



This is not an official translation:

Fees for the Services Provided by the Federal Tax Authority

Cabinet Decision No. 65 of 2020 – Issued 1 October 2020 (Effective 1 November 2020)

Cabinet Decision No. 7 of 2023 – Issued 6 February 2023 (Effective from 1 June 2023)

The Cabinet has decided

- 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 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,
- Federal Decree-Law No. 26 of 2019 on Public Finance,
- Cabinet Decision No. 16 of 2016 on Fees of Tax Residency Certificates, and Value-Added Certificates, and its amendments,
- Cabinet Decision No. 39 of 2017 on Fees for Services Provided by the Federal Tax Authority, and
- Pursuant to the presentation of the Minister of Finance, and the Cabinet's approval,

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 requires otherwise:

State	: United Arab Emirates.
Minister	: Minister of Finance.
Authority	: Federal Tax Authority.



- Tax Residency Certificate : A document issued by the Authority based on an application submitted to it by any person to enable him to benefit from double taxation avoidance agreements to which the State is a party.
- Certificate of Commercial Activities : A document issued by the Authority based on an application submitted to it by any person to recover Value Added Tax imposed on him in other countries regardless of whether a double taxation avoidance agreement exists or not.

Article 2 – Service Fees

In return for services provided by the Authority, which are set out in the table appended to this Decision, fees assigned against each shall be payable.

Article 3 – Amendment of fees

The Cabinet shall have the jurisdiction to make any amendments to the fees listed in this Decision, whether by addition, deletion or amendment thereof.

Article 4 – Issuing Executive Decisions

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

Article 5 – Cancellations

Any provision violating or contradicting with the provisions of this Decision, as well as the following Decisions, shall be abrogated:

1. Cabinet Decision No. 16 of 2016 on Fees of Tax Residency Certificates, and Value-Added Certificates, and its amendments.
2. Cabinet Decision No. 39 of 2017 on Fees for Services Provided by the Federal Tax Authority.



Article 6 – Publishing and Coming into Effect¹

This Decision shall be published in the Official Gazette, and shall enter into effect after 30 days from the date of its publishing.

¹ The amendments contained in Cabinet Decision No. 7 of 2023 shall come into effect as of 1 June 2023.



Table of Fees for the Services Provided by the Federal Tax Authority

Appendix to the Cabinet Decision No. 65 of 2020, and its Amendments

No.	Service description	Fee (in AED)
1	Issuance of an attested paper tax registration certificate (new/replacement).	250 for each certificate.
2	Issuance of an attested paper warehouse keeper registration certificate (new/replacement).	250 for each certificate.
3	Registration of a designated zone, pursuant to the provisions of the Federal Decree-Law No. 7 of 2017 on Excise Tax.	2,000 for every year.
4	Registration of a tax agent in the register of tax agents.	3,000 for every 3 years.
5	Renewal of the registration of a tax agent in the register of tax agents.	3,000 for every 3 years.
6	Registration of an accounting software vendor with the Authority.	10,000 for each year.
7	Renewal of the registration of an accounting software vendor with the Authority.	10,000 for each year.
8	Submission of an application for the issuance of a Tax Residency Certificate.	50 for each application.
9	Review of the application and issuance of an electronic Tax Residency Certificate to a registrant with the Authority.	500 for each application.
10	Review of the application and issuance of an electronic Tax Residency Certificate to a legal person not registered with the Authority.	1,750 for each application.
11	Review of the application and issuance of an electronic Tax Residency Certificate to a natural person not registered with the Authority.	1,000 for each application.
12	Printing of a paper copy of the electronic Tax Residency Certificate issued under items no. 9, 10, and 11 of this table (new/replacement).	250 for each certificate.



No.	Service description	Fee (in AED)
13	Submission of application for the issuance of a Certificate of Commercial Activities.	50 for each application.
14	Review of the application and issuance of an electronic Certificate of Commercial Activities.	500 for each application.
15	Printing of a paper copy of the electronic Certificate of Commercial Activities issued under item no. 14 of this table (new/replacement).	250 for each certificate.
16	A private clarification request relating to one tax. ^{2,3,4}	1,500 for each application.
17	A private clarification request relating to more than one tax. ^{2,3,4}	2,250 for each application.

² Added in accordance with Cabinet Decision No. 7 of 2023 and effective from 1 June 2023.

³ Article 2 of Cabinet Decision No. 7 of 2023 states that "For the purposes of this Decision, a private clarification means the clarification issued by the Authority in the form of a document stamped and signed by the Director General of the Federal Tax Authority or his delegate or his representative, in relation to specific tax technical matters and for a specific taxpayer, according to a private clarification request that he submits through the form prepared for that purpose on the Authority's website and the documents attached to that form".

⁴ Article 3 of Cabinet Decision No. 7 of 2023 states that "The Authority may refund the fees stated in Article 1 of this Decision for a private clarification request relating to one tax or a private clarification request relating to more than one tax, to the applicant in the cases where the Authority does not issue the private clarification required".