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TAX NEWSLETTER





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United Arab Emirates (UAE)

CORPORATE TAX (“CT”)

Postponement of the Deadline to File a Tax Return and Settle the Corporate Tax Payable

The deadline for filing Tax Returns and settling Corporate Tax Payable under Federal Decree-Law No. 47 of 2022 is set for no later than 31 December 2024, if the following conditions are met:

- The Taxable Person was incorporated, established, or recognized under the State's legislation on or after 1 June 2023.
- The Tax Period of the Taxable Person ended on or before 29 February 2024.

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

Emaratax Portal Updates

The FTA has published the user manuals based on the steps to be followed by the taxpayer in navigating the Emaratax portal related to linkage, registration and updating details for a Juridical Person Tax Agent, Natural Person Tax Agent, Representative Agent and a Taxable person.

These user manuals are categorized as follows:

1. Link Natural Person Tax Agent with Juridical Person Tax Agent – This manual is prepared to help a registered Natural Person Tax Agent to navigate through the Federal Tax Authority Emaratax portal to accept the linking request from Juridical Person Tax Agent.

The Juridical Tax Agent needs to initiate a Natural Person Tax Agent link request application. The Natural Person Tax Agent needs to accept the request by logging into their Emaratax account. Once the request is accepted, the application shall be sent to the FTA for review. On approval of the application by the FTA, the Natural Person Tax Agent shall be linked to the Juridical Person Tax Agent.

[Click here to read the official user manual](#)

2. Link Juridical Person Tax Agent with Representative Agent– This manual is prepared to help a registered Juridical Person Tax Agent to navigate through the Federal Tax Authority Emaratax portal to link a Natural Person Representative Agent.

The Juridical Person Tax Agent initiates a link request application. The application shall be sent to the Natural Person Representative Agent for review. On approval of the application, the Natural Person Representative Agent shall be linked to the Juridical Person Tax Agent.

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United Arab Emirates (UAE)

3. Link Juridical Person Tax Agent with Natural Person Tax Agent – This manual is prepared to help a registered Juridical Person Tax Agent to navigate through the Federal Tax Authority EmaraTax portal to link a Natural Person Tax Agent. The Juridical Person Tax Agent needs to initiate a Natural Person Tax Agent link request application.

The Natural Person Tax Agent needs to accept the request by logging into their EmaraTax account. Once the request is accepted, the application shall be sent to the FTA for review. On approval of the application by the FTA, the Natural Person Tax Agent shall be linked to the Juridical Person Tax Agent.

[Click here to read the official user manual](#)

4. Link Juridical Person Tax Agent to Taxable Person – This manual is prepared to help a registered or non-registered Tax Agent to navigate through the Federal Tax Authority EmaraTax portal to appoint a Juridical Person Tax Agent for managing his/her Taxpayer account.

The Taxpayer can select the required access privileges to be granted to the Juridical Person Tax Agent and submit the Juridical Person Tax Agent linking request application. The Juridical Person Tax Agent can accept or reject the linking request. On accepting the Tax Agent request, the Juridical Person Tax Agent shall be linked to the Taxable Person.

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5. Natural Person Representative Agent – Link with Juridical Person Tax Agent – This training manual is prepared to help a Natural Person Representative Agent to navigate through the Federal Tax Authority EmaraTax portal to accept the linking request from the Juridical Person Tax Agent. The Natural Person Representative Agent needs to accept the request by logging into their EmaraTax account.

Once the request is accepted, the Natural Person Representative Agent shall be linked to the Juridical Person Tax Agent. Once the Juridical Person submits the linking application, the application will be sent to The Natural Person Representative Agent for acceptance and the status of the application will be 'In Review'.

This manual will address the process for 'acceptance and approval flow'.

[Click here to read the official user manual](#)



United Arab Emirates (UAE)

6. Natural Person Tax Agent Update

Qualification - This manual is prepared to help the applicant to navigate through the Federal Tax Authority EmaraTax portal to submit their Natural Person Tax Agent Update Qualification application. Note that this application will be reviewed by the FTA and will be approved only once all the preconditions are met.

