

Saturday, March 2, 2024



UAE CORPORATE TAX REGISTRATION DEADLINE UPDATE			
Decision		FTA Decision # 3 of 2024	
Issued date		22 February 2024	
Effective date		1 March 2024	
Categories		Date of License issuance irrespective of year of issuance	Deadline for submitting Tax Registration application
1	(UAE Mainland/Free Zone Juridical Persons) having license i.e. <ul style="list-style-type: none"> Joint Liability Companies, Limited Partnership Companies, Limited Liability Companies (LLCs), Public Joint Stock Companies (PJSCs), Private Joint Stock Companies (PJSCs), Foundations, Trusts under the applicable regulations. Other entities having separate legal personality in UAE Mainland/Free Zone 	1 st Jan to 31 January	31 May 2024
		1 st Feb to 28/29 Feb	31 May 2024
		1 st March to 31 March	30 June 2024
		1 April to 30 April	30 June 2024
		1 May to 31 May	31 July 2024
		1 June to 30 June	31 August 2024
		1 July to 31 July	30 September 2024
		1 August to 31 August	31 October 2024
		1 Sep to 30 Sep	31 October 2024
		1 October to 31 October	30 November 2024
		1 November to 30 November	30 November 2024
		1 December to 31 December	31 December 2024
2	Above Entities not having license at effective date of Decision/ Established in UAE on or after the effective date of this Decision	- Three (3) months from the effective date of this Decision or three (3) months from the date of incorporation, establishment or recognition	
3	Above Foreign Entities having effective management & Control inside UAE.	- Three (3) months from the end of the Financial Year of the person.	
4	A Non Resident Juridical person that has a Permanent Establishment (P.E) in the State	- For P.E that existed before this Decision, Nine (9) months from its date of establishment.	
		- For P.E that comes into existence on or after the effective date of this Decision, Six (6) months from its date of establishment.	
5	A Juridical person that has a nexus in the State	- For Entities having Nexus before this Decision, Three (3) months from the effective date of this Decision	
		- For Entities having Nexus that comes into existence on or after the effective date of this Decision, Three (3) months from the date of establishment of the nexus.	
6	A Natural Resident Person conducting Business/Business Activity during 2024 Gregorian calendar year/subsequent years i.e. (Jan to Dec) whose total Turnover derived in a Gregorian calendar year exceeds AED 1 Mn.	- 31 March of the subsequent Gregorian calendar year	
7	A Natural Non-Resident Person conducting Business/ Business Activity during the 2024 Gregorian calendar year/ subsequent years i.e. (Jan to Dec) whose total Turnover derived in a Gregorian calendar year exceeds AED 1 Mn.	- Three (3) months from the date of meeting the requirements	
8	Late Registration for Corporate Tax	- Administrative Penalties shall be applied in accordance with Cabinet Decision No. 75 of 2023 i.e. AED 10,000/- respectively.	