

## KEY FACTS

# TAX RESIDENCY CERTIFICATE

A TAX RESIDENCY CERTIFICATE (TRC) IS AN OFFICIAL DOCUMENT ISSUED BY THE UAE FEDERAL TAX AUTHORITY (FTA) CONFIRMING THAT AN INDIVIDUAL OR LEGAL ENTITY IS A UAE TAX RESIDENT UNDER LOCAL LAW. IT IS OFTEN REQUIRED TO ACCESS THE UAE'S GROWING NETWORK OF DOUBLE TAX TREATIES AND TO DEMONSTRATE FISCAL RESIDENCE TO FOREIGN TAX AUTHORITIES.

### WHY OBTAIN A TAX RESIDENCY CERTIFICATE?

Obtaining a UAE TRC can assist with:

- > Access to Double Tax Treaties: The UAE has over 130 tax treaties in force, many of which provide for reduced withholding taxes or exemption from foreign tax.
- > Proof of UAE Tax Residence: Useful for international reporting, banking, and compliance purposes.
- > Clarity on Tax Status: Supports transparency with home country tax authorities where applicable.
- > Substance Alignment: Reinforces personal or corporate substance and economic ties to the UAE.

### ELIGIBILITY CRITERIA

To obtain a TRC, the UAE Federal Tax Authority requires:

- > Individuals:
  - > Have their primary residence and center of financial or personal interest in the UAE.
  - > Have been physically present in the UAE for at least 183 days in the past 12 months.
  - > Have been present for at least 90 days in the past 12 months and are a UAE or GCC national or holds a valid Residence Permit in the UAE and either has their place of permanent residence in the UAE or carries on employment or a business in the UAE.
- > Corporate Entities:
  - > That are incorporated, formed or recognised under the UAE laws and are considered a Tax Resident in accordance with the Tax Law in force as per Cabinet Decision No. 85 of 2022.

All Free Zone companies registered in the UAE are eligible to apply for a Tax Residency Certificate, either for the company or for an individual.

### DOCUMENTATION REQUIREMENTS

The required documents vary depending on whether the application is for an individual or a legal entity. Issuance of the certificate is subject to the approval of the Federal Tax Authority.

#### Individuals<sup>1</sup>

- > Passport copy
- > Emirates ID copy
- > UAE Residency Visa copy
- > Source of Income or Salary Certificate (on company letterhead)

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<sup>1</sup> The FTA may request additional documentation at its discretion.

- > Certified bank statement for at least six (6) months during the relevant year
- > Tax forms (if applicable) from the country in which the certificate is to be submitted
- > Certified copy of residential lease agreement (Ejari) or Title Deed
- > Immigration movement report from the General Directorate of Residency and Foreigners Affairs (GDRFA), showing number of days spent in the UAE

#### Corporate Entities<sup>2</sup>

- > Valid UAE trade licence
- > Certified audited financial statements
- > Certified lease agreement (Ejari) or Title Deed
- > Identity documents for company owners, partners, or directors
- > Certified bank statements for at least six (6) months during the relevant year
- > Residency visas for company owners, partners, or directors
- > Certified Articles of Association / Incorporation / Memorandum of Association

#### PROCESS TIMEFRAME

The complete application and approval process typically takes between three (3) to six (6) weeks, depending on the completeness of the submitted documentation and the review timelines of the FTA.

- > Pre-approval: 5–10 working days
- > Issuance (after approval): 3–5 working days

#### HOW WE CAN ASSIST

Trident Trust provides comprehensive support throughout the TRC application process. For more information, please contact your usual Trident Trust representative or email us at [dubai@tridenttrust.com](mailto:dubai@tridenttrust.com).

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<sup>2</sup> The FTA may, at its discretion, request further documentation or clarifications during the review process.

- ▶ PEOPLE LED
- ▶ TECH ENABLED
- ▶ GLOBAL COVERAGE
- ▶ TAILORED SERVICE

- ▶ 1,100 STAFF
- ▶ 25 JURISDICTIONS
- ▶ 47,000 ENTITIES
- ▶ \$177BN AUA

- ▶ FUNDS
- ▶ PRIVATE CLIENTS
- ▶ CORPORATE CLIENTS
- ▶ MARITIME

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