



This is not an official Translation:

## Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures

Cabinet Decision No. 74 of 2023 – Issued 10 Jul 2023 – (Effective from 1 Aug 2023)

Cabinet Decision No. 17 of 2026 – Issued 23 Mar 2026 – (Effective from 1 Apr 2026)

### The Cabinet has decided:

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competencies of the 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. 7 of 2017 on Excise Tax, and its amendments,
- Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments,
- Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments,
- Cabinet Decision No. 37 of 2017 on the Executive Regulation of Federal Decree-Law No. 7 of 2017 on Excise Tax,
- Cabinet Decision No. 52 of 2017 on the Executive Regulation of Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments,
- Cabinet Decision No. 36 of 2017 on the Executive Regulation of Federal Law No. 7 of 2017 on Tax Procedures, and its amendments, and
- Based on what was presented by the Minister of Finance and approved by the Cabinet.

### Article 1 – Definitions

The definitions of the Federal-Decree Law No. 28 of 2022 referred to above shall apply to this Decision, and the following words and expressions shall have the meanings assigned against each, unless the context otherwise requires:

Decree-Law : Federal Decree-Law No. 28 of 2022 on Tax Procedures.



- Premises : The place of Business of the Person subject to Tax Audit, any other place in which it conducts his Business, or where it stores goods or records.
- Assets : Tangible and intangible assets, including equipment, machinery, goods and others, which the Authority considers to be owned, leased or used in connection with the conduct of Business by any Person.

## Article 2 – Keeping Records

1. Accounting records and commercial books shall include the following:
  - a. Records and books in relation to Business, which evidence or in which payments and receipts, purchases and sales, revenues and expenditures are recorded, as well as any matters as may be required under the Tax Law or any other applicable law, including but not limited to:
    - 1) Balance sheet and profit and loss accounts.
    - 2) Records of wages and salaries.
    - 3) Records of fixed assets.
    - 4) Inventory records and statements (including quantities and values) at the end of any relevant Tax Period and records of stock-counts related to inventory statements.
  - b. All documents supporting the entries in the accounting records and commercial books, including but not limited to:
    - 1) Correspondence, invoices, licences and contracts related to the Business.
    - 2) Documents containing details of any election, assessment, determination or calculation made by a Taxpayer in relation to the Tax affairs of its Business, including the basis, or method of assessment, determination or calculation made.
2. In addition to the accounting records and commercial books referred to in Clause (1) of this Article, the Authority may request any other information in order to verify, through a series of auditable documents, the Person's Tax obligations, including their responsibility to register for Tax purposes.



## Article 3 – Period of Record Keeping

1. All accounting records, commercial books and information shall be retained and maintained in a way that enables the Authority or any employee authorised by it to verify the Tax obligations imposed on the Person concerned for the following periods, unless the Tax Law states otherwise:
  - a. A period of (5) five years following the Tax Period to which they relate in respect of a Taxable Person.
  - b. A period of (5) five years from the end of the calendar year in which the concerned document was created in respect of all Persons other than Taxable Persons.
  - c. A period of (7) seven years from the end of the calendar year in which the concerned document was created for real estate records.
2. In addition to the periods specified in Clause 1 of this Article, the Person shall retain the books and records for the following additional periods, in the following cases:
  - a. For an additional period of (4) four years or until the dispute is finally settled, whichever is later in case of dispute between the Person and the Authority in respect of the Person's Tax obligations.
  - b. For an additional period of (4) four years in case the Person is subject to an ongoing Tax Audit.
  - c. For an additional period of (4) four years in case the Authority notified the Person of its intention to conduct a Tax Audit prior to the expiry of the period set out in Clause 1 of this Article.
  - d. For an additional period of (1) one year starting from the date of submission of a Voluntary Disclosure in respect of the Taxable Person that submits a Voluntary Disclosure in the fifth year from the end of the relevant Tax Period.
  - e. For an additional period of (2) two years in case the Taxable Person has a refund application in relation to which the Authority has not issued a decision, provided that such application was submitted within (5) five years from end of the Tax Period referred to in Clause 2 of Article 38 of the Decree-Law, or during



the periods referred to in Clauses 3 and 4 of Article 38 of the Decree-Law.<sup>1</sup>

3. Subject to Clauses 1 and 2 of this Article, the Legal Representative shall retain the books and records of the Person he is representing for a period of (1) one year from the date on which such legal representation expires.

## Article 4 – Method of Keeping Accounting Records and Commercial Books

1. The obligation to keep accounting records and commercial books shall be met by either:
  - a. Creating a record and retaining the original documents which support the entries contained in the record.
  - b. Creating a record and retaining the information contained in the original documents, provided that the following is met:
    - 1) The information contained in the record is identical to the data contained in the original document, and shall be available during the periods referred to in Article 3 of this Decision.
    - 2) The information is retained or stored in either photocopy or electronic copy, and an easily readable copy of which can be reproduced, if requested by the Authority, within the period as specified by the Authority in accordance with the provisions Article 48 of the Decree-Law.
    - 3) The information is retained or stored in a manner that enables the Authority to verify the Person's Tax obligations.
2. The Authority may specify the rules for maintaining the information contained in accounting records and commercial books, and impose reasonable requirements for ensuring that the information will be available as if the original records themselves had been preserved.

