



This is not an official Translation:

## **Additional Conditions for a Juridical Person to be Eligible for Registration as a Tax Agent**

**Federal Tax Authority Decision No. 14 of 2023**

**Issued 16 August 2023 – (Effective from 1 December 2023)**

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### **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,
- Cabinet Decision No. 74 of 2023 on the Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures,
- 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, and
- Pursuant to the approval of the Board of Directors on the additional conditions for the Juridical Person to be eligible for registration as a Tax Agent, at the twenty-sixth meeting held on 26 April 2023.

### **Article 1 – Definitions**

The words and expressions contained in this Decision shall have the same meaning assigned against each in the Federal Decree-Law No. 28 of 2022 and Cabinet Decision No. 74 of 2023 referred to above, unless the context otherwise requires.



## **Article 2 – Additional Conditions to list the Juridical Person as a Tax Agent**

For the purposes of paragraph (d) of Clause 2 of Article 12 of Cabinet Decision No. 74 of 2023 referred to above, the juridical person wishing to be registered as a Tax Agent, and to be listed in the Register, must meet the following conditions:

1. The Juridical Person must have one of the partners or directors listed in the Tax Agents Register,
2. The Juridical Person must have at least one natural Person registered as a Tax Agent for every ten (10) employees working in the tax field.

## **Article 3 – Abrogation of Conflicting Provisions**

All provisions contrary to or inconsistent with the provisions of this Decision shall be abrogated.

## **Article 4 – Implementation of the Decision**

This Decision shall be published in the Official Gazette and shall come into effect as of 1 December 2023.