



This is not an official translation:

Professional Standards for Tax Agents

Federal Tax Authority Decision No. 1 of 2024 - Issued 15 of Jan 2024 - (Effective 1 July 2024)

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;
- Cabinet Decision No. 74 of 2023 on the Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures;
- Decision of the Chairman of the Board of Directors of the Federal Tax Authority No. 9 of 2021 on the Delegation to the Vice Chairman of the Board of Directors of the Authority; and
- Pursuant to the approval of the Board of Directors of the Federal Tax Authority on the application of black points system to Tax Agents, at the 28th meeting held on 29 August 2023.

Article 1 – Definitions

The words and expressions contained in this Decision shall have the same meaning assigned against each in the Federal-Decree Law No. 28 of 2022 referred to above, unless the context otherwise requires.

Article 2 – Professional Standards Guide for Tax Agents

By virtue of this Decision, the annex “Professional Standards Guide for Tax Agents” shall be approved, including its standards, controls, conditions and procedures.



Article 3 – Application of Black Points to Tax Agents

Where natural person and juridical person Tax Agents violate the professional standards, black points shall be applied to the Tax Agents as follows:

1. If a violation is committed by a natural person Tax Agent who does not work for a juridical person Tax Agent, black points shall be applied to the natural person Tax Agent.
2. If a violation is committed by a natural person Tax Agent who works for a juridical person Tax Agent, black points shall be applied to both the natural person Tax Agent and the juridical person Tax Agent.
3. If a violation is committed by a representative of a juridical person Tax Agent, and such violation is related to or affecting the client represented by the juridical person Tax Agent, black points shall be applied to both the natural person Tax Agent appointed to represent the client, and the juridical person Tax Agent.
4. If a violation is committed by a representative working for a juridical person Tax Agent, and such violation is not relating to or affecting the client represented by the juridical person Tax Agent, black points shall be applied only to the juridical person Tax Agent.

Article 4 – Expiry of Black Points

Black points shall expire in accordance with the deadlines specified in the table attached to this Decision.



Article 5 – Procedures

The Authority shall apply the following procedures based on accumulation of points according to the following table:

Accumulated Points	Procedure
<p>If a Tax Agent is:</p> <p>A natural person - up to 75 points</p> <p>A juridical person - up to 75 x (the number of natural person Tax Agents working for the juridical person) points</p>	<p>Tax Agent will be notified of the violations, black points applied to them, and the need to take precautionary measures.</p>
<p>If a Tax Agent is:</p> <p>A natural person - up to 149 points</p> <p>A juridical person - up to 149 x (the number of natural person Tax Agents working for the juridical person) points</p>	<p>A first warning shall be sent.</p>
<p>If a Tax Agent is:</p> <p>A natural person - up to 199 points</p> <p>A juridical person - up to 199 x (the number of natural person Tax Agents working for the juridical person) points</p>	<p>A second warning shall be sent.</p>
<p>If a Tax Agent is:</p> <p>A natural person - 200 points</p> <p>A juridical person - 200 x (the number of natural person Tax Agents working for the juridical person) points</p>	<p>Deregistration of the Tax Agent from the register, and inform all registrants associated with this Tax Agent on the Authority's system of such deregistration.</p>



Article 6 – Implementation of the Decision

This Decision shall be published in the Official Gazette and shall come into effect as of 1 July 2024.



Attachment – Table of black points imposed on Tax Agents in the event of failing to meet professional standards attached to Federal Tax Authority Decision No. 1 of 2024 on Professional Standards for Tax Agents.