## Article 5 – Language

1. The Authority may accept data, information, records and any other documents

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<sup>1</sup> Paragraph added as per Cabinet Decision No. 17 of 2026.



related to any Tax that are submitted to the Authority in English, and the Authority may, at its discretion, request the Person to translate some or all of them into Arabic.

2. The translation of any Tax Return, data, information, records, documents or other books into Arabic must be approved in accordance with the law regulating translation in the State, and submitted to the Authority within the period it specifies.

## **Article 6 – The Procedures of Tax Registration, Deregistration and Amendment of Registration Data**

1. A Tax Registration application shall be submitted to the Authority in the form and manner approved by it, and the Authority may specify any supporting documents to be submitted for that purpose.
2. The Authority shall review the Tax Registration application in accordance with the rules adopted by the Authority in this regard.
3. Tax Registration shall be finalised by issuing the Tax Registration Number for the applicant or by reactivating a previous Tax Registration Number if the applicant has a suspended Tax Registration Number.
4. A Registrant shall notify the Authority, in the form and manner approved by it, within (20) twenty Business Days of any change to its data kept with the Authority, including:
  - a. Name, address and email address.
  - b. Trade licence activities.
  - c. Legal entity type, partnership agreement for unincorporated partnerships and articles of association or its equivalent.
  - d. Nature of the Business of the Registrant.
  - e. The address from which any Business is conducted by the Registrant.
5. A Tax deregistration application shall be submitted to the Authority in the form and manner approved by it, and the Authority may specify any supporting documents to be submitted for that purpose.



6. The Authority shall review the Tax deregistration application, in accordance with the rules approved by it in this regard.
7. In cases where the Registrant does not submit a deregistration application, the Authority may deregister such Registrant in accordance with the controls and procedures stated in the Tax Law.
8. Tax deregistration shall be finalised by suspending the Tax Registration Number.
9. The Authority shall notify the Person of its Tax Registration, deregistration or reactivation based on the mechanism adopted by the Authority in this regard.

## **Article 7 – Obligations of Licensing Authorities in the State**

The government entities that grant licences to Persons carrying out Business shall, within (20) twenty Business Days of the issuance or renewal of the licence, notify the Authority in the manner specified by it. The notification shall include the following:

1. The name of the licensee.
2. The type, number and date of issuance of the trade licence.
3. The registered address of the licensee.
4. Description of the activities of the Business.
5. The details of the owners, partners and directors.
6. Any other information requested by the Authority.

## **Article 8 – Legal Representative**

1. A Person who has been appointed as a Legal Representative of a Taxable Person shall notify the Authority according to the mechanism it specifies, provided that an appropriate document is attached to the Notification to prove his appointment, and the Notification must include the following:
  - a. The name and address of the Legal Representative.
  - b. The name, address and Tax Registration Number, if applicable, of the Taxable Person represented by the Legal Representative.



- c. The duration of the appointment, in the case of fixed-term appointment.
  - d. The responsibilities of the Legal Representative.
2. The Authority may require additional information about the appointment of the Legal Representative and may obtain such information from the Legal Representative, the relevant Taxable Person and any other Person to verify the appointment.
  3. Where the Authority accepts the request of appointment of the Legal Representative, it shall, within (20) twenty Business Days from the date of that, notify the Legal Representative.

## Article 9 – Allocation of Payments and Credit

1. If the Taxable Person pays any amount to the Authority without specifying the type of Tax or Tax Period to which it relates, the Authority may allocate the amount, or part thereof, for settling any amounts due to the Authority based on the seniority of such amounts due to the Authority.
2. If the amount received by the Authority under Clause 1 of this Article, exceeds the Taxable Person's existing liabilities, the Authority shall treat the excess amount as a credit against future liabilities of the Taxable Person, unless the Taxable Person requests the excess amount to be refunded pursuant to Article 38 of the Decree-Law.
3. The Authority may allocate the credit balance, or part thereof, to settle any amounts due to the Authority by the Taxable Person according to the seniority of such amounts due to the Authority.
4. The Authority shall notify the Taxable Person of the allocation of payments and credit according to Clauses 1 and 3 of this Article.

## Article 10 – Submission of Voluntary Disclosure<sup>2</sup>

1. If a Taxable Person becomes aware that a Tax Return submitted to the Authority or a Tax Assessment issued to the Taxable Person by the Authority is incorrect,

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<sup>2</sup> Article amended as per Cabinet Decision No. 17 of 2026.



resulting in a calculation of the Payable Tax according to the Tax Law being less than it should have been, the following shall apply:

