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Provisions of Exemption from Corporate Tax for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses and its amendments

Federal Tax Authority Decision No. 15 of 2026 – Issued 8 Sep 2026 (Effective from 15 Sep 2026)

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, and its amendments,
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments,
- Cabinet Decision No. 37 of 2023 Regarding the Qualifying Public Benefit Entities for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses and its amendments,
- Cabinet Decision No. 74 of 2023 on the Executive Regulation of Federal Law No. 28 of 2022 on Tax Procedures and its amendments,
- Cabinet Decision No. 81 of 2023 on Conditions for Qualifying Investment Funds for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,
- Cabinet Decision No. 34 of 2025 on Qualifying Investment Funds and Qualifying Limited Partnerships for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,
- Cabinet Decision No. 55 of 2025 on Exempting Certain Persons from Corporate Tax for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,

- Cabinet Decision No. 1 of 2026 on Exempting Certain Sports Entities from Corporate Tax for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,
- Ministerial Decision No. 115 of 2023 on Private Pension Funds and Private Social Security Funds for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,
- Federal Tax Authority Decision No. 7 of 2023 on the Provisions of Exemption from Corporate Tax for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,
- Federal Tax Authority Decision No. 3 of 2024 on the Timeline specified for Registration of Taxable Persons for Corporate Tax for the purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,
- 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 amending the policy for Provisions of Exemption from Corporate Tax for the Purposes of the Corporate Tax Law, at its 46th meeting held on 25/08/2026.

Article 1 – Definitions

Words and expressions in this Decision shall have the same meanings specified in the Federal-Decree Law No. 47 of 2022, and its amendments (“Corporate Tax Law”) referred to above, with the exception of the following expression which shall have the meaning assigned against it, unless the context otherwise requires.

Business Day: Any day of the week, except weekends and official holidays of the Federal Government.

Article 2 – Corporate Tax Registration and Application for Exemption

1. For the purposes of Clause 2 of Article 51 of the Corporate Tax Law, the Person included in any of the categories mentioned in paragraphs (e), (f), (g), (h) and (i) of Clause 1 of Article 4 of the Corporate Tax Law shall submit an application for Tax

Registration in accordance with the timelines prescribed in FTA Decision No. 3 of 2024 and any amendments thereof.

2. If the Authority approves the application for Tax Registration, the Person included in any of the categories mentioned in paragraphs (f), (g), (h) and (i) of Clause 1 of Article 4 of the Corporate Tax Law, may submit an application to the Authority for exemption from Corporate Tax where the relevant exemption conditions set forth in the Corporate Tax Law are met.

Article 3 – Timeline to Apply for Exemption and its Effective Date

1. The Person included in any of the categories mentioned in paragraphs (f), (g), (h) and (i) of Clause 1 of Article 4 of the Corporate Tax Law shall apply for exemption after the end of the Tax Period in which the Person met the conditions for exemption, but no later than ninety (90) Business Days the end of that Tax Period.

2. As an exception to Clause 1 of this Article, where the Person specified in paragraph (i) of Clause 1 of Article 4 of the Corporate Tax Law is eligible to apply for exemption with retrospective effect, that Person must apply for the exemption no later than:

   a. 31 December 2026 for Persons included in Cabinet Decision No. 55 of 2025 referred to above.

   b. (90) Ninety Business Days from the end of the Tax Period in which the relevant Cabinet Decision is issued, where it is issued on or after 1 January 2026.

3. As an exception to Clause 1 of this Article, a juridical person that is entitled to apply for exemption under Article 5 of Cabinet Decision No. 34 of 2025 referred to above, and in respect of Tax Periods that commenced during calendar year 2025 provided that such Tax Periods end on or before 31 August 2026, must apply for exemption no later than 31 December 2026.

4. For the purposes of Clauses 1 and 2 of this Article, the juridical person included in any of the categories mentioned in paragraphs (h) and (i) of Clause 1 of Article 4 of the Corporate Tax Law, and which is wholly owned and controlled by a Person included in any of the categories mentioned in paragraphs (f), (g) and (h) of Clause 1 of Article 4 of the Corporate Tax Law, may submit an application for exemption provided that the Person that wholly owns and controls the juridical person has applied for exemption. No decision shall be made on the application until the

Authority approves the application submitted by the Person that wholly owns and controls such juridical person.

5. As an exception to Clauses 1, 2 and 4 of this Article, a juridical person referred to in paragraph (h) of Clause 1 of Article 4 of the Corporate Tax Law that is wholly owned and controlled by a Person included in any of the categories mentioned in paragraphs (a) and (b) of Clause 1 of Article 4 of the Corporate Tax Law, may apply for exemption in relation to any Tax Period that ended before 1 January 2026 no later than 31 October 2026, provided that the conditions for exemption are met in respect of such Tax Period.

6. Without prejudice to Clause 5 of this Article, if the Authority approves the application for exemption set forth in Clauses 1 to 5 of this Article, the exemption shall be effective from the start of the Tax Period specified in the application.

7. The Authority may determine an alternative for the effective date of the exemption other than the date specified in Clause 6 of this Article, where any of the following scenarios or other similar scenarios, apply:

   a. If the Tax Period specified in the registration form is incorrect, the exemption shall be effective from the start of the correct Tax Period.

   b. If the applicant is acquired during a Tax Period by one or more Persons included in the categories referred to in paragraphs (a), (b), (f), and (g) of Clause 1 of Article 4 of the Corporate Tax Law referred to above, the Authority shall determine another date from which the exemption shall be granted to ensure that the exemption is applicable from the start of a Tax Period that commences after the fulfilment of all relevant conditions.

   c. If the Tax Period included in the application for exemption is incorrect and the Authority receives sufficient supporting information to evidence that the conditions have been met within the following Tax Period, the exemption shall be effective from the start of that following Tax Period.

   d. If an exemption can apply to an earlier Tax Period, where the relevant legislation under which the exemption is granted applies retrospectively, the exemption shall be effective from the start of the Tax Period in which the conditions for the exemption are met.

e. Any other instances specified by a decision issued by the Cabinet in accordance with paragraph (i) of Clause 1 of Article 4 of the Corporate Tax Law referred to above.

Article 4 – Repeals

Federal Tax Authority Decision No. 7 of 2023 referred to above shall be repealed from the effective date of this Decision.

Article 5 – Application of the Decision to Tax Periods

This Decision shall apply to Tax Periods commencing on or after 1 June 2023, in relation to applications submitted to the Authority on or after the date this Decision comes into effect.

Article 6 – Implementation of the Decision

This Decision shall be published in the Official Gazette, and shall come into effect from 15 September 2026.