#	Principle	Violation	Points	Expiry (in months)
1	Confidentiality	Sharing information with a third party about any Taxpayer (client or otherwise) without their explicit consent in writing, unless there is a legal, professional or regulatory obligation to disclose.	100	24
2	Confidentiality	Recklessly or negligently sharing information provided by the FTA on a confidential basis with a third party.	100	24
3	Confidentiality	Failure to maintain secure systems to avoid information leakage.	100	24
4	Confidentiality	Recklessly or negligently allowing information about a Taxpayer (client or otherwise) to be shared with a third party.	100	24
5	Integrity	Participate in any work or planning (without promotion or design of such work or planning) with an intention to breach any law, by any Person, or which would jeopardise the integrity of the tax system or result in a loss of revenue due to the FTA.	125	12
6	Integrity	Promote, design or jointly design aggressive tax planning marketed to a number of taxpayers, with an intention to breach any law, by any Person, or which would jeopardise the integrity of the tax system or result in a loss of revenue due to the FTA.	200	Permanent



#	Principle	Violation	Points	Expiry (in months)
7	Integrity	Engage in or take part in any illegal activity of any kind, which would damage the reputation of the FTA or the UAE tax system.	200	Permanent
8	Integrity	Obtain or seek to obtain professional work in any unprofessional manner, including using of false or misleading representations with intent to deceive a client or prospective client in order to procure employment or get opportunity, or claiming the ability to gain a special advantage or trigger action by the FTA, FTA auditors or employees through inappropriate or unlawful means.	100	24
9	Integrity	Deliberately failing to report tax according to the Tax legislation on behalf of a client.	125	24
10	Integrity	Misappropriation of, or failing to remit to the FTA, funds received from a client in respect of tax liabilities.	200	Permanent
11	Integrity	Providing false information about background or information of the Tax Agent during the registration process.	200	Permanent
12	Integrity	Giving false or misleading information, or participating in any way in the giving of false or misleading information to the FTA, FTA employees or any representative of other government entities, in connection with their role as a Tax Agent.	125	24



#	Principle	Violation	Points	Expiry (in months)
13	Objectivity	Failure to follow sufficient procedures in order to avoid conflict of interest between the Tax Agent and their clients. This may include, for example, failure to notify the client of any potential conflict.	50	12
14	Objectivity	Failure to demonstrate objectivity and independence from a client, in such a manner that a possibility or a perceived possibility of conflict of interest arises (i.e. the possibility or perception that the Tax Agent is not objective and independent from their client).	25	12
15	Objectivity	Failure to have clear terms of engagement that govern the relationship of the Tax Agent with their clients.	10	12
16	Professional Behaviour	Being convicted of a crime or felony involving a breach of honour or honesty, even if rehabilitated, after being registered as a Tax Agent.	200	Permanent
17	Professional Behaviour	Found guilty of professional misconduct by a professional body, or regulatory authority with mandate to monitor or regulate the profession of Tax Agents.	100	12
18	Professional Behaviour	Refusal to facilitate or offer assistance to the FTA during a Tax Audit, either during or after the expiry of the Tax Agent's engagement with the client, or following the expiry or termination of the agency by the Taxpayer.	200	Permanent



#	Principle	Violation	Points	Expiry (in months)
19	Professional Behaviour	Refusal or failure to assist the Taxable Person with their Tax obligations, as per the agreement and engagement between the Tax Agent and the Taxpayer, without reasonable grounds for refusal.	75	24
20	Professional Behaviour	Failure to provide to the FTA, upon its request, any information, documents, records and data required in respect of any person represented by the Tax Agent.	100	24
21	Professional Behaviour	Failure to respond to FTA requests for information within the time period specified by the FTA.	75	12
22	Professional Behaviour	Failure to deal professionally with the FTA or any employee thereof.	25	12
23	Professional Behaviour	Directly or indirectly attempting to influence, or offering or agreeing to attempt to influence the official action taken by any FTA employee, or other Government bodies or their representatives, by the use of threats, false accusations, or coercion, or by offering any inducement or promise of advantage or by bestowing any gift, service or thing of substantial value.	200	Permanent
24	Professional Behaviour	Improper conduct in connection with Tax Agent's practices and transactions with the FTA or their clients, including the use of inappropriate language, making false accusations and allegations, threatening behaviour, or circulating or disseminating malicious or libellous materials.	125	24



