

Cabinet Resolution No. (37) of 2023
Concerning Eligible Public Benefit Entities for the Purposes of
Federal Decree-Law (47) of 2022 Concerning Corporate Tax

The Cabinet,

- Having reviewed the Constitution; and
- Federal Law No. (1) of 1972, Concerning the Competences of Ministries and the Capacities of Ministers, and its amendments thereof; and
- Federal Decree-Law No. (13) of 2016, Concerning the Establishment of the Federal Tax Authority, and its amendments thereof; and
- Federal Decree-Law No. (28) of 2022, Concerning Tax Procedures; and
- Federal Decree-Law No. (47) of 2022, Concerning Corporate Tax; and
- Based upon the proposal submitted by the Minister of Finance and the Cabinet’s approval,

Hereby resolved:

Article (1)

Definitions

The words and expressions mentioned in this Resolution shall have the meanings assigned to them in Federal Decree-Law No. (47) of 2022 in the matter of Corporate Tax (referred to in this Resolution as the “Corporate Tax Law”) unless the context requires otherwise.

Article (2)

Eligible Public Benefit Entities

1. The entities specified in the Table attached to this Resolution are Eligible Public Benefit Entities for the purposes of the Corporate Tax Law.
2. The government agencies shall notify the Ministry of any changes that occur to the Public Benefit Agencies listed in the attached table to this Resolution will affect its continued fulfilment of the conditions stipulated in the Companies Tax Law. The notification shall be in the form and method specified by the Ministry and within (20) twenty working days of the occurrence of any changes.

Article (3)

Amendment of the Table of the Public Benefit Entities

1. Any government entity may submit a request to the Ministry to propose any amendment, either by addition or deletion on the table attached to this Resolution in the form and manner specified by the Ministry. Provided that the Ministry is supplied with any data, documents and information it may require to decide on the request.
2. The Cabinet shall, upon the proposal of the Minister, make any amendment to this Resolution and the Table attached thereto, either by addition or deletion.

Article (4)

Information Request

1. The Eligible Public Benefit Entity shall provide the Ministry and the Authority with all relevant documents, data, and information for confirming that an eligible Public Benefit Entity meets the requirements of the Companies Tax Law.
2. All government agencies in the State shall cooperate fully with the Ministry and the Authority for the purposes of providing them with all data and documents and information relating to Eligible Public Benefit Entities and their activities.
3. The Ministry and the Authority, for the purposes of implementing the provisions of this Resolution, may exchange data, information, and documents between them in relation to any Eligible Public Benefit Entity and its activities.

Article (5)

Executive Resolutions

The Minister shall issue the resolutions required for the implementation of the provisions of this resolution.

Article (6)

Publication and Enforcement

This resolution shall be published in the Official Gazette, and it shall be effective on the day following the date of its publication.

Mohammed bin Rashid Al Maktoum

Prime Minister

Issued by Us,

On: 16 Ramadan 1444 A.H.

Corresponding to: 07 April 2023 AD