

Company Profile



Content

About Us.....	4
Core Value	5
CLA Global.....	6

Services

Audit & Assurance	10
Tax & Compliance	11
Management Accounts.....	16
Company Incorporation	17
Business Advisory	18

Locations.....	21
----------------	----

About Us

Founded in 2005, CLA Emirates (formerly known as Emirates Chartered Accountants and Associates under Emirates Chartered Accountants Group - ECAG) is a UAE-based firm specializing in audit, tax, and management consulting. Built by experienced finance professionals, the firm has earned a strong reputation for delivering client-focused solutions and fostering lasting relationships.

As a CLA Global network member firm, CLA Emirates benefits from access to extensive knowledge, best practices, and resources shared across the network. Joining the CLA Global network and adopting its brand identity has allowed CLA Emirates to align with a unified global brand. This strengthens the firm's presence and enhances its ability to serve clients effectively while contributing to the broader success of the CLA Global network.

United Auditing, the audit division of CLA Emirates, offers comprehensive and independent auditing services to ensure the accuracy and reliability of financial statements. Registered with major banks and free zones across the UAE, United Auditing ensures compliance with local regulations and standards, providing clients with trusted and professional support.

Core Values



Quality

We strive for excellence by delivering services that consistently meet the highest standards.



Integrity

A culture rooted in transparency, fairness and accountability.



Compassion

Prioritize empathy & care to ensure a supportive & inclusive workplace for all employees.



Teamwork

We work together combining our strengths to achieve shared success and organizational goals.



Value Creation

Driving sustainable success by delivering measurable impact and tailored solutions for every client.



CLA Global is a worldwide organization of independent accounting and advisory firms. CLA Global provides services to diverse businesses, particularly dynamic, fast-growing middle-market companies. CLA Global member firms' professionals provide audit, accounting, tax, and advisory services to help guide organizations and individuals through the increasingly complex global business and financial environment.

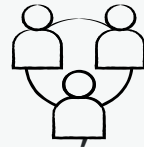
Member firms provide services to clients of all sizes, with a particular emphasis on fast-growing, innovative, and dynamic middle market cross-border businesses.



