

Federal Tax Authority urges Resident Juridical Persons with Licences issued in March and April to promptly register for Corporate Tax no later than 30 June 2024



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- *The deadline to register without incurring administrative penalties applies to all Juridical Persons with Licenses issued in March and April, regardless of the year of issuance.*

Abu Dhabi, UAE - 23 June 2024 – As part of the Federal Tax Authority's (FTA) continuous efforts to encourage Taxable Persons subject to Corporate Tax to comply with FTA Decision No. 3 of 2024 on the Timelines 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, the FTA is reminding Resident Juridical Persons that are subject to Corporate Tax with Licences issued in March and April (regardless of the year of issuance) to promptly submit their Tax Registration application for Corporate Tax no later than 30 June 2024, in order to avoid Administrative Penalties.

Resident Juridical Persons with a Licence issued in March or April, irrespective of the year of issuance of their Licence, are required to submit their registration application before 30 June 2024 to avoid Administrative Penalties due to late registration. The FTA cautioned that Taxable Persons that fail to apply to register for Corporate Tax within the specified timelines will result in an Administrative Penalty of AED 10,000.

In a press statement issued today, the FTA urged taxpayers to adhere to the timelines specified in FTA Decision No. 3 of 2024, which came into effect on 1 March 2024. The Decision specifies timelines for each category of Taxable Persons subject to Corporate Tax, on when they are required to submit their Corporate Tax registration applications. The FTA Decision is inclusive of Juridical and Natural Persons, both Resident Persons and Non-Resident Persons. Furthermore, the FTA called on Taxable Persons subject to Corporate Tax to familiarise themselves with the [Public Clarification](#) it has recently issued regarding the specified timelines for Corporate Tax registration. The Public Clarification provides a comprehensive analysis and examples to understand the timelines that apply to various categories of Persons to submit their Corporate Tax registration applications. The Public Clarification also addresses

the registration requirements for juridical persons seeking exempt status from the FTA under the Corporate Tax Law.

According to the Public Clarification, juridical persons that are Resident Persons incorporated or otherwise established or recognised prior to 1 March 2024 must submit their Tax Registration application for Corporate Tax based on the month of their Licence issuance. If the Taxable Person holds an expired Licence at 1 March 2024, the reference for submission is still based on the month of its original Licence issuance.

For those with multiple Licences, the deadline is determined by the Licence with the earliest issuance date. For juridical persons that are incorporated or otherwise established or recognised on or after 1 March 2024, they must submit a Tax Registration application within three months from the date of incorporation, establishment, or recognition. Juridical persons recognised under foreign legislation but effectively managed and controlled in the UAE must submit a Tax Registration application within three months from the end of their Financial Year.

The FTA indicated that Corporate Tax registration is available through the "EmaraTax" digital tax services platform, accessible 24/7; the registration process has been simplified in four main steps, that will take approximately 30 minutes. The service is accessible through the following link: <https://eservices.tax.gov.ae/>; the process will require one to create a user account using their email and phone number, submit the required documents, obtain approval of the registration request, and once approved will receive a Corporate Tax registration number (Corporate TRN).

To diversify its service delivery channels and provide an environment conducive to tax compliance, the FTA allows taxpayers to register through authorised tax agents listed on the Federal Tax Authority's website. The FTA has also facilitated Corporate Tax registration applications through numerous Government Service Centers across the UAE. Taxpayers can submit their Corporate Tax registration applications with the help of specialists at these centers, which provide services electronically based on the high government service standards and are managed by trained and qualified personnel.

The Federal Tax Authority urges Taxable Persons subject to Corporate Tax to examine the Corporate Tax Law, as well as all the Public Clarification regarding the specified timelines for Corporate Tax registration, and related guidelines and executive decisions, which are available on the FTA official website at: <https://tax.gov.ae/en/default.aspx>.