#	Principle	Violation	Points	Expiry (in months)
25	Professional Competence	Providing inaccurate advice to a client on inquiries related to tax legislation, resulting in no tax loss to the client (e.g. leading to a reporting error on the tax return which does not result in tax loss).	25	12
26	Professional Competence	Providing inaccurate advice to a client on inquiries related to tax legislation, resulting in a tax loss to the client not exceeding AED 10,000.	50	12
27	Professional Competence	Providing inaccurate advice to a client on inquiries related to tax legislation, resulting in a tax loss to the client exceeding AED 10,000, but is less than AED 1,000,000.	100	12
28	Professional Competence	Providing inaccurate advice to a client on inquiries related to tax legislation, resulting in a tax loss to the client not less than AED 1,000,000.	125	12
29	Professional Competence	A pattern of providing inaccurate advice to a client on inquiries related to tax legislation, resulting in no tax loss to the client (e.g. leading to a reporting error on the return which does not result in tax loss).	50	24
30	Professional Competence	A pattern of providing inaccurate advice to a client on inquiries related to tax legislation, resulting in a tax loss to the client not exceeding AED 10,000.	75	24
31	Professional Competence	A pattern of providing inaccurate advice to a client on inquiries related to tax legislation, resulting in a tax loss to the client exceeding AED 10,000, but is less than AED 1,000,000.	150	24



#	Principle	Violation	Points	Expiry (in months)
32	Professional Competence	A pattern of providing inaccurate advice to a client on inquiries related to tax legislation, resulting in a tax loss to the client not less than AED 1,000,000.	175	24
33	Professional Competence	A pattern of requesting clarification on technical tax matters from the FTA regarding issues which are clearly explained in material published by the FTA.	10	24
34	Professional Competence	Failure to keep up with technical tax developments published by the FTA, resulting in providing inaccurate or incorrect advice to a client.	50	12
35	Professional Competence	A pattern of failure to keep up with technical tax developments published by the FTA, resulting in providing inaccurate or incorrect advice to clients.	50	24
36	Professional Competence	Failure to advise clients to take steps necessary to correct errors detected in their tax affairs.	50	12
37	Professional Competence	Failure to fully comply with tax legislation and rules regulating the professional activity.	50	24



Professional Standards for Tax Agents

Tax Procedures I TPGTA1

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1. Introduction

1.1. Overview

1.1.1. Short brief

Excise tax was introduced with effect from 1 October 2017 in the UAE. Excise Tax is an indirect tax levied on specific excise goods which are either imported into the UAE, produced within the UAE, released from a designated zone in the UAE or stockpiled in the UAE.

VAT was introduced with effect from 1 January 2018 in the UAE. As a general consumption tax on the supply of goods and services, it applies to those supplies which take place within the territorial area of the UAE.

Corporate Tax was introduced with effect from 1 June 2023 in the UAE. Corporate Tax is a direct tax levied on taxable income of companies and businesses.

The introduction of these new taxes in the region also created a need for guidelines to govern the administration of taxes in the UAE, and in particular to introduce a governance framework for the interaction between taxable persons and the Federal Tax Authority (“FTA”). This framework is enshrined in the Federal Law No. 7 of 2017 on Tax Procedures and the Federal Decree-Law No. 28 of 2022 on Tax Procedures (“Tax Procedures Law”) and its Executive Regulations.

The Tax Procedures Law defines the concept of a tax agent, a natural or juridical person given authority to liaise with the FTA in relation to the tax affairs of another person. International best practice indicates that tax agents play an important role in the administration of a tax system – they are independent of the FTA, but serve a role in better facilitating the interactions between the FTA and the taxpayers. Tax agents work for and on behalf of their clients by representing them before the FTA and assisting in easing the compliance burden of taxable persons by providing an option whereby certain compliance functions can be performed by the tax agent on behalf of the taxable person. The FTA commits to work collaboratively with tax agents in order to encourage the ease of doing business in the UAE.

1.1.2. Purpose of this document

The role of a tax agent is valued by both the FTA and the taxpayers. As a result, it is important that those appointed as tax agents maintain certain standards of professionalism and ethical conduct.

This document contains guidance on the expected professional standards and code of ethics for tax agents along with the roles and responsibilities of tax agents established under the Tax Procedures Law and its Executive Regulations. It also establishes the authority of the FTA in



setting and monitoring the standards met by tax agents, and its authority to deregister tax agents in certain cases.