Personnel
15,000+



Offices
230+

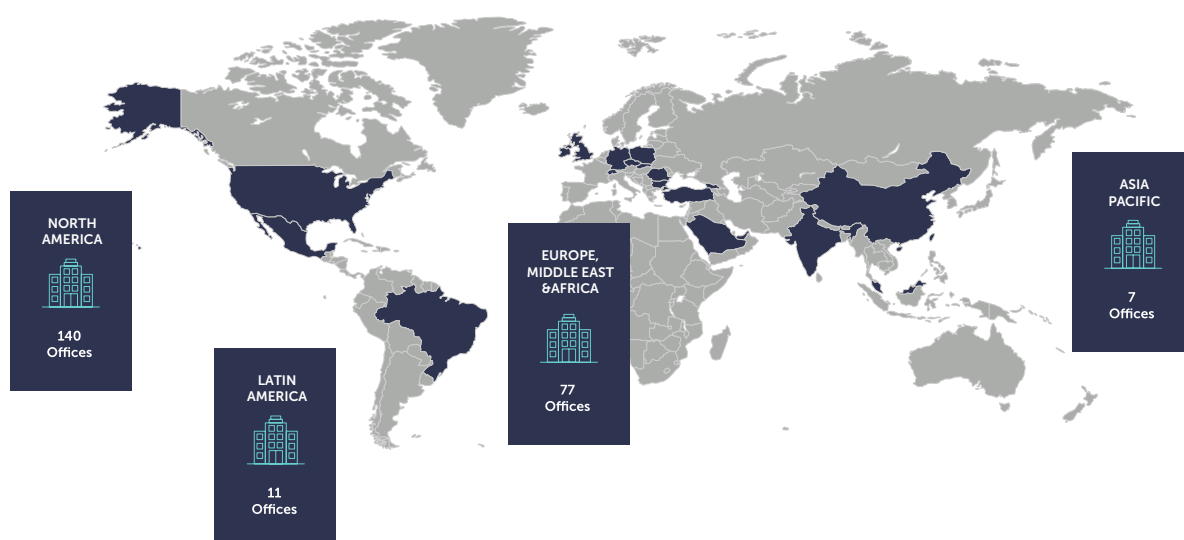


**Partners/
equivalent
positions**
1,600+

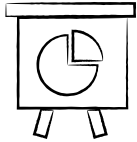


To find out more about
CLA Global,
visit
www.claglobal.com

Our Global Scale



Our Services



Audit & Assurance

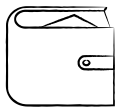
- External Audit
- Internal Audit
- IFRS Advisory
- Forensic Audit
- Anti Money Laundering Compliance



Tax

Direct Tax

- UAE Corporate Tax
- International Tax
- Transfer Pricing
- Local Tax Compliance
 - Economic Substance Regulation
 - Tax Residency Certificate
 - Ultimate Beneficial Owner
 - Country by Country Reporting



Management Accounts

- Accounting & Financial Reporting
- Updating of Backlog Accounts

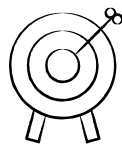
Indirect Tax

- Value Added Tax
- Excise Tax
- Customs



Company Incorporation

- Company Setup Consulting
- Company Formation
 - Mainland
 - Free Zone
 - Offshore
- Corporate Services
- Company Liquidation



Business Advisory

- CFO Services
- Business Valuation
- Business Consultancy
- Mergers & Acquisitions
- Financial Feasibility Study
- Trade Finance

Audit and Assurance

We Provide

- **External Audit**
 - Financial Statement Audit
 - Due Diligence Audit
- **Internal Audit**
 - Operational Audit
 - Risk Advisory
 - Standard Operating Procedures
- **IFRS Advisory**
 - Implementation & Advisory
 - Impact Assessment
- **Forensic Audit**
 - Investigation Audit
 - Fraud Investigation
- **Anti Money Laundering Compliance**
 - goAML Registration
 - Designing AML/CFT Policies & Procedures
 - AML/CFT Awareness
 - Sanction Screening Software Solution
 - Managing KYC & Customer Due Diligence services (CDD)



External Audit

External audit is an independent evaluation of an organization's financial statements. The main aim of this audit is to provide unbiased assurance that the financial statements accurately and fairly present the company's financial performance. It enhances the credibility of the reported financial position and performance of the business.



Internal Audit

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It uses a systematic, disciplined approach to evaluate and enhance the effectiveness of risk management, control, and governance processes. Internal auditors monitor and assess risks and controls, ensuring compliance with policies, procedures, and laws.

Direct Tax

We Provide

- **UAE Corporate Tax**
 - Impact Assessment
 - Compliance
 - Registration
 - Return Filing
 - Advisory
 - Awareness Session
- **International Tax**
 - Advisory
 - Structuring
 - DTAA Applicability/Analysis
- **Transfer Pricing**
 - Advisory
 - Documentation
 - Local File
 - Master File
 - Drafting of Policy
- **Local Tax Compliance**
 - Economic Substance Regulation
 - Tax Residency Certificate
 - Ultimate Beneficial Owner Regulation
 - Country by Country Reporting



Corporate Tax

The UAE Ministry of Finance announced the introduction of corporate tax in January 2022.

Tax Rates:

- 0% for Qualifying Free Zone Income
- 9% for all other taxable profits exceeding AED 375,000/-
- **Tax Compliance:** Ensure adherence to the Laws and Regulations as per Federal Decree-Law No. 47 of 2022 announced on 9th December 2022 and related Ministerial and Cabinet Decisions
- **Registration:** for the newly setup entities within 3 months following the date of incorporation
- **Corporate Tax Return Filing:** within 9 months following the end of the Tax period

Corporate Tax Advisory

In the evolving Tax landscape, our team assist businesses in navigating the complexities of tax regulations. These services include strategic tax planning, compliance guidance, risk management, and optimization of tax liabilities. By leveraging expert advice, businesses can ensure compliance with UAE corporate tax laws while maximizing financial efficiency and minimizing risks.

