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Exception from Tax Registration for the Purpose of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses

Ministerial Decision No. 43 of 2023 – Issued 10 Mar 2023 (Effective from the day
following publication)

The Minister of State for Financial Affairs has decided

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competencies of Ministries and Powers of the Ministers, and its amendments,
- 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 Taxation of Corporations and Businesses,

Article 1 – Definitions

Words and expressions in this Decision shall have the same meanings specified in the Federal Decree-Law No. 47 of 2022 on Taxation of Corporations and Businesses (referred to in this Decision as “Corporate Tax Law”) unless the context requires otherwise.

Article 2 – Exception from Registration for Corporate Tax

1. The following Persons shall not register for Corporate Tax with the Authority:
 - a. A Government Entity.
 - b. A Government Controlled Entity.
 - c. A Person engaged in an Extractive Business that meets the conditions of Article 7 of the Corporate Tax Law.
 - d. A Person engaged in a Non-Extractive Natural Resource Business, that meets the conditions of Article 8 of the Corporate Tax Law.

- e. A Non-Resident Person that derives only State Sourced Income under Article 13 of the Corporate Tax Law and that does not have a Permanent Establishment in the State according to the provisions of the Corporate Tax Law.
2. Paragraphs (a) to (d) of Clause 1 of this Article shall be without prejudice to the obligation of the Person to register for Corporate Tax in cases where the Person becomes a Taxable Person under the provisions of the Corporate Tax Law.

Article 3 – Publication and Application of this Decision

This Decision shall be published and shall come into effect the day following its publication.