1.1.3. Who should read this document?

This document should be read by tax agents with a view to providing further information on the expectations the FTA has on how tax agents should perform these tasks. It will also be of interest to taxable persons who have appointed or are considering to appoint a tax agent, so that the taxable persons become aware of the standards expected to be met by their tax agent.

This document is intended to be read in conjunction with other relevant guidance published by the FTA on tax agents.



2. Tax Agents

2.1. Definition of a Tax Agent

A tax agent is any natural or juridical person registered with the FTA in the register of tax agents, who is appointed on behalf of another person to represent him before the FTA and assist him in the fulfilment of his tax obligations and the exercise of his associated tax rights.

Notably, there are certain minimum requirements which a tax agent must meet before the FTA approves that the application of that person as a tax agent.

2.2. Register of Tax Agents

Tax agents are not allowed to perform their duties and responsibilities before being listed on the FTA register for tax agents. Such register includes a file for every tax agent, in which all matters related to the professional conduct of the tax agent shall be logged.

It is imperative to note that it is not permitted for any person to practice the profession of a tax agent in the UAE unless they are listed in the register and licensed for this purpose by the competent authority.

2.3. Is it mandatory to appoint a tax agent?

Whilst the concept of a tax agent is based on assisting businesses to be compliant in respect of their tax obligations, it is not mandatory for a taxable person to appoint a tax agent. The appointment of a tax agent does not relieve the taxable person of their obligations; the taxable person bears the ultimate legal liability for the dealings with the FTA by the tax agent on their behalf.

Generally, it is not the FTA's role to promote the use of tax agents, or to promote certain tax agents. The FTA will publish a list of registered tax agents on its website for information purposes in order to assist taxable persons to identify suitably qualified tax agents. The taxable person is free to determine if it wishes to use the services of a tax agent to assist in its compliance obligations.



3. Conditions for Registration

3.1. Conditions to register as a Tax Agent

In order for the Natural Person wishing to be listed in the tax agents register, he/she is required to meet the following conditions:

1. Be of good conduct and behaviour;
2. Have never been convicted of a crime or misdemeanour prejudicial to honour or integrity, notwithstanding that he/she may have been rehabilitated;
3. Must have minimum level of related education and expertise in the field of taxation, accounting or law, in any of the following forms:
 - a. Not less than three-years of experience within the last five years, and holding at least accredited bachelor or master's degree in taxation, accounting or law from an educational institution recognised by the competent entity in the UAE;
 - b. Not less than three-years of experience within the last five years, and holding accredited bachelor's degree in any other field from an educational institution recognised by the competent entity in the UAE, in addition to a professional certificate from a recognised institution, as may be specified by the FTA; or
 - c. Not less than five-years of experience within the last eight years, and holding an accredited bachelor's degree in any other field from an educational institution recognised by the competent entity in the UAE.
4. Must complete any trainings deemed necessary by the FTA and pass any eligibility tests specified by the FTA;
5. Fluent in spoken and written Arabic or English;
6. Must hold a professional indemnity insurance or be covered in the insurance contract against liability for professional errors; thus, the insurance policy must be proportionate with the nature and size of the tax agent's business;
7. Must be licensed or work for an agency that is licensed by the competent licensing authority; and
8. Must not be a current member of the Tax Disputes Resolution Committee.

In order for the Juridical Person to be listed in the tax agents register, they are required to meet the following conditions:

1. Be licensed as an auditing firm, tax firm or law firm;
2. Must have a professional indemnity insurance or be covered in the insurance contract against liability for professional errors; thus, the insurance policy must be proportionate with the nature and size of the tax agent's business;
3. One of the partners or directors must meet all conditions prescribed for the natural person in Clause (1) of this Article, and that such Person oversees the services provided by the Legal Person and does not work for or act on behalf of another Juridical Person; and
4. Meet any additional conditions specified by the FTA.



3.2. The process of registering as a tax agent

Detailed information on the steps required to register as a tax agent is set out in other relevant guidance published by the FTA on tax agents. Any person wishing to register as a tax agent should refer to such guidance and follow the process as described, including providing supporting documentary evidence.