Corporate Tax Return Filing

Our team assist businesses in computing the Taxable Income and timely submission of UAE Corporate Tax returns. Our professional assistance simplifies the process, providing peace of mind and allowing businesses to focus on their core operations while staying tax compliant.

International Tax

Leveraging our extensive network as part of CLA Global, our International Taxation Services help businesses navigate the complexities of cross-border tax regulations, ensuring compliance while optimizing tax structures. We provide strategic advice on cross-border investments, tax treaties, and withholding tax implications, along with global tax compliance and reporting solutions. Our expertise includes tax-efficient structuring for mergers, acquisitions, and restructuring, as well as managing expatriate taxation and global mobility. With a global perspective, local expertise, and a proven track record, we deliver tailored solutions to help businesses thrive in an ever-evolving tax environment.



Transfer Pricing

The introduction of transfer pricing regulations in the UAE, aligned with international standards like the OECD Guidelines, has brought greater focus on compliance and transparency for businesses operating in the region.

Our Transfer Pricing Services in the UAE ensure compliance with local regulations and OECD guidelines,

helping businesses meet documentation and reporting requirements, including Local Files, Master Files, and Country-by-Country Reporting (CbCR).

We develop robust transfer pricing policies, conduct benchmarking studies, and provide risk assessments to ensure transactions are aligned with the arm's length principle.





Local Tax Compliance

Economic Substance Regulation (ESR)

Economic Substance Regulations (ESR) a critical compliance requirement for UAE-registered entities, aligned with one of the OECD's Base Erosion and Profit Shifting (BEPS) action plan. The UAE initially enacted the ESR law through Cabinet Resolution 57/2020, which replaced Cabinet Resolution 31/2019. This was further supplemented by Ministerial Decision No. 100/2020, superseding Ministerial Decision 215/2019.

With the UAE's introduction of a comprehensive Corporate Tax regime, the ESR Regulations were amended through Cabinet of Ministers Resolution No. 98 of 2024. These amendments removed the requirement for businesses to submit Notifications and Economic Substance Reports (ES Reports) for financial years ending after 31 December 2022.

Given the increase in ESR audits and appeals recently, CLA Emirates offers a dedicated and specialized team to guide and support businesses in navigating ESR compliance efficiently.

We Provide

- ESR Audit
- ESR Appeal
- Advisory support on Compliance with Economic Substance Test

Tax Residency Certificate (TRC)

A Tax Residency Certificate (or Tax Domicile Certificate) issued by the UAE Ministry of Finance (MOF) confirms an entity's tax residency. Recognized globally by tax authorities, it allows entities to apply Double Tax Avoidance Agreements (DTAAs) for favorable tax treatment, such as reduced withholding tax and Permanent Establishment provisions. The UAE has 115+ DTA agreements, providing significant tax planning opportunities for entities with confirmed residency status.

We Provide

- Review of Eligibility of TRC
- TRC Application
- TRC Documentation

Country by Country Reporting (CbCR)

Country by Country Reporting (CbCR) is part of BEPS Action 13 by the OECD. In the UAE, CbCR requirements are applicable to the UAE-headquartered MNE Groups with 'financial reporting years' starting on or after January 1, 2019. The UAE enacted CbCR through Cabinet Resolution 44/2020, replacing Resolution 32/2019.

We Provide

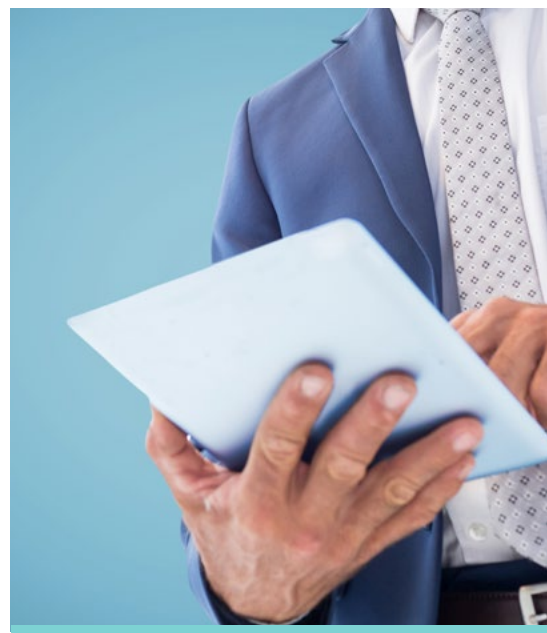
- Assessment of Applicability
- Filing of CbCR
- Advisory

