

Jurisdiction Name:	UNITED ARAB EMIRATES
Date:	January 2021
Information on Tax Identification Numbers	
Section I - TIN Description	
<p>The United Arab Emirates does not issue Tax Identification Numbers ("TINs"). Therefore, TINs are not automatically issued for Individuals and Entities.</p> <p>The United Arab Emirates issues Tax Residency Certificates ("TRCs") (also known as Tax Domicile Certificates) upon application of an eligible individual or entity based on the applicable Double Taxation Treaty. The TRCs are valid for one year and do not carry a TIN.</p> <p>The United Arab Emirates introduced Value Added Tax ("VAT") on 1 January 2018. The VAT numbers issued do not correspond with the classification of TINs. Therefore, a VAT number may not be used in lieu of a TIN.</p>	
Section II - TIN Structure	
N/A	
Section III – Where to find TRNs?	
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	