

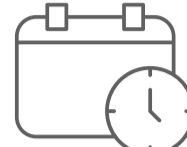


The Timeline for Registration of Taxable Persons for Corporate Tax Purposes

Resident Juridical Persons (including free zone persons) who were incorporated, established, or recognized before March 1, 2024



Month of License Issuance



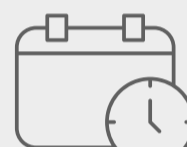
Deadline to apply for Corporate Tax Registration

January or February	31 May 2024
March or April	30 June 2024
May	31 July 2024
June	31 August 2024
July	30 September 2024
August or September	31 October 2024
October or November	30 November 2024
December	31 December 2024
In the case if a Juridical Person does not have a license	3 Months from March 1, 2024

Resident Juridical Persons (including free zone persons) established or recognised on or after March 1, 2024



Category of Juridical Persons



Deadline for Tax Registration

A person incorporated, established or recognised under the applicable legislation of another country or foreign territory, and who is effectively managed and controlled in the UAE.

3 months from the end of the person's financial year.

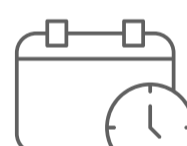
A person incorporated or otherwise established or recognised under the applicable legislation in the UAE, including a Free Zone Person.

3 months from the date of incorporation, establishment or recognition.

Non-Resident Juridical Persons Before March 1, 2024



Category of Juridical Persons



Deadline for Tax Registration Application

A person who has a permanent establishment in the country.

9 months from the date of starting the permanent establishment

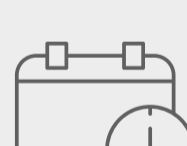
A Non-Resident Juridical person with a nexus in the UAE.

3 months from March 1, 2024.

Non-Resident Juridical Persons on or after March 1, 2024



Category of Juridical Persons



Deadline for Tax Registration Application

A person who has a permanent establishment in the country.

Within a period not exceeding **6** months from the date of starting the permanent establishment.

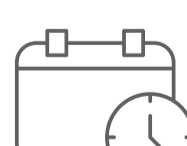
A Non-Resident Person with a nexus in the UAE.

Within a period not exceeding **3** three months from the date of establishing the relationship.

Natural Persons Conducting Business or Business Activity



Category of Natural Persons



Deadline for Tax Registration Application

A resident natural person who runs a business or carries out business activity during the calendar year 2024 or subsequent years, and whose total turnover generated for each Gregorian calendar year exceeded the limit specified in the relevant tax legislation.

March **31** of the following Gregorian calendar year.

A non-resident natural person who runs a business or carries out business activity during the Gregorian calendar year 2024 or subsequent years and whose total turnovers generated exceed the limit specified in the relevant tax legislation.

3 months from the date of fulfilling the conditions set out to determine taxable persons.

* The decision stipulated that administrative penalties will be imposed on taxpayers who do not submit their registration applications for Corporate Tax within the deadlines specified in the FTA's decision for each segment of taxable persons, as stipulated in the Cabinet Decision No. 75 of 2023 on Administrative Penalties relating to the application of the Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses and its amendments.