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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 30<sup>th</sup> meeting held on 29 December 2023 and the 31<sup>st</sup> 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:



<b>Date of Licence issuance irrespective of year of issuance</b>	<b>Deadline for submitting a Tax Registration application</b>
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:

<b>Category of juridical persons</b>	<b>Deadline for submitting a Tax Registration application</b>
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.



قرار مجلس الوزراء رقم ( 10 ) لسنة 2024  
بتعديل بعض أحكام قرار مجلس الوزراء رقم (75) لسنة 2023  
في شأن الغرامات الإدارية للمخالفات المرتبطة بتطبيق المرسوم بقانون اتحادي رقم (47) لسنة  
2022 في شأن الضريبة على الشركات والأعمال

مجلس الوزراء:

- بعد الاطلاع على الدستور،
  - وعلى المرسوم بقانون اتحادي رقم (47) لسنة 2022 في شأن الضريبة على الشركات والأعمال، وتعديلاته،
  - وعلى قرار مجلس الوزراء رقم (75) لسنة 2023 في شأن الغرامات الإدارية للمخالفات المرتبطة بتطبيق المرسوم بقانون اتحادي رقم (47) لسنة 2022 في شأن الضريبة على الشركات والأعمال،
  - وبناءً على ما عرضه وزير المالية، وموافقة مجلس الوزراء،
- قَرَّر:

المادة الأولى

يُضاف إلى جدول المخالفات والغرامات الإدارية المرفق بقرار مجلس الوزراء رقم (75) لسنة 2023، المشار إليه، ما يأتي:

م	بيان المخالفة	قيمة الغرامة الإدارية بالدرهم
14	عدم قيام الخاضع للضريبة بتقديم طلب التسجيل الضريبي خلال المدة المحددة من الهيئة وفقاً لقانون ضريبة الشركات.	(10,000)

المادة الثانية

يُنشر هذا القرار في الجريدة الرسمية، ويُعمل به من 1 مارس 2024.



محمد بن راشد آل مكتوم  
رئيس مجلس الوزراء

صدر عنا:

بتاريخ: 12 / شعبان / 1445 هـ  
الموافق: 22 / فبراير / 2024 م



This is not an official Translation:

# The Administrative Penalties for Violations Related to the Application of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses

Cabinet Decision No. 75 of 2023 – Issued 10 July 2023 – (Effective 1 August 2023)

Cabinet Decision No. 10 of 2024 – Issued 22 February 2024 – (Effective 1 March 2024)

## The Cabinet has decided:

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competences of the Ministries and Powers of the Ministers, and its amendments,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments,
- Federal Law No. 14 of 2016 on Violations and Administrative Penalties in the Federal Government,
- Federal Decree-Law No. 28 of 2022 on Tax Procedures,
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,
- Cabinet Decision No. 40 of 2017 on the Administrative Penalties for Violation of Tax Laws in the UAE, and its amendments,
- Pursuant to what was presented by the Minister of Finance and approved by the Cabinet,

## Article 1 – Definitions

Definitions in Federal Decree-Law No. 28 of 2022 on Tax Procedures and in Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses shall apply to this Decision, otherwise, the following words and expressions shall have the meanings assigned against each, unless the context otherwise requires:



Tax	: Corporate Tax.
Tax Procedures Law	: Federal Decree-Law No. 28 of 2022 on Tax Procedures.
Corporate Tax Law	: Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses.
Due Tax	: Tax that is calculated and imposed under the provisions of the Corporate Tax Law.
Administrative Penalties	: Monetary amounts imposed upon the Person by the Authority for breaching the provisions of the Tax Procedures Law, the Corporate Tax Law or decisions issued by the Cabinet for execution thereof.
Tax Audit	: A procedure undertaken by the Authority to inspect the commercial records, information, data or goods related to a Person to determine whether the Person has fulfilled his obligations under the Tax Procedures Law or the Corporate Tax Law.
Declaration	: A declaration made pursuant to Clauses 5 and 6 of Article 53 or Clause 1 of Article 55 of the Corporate Tax Law.
Tax Difference	: The difference between the Due Tax as calculated and the Due Tax as it should have been calculated.

## Article 2 – Scope of Application

Notwithstanding the provisions of Cabinet Decision No. 40 of 2017 referred to above, the Administrative Penalties included in the table annexed to this Decision shall apply to violations related to the application of the Corporate Tax Law.

## Article 3 – Date of Application of Monthly Administrative Penalties

For the purposes of Clauses 3, 6, 7, 8, and 13 of the table annexed to this Decision, if any penalty is to be imposed on the same date monthly, the date for a month, that does not have a corresponding date for that date, shall be considered to be the last





day of that month, however, the penalty for all other months shall be imposed on the same date the monthly penalty was first imposed.

## **Article 4 – Publication and Entry into Force**

This Decision shall be published in the Official Gazette and shall come into effect on 1 August 2023.



