



This is not an official Translation:

Cases of Extension of the Deadlines for Accepting the Submission of a Tax Assessment Review Request or a Request for Reconsideration

Federal Tax Authority Decision No. 1 of 2025 – Issued 17 February 2025 – (Effective 1 March 2025)

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, and its amendments,
- Cabinet Decision No. 74 of 2023 on the Executive Regulation of the Federal Decree-Law No. 28 of 2022 on Tax Procedures, and
- Pursuant to the approval of the Board of Directors on the Authority's Memo on the cases of extension of the deadlines for accepting the submission of a Tax Assessment Review request or a request for Reconsideration at its 36th meeting held on 13 December 2024.



Article 1 – Cases in which the Deadline for Accepting the Submission of a Tax Assessment Review Request or a Request for Reconsideration may be extended

The Authority may approve extending the deadline for accepting the submission of a Tax Assessment Review request or a request for Reconsideration, based on the documentary evidence submitted with the extension request, where non-compliance with the specified deadlines was due to one of the following cases:

- a. The occurrence of an accident or a serious illness for the authorised signatory.
- b. The death of the authorised signatory, including the Legal Representative, or any of his/her family members (of first or second-degree).
- c. A temporary Business disruption that is beyond the Person's control.
- d. A damage of records due to a disaster.
- e. A general malfunction in the Authority's systems.
- f. A sudden discontinuation of Business or Business records due to the installation of a new computer system.
- g. The Authority's request for additional documents from the Taxpayer, provided that the Taxpayer can prove the inability to obtain such documents within the legally prescribed deadlines.
- h. A force majeure to be determined at the Authority's discretion.

Article 2 – Cases in which the Extension of Deadline for Accepting the Submission of a Tax Assessment Review Request or a Request for Reconsideration is rejected

The Authority shall reject extending the deadline for accepting the submission of a Tax Assessment Review request or a request for Reconsideration in any of the following cases:



- a. The Taxpayer is unaware of their obligations.
- b. The delay was caused by the negligence of a third party on whom the Taxpayer relied, such as a Tax Agent or a Legal Representative.
- c. A complexity in the topic of the Tax Assessment Review request or the request for Reconsideration, due to which the Taxpayer could not submit the request on time.
- d. The Applicant was busy running their Business.

Article 3 – Implementation of the Decision

This Decision shall be published in the Official Gazette and shall come into effect as of 1 March 2025.