- a. If the amount is more than (10,000) ten thousand Dirhams, the Taxable Person shall submit a Voluntary Disclosure within (20) twenty Business Days from the date when the Taxable Person became aware of the error.
  - b. If the amount is equal to (10,000) ten thousand Dirhams or less, the Taxable Person shall do the following:
    - 1) If the Taxable Person is obligated to submit a Tax Return to the Authority, correct the error in the Tax Return that has not become due for submission for a previous Tax Period or in the Tax Return for the Tax Period in which the error has been discovered, whichever is earlier.
    - 2) Submit a Voluntary Disclosure within (20) twenty Business Days from the date of becoming aware of the error, in the event that there is no Tax Return through which the error can be corrected according to subparagraph 1 of this Clause.
2. If a Taxpayer becomes aware that a Tax Refund application submitted to the Authority is incorrect, resulting in a calculation of a Refund to which it is entitled according to the Tax Law being more than the correct amount, the Taxpayer shall submit a Voluntary Disclosure to the Authority within (20) twenty Business Days from the date when the Taxpayer became aware of the error, unless the error was a result of an incorrect Tax Return or Tax Assessment, in which case the following shall apply:
- a. If the amount is more than (10,000) ten thousand Dirhams, the Taxpayer shall submit a Voluntary Disclosure within (20) twenty Business Days from the date when the Taxpayer became aware of the error.
  - b. If the amount is equal to (10,000) ten thousand Dirhams or less, the Taxpayer shall do the following:
    - 1) If the Taxable Person is obligated to submit a Tax Return to the Authority, correct the error in the Tax Return that has not become due for submission for a previous Tax Period or in the Tax Return for the Tax Period in which the error has been discovered, whichever is earlier.
    - 2) Submit a Voluntary Disclosure within (20) twenty Business Days from the



date of becoming aware of the error, in the event that there is no Tax Return through which the error can be corrected according to subparagraph 1 of this Clause.

3. For the purposes of implementing the provisions of this Article, the Voluntary Disclosure shall be submitted in the form and manner specified by the Authority.

## Article 11 – Means of Notification

1. The Authority shall notify the Person, its Tax Agent or Legal Representative, as applicable, at the address registered with the Authority by any of the following means:
  - a. Post, registered post, email, mobile text message, smart applications or the electronic system of the Authority.
  - b. Posting in a prominent place in the Premises of the Person.
  - c. Any other means as may be agreed in writing by the Person and the Authority.
2. For the purposes of this Article, the address registered with the Authority includes, but not limited to, the address provided by the Person to the Authority or the address of its usual or last known place of residence or Business.

## Article 12 – Conditions and Controls for Registration of Tax Agents

1. A natural person wishing to be listed in the Register of Tax Agents shall satisfy all of the following conditions:
  - a. Be of good conduct and behaviour.
  - b. Have never been convicted of a crime or misdemeanour prejudicial to honour or honesty, even if he has been rehabilitated.
  - c. Have the minimum education and relevant experience in Tax, accounting or law, in any of the following forms:
    - 1) Experience of at least (3) three years obtained in the last (5) five years and hold at least a certified bachelor degree or Masters in tax, accounting or law



- from an education institution recognised by the competent authority in the State.
- 2) Experience of at least (3) three years obtained in the last (5) five years and hold a certified bachelor degree in any other field from an educational institution recognised by the competent authority in the State, in addition to a valid professional qualification from a recognised institution, as may be prescribed by the Authority.
  - 3) Experience of at least (5) five years obtained in the last (8) eight years and hold a certified bachelor degree in any other field from an education institution recognised by the competent authority in the State.
- d. Complete any necessary training specified by the Authority and pass any qualifying examination specified by the Authority.
  - e. Have the ability to communicate orally and in writing in Arabic or English.
  - f. Hold or be covered under a valid professional indemnity insurance that is appropriate to the nature and size of the Tax Agent's Business.
  - g. Has a licence or works for an entity which has a licence from the competent authority.
  - h. Must not be a current member of the Committee.
2. A juridical person wishing to be listed in the Register of Tax Agents shall satisfy all of the following conditions:
    - a. Be licenced as an audit, tax or law firm.
    - b. Hold or be covered under a valid professional indemnity insurance that is appropriate to the nature and size of its Business.
    - c. At least one director or partner that meets all of the natural person requirements in Clause 1 of this Article, is supervising the services provided by the juridical person and does not work for another juridical person or for its benefit.
    - d. Meet any additional conditions prescribed by the Authority.
  3. The listing application shall be submitted to the Authority in the form and manner prescribed by the Authority.



4. The Authority may, prior to deciding on the listing application in the Register, request further information from the applicant, request an interview with the natural person in accordance with Clause 1 of this Article, or the partner or director in accordance with paragraph (c) of Clause 2 of this Article, as the case may be, or check references and documents provided in the application.
5. The Authority may specify the provisions related to procedures for listing Tax Agents, continuation, renewal, suspension and cancellation of the listing.

