

Cabinet Resolution No. (65) Of 2020 Concerning the Fees of the Services Provided by the Federal Tax Authority

The Cabinet, having reviewed:

- The Constitution;
- Federal Law No. (1) of 1872 Concerning the Competencies of Ministries and the Powers of Ministers, as amended;
- 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 Law No. (8) of 2017 on the Value Added Tax;
- Federal Law No. (26) of 2019 on Public Finance;
- Cabinet Resolution No. (16) of 2016 Concerning the Fees for the Tax Residency and the Value Added Tax Certificates, as amended;
- Cabinet Resolution No. (39) of 2017 Concerning the Fees of the Services Provided by the Federal Tax Authority; and
- Based on the Proposal of the Minister of Finance, and the Cabinet's Approval,

Resolves as follows:

Article (1) Definitions

In the application of this resolution, the following words and expressions shall have the meanings ascribed thereto respectively, unless the context indicates otherwise:

State	: The United Arab Emirates
Minister	: Minister of Finance
Authority	: Federal Tax Authority
Tax Residency Certificate	: A certificate issued by the Authority upon application submitted thereto by any person to enable the applicant to benefit from Double Taxation Agreements to which the State is a Party
Commercial Activities Certificates	: A certificate issued by the Authority upon application submitted thereto by any person to recover the Value Added Tax imposed thereon in various countries

regardless of whether or not there is a double taxation agreement in place.

Article (2) Service Fees

The fees assigned to each service provided by the Authority as shown in the table attached hereto shall be collected.

Article (3) Fees Adjustment

The Cabinet shall be competent to make any changes to the fees mentioned in this decision, whether by addition, removal or adjustment.

Article (4) Issuing the Executive Resolutions

The Minister shall issue the resolutions required for implementing the provisions hereof.

Article (5) Repeals

Any provision contradicting or conflicting with the provisions of this resolution shall be repealed, so shall the following resolutions:

1. Cabinet Resolution No. (16) of 2016 Concerning the Tax Residency Certificate and the Value Added Tax Certificates Fees, as amended; and
2. Cabinet Resolution No. (39) of 2017 Concerning the Fees of the Services Provided by the Federal Tax Authority.

Article (6) Resolution's Publication and Entry into Force

This resolution shall be published in the Official Gazette and shall enter into force within thirty days from the date of the publication thereof.

Mohammed bin Rashid Al Maktoum

Prime Minister

Issued by us:

On: 14 Safar 1442 AH

Corresponding to: 1 October 2020 AD

Annex 1

Table of the Fees of the Services Provided by the Federal Tax Authority Attached to Cabinet Resolution No. (65) of 2020

SR	Service Description	Fees in AED
1.	Issuance of a (new / replacement) authenticated paper tax registration certificate	(250) per certificate
2.	Issuance of a (new / replacement) authenticated paper warehouse keeper certificate	(250) per certificate
3.	Registration of a designated zone, in accordance with Federal-Decree Law No. (7) of 2017 Concerning Excise Tax	(2,000) per year
4.	Registration of a tax agent in the Tax Agents Register	(3,000) per (3) years
5.	Renewing the registration of a tax agent in the Tax Agents Register	(3,000) per (3) years
6.	Registration of a software supplier with the Authority	(10,000) per year
7.	Renewing the registration of a software supplier with the Authority	(10,000) per year
8.	Application for the issuance of Tax Residency Certificate	(50) per application
9.	Examination of the application and issuance of an electronic Tax Residency Certificate to an applicant registered with the Authority	(500) per application
10.	Examination of the application and issuance of an electronic Tax Residency Certificate to a legal person not registered with the Authority	(1750) per application
11.	Examination of the application and issuance of an electronic Tax Residency Certificate to a natural person not registered with the Authority	(1000) per application
12.	Printing a (new/ replacement) paper Tax	(250) per certificate

	Residency Certificate of the electronic certificates issued in accordance with Items (9), (10) and (11) of this table	
13.	Submitting an application for the issuance of an electronic commercial activities certificate	(50) per application
14.	Examination of the application and issuance of an electronic commercial activities certificate	(500) per application
15.	Printing a (new/ replacement) paper commercial activities certificate of the electronic certificates issued in accordance with Item (14) in this table	(250) per certificate
16.	Application for a special clarification related to a single tax	(1,500) per application
17.	Application for a special clarification related to multiple taxes	(2,250) per application