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## Tax Deregistration Timeline for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses

Federal Tax Authority Decision No. 6 of 2023

Issued 7 April 2023 (Effective from 1 June 2023)

### The Chairman of the Board of Directors of the Federal Tax Authority has decided:

- Having reviewed the Constitution,
- 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 the Taxation of Corporations and Businesses,
- Cabinet Decision No. 36 of 2017 on the Executive Regulation of Federal Law No. 7 of 2017 on Tax Procedures, and its amendments,
- Decision of the Chairman of the Board of Directors No. 9 of 2021 on the Delegation to the Vice Chairman of the Board of Directors of the Federal Tax Authority, and
- Pursuant to the approval of the Board of Directors on the policy of tax deregistration timeline, at the twenty-fifth meeting held on 28 February 2023.

### Article 1 – Definitions

The words and expressions contained in this Decision shall have the same meaning assigned against each in the Federal Decree-Law No. 47 of 2022 referred to above, unless the context otherwise requires.



## Article 2 – Timeline to Apply for Tax Deregistration

For the purposes of Clause 1 of Article 52 of Federal Decree-Law No. 47 of 2022 referred to above, the Tax Deregistration application shall be filed in accordance with the following timelines:

1. The natural Person shall file a Tax Deregistration application within 3 months of the date of cessation of the Business or Business Activity.
2. The juridical Person shall file a Tax Deregistration application within 3 months of the date the entity ceases to exist, cessation of the Business, dissolution, liquidation or otherwise.

## Article 3 – Abrogation of Conflicting Provisions

Any provisions contrary to or inconsistent with the provisions of this Decision shall be abrogated.

## Article 4 – Implementation of the Decision

This Decision shall be published in the Official Gazette and shall come into effect as of 1 June 2023.