### **Article 13 – Procedures for Tax Agent Listing and Delisting in the Register**

1. The Authority shall review the listing applications and shall either issue its decision or request further information within (15) fifteen Business Days from the date of receiving the application.
2. If the Authority requests further information under Clause 1 of this Article, the Authority shall issue its decision within (15) fifteen Business Days from the date of receiving the additional information.
3. If the Authority approves the listing application in the Register, it shall inform the applicant within (5) five Business Days and request the payment of due fees.
4. The fees due in accordance with Clause 3 of this Article must be paid within (20) twenty Business Days from the date of Notification of the approval. If the fees due are not paid within this period, the application shall be considered cancelled.
5. The Authority shall list the Person in the Tax Agents Register within (5) five Business Days from the date of payment of the fees.
6. The Authority may reject an application for listing a Person in the Register in any of the following cases:
  - a. The Person fails to meet any of the conditions specified in Article 12 of this Decision.
  - b. If the listing the Person would adversely affect the integrity of the Tax system in the State.
7. If the application is rejected, the Authority shall notify the applicant of that within (5) five Business Days from the date of the Authority's decision to reject the



application.

8. The listing in the Register shall be for three (3) three years for natural person and (1) one year for a juridical person from the date of listing and the Tax Agent may apply to the Authority to renew the listing no later than (20) twenty Business Days before the expiration of its listing and shall pay the required fees by the date specified by the Authority.
9. Any renewal request submitted after the elapse of the period set out in Clause 8 of this Article shall be treated as a new application and must meet the conditions set out in Article 12 of this Decision.
10. If the Tax Agent does not make an application to renew its listing before the expiration of the durations referred to in Clause 8 of this Article, its registration shall be cancelled and its link to all the Persons it represents with the Authority shall be revoked, as of the expiration date of its listing in the Register.
11. The Tax Agent shall notify the Authority in the event that it has ceased to practise as a Tax Agent in accordance with Clause 2 of Article 13 of the Decree-Law in the form and manner specified by the Authority.
12. The Authority may delist the Tax Agent upon its own request.
13. The Authority shall delist the Tax Agent from the Register in any of the following cases:
  - a. If the Authority has determined that the Tax Agent is unable to fulfil its duties or functions, or is no longer meeting the conditions specified in Article 12 of this Decision.
  - b. If the Authority has serious grounds to believe that the continued listing of the Person as a Tax Agent would adversely affect the integrity of the Tax system in the State.
  - c. If the Tax Agent committed a serious violation of the provisions of the Decree-Law or the Tax Law or committed or participated in Tax Evasion.
  - d. If the Authority found out that the Tax Agent is a current member of the Committee.
14. The Authority shall notify the Tax Agent and its principals of the delisting within (5) five Business Days of the decision, and to notify the Tax Agent of the reasons



for this decision.

15. Clause 14 of this Article shall result in the Tax Agent being delinked from all Persons it represents with the Authority, after (5) five Business Days from the date of Notification of the Authority's decision.

## Article 14 – Obligations and Rights of Tax Agents

1. In performing its duties, the Tax Agent shall:
  - a. Assist the Person whom the Tax Agent is representing with the Authority with its Tax obligations, according to the agreement concluded between them.
  - b. Maintain the confidentiality of any information obtained in the course of performing its duties as a Tax Agent, without prejudice to any obligation to disclose such information under the law.
  - c. Continue to meet its Continuing Professional Development requirements, as may be specified by the Authority.
  - d. Refuse to participate in any work or plan which may result in a breach of any law by any Person or may adversely impact the integrity of the Tax system.
  - e. Keep information, documents, records and data in respect of any Person represented by the Tax Agent.
2. In the course of performing its duties, the Tax Agent may rely on information provided to it by the Person it represents unless the Tax Agent has grounds to believe that such information is incorrect.

## Article 15 – Conducting Tax Audit

1. Prior to deciding to conduct a Tax Audit, the Authority shall consider the following:
  - a. That the Tax Audit is necessary for protecting the integrity of the Tax system.
  - b. The responsibility of the Person, or any Person associated with it, to comply with the Decree-Law and Tax Law.
  - c. Tax revenue expected to be collected.
  - d. The compliance and administrative burdens on both the Person and the



Authority, related to performing the Tax Audit.

2. The Authority may decide to audit a Person previously audited and shall take the following into consideration:
  - a. The results of the previous Tax Audit.
  - b. Any new information or data which may change the position of the Authority.
3. The Authority's decision to conduct a Tax Audit is at its sole discretion, and may not be objected or challenged by any Person.

## Article 16 – Notice of Tax Audit

1. The Authority shall notify the Person of a Tax Audit, at least (10) ten Business Days prior to the Tax Audit, and the Notification shall set out the possible consequences of obstructing the Tax Auditor in the exercise of his duty.
2. For the purposes of implementing the provisions of Clause 4 of Article 16 of the Decree-Law, the Authority shall notify the Person in writing of the beginning of the Tax Audit through any of the following Persons:
  - a. The occupying tenant of the Premises, if he is present at the time of beginning the Tax Audit.
  - b. The Person who appears to be in charge at the Premises, in the absence of such occupying tenant.
3. If the Authority considers that notifying the Person of the Tax Audit by the means referred to in this Article is ineffective, the Person may be notified by posting the Notification in a prominent place at the Premises where the Tax Audit will take place.

## Article 17 – Tax Audit Procedures

1. For the purposes of conducting a Tax Audit, the Authority may inspect:
  - a. The Premises, documents and Assets available at the Premises.
  - b. Data and records stored electronically.
  - c. Accounting systems used by the Person subject to the Tax Audit.



