



This is not an official Translation:

Issuance of Tax Residency Certificate for the Purposes of International Agreements

Ministerial Decision No. 247 of 2023

Issued 16 October 2023 – (Effective from 1 March 2023)

Minister of State for Financial Affairs 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, 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,
- Cabinet Decision No. (85) of 2022 on Determination of Tax Residency,
- Ministerial Decision No. (27) of 2023 on Implementation of Certain Provisions of Cabinet Decision No. (85) of 2022 on Determination of Tax Residency,

Article 1 – Definitions

Words and expressions in this Decision shall have the same meanings specified in the Federal Decree-Law No. (28) of 2022 and Cabinet Decision No. (85) of 2022 referred to above, unless the context requires otherwise.

Article 2 – Issuance of Tax Residency Certificate for the Purposes of an International Agreement

1. For the purposes of Article (6) of Cabinet Decision No. (85) of 2022 referred to above, a Person who meets the conditions of tax residency in the State pursuant to the relevant International Agreement may make an application to the Authority



to obtain a Tax Residency Certificate for the purposes of that International Agreement.

2. The application referred to in Clause (1) of this Article shall be submitted in the form and manner specified by the Authority and shall include all necessary information for the Authority to issue the Tax Residency Certificate.
3. If the Authority is satisfied that the applicant meets the conditions of tax residency in the State in accordance with the provisions of the relevant International Agreement, the Authority may approve the application and issue a Tax Residency Certificate in the form attached to this Decision or in any other form acceptable to the Authority.

Article 3 – Publication and Application of this Decision

This Decision shall be published in the Official Gazette and shall come into effect from 1 March 2023.



Attachment to Ministerial Decision No. (247) of 2023 on the Issuance of Tax Residency Certificate for the Purposes of International Agreements

Tax Residency Certificate

Application number: [...]

Application date: [...]

Name of applicant: [...]

Nationality (if applicable): [...]

Passport number (if applicable): [...]

Resident visa number(s) (if applicable): [...]

Emirates ID number (if applicable): [...]

Commercial licence number and licencing authority (if applicable): [...]

Tax Registration Number for Corporate Tax purposes (if applicable): [...]

The Federal Tax Authority to the best of its knowledge certifies that [name of applicant] is a resident of the United Arab Emirates pursuant to the provisions of [full name of the double taxation agreement] entered into between the United Arab Emirates and [name of the other country] on [signature date of agreement].

This certificate is valid from [.././...] to [.././...].

[Signature and Federal Tax Authority's stamp]