**Table of Violations and Administrative Penalties**

**Annexed to Cabinet Decision No. 75 of 2023 on Violations Related to the Application of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses**

No.	Description of Violation	Administrative Penalty Amount in AED
1.	Failure of the Person conducting a Business or Business Activity or having a Tax obligation under the Tax Procedures Law or the Corporate Tax Law to keep the required records and other information specified in the Tax Procedures Law and the Corporate Tax Law.	One of the following penalties shall apply: 1. 10,000 for each violation. 2. 20,000 in each case of repeated violation within 24 months from the date of the last violation.
2.	Failure of the Person conducting Business or Business Activity or having a Tax obligation under the Tax Procedures Law or the Corporate Tax Law to submit the data, records and documents related to Tax in Arabic to the Authority when requested.	5,000
3.	Failure of the Registrant to submit a deregistration application within the timeframe specified in the Corporate Tax Law and its implementing decisions.	1,000 in case of late submission of the application and on the same date monthly, up to a maximum of 10,000.
4.	Failure of the Registrant to inform the Authority of any case that may require the amendment of the information pertaining to his Tax record kept by the Authority.	One of the following penalties shall apply: 1. 1,000 for each violation. 2. 5,000 in each case of repeated violation within 24 months from the date of the last violation.
5.	Failure of the Legal Representative to provide notification of their appointment within the specified timeframes, in which case the penalties will be due from the Legal Representative's own funds.	1,000
6.	Failure of the Legal Representative to file a Tax Return within the specified timeframes, in	1. 500 for each month, or part thereof, for the first twelve months.



	which case the penalties will be due from the Legal Representative's own funds.	2. 1,000 for each month, or part thereof, from the thirteenth month onwards. This penalty shall be imposed from the day following the expiry date of the timeframe within which the Tax Return must be submitted, and on the same date monthly thereafter.
7.	Failure of the Registrant to submit a Tax Return within the timeframe specified in the Corporate Tax Law.	1. 500 for each month, or part thereof, for the first twelve months. 2. 1,000 for each month, or part thereof, from the thirteenth month onwards. This penalty shall be imposed from the day following the expiry date of the timeframe within which the Tax Return must be submitted, and on the same date monthly thereafter.
8.	Failure of the Taxable Person to settle the Payable Tax.	1. A monthly penalty of 14% per annum, for each month or part thereof, on the unsettled Payable Tax amount from the day following the due date of payment and on the same date monthly thereafter. 2. For the purposes of this penalty, the due date of payment in the case of the Voluntary Disclosure and Tax Assessment, shall be as follows: a. 20 Business Days from the date of submission, in the case of a Voluntary Disclosure. b. 20 Business Days from the date of receipt, in the case of a Tax Assessment.
9.	The Registrant submits an incorrect Tax Return.	500, unless the Person corrects his Tax Return before the expiry of the deadline



		for the submission of the Tax Return according to the Corporate Tax Law.
10.	The submission of a Voluntary Disclosure by the Taxable Person in relation to errors in the Tax Return, Tax Assessment or Tax refund application pursuant to Clauses 1 and 2 of Article 10 of the Tax Procedures Law.	A monthly penalty of 1% on the Tax Difference, for each month or part thereof, to be applied as of the date following the due date of the relevant Tax Return, the submission of the Tax refund application, or the Notification of the Tax Assessment and until the date the Voluntary Disclosure is submitted.
11.	Failure of the Taxable Person to submit a Voluntary Disclosure in relation to errors in the Tax Return, Tax Assessment or Tax refund application pursuant to Clauses 1 and 2 of Article 10 of the Tax Procedures Law, before being notified by the Authority that it will be subject to a Tax Audit.	The following penalties shall apply: <ol style="list-style-type: none"> <li>1. A fixed penalty of 15% on the Tax Difference.</li> <li>2. A monthly penalty of 1% on the Tax Difference, for each month or part thereof, to be applied as follows: <ol style="list-style-type: none"> <li>a. Where the Taxable Person submits a Voluntary Disclosure after being notified that it will be subject to a Tax Audit by the Authority, the penalty shall be imposed for the period from the day following the due date of the relevant Tax Return, or the submission of the Tax refund application or Notification of the Tax Assessment and until the date the Voluntary Disclosure is submitted.</li> <li>b. Where the Taxable Person fails to submit a Voluntary Disclosure, the penalty shall be imposed as of the date following the due date of the relevant Tax Return, or the submission of the Tax refund application or Notification of the</li> </ol> </li> </ol>



		Tax Assessment and until the date of issuance of the Tax Assessment.
12.	Failure of a Person subject to Tax Audit, his Tax Agent or Legal Representative to offer facilitation to the Tax Auditor in violation of the provisions of Article 20 of the Tax Procedures Law, in which case the penalties will be due from the Person's, Legal Representative's or Tax Agent's own funds, as applicable.	20,000
13.	Failure of a Person to submit, or late submission of a Declaration to the Authority, as required in accordance with the provisions of the Corporate Tax Law.	<ol style="list-style-type: none"> <li>1. 500 for each month, or part thereof, for the first twelve months.</li> <li>2. 1,000 for each month, or part thereof, from the thirteenth month onwards.</li> </ol> This penalty shall be imposed from the day following the expiry date of the timeframe within which the Declaration must be submitted, and on the same date monthly thereafter.
14.	Failure of the Taxable Person to submit a Tax Registration application within the timeframe specified by the Authority in accordance with the Corporate Tax Law. <sup>1</sup>	10,000

<sup>1</sup> Added as per Cabinet Decision No. 10 of 2024