



This is not an official translation:

Determining the Requirements for the Registration of the Unincorporated Partnership and Determining the Distributive Shares of Partners in an Unincorporated Partnership 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. 16 of 2023 - Issued 15 of Dec 2023 - (Effective 1 June 2023)

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;
- 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;
- 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 policy of Determining Requirements for the Registration of the Unincorporated Partnership and the policy of Determining the Distributive Shares of Partners in the Unincorporated Partnership, at the 28th meeting held on 29 August 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. 47 of 2022 referred to above, unless the context otherwise requires.

Article 2 – Requirements for the Registration of the Unincorporated Partnership

For the purposes of Clause 2 of Article 51 of Federal Decree-Law No. 47 of 2022 referred to above, the partners in an Unincorporated Partnership that is not treated as a Taxable Person must appoint one of the partners to be the authorised partner to act on behalf of all the partners in any tax obligations and procedures. The authorised partner shall be required to do the following:

1. Submit an application to the Authority to register the Unincorporated Partnership for purposes of Corporate Tax in accordance with the forms specified by the Authority in order to obtain a Tax Registration Number.
2. Submit an annual declaration on behalf of all the partners in the Unincorporated Partnership within a period not exceeding (9) nine months from the end of the relevant Financial Year of the Unincorporated Partnership or part thereof, taking the following into account:
 - a. The Financial Year of an Unincorporated Partnership shall be the Gregorian calendar year or the (12) twelve-month period for which the Unincorporated Partnership prepares financial statements.
 - b. The annual declaration shall include all the data necessary to determine the Taxable Income of the partners in the Unincorporated Partnership.

Article 3 – The Unincorporated Partnership as a Taxable Person

Where the Authority approves the application submitted by the partners for the Unincorporated Partnership to be treated as a Taxable Person in accordance with Clause



8 of Article 16 of the Federal Decree-Law No. 47 of 2022 referred to above, the provisions of Article 2 of this Decision shall not apply. The Unincorporated Partnership that is a Taxable Person must comply with the provisions of the Federal Decree-Law No. 47 of 2022 referred to above.

Article 4 – Determining the Distributive Shares of Partners in the Unincorporated Partnership

For the purposes of Clause 3 of Article 16 of the Federal Decree-Law No. 47 of 2022 referred to above, where the distributive share of the partners is not identified, the assets, liabilities, income and expenditure of the Unincorporated Partnership shall be allocated equally to each partner in the Unincorporated Partnership.

Article 5 – Abrogation of Conflicting Provisions

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

Article 6 – Implementation of the Decision

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