2. For the purposes of application of the provisions of Clause 1 of this Article, the occupying tenant of the Premises, or any Person the Authority considers as having control over the Premises in the absence of such occupying tenant, shall provide the Authority with all facilitations necessary for the effective exercise of its powers.
3. Any employee of the Authority may accompany the Tax Auditor if the Tax Auditor considers the employee's presence necessary for enabling the Tax Auditor exercise of the Tax Auditor's powers effectively.
4. The Authority may notify a Person to provide any information or any documents in relation to itself or another Person, if such documents or information is considered necessary by the Authority.
5. If a Person has been notified under Clause 4 of this Article to provide information or documents, the Person shall do so within the period, by the means and in the form and location specified in the Notification.
6. A Tax Auditor carrying out a Tax Audit based on a permit of the public prosecutor shall present such permit, as well as the approval issued by the Authority, in addition to the proof of identity if requested.

## **Article 18 – Seizure and Retain of Documents and Assets**

1. The Tax Auditor in exercising his functions may do the following:
  - a. Make copies of documents.
  - b. Mark the original documents and Assets for the purpose of indicating that they have been inspected.
  - c. Seize documents and Assets.
  - d. Obtain and record information relating to the Premises, Assets, documents and accounting systems that have been inspected and recorded.
2. The Tax Auditor may seize any Assets or documents for the periods specified by him for the purposes of completing the Tax Audit.
3. Where a document or an Asset is seized under paragraph (c) of Clause 1 of this Article, the Authority shall provide a record of what was seized within (10) ten



- Business Days or any other period as specified by the Authority, from the date of the seizure to any of the following:
- a. The owner of the document or the Asset.
  - b. The occupying tenant of the Premises from which the document or the Asset were seized.
  - c. The Person who had custody or control of the document or the Asset immediately prior to its seizure.
4. The record referred to in Clause 3 of this Article shall include the following:
- a. The purpose for seizing the document or the Asset.
  - b. The nature and description of the document or the Asset.
  - c. The location where the document or the Asset is stored and the conditions of storage.
  - d. The period during which it is expected to be seized by the Authority.
5. The Authority may move, keep and store any document or Asset seized under Clause 1 or 2 of this Article for the duration required for the completion of the Tax Audit in accordance with the following conditions:
- a. The documents or Assets seized and retained shall be returned to the Person to whom the record under Clause 3 of this Article was provided in a condition as good as practically possible.
  - b. The Authority may dispose of naturally perishable and deteriorating Assets in accordance with the internal procedures of the Authority.
6. The Authority shall notify the owner of the Asset or, if the owner cannot be contacted, any other Persons specified in paragraph (b) or (c) of Clause 3 of this Article of its intention to dispose of the Asset in whole or in part, and give such owner or specified Person an opportunity to take back the Asset in whole or in part, (10) ten Business Days prior to disposing of the Asset, in accordance with paragraph (b) of Clause 5 of this Article.
7. The Authority shall not be liable for any loss resulting from the disposal of Assets under paragraph (b) of Clause 5 of this Article.
8. Where a Person from whom the document or Asset was seized submits a request



to access the documents or Assets seized, the Authority may:

- a. Allow the Person to access the document or the Asset under the supervision of the Authority or photocopy or photograph the document or photograph the Asset, and provide the photocopy or the photograph to the Person concerned.
  - b. Reject the request where the Authority is of the view that it would prejudice any of the following:
    - 1) The Tax Audit.
    - 2) The Tax Audit of another Person.
    - 3) Any investigation related to any of the documents or Assets requested to be accessed.
    - 4) Any criminal proceedings related to the document or the Asset requested to be accessed.
9. In the event that the Authority needs to keep records and books for a period longer than is the period stated in Clause 3 of Article 3 of this Decision, the Authority may seize and keep them for the period it determines.
10. The Authority may extend the period specified to seize the documents or assets in accordance with the provisions of Paragraph (d) of Clause 4 of this Article, provided that the concerned person is notified, where possible.<sup>3</sup>

## Article 19 – Results of the Tax Audit

1. The Person subject to the Tax Audit shall be notified of the results of the Tax Audit within (10) ten Business Days from the end of the Tax Audit.
2. The Person subject to a Tax Audit may request to access or obtain documents, data and information on which the Authority based the assessment of Due Tax contained in the results of the Tax Audit, according to an application submitted in the form specified by the Authority within (20) twenty Business Days from the date of Notification of the results of the Tax Audit.
3. Subject to Clause 4 of this Article, the Authority shall provide the Person with the documents, data and information requested under Clause 2 of this Article within

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<sup>3</sup> Clause added as per Cabinet Decision No. 17 of 2026.



- (10) ten Business Days from the receipt of the application in the following manner:
- a. A paper or electronic copy of the documents, data and information requested.
  - b. An original copy of the documents, data or information requested if such documents, data or information belongs to the Person subject to the Tax Audit who submitted the application.
4. The Authority shall not be obliged to provide the Person with the following:
- a. The documents, data and information which would reveal any internal correspondence or decisions made by the Authority.
  - b. Any confidential documents, data and information related to any other Person.
  - c. Any documents, data or information that can be in the possession of the Person subject to Tax Audit and who submitted the application. In such case, the Authority shall provide the Person subject to Tax Audit with sufficient information allowing him to identify the documents, data and information requested.

