

## UAE CORPORATE TAX REGISTRATION DEADLINE UPDATE

Decision		FTA Decision # 3 of 2024	
Issued date		22 February 2024	
Effective date		1 March 2024	
Categories		Date of License issuance irrespective of year of issuance	Deadline for submitting Tax Registration application
<b>1</b> (UAE Mainland/Free Zone Juridical Persons) having license i.e. <ul style="list-style-type: none"> <li>Joint Liability Companies,</li> <li>Limited Partnership Companies,</li> <li>Limited Liability Companies (LLCs),</li> <li>Public Joint Stock Companies (PJSCs),</li> <li>Private Joint Stock Companies (PJSCs),</li> <li>Foundations,</li> <li>Trusts under the applicable regulations.</li> <li>Other entities having separate legal personality in UAE Mainland/Free Zone</li> </ul>	1 <sup>st</sup> Jan to 31 January		31 May 2024
	1 <sup>st</sup> Feb to 28/29 Feb		31 May 2024
	1 <sup>st</sup> March to 31 March		30 June 2024
	1 April to 30 April		30 June 2024
	1 May to 31 May		31 July 2024
	1 June to 30 June		31 August 2024
	1 July to 31 July		30 September 2024
	1 August to 31 August		31 October 2024
	1 Sep to 30 Sep		31 October 2024
	1 October to 31 October		30 November 2024
	1 November to 30 November		30 November 2024
1 December to 31 December		31 December 2024	
<b>2</b>	<b>Above Entities not having license at effective date of Decision/ Established in UAE on or after the effective date of this Decision</b>	- Three (3) months from the effective date of this Decision or three (3) months from the date of incorporation, establishment or recognition	
<b>3</b>	<b>Above Foreign Entities having effective management &amp; Control inside UAE.</b>	- Three (3) months from the end of the Financial Year of the person.	
<b>4</b>	<b>A Non Resident Juridical person that has a Permanent Establishment (P.E) in the State</b>	- For P.E that existed before this Decision, Nine (9) months from its date of establishment. - For P.E that comes into existence on or after the effective date of this Decision, Six (6) months from its date of establishment.	
<b>5</b>	<b>A Juridical person that has a nexus in the State</b>	- For Entities having Nexus before this Decision, Three (3) months from the effective date of this Decision - For Entities having Nexus that comes into existence on or after the effective date of this Decision, Three (3) months from the date of establishment of the nexus.	
<b>6</b>	<b>A Natural Resident Person conducting Business/Business Activity during 2024 Gregorian calendar year/subsequent years i.e. (Jan to Dec) whose total Turnover derived in a Gregorian calendar year exceeds AED 1 Mn.</b>	- 31 March of the subsequent Gregorian calendar year	
<b>7</b>	<b>A Natural Non-Resident Person conducting Business/ Business Activity during the 2024 Gregorian calendar year/ subsequent years i.e. (Jan to Dec) whose total Turnover derived in a Gregorian calendar year exceeds AED 1 Mn.</b>	- Three (3) months from the date of meeting the requirements	
<b>8</b>	<b>Late Registration for Corporate Tax</b>	- Administrative Penalties shall be applied in accordance with Cabinet Decision No. 75 of 2023 i.e. AED 10,000/- respectively.	