Ultimate Beneficial Owner (UBO)

Cabinet Decision No. (58) of 2020 regulating Beneficial Owner Procedures took effect on August 28, 2020. The Decision requires entities in UAE to disclose their Ultimate Beneficial Owners which intends to enhance the transparency of the UAE registered entities. It also plans to develop effective and sustainable executive and regulatory mechanisms and procedures in respect of beneficial owner data and improve implementation to ensure International Compliance and global confidence.

We Provide

- Determine the UBO of the entity
- Filing of the UBO details with the Relevant Regulatory Authority
- Assistance in compiling documentation for UBO Inspection



Indirect Tax

We Provide

- **VAT**
 - Tax Agent Service
 - Pre Tax Audit
 - Advisory
 - Return Filing
 - Registration
 - Deregistration
 - Awareness Session
 - Support on Administrative Procedures
 - Amendment
 - Voluntary Disclosure
 - Penalty Waiver
 - Reconsideration
 - Private Clarification
 - Appeal to TDRC
- **Excise Tax**
 - Advisory
 - Compliance
- **Customs**
 - Advisory
 - Compliance



Registered Tax Agent

CLA Emirates Chartered Accountants LLC, a registered Tax Agency under our Group, is dedicated to providing exclusive Tax Agent services. Our commitment to excellence and client satisfaction makes us a trusted partner in achieving your business's tax compliance and strategic goals.

Our services are tailored to meet the unique needs of each business, ensuring personalized solutions that enhance tax efficiency and compliance.

At CLA Emirates, our tax experts offer comprehensive assistance and guidance on compliance with UAE tax laws. With extensive local and international industry experience, our team is adept at navigating complex tax challenges.

We ensure businesses meet their tax obligations, helping them progress towards sustainable and effective tax strategies.

Management Accounts

CLA Emirates offers a comprehensive range of management accounting services tailored to meet the diverse financial needs of businesses in the global marketplace.

We ensure that financial statements comply with International Financial Reporting Standards (IFRSs), maintaining the highest professional standards and quality in every aspect of our work.

Our experienced team provides insightful financial analysis and reporting, enabling businesses to make informed decisions and achieve their strategic goals. We are committed to delivering personalized solutions that enhance financial transparency and drive business success.

We Provide

- **Financial accounting system design & implementation**
- **Accounting outsourcing**
- **Updating backlog accounts**
- **Supervision and review of financial accounting records**
- **Financial reporting**

Company Incorporation



We Provide

- **Company Formation**
 - Mainland
 - Free Zone
 - Offshore
- **Business Structuring**
 - Sole Proprietorship
 - Limited Liability Company
 - Private / Public Limited Company
 - Civil Company
 - Partnership
 - Subsidiary / Branch
- **Company Restructuring**
- **License Amendments**
- **Company Liquidation**
 - Voluntary or Compulsory
- **Company Secreterial Services**
- **Professional Support Services**

Mainland & Free Zones: CLA Emirates collaborates with clients to establish their businesses in the UAE Mainland and Free Zones. Our dedicated team manages company incorporation, business structuring and restructuring, amendments, corporate governance, and support for business flotation.

Abu Dhabi Global Market (ADGM) is a premier financial centre and Free Zone in Abu Dhabi, operating under its own civil and commercial laws based on English common law. At CLA Emirates, we offer comprehensive assistance in ADGM, including company incorporation, business structuring and restructuring, amendments, liquidation and corporate governance solutions, tailored to support your business needs.

