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## Fees for the Services Provided by the Federal Tax Authority

Cabinet Decision No. 65 of 2020

Issue Date: 1st of October 2020

### The Cabinet has decided:

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competencies of the Ministries and Powers of the Ministers, and its amendments,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority,
- Federal Law No. 7 of 2017 on Tax Procedures,
- Federal Decree Law No. 7 of 2017 on Excise Tax,
- Federal Decree Law No. 8 of 2017 on Value Added Tax,
- Federal Decree Law No. 26 of 2019 on Public Finance,
- Cabinet Decision No. 16 of 2016 on fees of Tax Residency Certificates, and Value Added Certificates, and its amendments,
- Cabinet Decision No. 39 of 2017 on Fees for Services Provided by the Federal Tax Authority, and
- Pursuant to the presentation of the Minister of Finance, and the Cabinet's approval,

### Article 1 – Definitions

In the application of the provisions of this Decision, the following words and expressions shall have the meanings assigned against each, unless the context requires otherwise:



- State : United Arab Emirates.
- Minister : Minister of Finance.
- Authority : Federal Tax Authority.
- Tax Residency Certificate : A document issued by the Authority upon a request from a person, to enable him to benefit from double taxation avoidance agreements to which the State is a party.
- Certificate of Commercial Activities : A document issued by the Authority upon a request from a person, to recover VAT imposed on him in other countries regardless of whether double taxation avoidance agreements exist or not.

#### **Article 2 – Service Fees**

In return for services provided by the Authority, which are set out in the table appended to this Decision, fees assigned against each shall be payable.

#### **Article 3 – Amendment of fees**

Any amendments to the fees listed in this Decision, whether by addition, deletion or amendment thereof, shall be under the jurisdiction of the Cabinet.

#### **Article 4 – Issuing executive decisions**

The Minister shall issue the necessary decisions to implement the provisions of this Decision.

#### **Article 5 – Cancellations**

Any provision violating or contradicting the provisions of this Decision, as well as the following decisions, shall be abrogated:

1. Cabinet Decision No. 16 of 2016 on fees of Tax Residency Certificates, and Value Added Certificates, and its amendments.
2. Cabinet Decision No. 39 of 2017 on Fees for Services Provided by the Federal Tax Authority.

#### **Article 6 – Publishing and Coming into Effect**

This Decision shall be published in the official gazette, and shall enter into effect 30 days from the date of its publishing.

## Table of Fees for the Services Provided by the Federal Tax Authority

### Appendix to the Cabinet Decision No. 65 of 2020

No.	Service description	Fee (in AED)
1	Issuance of an attested paper tax registration certificate (new/replacement)	250 per certificate
2	Issuance of an attested paper warehouse keeper registration certificate (new/replacement)	250 per certificate
3	Registration of a designated zone, pursuant to the provisions of the Federal Decree Law No. 7 of 2017 on Excise Tax	2,000 per year
4	Registration of a tax agent in the register of tax agents	3,000 for 3 years
5	Renewal of the registration of a tax agent in the register of tax agents	3,000 for 3 years
6	Registration of an accounting software vendor with the Authority	10,000 for one year
7	Renewal of the registration of an accounting software vendor in the Authority	10,000 for one year
8	Submission of application for a Tax Residency Certificate	50 per application
9	Review of Tax Residency Certificate application and issuance of an electronic certificate to a registrant with the Authority	500 per application
10	Review of Tax Residency Certificate application and issuance of an electronic certificate to a legal person not registered with the Authority	1,750 per application
11	Review of Tax Residency Certificate application and issuance of an electronic certificate to a natural person not	1,000 per application



	registered with the Authority	
12	Printed paper copy of the issued electronic Tax Residency Certificate under item number 9, 10 and 11 of this table (new/replacement)	250 per certificate
13	Submission of application for a Certificate of Commercial Activities	50 per application
14	Review of Certificate of Commercial Activities application and issuance of an electronic certificate	500 per application
15	Printed paper copy of the electronic Certificate of Commercial Activities issued under item number 14 of this table (new/replacement)	250 per certificate