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Determining the Timelines of Tax Compliance Requirements for Qualifying Investment Funds and investors in Qualifying Investment Funds for the purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses and its amendments

Federal Tax Authority Decision No. 8 of 2025 – Issued 18 Sep 2025 (Effective from Tax Periods commencing on or after 1 Jan 2025)

The Chairman of the Board of Directors of the Federal Tax Authority has decided

- Having reviewed the Constitution,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments,
- Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments,
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments,
- Cabinet Decision No. 74 of 2023 on the Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures,
- Cabinet Decision No. 34 of 2025 on Qualifying Investment Funds and Qualifying Limited Partnerships for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,
- Cabinet Decision No. 35 of 2025 on Determination of a Non-Resident Person's Nexus in the State for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,



- Decision of the Chairman of the Board of Directors No. 9 of 2021 on the Delegation to the Vice Chairman of the Board of Directors of the Federal Tax Authority,
- Federal Tax Authority Decision No. 11 of 2023 on Requirements of Submitting a Declaration for Exempt Persons for purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,
- Federal Tax Authority Decision No. 3 of 2024 on the Timeline specified for Registration of Taxable Persons for Corporate Tax for the purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments, and
- Pursuant to the approval of the Board of Directors on the policy for Determining the Timelines of Tax Compliance Requirements for Qualifying Investment Funds and investors in Qualifying Investment Funds for the purposes of Corporate Tax Law, at its 39th meeting held on 25 June 2025.

Article 1 – Definitions

Words and expressions in this Decision shall have the same meanings specified in the Federal-Decree Law No. 47 of 2022 (“Corporate Tax Law”) and Cabinet Decision No. 34 of 2025 referred to above, unless the context otherwise requires.

Article 2 – Requirements for the Registration of a Juridical Person that is an Investor in a Qualifying Investment Fund or a Real Estate Investment Trust

1. For the purposes of Clause 1 of Article 51 of the Corporate Tax Law and Article 4 of Cabinet Decision No. 35 of 2025 referred to above, notwithstanding Clause 2 of Article 4 of Federal Tax Authority Decision No. 3 of 2024 referred to above, a juridical person that is established, incorporated or recognised in any other form under the applicable legislation of another country or a foreign jurisdiction, and has a nexus in the State under Clause 3 of Article 2 of Cabinet Decision No. 35 of 2025 referred to above, shall submit a Tax Registration application within (12) twelve months from the end of the Financial Year of the Qualifying Investment Fund or Real Estate Investment Trust.



2. For the purposes of Clause 1 of Article 51 of the Corporate Tax Law and Article 4 of Cabinet Decision No. 35 of 2025 referred to above, notwithstanding Clause 2 of Article 4 of Federal Tax Authority Decision No. 3 of 2024 referred to above, a juridical person that is established, incorporated or recognised in any other form under the applicable legislation of another country or a foreign jurisdiction and has a nexus in the State under Clause 2 of Article 2 of Cabinet Decision No. 35 of 2025 referred to above, shall submit a Tax Registration application within (3) three months from the end of the Financial Year of the Qualifying Investment Fund during which such nexus is established.

Article 3 – Deadline to File a Tax Return and Settle the Corporate Tax Payable for a Juridical Person that is an Investor in a Qualifying Investment Fund or a Real Estate Investment Trust

1. For the purposes of Clause 1 of Article 53 of the Corporate Tax Law, a Taxable Person who adjusted its Taxable Income pursuant to Clause 5 of Article 3 or Clause 3 of Article 4 of Cabinet Decision No. 34 of 2025 referred to above, must file a Tax Return to the Authority in the form and procedures prescribed by the Authority within the later of any of the two following periods:
 - a. (12) twelve months from the end of the Financial Year of the Qualifying Investment Fund or Real Estate Investment Trust in relation to which Clause 5 of Article 3 or Clause 3 of Article 4 of Cabinet Decision No. 34 of 2025 referred to above applies to the Taxable Person, or
 - b. (9) nine months from the end of the relevant Tax Period of the Taxable Person.
2. For the purposes of Article 48 of the Corporate Tax Law, a Taxable Person who adjusted its Taxable Income pursuant to Clause 5 of Article 3 or Clause 3 of Article 4 of Cabinet Decision No. 34 of 2025 referred to above, must settle the Corporate Tax Payable under the Corporate Tax Law within the later of any of the two following periods:
 - a. (12) twelve months from the end of the Financial Year of the Qualifying Investment Fund or Real Estate Investment Trust in relation to which Clause 5 of Article 3 or Clause 3 of Article 4 of Cabinet Decision No. 34 of 2025 referred to above applies to the Taxable Person; or

- b. (9) nine months from the end of the relevant Tax Period of the Taxable Person.