Dubai International Financial Centre (DIFC) is a leading financial Free Zone providing a business-friendly ecosystem governed by English common law. At CLA Emirates, we specialize in company setup in DIFC, along with a full suite of post-incorporation services, business structuring and restructuring, amendments, liquidation, and corporate governance solutions to support your business success.

Business Advisory

We Provide

- **Business Consultancy**
- **CFO Service**
- **Business Valuation**
- **Mergers & Acquisition**
- **Trade Finance**
- **Financial Feasibility Study**

Business Consultancy Services

At CLA Emirates, we provide comprehensive advisory services for company registration in the UAE, ensuring compliance with all UAE local laws, including tax regulations.

Our services include drafting partnership/ MOA agreements, designing accounting systems tailored to your industry and transaction nature, establishing standard operating procedures (SOPs), setting up proper internal control procedures, managing working capital, and developing MIS reporting systems based on key performance indicators (KPIs). With years of experience in the UAE, we can guide the development of a business model that is suitable for both startups and established business units planning to expand their operations in the Middle East.

Business Valuation

At CLA Emirates, our focus is on ascertaining the value of your business and advising on whether to proceed with selling it. We specialize in business valuation advisory services for mergers and acquisitions. Our extensive experience includes international exposure, and we are familiar with various industries and business models, ensuring smooth and valuable transactions in mergers and acquisitions.



CFO Services

We offer support through parttime and virtual CFO services in the UAE. Our experienced senior team members, who have over 20 years of experience as CFOs in multinational corporations (MNCs) in the UAE, can assist you in making strategic decisions. The CFO will lead the Operations and Finance teams to ensure the smooth functioning of the business. The CFO will be responsible for the timely submission of MIS Reports based on key performance indicators (KPIs), the annual revenue and expenses budget, cash flow forecasts, and working capital management.

Mergers & Acquisitions

Mergers and Acquisitions in the UAE is gaining pace in recent years. The common intention of M&A is to create a stronger position where two companies together is worth more than two companies separately. Technology integration, higher revenue, regional expansion, higher growth, diversification, tax benefits etc. are the main reasons for the mergers.

We support the companies to get ready for mergers from the buyers and sellers' perspective. Broadly the M&A process starts with identifying and evaluating the target company, due diligence, negotiation, closing of deal, post deal integration.

Trade Finance

Trade Finance is the financial assistance provided for trading transactions locally and internationally, through various financial products. It will help the business grow by getting financial aid from banks and other financial institutions, which is required to conduct the business activities of a trading company.

Trade Finance will support those businesses which do not have enough Cash Flow or Working Capital to meet the business needs. Trade Finance will also give relief from a cash crunch, extended credit period of customers, and blocked funds on unsold inventories, to a certain extent.





Our Locations



1.

Corporate Office

Office Suite 502 | 503 | 504 | 804
Wasl Business Central, Port Saeed
P.O Box 122957, Dubai, UAE

Tel: +971 4 250 0290



2.

Abu Dhabi

M01, Al Dhabi Tower
Airport Road,
Abu Dhabi, UAE

Tel: +971 2 639 7737



3.

Sharjah

Office Suite P3
Hamriyah Business Centre
Hamriyah Free Zone, Sharjah, UAE



4.

Jebel Ali

Office Suite 31, LOB 21
Ground Floor
Jebel Ali North, JAFZA, UAE



contact@claemirates.com

Group Entities

- CLA Emirates Chartered Accountants LLC
- United Auditing LLC
- ECAG Taxation Procedures Follow Up LLC

www.claemirates.com



© 2025 CLA Emirates. All rights reserved.

The contents, company and brand names, logos, trademarks (collectively, the "Marks") contained in these documents, are either owned by CLA Global, CLA Emirates and/or third-party licensors. Any unauthorized use of any such Marks may be a violation of the rights of CLA Global, CLA Emirates or a third party. Receipt of these documents in no way grants any license or right to use any Mark contained therein.

CLA Emirates is an independent network member of CLA Global. See CLAGlobal.com/disclaimer.