Once the application is received, the FTA will review the details of the application and respond with its decision as appropriate.

Note: Tax Agents should refer to “Tax Agents User Guide” for further guidance on the registration process.



4. Duties and Responsibilities of the Tax Agent

In performing the duties of a tax agent, there are a number of professional standards which the FTA would expect to be upheld by a person acting in this capacity. These professional standards will be monitored by the FTA, and used as a means of assessing whether that tax agent is upholding their duties and responsibilities. This section summarises the duties and responsibilities of a tax agent, in order to give context to the next section of this guide which will summarise the professional standards which a tax agent should uphold.

4.1. Duties of the Tax Agent

Where a person appoints a tax agent to act in his name and on his behalf, the tax agent shall:

1. Assist the person they represent before the FTA with his tax obligations according to a contractual agreement between the person and the tax agent.
2. Maintain the confidentiality of any information obtained in the course of performing his duties as a tax agent without prejudice to any obligations in the Law.
3. Continue to meet the requirements of their professional development programme as set out by the FTA.
4. Refuse to participate in any work or plan which may result in a breach of any law by any person or may jeopardize the integrity of the tax system or result in a loss of revenues due to the FTA.
5. Renew their registration as a tax agent prior to expiration date.
6. Keep information, document, records and data related to any person they represent.

4.2. Responsibilities of the Tax Agent

In performing his duties as a tax agent, the tax agent may rely on information provided to him by the person unless the tax agent has reasonable grounds for believing that the information may be incorrect.

The tax agent must, upon the FTA's request, provide the FTA with all the information, documents, records and data required for any person they represent. In the event of a tax audit, the tax agent must facilitate and offer assistance to enable the tax auditor in performing their duties, even after the termination of the agency agreement or the dismissal of the tax agent.

The tax agent must also refer to the professional standards set out in the following section of this guide, and ensure that these professional standards are upheld in the course of all activities carried out during and after that person's appointment as a tax agent.



5. Tax Agent Professional Standards

As previously mentioned, the role of a tax agent is valued by both the FTA and the taxpayers. As a result, it is important that persons appointed as tax agents maintain certain standards of professionalism and ethical conduct. The FTA commits to work collaboratively with tax agents in order to encourage the ease of doing business in the UAE. However, in doing so, the FTA will monitor the professionalism and ethical conduct of tax agents to ensure they remain eligible to hold the title of tax agents.

5.1. Code of Ethics

The FTA considers that the professional standards required from tax agents focus on ensuring their ethical conduct. In measuring ethical conduct, the FTA will refer to a core code of ethics that must be followed by tax agents in their professional dealings.

The code of ethics has been developed by the FTA based on common international standards generally expected from the tax profession, and particularly standards required as part of the membership criteria of professional bodies governing standards in the tax profession. Therefore, the FTA expects that tax agents in the UAE are familiar with professional conduct and comply with professional standards in conducting their professional activities, prior to being registered with the FTA.

This code of ethics is based on five fundamental principles:

- Integrity;
- Objectivity;
- Professional competence;
- Confidentiality; and
- Professional Behaviour.

The following sections will explain each principle in detail and provide guidance on how the FTA expects that a tax agent would demonstrate such principles.

5.1.1. Integrity

A tax agent must always be honest, fair and truthful in all their professional work. In particular, a tax agent must not knowingly or recklessly provide information or make any false or misleading statement to the FTA or the taxable person, or knowingly or deliberately fail to provide relevant information.

Deliberately withholding information from the FTA which is relevant to the matter at hand will be considered to be gross misconduct by the FTA and may result in delisting a tax agent from the register.

A tax agent must not engage in or be party to any illegal activity that may result in delisting the tax agent from the register if convicted of a crime or misdemeanor prejudicial to honour



or honesty. This includes colluding with other parties with the intent to evade tax, or to help another party to evade tax.

A tax agent's work and advice provided to their clients must not be affected by self-interest and not be influenced by the interests of other parties. A tax agent must ensure that the advice given will not adversely affect the integrity of the tax system.