Article 4 – Information to be Provided by a Qualifying Investment Fund or a Real Estate Investment Trust

1. For the purposes of paragraph (c) of Clause 1 of Article 2 of Cabinet Decision No. 34 of 2025 referred to above, a Qualifying Investment Fund that has an investor which is required to adjust its Taxable Income pursuant to Clause 2 of Article 3 of Cabinet Decision No. 34 of 2025 referred to above, shall provide the relevant investors with all information, documents and data necessary for the purposes of calculating their Taxable Income adjusted pursuant to Cabinet Decision No. 34 of 2025 referred to above, within (6) six months of the end of its Financial Year.
2. For the purposes of paragraph (c) of Clause 1 of Article 2 of Cabinet Decision No. 34 of 2025 referred to above, a Qualifying Investment Fund that has an investor which is required to adjust its Taxable Income pursuant to Clause 5 of Article 3 of Cabinet Decision No. 34 of 2025 referred to above, shall perform the following within (9) nine months from the end of the Financial Year of the Qualifying Investment Fund:
 - a. Inform the investors in writing whether it has distributed 80% (eighty percent) or more of its Immovable Property Income to the investors in relation to the relevant Financial Year, and
 - b. Provide the relevant investors with all other information, documents and data necessary for the purposes of calculating their Taxable Income adjusted pursuant to Cabinet Decision No. 34 of 2025 referred to above.
3. For the purposes of paragraph (d) of Clause 1 of Article 4 of Cabinet Decision No. 34 of 2025 referred to above, a Real Estate Investment Trust that has an investor which is required to adjust its Taxable Income pursuant to Clause 3 of Article 4 of Cabinet Decision No. 34 of 2025 referred to above, shall perform the following within (9) nine months from the end of the Financial Year of the Qualifying Investment Fund:
 - a. Inform the investors in writing whether it has distributed 80% (eighty percent) or more of its Immovable Property Income to the investors in relation to the relevant Financial Year, and



- b. Provide the relevant investors with all other information, documents and data necessary for the purposes of calculating their Taxable Income adjusted pursuant to Cabinet Decision No. 34 of 2025 referred to above.

Article 5 – Timeline for Submitting a Declaration for Exempt Persons

For the purposes of Clause 5 of Article 53 of the Corporate Tax Law, and notwithstanding Article 2 of Federal Tax Authority Decision No. 11 of 2023 referred to above, a Qualifying Investment Fund or a Real Estate Investment Trust that is an Exempt Person, shall submit an annual declaration no later than (10) ten months from the end of the relevant Financial Year, which must include declaring the continuity of fulfilling the relevant exemption conditions and that their records with the Authority are still valid.

Article 6 - Timeline for Filing Notification of Taxable Person Status

1. A juridical person must file a notification regarding its Taxable Person status in the form and procedures specified by the Authority, where all the following conditions are met:
 - a. The juridical person was a Taxable Person in a prior Tax Period only as a result of having a nexus in the State under Clause 2 or 3 of Article 2 of Cabinet Decision No. 35 of 2025 referred to above.
 - b. The juridical person is not a Taxable Person in the relevant Financial Year.
 - c. The juridical person is not required to deregister under Article 7 of this Decision.
2. For the purposes of Clause 1 of this Article, the notification must be filed with the Authority in relation to the relevant Financial Year of the juridical person in which Clause 2 or Clause 5 of Article 3 or Clause 3 of Article 4 of Cabinet Decision No. 34 of 2025 referred to above does not apply, within the later of any of the two following periods:
 - a. (12) twelve months from the end of the Financial Year of the Qualifying Investment Fund or Real Estate Investment Trust, or
 - b. (9) nine months from the end of the relevant Financial Year of the juridical person.



Article 7 – Timeline for the Tax Deregistration of a Juridical Person that is an Investor in a Qualifying Investment Fund or a Real Estate Investment Trust

For the purposes of Article 52 of the Corporate Tax Law, a juridical person that ceases to have a nexus in the State under Clauses 2 and 3 of Article 2 of Cabinet Decision No. 35 of 2025 referred to above, and is not a Taxable Person, and ceases to hold any Ownership Interest for a continuous period of (12) twelve months in a Qualifying Investment Fund or a Real Estate Investment Trust that is an Exempt Person, shall file a Tax Deregistration application with the Authority within (3) three months from the end of such (12) twelve-month period.

Article 8 – Repeals

Any text or provision contrary to or inconsistent with the provisions of this Decision shall be repealed.

Article 9 – Application of the Decision to Tax Periods

This Decision shall apply to Tax Periods commencing on or after 1 January 2025.

Article 10 – Implementation of the Decision

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