

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: Must hold a valid UAE residency visa and must have physically resided in the UAE for a minimum of 183 days during the relevant year.
- > Corporate Entities: Must hold a valid UAE trade licence and have a physical office in the UAE.

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.

Individuals¹

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

¹ The FTA may request additional documentation at its discretion.

Corporate Entities²

- > 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 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 3 to 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.

² 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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