Also, tax agent must not obtain or seek to obtain professional work in an unprofessional manner. This includes making false promises or acting on untested assumptions with the intention of attracting clients.

5.1.2. Objectivity

A tax agent must be objective in all work undertaken. Whilst it is impracticable to provide examples of every situation in which objectivity could be impaired, a tax agent shall not act for the taxable person if a circumstance or relationship would cause bias or would unduly influence the tax agent's professional judgment with respect to that service.

If objectivity may be impaired through a conflict of interest, a tax agent must consider his appointment with the taxable person – in certain cases where the conflict cannot be managed, the tax agent may be required to declare themselves unable to act for the taxable person in that matter. A tax agent must maintain objectivity and independence so that they can exercise professional judgement.

A tax agent should consider factors which might affect their independence or objectivity in respect of a matter, such as long-term association with a taxable person or family relationships. A tax agent should immediately take action to address any relevant risk that may pose a threat to their ability to exercise professional judgement.

A tax agent should not only seek to avoid conflicts of interest, but also should manage situations where there may be a perceived conflict of interest, taking into account how a situation may be perceived by the taxable person and third parties. Where there is an actual or potential conflict of interest the tax agent should take appropriate actions to manage such conflict in light of the facts of the case.

5.1.3. Professional competence

A tax agent must carry out their professional work with proper regard for the technical and professional standards expected. In particular, a tax agent must not undertake professional work which they are not competent to perform, whether because of lack of experience or the necessary technical or other skills. For example, if a tax agent is asked for a clarification on a technical matter and they do not know the answer, the tax agent should submit an application to the FTA for clarification and should refrain from providing advice. The tax agent must have the relevant qualifications as well as relevant recent experience to act as tax agent on behalf of a taxable person.



The tax agent is expected to keep up-to-date with all relevant technical, professional and business developments to develop and maintain their capabilities to perform their role as tax agent competently. The FTA expects that a tax agent has extensive knowledge of the application of the tax legislation in the UAE and will monitor its interaction with tax agents to ensure that is the case. Where it appears from interactions that the tax agent is not meeting the expected level of professional competence, the FTA may use such interactions as grounds to investigate the conduct of the tax agent further.

The tax agent must maintain a record of their Continuing Professional Development (CPD) based on the FTA Decisions on this regard. A tax agent may be required to submit a record of CPD activities to the FTA. In the event that there is a reason to question the competence of the tax agent, the FTA may request details of the manner and approach the tax agent has taken to maintain their technical knowledge and keep abreast of the latest UAE tax developments.

In the event that a tax agent is also required to keep a record of continuing professional development for the purposes of maintaining any tax-related professional accreditations they hold, such record is likely to be suitable for these purposes.

5.1.4. Confidentiality

A tax agent owes a duty of confidentiality towards the taxable person; i.e. their client, as well as towards the FTA in respect of their knowledge of some matters in the course of performing their role as tax agent. The duty to ensure confidentiality applies without time limitation to all information with which a tax agent is provided by their client or at any time after carrying out his duties as a tax agent. The same duty of confidentiality should be ensured by all employees of the juridical tax agent who work with the tax agent.

A tax agent must never divulge any information acquired in the course of carrying out his work as tax agent without the consent of the taxable person, unless there is a legal or professional right or duty to disclose such information.

As a general rule, when applying the code of ethics, a safe and proper approach for tax agents to adopt is to assume that all unannounced information about a taxable person is confidential and should not be disclosed.

5.1.5. Professional behaviour

The principle of professional behaviour imposes an obligation on a tax agent to comply with all relevant laws and regulations in force in the UAE when providing advice and acting in their capacity as a tax agent. A tax agent should avoid any actions that may discredit the tax agency they are associated with, or which may lead to questioning the validity of the standards upon which the FTA has accredited the tax agent.

Professional behaviour not only encompasses a tax agent's business dealings but also covers the conduct of a tax agent in his personal life or personal capacity.



