1 million should submit a UAE Corporate Tax registration application in accordance with the following dates in the Table below:

Category of natural persons	Deadline for submitting a Tax Registration application
Resident Person	31 March of the subsequent Gregorian calendar year
A Non-Resident	Three months from the date of meeting the requirements of being subject to tax

### Administrative Penalty for delay in submitting registration application.

It should be noted Cabinet Decision No. 75 of 2023 has also been amended with Cabinet Decision No. 10 of 2024 to introduce a penalty for failure to submit a tax registration application within the above timelines. If any of the above persons fails to submit a UAE Corporate Tax Registration application as per the above stated timelines, they will be subject to a penalty of **AED 10,000**.

The relevant cabinet decisions be assessed through the following link here.

It is advisable to review the trade licenses and start the process of UAE CT registration immediately. We are happy to support in the process of UAE Corporate Tax registration on the EmaraTax Portal.





# **Contact our Tax Advisory team**

If you wish to explore the implications and preparedness of CT for your business, please get in touch with our team:



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