## Article 20 – Tax Assessments

1. A Tax Assessment shall contain sufficient information to determine Payable Tax, refundable Tax or any other matters specified by the Tax Law, and include the following minimum information relating to the relevant Person:
  - a. The name and address.
  - b. The Tax Registration Number, if applicable.
  - c. The Tax Assessment reference number.
  - d. The Tax type to which the assessment relates.
  - e. A Tax summary, which includes: the details of the Tax reported and adjustments made.
  - f. Reasons on which the Tax Assessment is based.
  - g. Net Tax due to the Authority or that refundable by it.
  - h. The date any Due Tax is payable and the method of payment.
2. Where an amount of Tax due to the Authority has been assessed and notified to a



Person, it shall be deemed a payable debt to the Authority, and can be collected accordingly.

## Article 21 – Administrative Penalties Assessment

1. An Administrative Penalties Assessment shall include the following minimum information:
  - a. The Person's name and address.
  - b. The Taxable Person's Tax Registration Number, if applicable.
  - c. The violation for which the Administrative Penalty has been assessed.
  - d. The Administrative Penalty summary, including:
    - 1) The amount of Administrative Penalty imposed.
    - 2) The amount of Tax to which the imposed Administrative Penalty relates, if applicable.
  - e. Total of Administrative Penalties due to the Authority.
2. Where an amount of an Administrative Penalty has been assessed and notified to a Person, it shall be deemed a payable debt to the Authority as of the date of Notification, and can be collected accordingly.

## Article 22 – Procedures and Measures

1. The Authority may sell seized and abandoned goods that are perishable, subject to shortage or leakage, or that are in a condition that might endanger the safety of other goods or facilities they are in, pursuant to the procedures in this Article.
2. The Authority shall:
  - a. Create a record of the seized goods, including reasons for the seizure.
  - b. Provide a copy of the record to the owner or, if the owner cannot be notified, any other Persons specified in paragraph (b) or (c) of Clause 3 of Article 18 of this Decision.
  - c. Notify the owner of the goods or, if the owner cannot be notified, any other Persons specified in paragraph (b) or (c) of Clause 3 of Article 18 of this Decision,



of its decision to sell the goods, reason for such sale and the date specified for the sale.

3. The sale under this Article shall be conducted via a public auction in accordance with the procedures specified by the Authority.
4. The Authority may destroy or dispose of the seized goods, after notifying the owner, in the following cases:
  - a. The sale of such goods is not possible under this Article.
  - b. The seized goods naturally deteriorate or are perishable and hence cease to have value, in accordance with the internal procedures of the Authority.
5. The owner of seized goods may request their recovery after the payment of all outstanding Payable Tax, all outstanding Administrative Penalties and any other expenses associated with such goods, provided that the goods are of a kind permitted to be sold and circulated in the State, in accordance with the following conditions:
  - a. He shall notify the Authority within (5) five Business Days from the date of being notified of the seizure.
  - b. He shall provide the Authority with evidence of:
    - 1) His ownership of seized goods.
    - 2) Payment of all Tax, Administrative Penalties and associated expenses related to such seized goods.
6. The Authority may prescribe procedures and controls for storage and move of seized goods that are perishable or subject to shortage or leakage or are in a condition that might endanger the safety of other goods or facilities they are in.

## **Article 23 – Reconciliation in Tax Evasion Crimes**

1. Prior to initiation of a criminal case, the Authority may reconcile in Tax Evasion crimes and deliberate failure to settle Administrative Penalties in return for full settlement of Payable Tax and Administrative Penalties.
2. Prior to initiating a criminal case, the Authority may reconcile in Tax crimes



stipulated in Clause 4 of Article 25 of the Decree-Law, after the settlement of an amount of (50,000) fifty thousand Dirhams. If any of these crimes resulted in Tax Evasion or facilitated or concealed Tax Evasion, reconciliation shall be made by paying the amount set forth in Clause 1 of this Article.

3. The public prosecution may, after initiating the criminal case, during the investigation and trial phase and before the issuance of a conviction judgment and after seeking the opinion of the Authority, reconcile in Tax crimes in return for the following amounts:
  - a. Full Payable Tax and Administrative Penalties, in addition to an amount equal to (50%) fifty percent of the evaded Tax in the crimes stipulated in Clause 2 of Article 25 of the Decree-Law.
  - b. Full Payable Tax and Administrative Penalties in addition to an amount equal to (50%) fifty percent of the evaded Tax if applicable, in the crime of deliberate failure to pay Administrative Penalties stipulated in Clause 3 of Article 25 of the Decree-Law.
  - c. An amount of (100,000) one hundred thousand Dirhams for each of the crimes stipulated in Clause 4 of Article 25 of the Decree-Law. If any of these crimes resulted in Tax Evasion or facilitated or concealed Tax Evasion, reconciliation shall be made by paying the amount set forth in paragraph (a) of this Clause.
4. The public prosecution may, after issuance of a conviction judgment, and after seeking the opinion of the Authority, reconcile in Tax crimes in return of the following amounts:
  - a. Full Payable Tax and Administrative Penalties, in addition to an amount equal to (75%) seventy five percent of the Tax evaded in crimes stipulated in Clause 2 of Article 25 of the Decree-Law.
  - b. Full Payable Tax and Administrative Penalties in addition to an amount equal to (75%) seventy-five percent of the evaded Tax if applicable, in the crime of deliberate failure to pay Administrative Penalties stipulated in Clause 3 of Article 25 of the Decree-Law.
  - c. An amount of (200,000) two hundred thousand Dirhams for each of the crimes stipulated in Clause 4 of Article 25 of the Decree-Law. If any of these crimes resulted in Tax Evasion or facilitated or concealed Tax Evasion, reconciliation



