



WTS Dhruva Tax alert - UAE Corporate Tax registration - timelines

Overview

Article 51 of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses ('UAE CT Law') requires a Taxable Person to obtain a corporate tax ('CT') registration.

The Federal Tax Authority ('FTA') has issued Decision No. 03 of 2024 ('the Decision') providing timelines to apply for CT registration.

In detail

Timelines for submission of application for CT registration are divided into different categories, based on the class of Taxable Persons.

A. Resident Juridical Person

Scenario 1 - Incorporated prior to 01 March 2024:

Month of issuance of trade license	Timeline
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
Where a person does not have a Licence on 01 March 2024	31 May 2024

Note: In case of multiple licenses, the earliest date shall be used to determine the timelines.



Scenario 2 – Incorporated on or after 01 March 2024:

Category	Timeline
Incorporated or established under the UAE legislation, including a Free Zone Person	3 months from the date of incorporation or establishment
Incorporated or established under a foreign legislation and effectively managed and controlled in the UAE	3 months from the end of the Financial Year

B. Non-resident Juridical Person

Scenario 1 – Non-resident before 01 March 2024:

Category	Timeline
A person that has a Permanent Establishment (PE) in the UAE	9 months from the date of existence of the PE
A person that has a nexus in the UAE	31 May 2024

Scenario 2 – Non-resident on or after 01 March 2024:

Category	Timeline
A person that has PE in the UAE	6 months from the date of existence of the PE
A person that has a nexus in the UAE	3 months from the date of establishment of nexus

C. Natural Person

Natural Persons are required to obtain a CT registration only if they conduct a business with a turnover exceeding AED 1 million in a Gregorian calendar year. Timelines for making application are:

Category	Timeline
Resident	31 March of subsequent Gregorian Calendar Year
Non-Resident	3 months from the date of being taxable in UAE

Penalty for late submission

Delay in submission of CT registration application shall result in a penalty of AED 10,000 (**Cabinet Decision no.10 of 2024 amending Cabinet Decision no.75 of 2023**).

Dhruva Observations

The timelines mentioned are for submission of CT registration application.

Registration for CT is the first step towards compliance with the CT law and guides.

CT registration is a critical pre-requisite for filing a tax group application before end of tax year.



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