



UAE Corporate Tax Update – Tax registration application timelines

Tax Alert

March 2024



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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