shall be made by paying the amount set forth in paragraph (a) of this Clause.

5. If more than one of the acts stipulated in Clause 4 of Article 25 of the Decree-Law were committed for a single purpose, and they were indivisibly linked to each other, reconciliation for all of these acts shall take place in return for settlement of the amount set forth in paragraph (c) of Clause 3 or paragraph (c) of Clause 4 of this Article, as applicable.

## **Article 24 – Conditions, Controls and Procedures for Reconciliation**

1. A reconciliation application shall be submitted by the Person to the Authority in the form prepared by the Authority for this purpose, before the initiation of a criminal case. The form must include the Person's undertaking to settle the full amounts due from him as consideration for reconciliation.
2. The Authority decides to accept or reject the reconciliation application, if the Authority decides to accept the application, a record shall be issued to that effect containing proof of reconciliation and its consideration, and signed by both parties. A copy of such record shall be handed to the Person after payment of the consideration for reconciliation.
3. A reconciliation application shall be submitted by the accused or convicted Person, as the case may be, at any stage of the criminal case to the competent federal public prosecution.
4. Prior to proceeding with the reconciliation procedures in Tax crimes, the public prosecution shall seek the opinion of the Authority, and in the event that no response is received from the Authority within (20) twenty Business Days, this shall be considered as an implicit approval of the reconciliation.
5. The public prosecution shall issue record of reconciliation after the settlement of full Tax and Administrative Penalties payable and the additional consideration for reconciliation. Such record shall be signed by both the competent public prosecution member and the accused or convicted Person, and shall be approved by the federal attorney general. The record must include the following:
  - a. The details of the accused or convicted Person.



- b. A description of the charges attributed to the accused or convicted Person, the date and place of their occurrence and the articles of law applicable thereto.
- c. The value of the Tax and Administrative Penalties payable.
- d. The percentage and value of the additional amount for reconciliation.

Evidence of settlement of the aforementioned amounts must be attached to the record. In the event that the Administrative Penalties are paid in instalments or waived in accordance with Article 50 of the Decree-Law, or if the payment of the additional consideration for reconciliation is deferred or paid in instalments in accordance with Clause 9 of this Article, a payment plan shall be attached to the record showing the deferred or installed payment, as applicable. The Authority and the Competent Court shall be notified of the approved reconciliation record, as applicable.

6. The public prosecution shall order a stay of execution of the adjudicated penalty if a reconciliation is reached during its execution, even after the sentence becomes conclusive.
7. The completion of the reconciliation in accordance with the foregoing shall result in the termination of the criminal case for the incident subject to the reconciliation and the cancellation of its consequences.
8. The multiplicity of the accused or convicted Persons in a criminal case does not preclude the public prosecution from proceeding with reconciliation procedures with one or more of them. The effect of the reconciliation extends to all the accused or convicted Persons in the same incident.
9. The public prosecution, based on the request of the accused or convicted Person, may order the deferral of the payment of the reconciliation consideration and its payment in instalment according to the following conditions:
  - a. The deferral or instalment does not include Payable Tax or Administrative Penalties.
  - b. The period of deferral or instalment must not exceed (2) two years.
  - c. The accused or convicted Person provide sufficient guarantees.

The public prosecution shall have the right to withdraw and cancel the deferral or instalment order if the public prosecution finds a reason for that.



10. Reconciliation is considered as if it has not been taken place, and all effect it bears shall be ceased, in the event that the accused or convicted Person does not comply with Clause 9 of this Article, or if he violates the payment plan referred to in Clause 5 of this Article.
11. In all cases, the settlement of the amount of reconciliation in form of Payable Tax and Administrative Penalties shall be made to the Authority.

## Article 25 – Extension of Deadlines

1. The Authority may extend the deadline for deciding on a Tax assessment review request and a request for reconsideration, which fulfil the formalities, for a period of (20) twenty Business Days if the extension is necessary to decide on the request.
2. The Committee may extend the deadline for deciding on a Tax objection, which fulfils the formalities, for a period of (60) sixty Business Days if the extension is necessary to decide on the objection.
3. The Authority may, at the request of the Persons concerned, extend the deadline for accepting the submission of a Tax assessment review request or a reconsideration request, in the cases deemed appropriate by the Authority.
4. The Committee may, upon the request of the Persons concerned, extend the deadline for accepting the submission a Tax objection if there is a reason beyond their control, sudden accident, emergency circumstances or force majeure that prevented them from submitting the Tax objection within the specified deadline.
5. For the purposes of Clauses 3 and 4 of this Article, the request must be submitted including justifications for extension and reasons related to the review, reconsideration or objection.

