



This is not an official Translation:

Requirements of Submitting a Declaration for Exempt Persons for purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses

Federal Tax Authority Decision No. 11 of 2023

Issued 16 August 2023 – (Effective from the Date of Publishing in the Official Gazette)

The Chairman of the Board of Directors of the Federal Tax Authority has decided:

- Having reviewed the Constitution,
- 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. 74 of 2023 on the Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures,
- Decision of the Chairman of the Board of Directors No. 9 of 2021 on the Delegation to the Vice Chairman of the Board of Directors of the Federal Tax Authority, and
- Pursuant to the approval of the Board of Directors on the requirements of submitting a declaration for exempt persons, at the 26th meeting held on 26 April 2023.

Article 1 – Definitions

The words and expressions contained in this Decision shall have the same meaning assigned against each in the Federal Decree-Law No. 47 of 2022 referred to above, unless the context otherwise requires.



Article 2 – The Requirements of Submitting a Declaration for Exempt Persons

For the purposes of Clause 5 of Article 53 of the Federal Decree-Law No. 47 of 2022 referred to above, Persons exempt under paragraphs (e), (f), (g), (h) and (i) of Clause 1 of Article 4 of the Federal Decree-Law No. 47 of 2022 referred to above, shall submit an annual declaration, no later than (9) nine months from the end of the relevant Tax Period, which includes declaring the continuity of fulfilling the relevant exemption conditions stipulated in the Federal Decree-Law No. 47 of 2022 referred to above and that their records with the FTA are still valid.

Article 3 – Abrogation of Conflicting Provisions

All provisions contrary to or inconsistent with the provisions of this Decision shall be abrogated.

Article 4 – Implementation of the Decision

This Decision shall be published in the Official Gazette and shall come into effect from the date of its publication.