



SYNOPSIS OF UAE CORPORATE TAX PUBLIC CLARIFICATION ON REGISTRATION TIMELINES

RESIDENT JURIDICAL PERSONS

If incorporated prior to
March 1, 2024

If incorporated after
March 1, 2024

**Date of License
issuance**

**Deadline for
submitting a Tax
Registration
application**

**Three months
from the date of
incorporation.**

1 Jan – 31 Jan	May 31, 2024
1 Feb – 28/29 Feb	May 31, 2024
1 Mar – 31 Mar	Jun 30, 2024
1 Apr – 30 Apr	Jun 30, 2024
1 May – 31 May	Jul 31, 2024
1 Jun – 30 Jun	Aug 31, 2024
1 Jul – 31 Jul	Sep 30, 2024
1 Aug – 31 Aug	Oct 31, 2024
1 Sep – 30 Sep	Oct 31, 2024
1 Oct – 31 Oct	Nov 30, 2024
1 Nov – 30 Nov	Nov 30, 2024
1 Dec – 31 Dec	Dec 31, 2024

Important Points:



- If no license as on March 1, 2024 - register by May 31, 2024
- Cancelled or Expired License – to be registered
- More than one license - consider the earliest issuance date
- Offshore companies – to be registered based on the incorporation date

**FOREIGN ENTITY - EFFECTIVELY
MANAGED & CONTROLLED IN THE UAE**

Incorporated prior to March 1, 2024

**Three months from the effective
date of the FTA Decision No. 3 of
2024, i.e. by May 31, 2024.**

Incorporated after March 1, 2024

**Three months from the end of its
Financial year.**

NON-RESIDENT HAVING PERMANENT ESTABLISHMENT

If incorporated prior to March 1, 2024

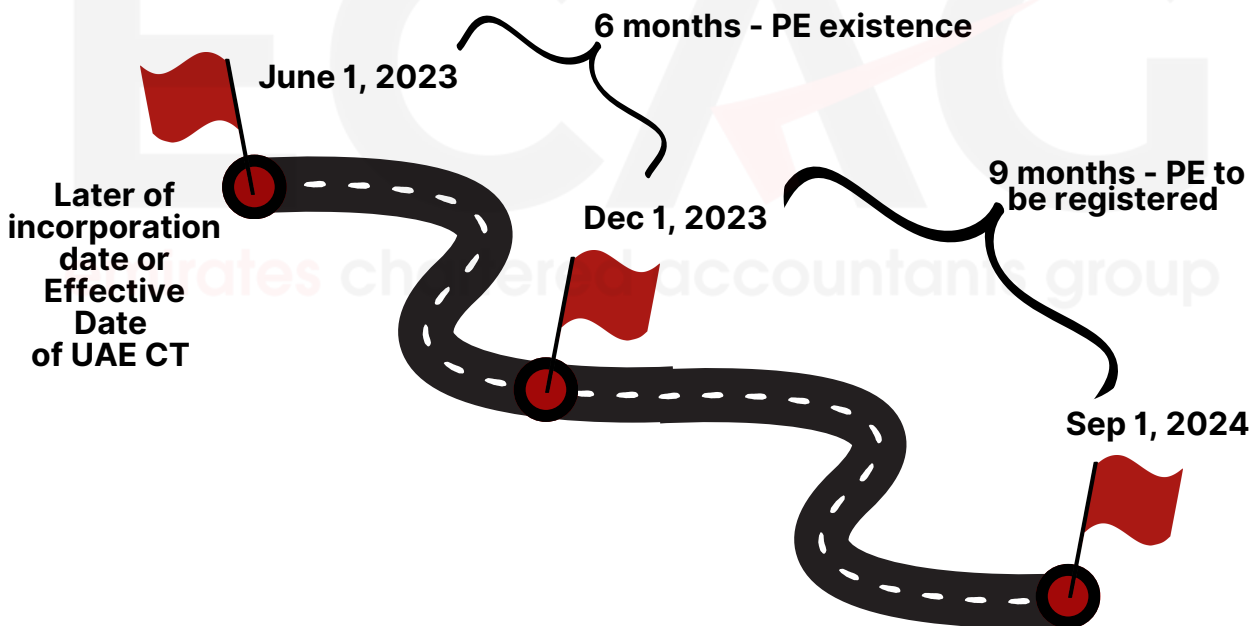
Nine months from the date of existence of PE (i.e. by September 1, 2024)

If incorporated after March 1, 2024

Six months from the date of existence of PE.



