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### **Conditions of UAE Tax Residence for Companies**

1. The Tax Residence Certificates (TRC) are issued by UAE in respect of those countries only, with which it has subsisting Double Taxation Avoidance Agreement.
2. An Application as per prescribed format has to be made to Ministry of Finance either at Abu Dhabi or at Dubai.
3. A Letter addressed to the Ministry of Finance requesting certificate and stating the country name for which same is required.
4. Proof of paid up share capital needs to be attached. Copy of Share certificates are accepted for fulfillment of this requirement.
5. Copy of Valid Trade License issued to Company.
6. Payment of fee of AED 5000 per Tax Residence Certificate by way of e-dirham card.
7. The TRC is valid for a period of 1 year from the date of issue stated in the TRC.

Note: Since the Tax Residence Certificates (TRC) in UAE are issued on the basis of trade license instead of registration/incorporation number of company, it is advisable to ensure inclusion of all trade license in the tax residence certificate to avoid any difficulty on taxability of income/revenue generated by trade license not mentioned in the TRC.

### **Conditions of UAE Tax Residence for Individuals**

1. Instead of Trade License, copy of valid passport and visa is required.
2. Payment of fee of AED 1000 per Tax Residence Certificate by way of e-dirham card.
3. The TRC is valid for a period of 1 year from the date of issue stated in the TRC.

Note: All other requirements are same except requirement of share certificate shall not apply.

Disclaimer: The views expressed are personal and are not the views of the authorities involved on the matter and may not be acted upon or refrain from acting, upon the information contained hereinbefore. These are being shared for broad guidance only.