

28 February 2024

# Timeline for UAE Corporate Tax Registration

---

On 22nd February 2024, The Federal Tax Authority ('FTA') issued Federal Tax Authority Decision No. 3 of 2024 on The Timeline specified for Registration of Taxable Persons for Corporate Tax. This decision shall come into effect from 1st March 2024

With respect to this decision, a taxable person is required to submit the Corporate Tax registration application with accordance to the timelines specified as tabulated hereunder for different categories of taxable persons.

28 February 2024

## 1) Resident Juridical Persons incorporated or otherwise established or recognized prior to the effective date of this Decision

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
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	(3) three months from the effective date of this Decision

28 February 2024

**\* In cases where a juridical person has more than one Licence, the Licence with the earliest issuance date shall be used.**

## **2) Resident Juridical Persons incorporated or otherwise established or recognized after the effective date of this Decision**

<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 foreign jurisdiction that is effectively managed and controlled in the State	(3) three months from the end of the Financial Year of the person

## **3) Non-Resident Juridical Persons that is a Non-Resident Person prior to the effective date of this Decision**

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

#### 4) Non-Resident Juridical Persons that is a Non-Resident Person after the effective date of this Decision

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

#### 5) Natural Persons

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

28 February 2024

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 Penalty of AED 10,000 shall be applied in accordance with Cabinet Decision No. 75 of 2024 as amendment vide Cabinet Decision No. 10 of 2024.

[Click here to read the official decision](#)



**"Reach out and let's connect!"**

Prepared by: Syed Ashir – Tax Executive



Rishi Chawla FCA, MBA  
Managing Partner  
M: +971 50 394 6911  
E:rishi@premier-brains.com



Bhawna Chopra CA, MBA  
Tax Partner  
M: +971 50 213 4525  
E:bhawna@premier-brains.com



Vinit Gala, ACA, DIIT  
Tax Director  
M: +971 50 923 2194  
E:vinit@premier-brains.com



Piyush Papneja, ACA, B.COM  
Tax Manager  
M: +971 52 989 0842  
E:piyush@premier-brains.com

## Contact Us



+971 4 354 2959

info@premier-brains.com

www.premier-brains.com

5