6. Rejecting the registration application or delisting the tax agent from the register

In exercising its authority to review and approve the registration of a person as a tax agent, there are cases in which the FTA may reject the registration application. Similarly, once approved as a tax agent, the FTA will continuously monitor and follow-up the conduct of the tax agent in line with the standards outlined above and may take action to delist that tax agent from the register in certain cases.

6.1. Process of Registration and Renewal of Registration of a Tax Agent

To be listed in the tax agents register with the FTA, the tax agent shall take the following steps:

1. The person should submit an application to be listed in the register, subject to fulfilling the registration conditions stated in the aforementioned section 3.1.
2. The FTA shall review the listing application and shall either issue its decision or request further information within 15 business days from the date of receiving the application.
3. If the FTA requests further information under Clause 1, the FTA shall issue its decision within 15 business days from the date of receiving the additional information
4. If the FTA approves or rejects the listing application in the Register, it shall inform the applicant within five business days and request the payment of due fees
5. The fees due in accordance with Clause 4 must be paid within 20 business days from the date of notification of the FTA approval. If the fees due are not paid within this period, the application shall be considered cancelled
6. The FTA shall list the person in the tax agents register within five Business Days from the date of payment of the fee.
7. The listing in the Register shall be for three years for natural person and one year for a juridical person from the date of listing and the tax agent may apply to the FTA to renew the listing no later than 20 Business Days before the expiration of its listing and shall pay the required fees by the date specified by the FTA.
8. Any renewal request submitted after the elapse of the period set out in Clause 7 shall be treated as a new application and must meet the conditions set out in the Tax Procedures Law and its Executive Regulations.
9. If the tax agent does not make an application to renew its listing before the expiration of the durations referred to in Clause 7, its registration shall be cancelled and its link to all the Persons it represents with the FTA shall be revoked, as of the expiration date of its listing in the Register.

6.2. Rejecting the registration application

The FTA may reject an application for listing a person in the register in any of the two following cases:

1. If the person fails to meet the conditions specified in the Tax Procedures Law and its Executive Regulations; or
2. If listing the person as a tax agent would adversely affect the integrity of the tax system in the UAE.

With reference to above-mentioned clause 2, the professional standards outlined in the previous Section 5 should be taken into consideration. Where the FTA considers it is unlikely that the tax agent meets, or that he does not meet the related standards in the future, this could be considered as grounds that listing the person as a tax agent would adversely affect the integrity of the tax system.

6.3. Delisting a tax agent from the register

The FTA may delist the tax agent from the register in any of the following cases:

1. If the FTA has determined that the tax agent is unable to fulfil its duties or functions, or is no longer meeting the conditions specified in the above section 3.1.
2. If the FTA 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.
3. 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.
4. If the FTA found out that the tax agent is a current member of the Tax Disputes Resolution Committee.

As mentioned previously, where it is considered unlikely that the professional standards expected of tax agents will be maintained, this shall be considered grounds that continued registration of the person as a tax agent would adversely affect the integrity of the tax system. In such cases, the FTA may delist the tax agent from the register. Where a person is delisted from the register of tax agents, the person will be prohibited from practicing the profession of a tax agent in the UAE.

Following are some of the methods to monitor the tax agents' commitment to meet the stated professional standards:

- Verify the timeliness and accuracy of the taxable persons' returns in case they have appointed a certain tax agent.



- Monitor the clarification requests and correspondences submitted to the FTA by the tax agents, in order to ensure that the level of professional and technical knowledge is per the expected Professional Standards outlined. As mentioned in this section, it is expected that a tax agent should have a higher level of competency and understanding in the applicable UAE tax legislation, compared to the taxable person whose activities does not involve working in the tax profession.
- Monitor the correspondences received by the taxable persons, including any official complaints or requests for reconsideration or requests for exemption from or reduction of administrative penalties; which indicate that their reliance on the tax agent was a reason for a taxable person to commit an error. It is understood that appointment of a tax agent would not preclude a taxable person from committing an error in their tax compliance obligations, the nature of the error and whether the tax agent should have had reasonable grounds to know about the error will be taken into consideration.

Upon delisting a tax agent from the register, they will be notified by the FTA within five business days of the issuance date of the decision along with providing reasons for such decision.