Timeline for PE incorporated prior to March 1, 2024



Important Point:

- Consider the provisions of DTAA in case it provides longer duration (more than 6months) to recognize PE.

NON-RESIDENT HAVING NEXUS

Prior to March 1, 2024

Three months from the effective date of the FTA Decision No. 3 of 2024, i.e. by May 31, 2024.

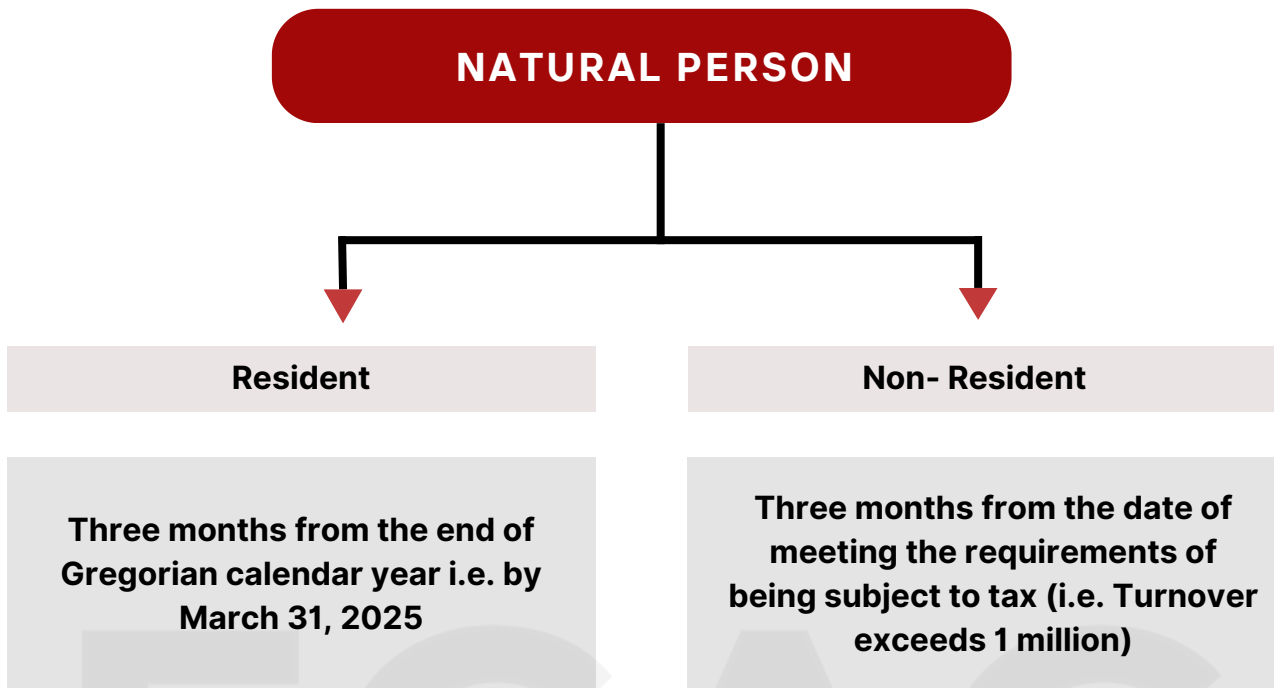
After March 1, 2024

Three months from the date of establishing a nexus in the UAE



Important Points:

- Nexus is created only when the Juridical person starts earning income from the property purchased. This date would be the criteria to calculate 3 months for the deadline.
- If a Non-Resident Person has both a Permanent Establishment and a nexus in the UAE, the deadline for submitting a Tax Registration application for Corporate Tax to the FTA shall be the earlier of the two deadlines.



Important Point:

- The Natural person should register if the threshold exceeds 1 million turnover from their business activity in that Gregorian Calendar year

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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
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Company Setup Division

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- **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 Corporate Tax Public Clarification No. CTP001 regarding Registration Timelines for taxable persons for Corporate Tax, released on 04th June 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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Corporate Office: 503|504|804, Wasl Business Central,
Port Saeed, Near Deira City Center, PB No. 122957
Dubai | UAE Ph: +971 42500 290

OFFICES: DUBAI | JEBEL ALI | ABU DHABI | SHARJAH |
BAHRAIN | UK | INDIA



www.emiratesca.com
www.unitedauditing.com
www.ecabahrain.com
www.ecagincorp.com
tax@emiratesca.com