

**Table of Violations and Administrative Penalties Annexed to Cabinet Resolution No. (75) of 2023 Concerning the Administrative Penalties for Violations Related to the Application of Federal Decree- Law No. (47) of 2022 Concerning the Corporate Tax**

S.N.	Description of the Violation	Amount of the Administrative Penalty in AED
1.	Failure of the Person conducting a Business or Business Activity or having a Tax obligation under the Tax Procedures Law or the Corporate Tax Law to keep the required records and other information specified in the Tax Procedures Law and the Corporate Tax Law.	One of the following penalties shall apply: 1. (10,000) per violation. 2. (20,000) in case of a repeated violation within (24) months from the date of the last violation.
2.	Failure of the Person conducting Business or Business Activity or having a Tax obligation under the Tax Procedures Law or the Corporate Tax Law to submit the data, records and documents related to the Tax in Arabic to the Authority when requested.	(5,000)
3.	Failure of the Registrant to submit a deregistration application within the time limit specified in the Corporate Tax Law and its implementing resolutions.	(1,000) in case of late submission of the application and on the same date on a monthly basis, up to (10,000).

4.	Failure of the Registrant to inform the Authority of any case that may require the modification of the information pertaining to its tax record kept by the Authority.	One of the following penalties shall apply: 1. (1,000) per violation. 2. (5,000) in case of a repeated violation within (24) months from the date of the last violation.
5.	Failure of the legal representative to give notice of his appointment within the specified time limits, in which case the penalties shall be due from the legal representative's own funds.	(1,000)
6.	Failure of the legal representative to file a Tax Return within the specified time limits, in which case the penalties will be due from the legal representative's own funds.	1. (500) per month, or part thereof, for the first twelve months. 2. (1,000) per month, or part thereof, from the thirteenth month onwards. This penalty shall be imposed from the day following the expiry of the time limit within which the Tax Return shall be submitted, and on the same date on a monthly basis thereafter.
7.	Failure of the Registrant to submit a Tax Return within the time limit specified in the Corporate Tax Law.	1. (500) per month, or part thereof, for the first twelve months. 2. (1,000) per month, or part thereof, from the thirteenth month onwards. This penalty shall be imposed from the day following the expiry of the time limit within which the Tax Return shall be submitted, and on the same date on a monthly basis thereafter.

8.	Failure of the Taxable Person to pay the Payable Tax.	<ol style="list-style-type: none"> <li>1. A monthly penalty of (14%) per annum, for each month or part thereof, to be imposed on the Payable Tax amount not paid from the day following the due date of payment and on the same date on a monthly basis thereafter.</li> <li>2. For the purposes of this penalty, the due date of payment in the case of the Voluntary Disclosure and Tax Assessment, shall be as follows: <ol style="list-style-type: none"> <li>a. (20) business days from the date of submission, in the case of a Voluntary Disclosure.</li> <li>b. (20) business days from the date of receipt, in the case of a Tax Assessment.</li> </ol> </li> </ol>
9.	The Registrant submits an incorrect Tax Return.	(500), unless the Person corrects its Tax Return before the expiry of the deadline for the submission of Tax Returns according to the Corporate Tax Law.
10.	The Taxable Person submits a Voluntary Disclosure in relation to errors in the Tax Return, Tax Assessment or Tax refund application pursuant to Clauses (1) and (2) of Article (10) of the Tax Procedures Law.	A monthly penalty at (1%) on the Tax Difference, per month or part thereof, to be applied as of the date following the due date of the relevant Tax Return, the date of submission of the Tax refund application, or the date of notification of the Tax Assessment and until the date of submission of the Voluntary Disclosure.
11.	Failure of the Taxable Person to submit a Voluntary Disclosure in relation to errors in the Tax Return,	<p>The following penalties shall apply:</p> <ol style="list-style-type: none"> <li>1. A fixed penalty at (15%) on the Tax Difference.</li> </ol>

	<p>Tax Assessment or Tax refund application pursuant to Clauses (1) and (2) of Article (10) of the Tax Procedures Law, before being notified by the Authority that it will be subject to a Tax Audit.</p>	<p>2. A monthly penalty at (1%) on the Tax Difference, per month or part thereof, to be applied as follows:</p> <p>a. Where the Taxable Person submits a Voluntary Disclosure after being notified that it will be subject to a Tax Audit by the Authority, the penalty shall be imposed for the period from the day following the due date of the relevant Tax Return, the date of submission of the Tax refund application or date of notification of the Tax Assessment and until the date of submission of the Voluntary Disclosure.</p> <p>b. Where the Taxable Person fails to submit a Voluntary Disclosure, the penalty shall be imposed as of the date following the due date of the relevant Tax Return, or the date of submission of the Tax refund application or date of notification of the Tax Assessment and until the date of issuance of the Tax Assessment.</p>
<p><b>12.</b></p>	<p>Failure of a Person subject to Tax Audit, his Tax Agent or Legal Representative to offer facilitation to the Tax Auditor in violation of the provisions of Article (20) of the Tax Procedures Law, in which case the penalties will be due from the Person's, Legal Representative's or Tax Agent's own funds, as applicable.</p>	<p>(20,000)</p>

<p><b>13.</b></p>	<p>Failure of a Person to submit or delays the submission of a Declaration to the Authority, as required in accordance with the provisions of the Corporate Tax Law.</p>	<p>1. (500) per month, or part thereof, for the first twelve months.  2. (1,000) per month, or part thereof, from the thirteenth month onwards.  This penalty shall be imposed from the day following the expiry of the time limit within which the Declaration shall be submitted, and on the same date on a monthly basis thereafter.</p>
<p><b>14.</b></p>	<p>Taxable person's failure to submit a tax registration application within the timeframe determined by the Authority in accordance with the Corporate Tax Law.</p>	<p>(10,000)</p>