

# Tax Alert

## UAE



## UAE provides timelines for making an application for Corporate Tax Registration

The UAE Corporate Tax (CT) law has been made applicable with effect from the financial year beginning on or after 1 June 2023. One of the important requirements of UAE CT Law was obtaining a CT Registration number. Based on an earlier FAQ issued by the Ministry of Finance, it was provided that companies can register before they file their first tax return.

However, Federal Tax Authorities have issued Federal Tax Authority Decision No 3. of 2024, specifying timelines for making an application for CT Registration, which will be effective from 1 March 2024.



## Timeline for the Tax Registration Property

### Resident Juridical Persons (Companies, LLC, Foundations, etc.)

Resident juridical entities established or recognized prior to March 2024, would be required to submit the registration application on or before the following dates:

Date of License issuance irrespective of year of issuance.	Deadline for submitting a 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	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 License at the effective date of this Decision.	Three months from the effective date of this Decision.

In the case of multiple licenses, the date of issuance of the earliest license needs to be considered for ascertaining the due dates for making an application for registration.

A resident juridical person incorporated or recognized on or after the effective date of this Decision would be required to obtain Tax Registration within three months from the date of incorporation, establishment or recognition.

Foreign Companies with a Place of Effective Management (POEM) in the UAE would be required to obtain registration in the UAE within three months from the end of the financial year.



Non-Resident Juridical Persons (Branch office, Permanent Establishment (PE) of Non-Resident, Non-Resident holding immovable property, etc.)

Non-Resident juridical entities established or recognized prior to March 2024 would be required to make an application for registration on or before the following dates:

Category of juridical persons	Deadline for submitting a Tax Registration application
A person who has a PE in the State	Nine months from the date of existence of the PE
A person who has a nexus in the State	Three months from the effective date of this Decision

Non-Resident juridical persons established or recognized after 1 March 2024 would be required to obtain Tax Registration as follows:

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



Natural Persons (Professionals, Individuals conducting business, etc.)

The natural persons conducting Business or Business Activity in the State shall be required to submit a Tax Registration application on or before the following date:

Category of natural persons	Deadline for submitting a Tax Registration application
A Resident Person 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.	Three months from the date of meeting the requirements of being subject to tax.

Penalties

Late submission of the CT Registration application would be liable to a penalty of AED 10,000 as per Cabinet Decision No. 75 of 2023.

Our Comments

It is important to note that the timelines provided are for making an application for CT Registration and not for obtaining a CT Registration. It would also be pertinent to note that timelines are also provided for Foreign Companies having a PE, Nexus and POEM in the UAE and hence it would be imperative for the groups to evaluate the exposure on these accounts in the UAE and accordingly start the registration process to avoid any penal implications.

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