

阿联酋税收居民身份认定规则

一、个人

阿联酋税收居民个人指以下两类个人：

1. 阿联酋公民；
2. 持有以下证件的阿联酋居民：
 - (1) 阿联酋有效身份证
 - (2) 有效期内的阿联酋居住签证。

二、实体

阿联酋税收居民实体指在阿联酋境内注册成立、受到控制和管理的实体。

三、不视为税收居民的实体

根据上述对税收居民的定义，所有根据阿联酋法律注册成立的实体均视为阿联酋税收居民。

四、联系方式

财政部

迪拜 1565 号，阿拉伯联合酋长国

United Arab Emirates

电子邮箱：taxinfo@mof.gov.ae

阿联酋纳税人识别号编码规则

一、纳税人识别号介绍

是否自动为所有税收居民发放纳税人识别号：

个人：否

目前，阿联酋尚未向个人发放纳税人识别号。

实体：否

目前，阿联酋尚未向实体发放纳税人识别号，纳税人识别号将于 2018 年增值税实施后，发放给税收居民实体。

二、纳税人识别号编码规则

不适用

三、如何找到纳税人识别号

不适用

四、国内网站信息

不适用

五、联系方式

财政部 Ministry of Finance

迪拜 1565 号

阿拉伯联合酋长国

电子邮箱：taxinfo@mof.gov.ae

资料来源：

阿联酋税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/UAE-Residency.pdf>

阿联酋纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/UAE-TIN.pdf>

United Arab Emirates-Information on Residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

"Resident Person" in the United Arab Emirates means:

A. An Individual:

- a) Any United Arab Emirates National
- b) An individual who is a resident in United Arab Emirates with:
 - i. a valid Emirates ID and
 - ii. a valid Residency Visa.

Section II – Criteria for Entities to be considered a tax resident

"Resident Person" in the United Arab Emirates means:

B. An Entity:

- a) An entity which is incorporated, registered, managed and controlled within the territory of the United Arab Emirates.

Section III – Entity types that are as a rule not considered tax residents

In accordance with the above “Resident” definition, all entities that are incorporated under the laws of the United Arab Emirates are considered as resident for tax purposes.

Section IV – Contact point for further information

Ministry of Finance

1565 Dubai

United Arab Emirates

taxinfo@mof.gov.ae

United Arab Emirates-Information on Tax Identification Numbers

Section I – TIN Description

Automatic issuance of TINs to all residents for tax purposes: Individual: NO

If no, instances where individuals are not being automatically issued a TIN are:

At this moment, there is no TIN issued for the individuals in the UAE. Entities (as defined by the CRS): NO

If no, instances where Entities are not being automatically issued a TIN are:

At this moment, there is no TIN issued for the entities in the UAE. The TIN for entities will be issued in 2018 during the VAT Tax implementation.

Section II – TIN Structure

N/A

Section III – Where to find TINs?

N/A

Section IV – TIN information on the domestic website

N/A

Section V – Contact point for further information

Ministry of Finance

1565 Dubai

United Arab Emirates

taxinfo@mof.gov.ae