## Cabinet Decision No. (39) of 2017 on Fees for Services Provided by the Federal Tax Authority

## The Cabinet:

- Having reviewed the Constitution;
- Federal Law No. (1) of 1972 on the Competencies of the Ministries and Powers of the Ministers and its amendments;
- Federal Law No. (1) of 2011 on the State's Public Revenues;
- Federal Decree-Law No. (13) of 2016 on the Establishment of the Federal Tax Authority;
- Federal Law No. (7) of 2017 on Tax Procedures;
- Federal Decree-Law No. (7) of 2017 on Excise Tax;
- Federal Decree-Law No. (8) of 2017 on Value Added Tax,
- And pursuant to what was presented by the Minister of Finance and approved by the Cabinet,

Has decided:

## Article 1

## Definitions

In the application of the provisions of this Decision, the following words and expressions shall have the meanings assigned against each, unless the context otherwise requires:

State: United Arab Emirates.
Minister: Minister of Finance.
Authority: Federal Tax Authority.
Chairman: Chairman of Authority's board of directors.
Board: Authority's board of directors.

## Article 2

## Fees for Services

In return for the services provided by the Authority as shown in the table appended to this Decision, the fees opposite to each shall be due.

## Article 3

## Amending Fees

Any amendments to the fees specified in this Decision, whether addition, deletion or amendment thereof, shall be made by Cabinet.

## Article 4

## Issuing Executive Decisions

The Minister shall issue the necessary decisions to implement the provisions of this Decision.

## Article 5 <br> Coming into Effect and Publication

This Decision shall come into effect as of the date of its issuance and shall be published in the Official Gazette.

## Mohammed Bin Rashid AI Maktoum <br> Prime Minister

## Issued by us:

On: 4 Muharram 1439H
Corresponding to: 24 September 2017

Table of Fees for Services Provided by the Federal Tax Authority Appendix to Cabinet Decision No (39) of 2017

| $\#$ | Description of Service | Fee (AED) |
| :--- | :--- | :---: |
| 1 | Issuing of an attested paper tax registration certificate. | $(500)$ for each <br> certificate |
| 2 | Listing of a Tax Agent in the Tax Agent Register. | $(3,000)$ for three <br> years |
| 3 | Renew Listing of a Tax Agent in the Tax Agent Register. | $(3,000)$ for three <br> years |
| 4 | Registration of Software provider with the Federal Tax <br> Authority. | $(10,000)$ for one <br> year |
| 5 | Renew registration of Software provider with the Federal Tax <br> Authority. | $(10,000)$ for one <br> year |
| 6 | Registration of Designated Zone, in accordance with the <br> provisions of Federal Decree-Law No. (7) of 2017 on Excise <br> Tax. | $(2,000)$ for one <br> year |
| 7 | Issuing of an attested paper Warehouse Keeper registration <br> certificate | $(500)$ for each <br> certificate |

