الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

**This is not an official Translation:**

# Postponement of the Deadline to File a Tax Return and Settle the Corporate Tax Payable for Certain Tax Periods for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses and its amendments

**Federal Tax Authority Decision No. 7 of 2024**

**Issued 25 September 2024 (Effective from 25 September 2024)**

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## 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, and its amendments,
- 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 Circular Memo submitted to the FTA Board of Directors on 12th September 2024 on the determination of an alternative deadline for filing the Tax Return and settling the Corporate Tax Payable.

## 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 – Deadline to File the Tax Return and Settle the Corporate Tax Payable

1. For the purposes of Clause 1 of Article 53 of Federal Decree-Law No. 47 of 2022 referred to above, the deadline to file Tax Returns to the Authority shall be no later than 31 December 2024, where all of the following conditions are met:
   a. The Taxable Person was incorporated, established or recognised under the applicable legislation of the State on or after 1 June 2023.
   b. The Tax Period of the Taxable Person ended on or prior to 29 February 2024.
2. For the purposes of Article 48 of Federal Decree-Law No. 47 of 2022 referred to above, the deadline to settle the Corporate Tax Payable shall be no later than 31 December 2024, where all of the following conditions are met:
   a. The Taxable Person was incorporated, established or recognised under the applicable legislation of the State on or after 1 June 2023.
   b. The Tax Period of the Taxable Person ended on or prior to 29 February 2024.

## Article 3 – Abrogation of Conflicting Provisions

Any 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 as of its issuance date.