[Click here to read the official user manual](#)

7. Register Juridical Person Tax Agent - This manual is prepared to help the applicant to navigate through the Federal Tax Authority EmaraTax portal to submit their Juridical Person Tax Agent Registration application.

The applicant should be a legal entity with a Trade License to operate as a Juridical Person Tax Agent.

[Click here to read the official user manual](#)

8. Register Natural Person Tax Agent with Exam Schedule - This manual is prepared to help the applicant to navigate through the Federal Tax Authority EmaraTax portal to submit their Natural Person Tax Agent Registration application.

You are required to be a UAE resident to perform the Natural Person Tax Agent Registration. Note that this application will be reviewed by the FTA and will be approved only once all the preconditions are met and requisite exams are cleared and Tax Registration payment is completed.

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9. Register Natural Person Tax Agent

without Exam Schedule - This training manual is prepared to help the applicant to navigate through the Federal Tax Authority EmaraTax portal to submit their Natural Person Tax Agent Registration application. You are required to be a UAE resident to perform the Natural Person Tax Agent Registration.

[Click here to read the official user manual](#)

10. Taxable Person – Link Juridical Person Tax Agent to Taxable Person - This manual is prepared to help a registered or non-registered Taxpayer to navigate through the Federal Tax Authority EmaraTax portal to appoint a Juridical Person Tax Agent for managing his/her Taxpayer account.

The Taxpayer can select the required access privileges to be granted to the Juridical Person Tax Agent and submit the Juridical Person Tax Agent linking request application. The Juridical Person Tax Agent can accept or reject the linking request. On accepting the Taxpayer request, The Juridical Person Tax Agent shall be linked to the Taxable Person.

[Click here to read the official user manual](#)



Amendment to the VAT Executive Regulations

On October 2, 2024, the Federal Tax Authority (FTA) released amendments to the Executive Regulation of Federal Decree-Law No. 8 of 2017 on Value Added Tax (VAT), effective from November 15, 2024. These changes, made under Cabinet Decision No. (100) of 2024, aim to clarify key provisions and procedures. Key changes in the law include the following:

1. Article 30: Exporters of goods can now provide more flexible documentation to apply the VAT zero rate.
2. Article 31: Adds stricter rules for zero-rated services, especially regarding place of supply.
3. Article 42: Exempts VAT on managing investment funds and virtual asset transactions (including cryptocurrencies), retroactively effective from January 1, 2018.
4. Article 46: Provides guidance on VAT treatment for composite supplies without a clear primary component.

Taxpayers should review these changes to assess their impact on business operations and VAT obligations.

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

Kingdom of Saudi Arabi(KSA)

E-INVOICING UPDATES – WAVE 16 OF THE “INTEGRATION PHASE”

The Zakat, Tax, and Customs Authority (ZATCA) have announced the criteria for selecting Taxpayers in Wave 16 for Implementing (Integration Phase) of E-invoicing.

The 16th wave shall include all taxpayers whose taxable revenues exceeded 3 million Saudi Riyals during 2022 or 2023 and should integrate their e-invoicing solutions with (FATOORA) Platform starting from 1st April 2025.

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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 2134525

E: bhawna@premier-brains.com



Mohammed Al Khateeri CPA
Partner, FTA Tax agent

M: +971 50 335 7176

E: m.alkatheeri@premier-brains.com



Vinit Gala – ACA, DIIT, B.Com
Director – Tax

M: +971 50 9232194

E : vinit@premier-brains.com



Piyush Papneja, ACA, B.COM
Tax Manager

M: +971 52 989 0842

E: piyush@premier-brains.com



Darshani Gohil – CA
Tax Manager

M: +971 58 580 2852

E : darshani@premier-brains.com



Husain Bhanpurawala – CA
Tax Manager

M: +971 52 611 9652

E: husain@premier-brains.com

Address

Office 805, 8 t h Floor,
Exchange Tower,
Business Bay, Dubai, UAE



**Abu Dhabi–Dubai–Sharjah
Kuwait–Oman**

Contact Info

+971 4 354 2959

info@premier-brains.com

www.premier-brains.com

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