



UAE TAX RESIDENCE CERTIFICATE: MYTH AND REALITY

1. What is a Tax Residence Certificate?

A Tax Residence Certificate is a document issued by the UAE Ministry of Finance evidencing the applicant's formal status as a UAE resident in respect to a particular Double Taxation avoidance agreements ("DTT") between the UAE and a specific foreign jurisdiction.

2. What is a Tax Residence Certificate used for?

A Tax Residence Certificate is the core document in support of an application to seek the benefits of a DTT.

3. As an individual, can I obtain, a Tax Residence Certificate?

Yes, subject to meeting the conditions applicable at the time.

4. What are the requirements for an individual to obtain a Tax Residence Certificate?

The requirements are as follows:

- Passport copy and valid visa copy issued at least 180 days earlier
- Emirates ID copy
- 6 months personal UAE bank statements, stamped by the bank
- Proof of income in UAE, e.g., Employment agreement, share certificate, salary certificate
- Immigration (GDRF) Report (report evidencing all entries into and exists out of the UAE)
- Certified tenancy contract copy or title deed; valid for at least three months prior to application
- Application Fees: AED 2,000 + AED 3, paid through e-Dirham Card

5. Is a corporate entity entitled to obtain a Tax Residence Certificate?

Yes, subject to meeting the conditions applicable at the time.

6. Is a UAE offshore company entitled to obtain a Tax Residence Certificate?

The Ministry of Finance does not issue Tax Residence Certificates for offshore companies as the latter are considered non-resident corporate entities for tax purpose.

7. What are the requirements in order for a corporate entity to obtain a Tax Residence Certificate?

The requirements are as follows:

- Valid trade license copy
- Certified tenancy contract copy or title deed; valid for at least

three months prior to application; a physical office space is mandatory (not flexi desk)

- Passport, valid visa copy and Emirates ID of the company Director/ Manager
- Latest certified audited financial statement or last 6 months company UAE bank statements; stamped by the bank
- Application Fees: AED 10,000 + AED 10, paid through e-Dirham Card

8. What is the procedure?

An online account for the applicant is created on the MoF portal. A tax residence certificate application form is filled out and uploaded alongside the supporting documents for review and approval by the MoF. Once the approval is received, fees are paid electronically and the certificate is generated and available for collection at Ministry or couriered to a domestic address. The process takes about 2-4 weeks.

Myth #1: I am required to stay in UAE for 180 consecutive days to meet the MOF requirements

Partial truth/myth. The MoF has set a requirement for an individual applicant to have spent at least 180 days in the UAE within the year proceeding applications. This is an objective criteria (day-counting).

It is however possible to (re-)apply even if this *objective* criteria is not met, by evidencing "strong ties" with the jurisdiction (*subjective* criteria).

Myth #2: I do not need a residential address in the UAE

Myth. A residential address in the UAE and tenancy contract in the applicant's name are mandatory conditions to apply for a TRC.

Myth #3: I can submit international bank account statements as part of my application

Myth. The MoF will not accept foreign bank statements. The applicant must have a UAE personal bank account and have held such account for a minimum of 6 months. The MoF also requires the latest 6 months statements to be stamped by the UAE bank (Online generate bank statements are not accepted).

Myth #4: I cannot predate Tax Residence Certificate

Myth. One can obtain backdated Tax Residency Certificates. The MoF allows applicants to backdate their Tax Residence Certificate application as long as there is documented proof of the applicant having had a UAE residency visa, 6 months UAE bank statements and a residential address for that period.

Who we are

We are a multi-services platform catering to a broad spectrum of clients - from individual entrepreneurs and local SMEs to wealthy international families, to established blue-chip companies and multinationals. Our one-stop-shop offering is unique in the Middle East: a holistic and cross-disciplinary combination of a market-leading corporate services firm, a law firm's specialist expertise and a regulatory & compliance services practice, all through one single platform.

We have broad experience in assisting clients with multi-jurisdictional interests in securing an alternative residence and domicile. Bringing together our tax and private wealth expertise, along with the broad capabilities of our sister fiduciary firm, our team can support our clients in all aspects of their immigration.

Headquartered in the UAE, we are an entrepreneurial firm for entrepreneurial clients.

Who will assist you



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