## Article 26 – Credit Balance Refund Procedures<sup>4</sup>

1. A Taxpayer who is entitled to refund of credit balance under the Tax Law or the Decree-Law may apply for the refund in the form and manner approved by the Authority.

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<sup>4</sup> Article amended as per Cabinet Decision No. 17 of 2026.



2. The Authority shall decide on the refund application submitted under Clause 1 of this Article and notify the Taxpayer of its decision within (20) twenty Business Days from the date of submission of the refund application, or within any other period required to decide on the refund application, provided that the Taxpayer has been duly notified.
3. Where the Authority approves a refund application, it shall, within (5) five Business Days from the date of the Notification under Clause 2 of this Article, initiate the procedures of repayment to the Taxpayer in accordance with the mechanism determined by the Authority.
4. The Authority may defer the credit balance refund until the receipt of Tax Returns that have not been submitted at the time its refund application is received, until such time when all due Tax Returns are submitted to the Authority. Any excess amount shall be refundable once such Tax Returns are submitted, in accordance with the Decree-Law and the Tax Law.

## **Article 27 – Payment of Tax and Administrative Penalties in Cases of Bankruptcy**

1. Where a Business or part thereof is subject to bankruptcy, and a trustee is appointed, the trustee shall be treated as representing the Person in respect of its Business or part thereof until the expiration date of its appointment.
2. The appointed bankruptcy trustee shall notify the Authority of his appointment within (20) twenty Business Days from the appointment date in accordance with Article 8 of this Decision.
3. The Authority shall notify the appointed bankruptcy trustee of the amount of the Due Tax and of its intention to perform a Tax Audit for specific Tax Period(s), within (20) twenty Business Days after being notified of the trustee's appointment under Clause 2 of this Article.
4. The appointed bankruptcy trustee shall settle any Payable Tax to the Authority in accordance with the Payable Tax settlement mechanism under the Decree-Law and the Tax Law.



## Article 28 – Confidentiality and Disclosure of Information

1. Employees of the Authority, and those who are mandated by the Authority, to implement the provisions of the Decree-Law or the Tax Law, both during and after cessation of their employment and mandate, shall not disclose information they obtained or to which they accessed during their employment or by virtue of conducting their mandated duties, except in the following cases:
  - a. The disclosure is made pursuant to a decision of a judicial authority for the purposes of a civil or criminal case before the Competent Court with respect to a matter falling within the Authority’s scope of work/competencies.
  - b. The disclosure is made to a competent government entity, as determined by a decision of the Board, pursuant to an agreement concluded with the Authority that ensures the confidentiality and protection of data, specifies the permitted use of the information disclosed and the procedures that must be followed for the control, security, subsequent disclosure and the accuracy of the information, including the access to that information by the persons.<sup>5</sup>
  - c. The disclosure is made in the implementation of international treaties or agreements.
  - d. The disclosure is requested by a Person, its Legal Representative or Tax Agent in relation to any part of the Person’s file held by the Authority.
  - e. The disclosure is made to a competent employee of the Authority, at a place and in accordance with the confidentiality conditions under which the Authority expects that person to perform his duties and functions.
2. For purposes of Clause 1 of this Article, “employees of the Authority” shall mean all of the following:
  - a. The Chairman and members of the Board.
  - b. The Director-General.
  - c. Any other employee of the Authority.
3. For the purposes of implementing this Article, the Board may specify:
  - a. The employees of the Authority and the persons who are mandated by the

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<sup>5</sup> Paragraph amended as per Cabinet Decision No. 17 of 2026.



Authority whose functions permit them to disclose information, and the nature or type of information that may be disclosed.

- b. The date on which disclosure may be made.

## Article 29 – Request of Information and Documents

The Authority may request the accounting records, commercial books and any other data and information from any Person in order to fulfil its duties and powers under the Decree-Law and the Tax Law and any executive decisions thereof.

## Article 30 – Abrogation

1. The Cabinet Decision No. 36 of 2017 on the Executive Regulation of Federal Law No. 7 of 2017 on Tax Procedures, and its amendments, shall be abrogated.
2. Any provision contrary to or inconsistent with the provisions of this Decision shall be abrogated.
3. Decisions issued by the Authority and procedures applied by it for the implementation of the Cabinet Decision No. 36 of 2017 on the Executive Regulation of Federal Law No. 7 of 2017 on Tax Procedures and its amendments shall remain in force, insofar as they do not contradict with the provisions of this Decision until the issuance of decisions and procedures replacing them in accordance with the provisions of this Decision.

## Article 31 – Publication and Enforcement

1. This Decision shall be published in the Official Gazette and shall come into effect as of 1 August 2023.
2. As an exception to Clause 1 of this Article, Clause 2 of Article 12 of this Decision shall come into effect as of 1 December 2023.