



Ministerial Decision No. 43 of 2023 Concerning Exception from Tax Registration for the Purpose of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses

Minister of State for Financial Affairs:

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competencies of 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 Taxation of Corporations and Businesses,

Has decided:

**Article (1)
Definitions**

Words and expressions in this Decision shall have the same meanings specified in the Federal Decree-Law No. 47 of 2022 on Taxation of Corporations and Businesses (referred to in this Decision as “**Corporate Tax Law**”) unless the context requires otherwise.

**Article (2)
Exception from Registration for Corporate Tax**

1. The following Persons shall not register for Corporate Tax with the Authority:
 - (a) A Government Entity.
 - (b) A Government Controlled Entity.
 - (c) A Person engaged in an Extractive Business that meets the conditions of Article 7 of the Corporate Tax Law.
 - (d) A Person engaged in a Non-Extractive Natural Resource Business, that meets the conditions of Article 8 of the Corporate Tax Law.
 - (e) A Non-Resident Person that derives only State Sourced Income under Article 13 of the Corporate Tax Law and that does not have a Permanent Establishment in the State according to the provisions of the Corporate Tax Law.
2. Paragraphs (a) to (d) of Clause (1) of this Article shall be without prejudice to the obligation of the Person to register for Corporate Tax in cases where the Person becomes a Taxable Person under the provisions of the Corporate Tax Law.

**Article (3)
Publication and Application of this Decision**

This Decision shall be published and shall come into effect the day following its publication.

UNITED ARAB EMIRATES
MINISTRY OF FINANCE
OFFICE OF THE MINISTER



الإمارات العربية المتحدة
وزارة المالية
مكتب الوزير

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Minister of State for Financial Affairs

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