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# Federal Tax Authority Decision No. 3 of 2024 – Issued 22 February 2024

**SUMMARY** (Effective 1 March 2024)

Whats app 052 1952 532, 050 8865368

Type of Taxable Person	Category	Deadline for submitting Tax Registration Application
Resident Juridical Person incorporated before March 1, 2024	Licence issued in months of January and February	31-May-24
(In case of multiple licences, the licence with earliest issuance date shall be considered)	Licence issued in months of March and April	30-Jun-24
	Licence issued in month of May	31-Jul-24
	Licence issued in month of June	31-Aug-24
	Licence issued in month of July	30-Sep-24
	Licence issued in months of August and September	31-Oct-24
	Licence issued in months of October and November	30-Nov-24
	Licence issued in month of December	31-Dec-24
	Where a person does not have licence on March 1, 2024	31-May-24
Resident Juridical Person incorporated after March 1, 2024	Incorporated under an applicable legislation in UAE	3 months from date of incorporation
	Incorporated under a foreign legislation but managed and controlled in UAE	3 months from end of Financial year
Non- resident Juridical person prior to March 1, 2024	Non-resident having PE in the UAE	9 months from date of existence of PE
	Non-resident having nexus in the UAE	3 months from effective date of decision ie 31 May 2024
Non-resident Juridical Person on or after March 1, 2024	Non-resident having PE in the UAE	6 months from date of existence of PE
	Non-resident having nexus in the UAE	3 months from date of establishment of nexus
Natural person – Resident	Business activity exceeding AED 1 million turnover in Gregorian calendar year 2024 or onward	31 <sup>st</sup> March of subsequent calendar year
Natural Person – Non resident	Business activity exceeding AED 1 million turnover in Gregorian calendar year 2024 or onwards	3 months from date of meeting the requirement of being subject to tax

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