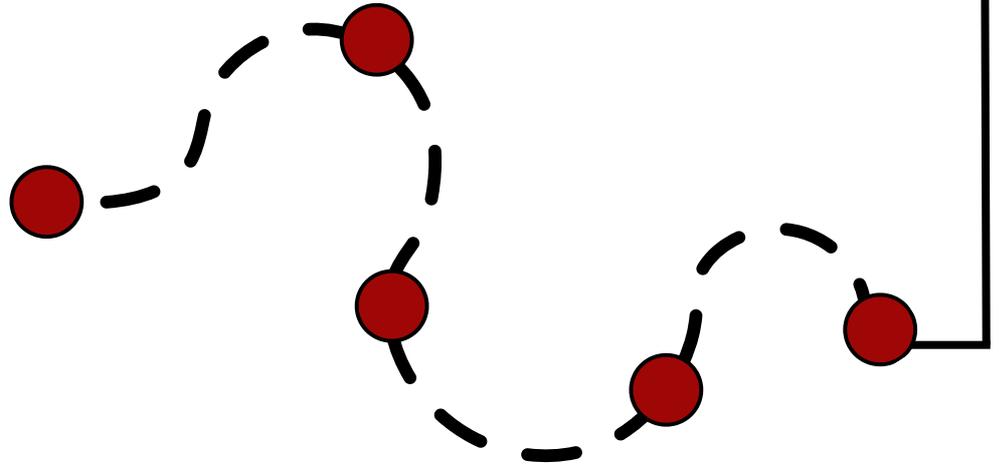




**UAE
CORPORATE TAX
REGISTRATION
DEADLINE
RELEASED**

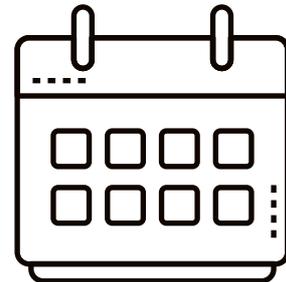
ISSUED DATE - 22ND FEB. 2024



TIMELINE

Federal Tax Authority has issued Decision No. 3 of 2024 specifying the timeline for Registration for UAE Corporate Tax.

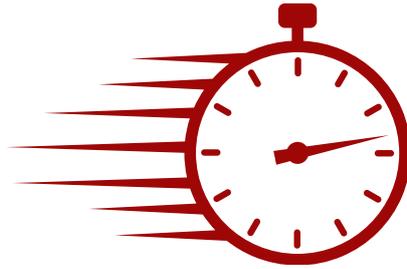
The decision will be effective from 1st March 2024.



TIMELINE FOR RESIDENT PERSON

License Issue Month	Deadline
January	31 May 2024
February	31 May 2024
March	30 June 2024
April	30 June 2024
May	31 July 2024
June	31 August 2024
July	30 September 2024
August	31 October 2024
September	31 October 2024
October	30 November 2024
November	30 November 2024
December	31 December 2024
Companies incorporated after 1st March 2024	3 months from the date of incorporation

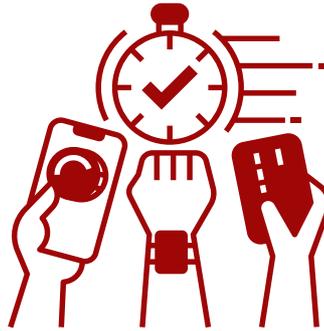
Note: Where a juridical person has more than one License, the license with the earliest issuance date shall be used.



TIMELINE FOR NON-RESIDENT PERSON

Category	Timeline
<ul style="list-style-type: none"> • Non-Resident Person that has a Permanent Establishment in the State <ul style="list-style-type: none"> ○ prior to 1st March 2024 ○ on or after 1st March 2024 	<p>(9) nine months from the date of existence of the Permanent Establishment</p> <p>(6) six months from the date of existence of the Permanent Establishment</p>
<ul style="list-style-type: none"> • A non-resident person that has a nexus in the State 	<p>(3) three months from the date of establishment of the nexus</p>

****Non-Residents need to evaluate its PE in the UAE on urgent basis***



TIMELINE FOR NATURAL PERSON

Category	Timeline
<p>Resident person conducting Business or Business Activity during the year 2024 or subsequent years with total Turnover more than AED 1 million</p>	<p>31 March of the subsequent Gregorian calendar year</p>
<p>Non - Resident person conducting Business or Business Activity during the year 2024 or subsequent years with total Turnover more than the specified threshold</p>	<p>(3) three months from the date of meeting the requirements of being subject to tax</p>



PENALTY FOR NON-COMPLIANCE

Failure to submit a Tax Registration application as per the timelines will attract a penalty of

AED 10,000/-

Our Services



Audit & Assurance

- External Audit
- Internal Audit
- Due Diligence Review
- Investigation
- IFRS Advisory Services
- Business Valuation
- Project Cost Audit
- Forensic Audit & Fraud Investigation
- Anti-Money Laundering (AML) Compliance

Business Advisory & Consulting

- CFO Services
- Trade Finance
- Working Capital Finance
- Project Finance
- Financial Feasibility Study
- Business Feasibility Study
- Market Research & Business Plan
- Mergers & Acquisition

Accounting & MIS Reporting

- Accounting & Financial Reporting
- Accounting Outsourcing
- Updating of Backlog Accounts
- Fixed Asset Management
- Standard Operating Procedures.
- Inventory Verification

TAX

Direct Tax

- UAE Corporate Tax
 - » First Time Adoption
 - » Tax Compliance
 - » Tax Advisory
 - » Tax Training
- Transfer Pricing [TP]
 - » Country by Country Reporting [CbCR]
 - » TP Local File and Master File
 - » TP Advisory
- International Tax
 - » Review of International Transaction
 - » Economic Substance Regulation
 - » Tax Residency Certificate
 - » Ultimate Beneficial Owner Regulation [UBO]

Indirect Tax

- Value Added Tax [VAT]
 - » Advisory
 - » Tax Agency Service
 - » Pre- Tax Audit
 - » VAT Return Filing & Refund
 - » Registration/De-registration
 - » Representation to FTA
- Excise Tax
- Customs Tax

Company Incorporation

- Company Formation
 - » Mainland
 - » Free Zone
 - » Offshore
- Local | Corporate Sponsorship
- Company Liquidation
- Offshore Registered Agent –JAFZA
- PRO Service



united auditing
Audit Division

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INCORP
Company Setup Division

Group Entities

- **Emirates International Chartered Accountants Co. (Tax Agency)**
- **United Auditing (Audit Division)**
- **ECAG Taxation**
- **Emirates CA Consultancy - Bahrain**
- **ECAG LTD - UK**
- **ECAG - India**

Disclaimer:

The content of this material has been prepared based on the provisions outlined in Federal Tax Authority Decision No. 3 of 2024, issued on 22nd February 2024. While every effort has been made to ensure the accuracy and reliability of the information presented, the document is intended for general guidance only, and does not purport to be a legal advise.

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RELEASED ON - 28TH FEBRUARY 2024 BY ECAG



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