



Amendments to UAE VAT Executive Regulation Effective 15th November 2024 as per Cabinet Decision No. 100 of 2024

		Changes as per Cabinet Decision No.100 of 2024	
Article	Name of the Provision		
		Old Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 99 of 2022)	New Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 100 of 2024)
Article 1	Definitions		<p>Business Day : Any day of the week, except weekends and official holidays of the Federal Government.</p> <p>Virtual Assets : Digital representation of value that can be digitally traded or converted and can be used for investment purposes, and does not include digital representations of fiat currencies or financial securities.</p>
Article 2(1)	Supply of Goods	<p>1. A transfer of ownership of Goods or of the right to use them from one Person to another Person shall include for instance the following:</p> <p>a. A transfer of ownership of Goods under a written or verbal agreement for any sale;</p> <p>b. A transfer of ownership for a Consideration in a compulsory manner pursuant to the applicable legislations.</p>	<p>1. The process of a transfer of ownership of Goods or of the right to use them from one Person to another Person shall include for instance the following:</p> <p>a. A transfer of ownership of Goods under a written or verbal agreement for any sale;</p> <p>b. A transfer of ownership for a Consideration in a compulsory manner pursuant to the applicable legislations.</p>
Article 2 (4) (b)	Supply of Goods	A supply of real estate including sale and tenancy contracts.	A supply of real estate including the lease, sale and any other forms of disposal causing the transfer of ownership thereof from one Person to another.

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Article 3 (bis)	Exceptions of Supplies		<ol style="list-style-type: none"> 1. The following shall not be considered a supply: <ol style="list-style-type: none"> a. The grant or transfer of ownership or disposal of government buildings, real estate assets and other projects of a similar nature from a Government Entity to another Government Entity. b. The grant or transfer of the right to use, exploit or utilise the government buildings, real estate assets and other projects of a similar nature from a Government Entity to another Government Entity, including any granted or transferred right of use, exploitation or utilisation as of 1 January 2023. 2. For the purposes of Clause 1 of this Article, Government buildings, real estate assets and other projects of similar nature shall mean the following: <ol style="list-style-type: none"> a. Government Entities' premises. b. Government capital projects. c. Government infrastructural projects. d. Real estate assets utilised and used by Government Entities. e. Real estate assets allocated and utilised to serve a public utility and for public use. f. Developed Government land. 3. The scope and inclusions of government buildings, real estate assets and other projects of a similar nature shall be determined by a decision issued by the Minister.

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Article 4(4)	Supply of More Than One Component	<p>A single composite supply may exist under Clause 2 of this Article if all of the following conditions are met:</p> <p>a. The price of the different components of the supply is not separately identified or charged by the supplier.</p> <p>b. All components of the supply are supplied by a single supplier;</p>	<p>In order for a single composite supply to exist, the following conditions are required to be met:</p> <p>a. The price of the different components of the supply is not separately identified or charged by the supplier.</p> <p>b. All components of the supply are supplied by a single supplier.</p>
Article 5	Exceptions related to Deemed Supply	<p>a. Where the Input Tax on the relevant Goods or Services is not recovered.</p> <p>b. Where the supply is exempted.</p> <p>c. Where the refunded Input Tax on Goods and Services is amended according to the Capital Assets Scheme.</p> <p>d. Where the value of the supply of Goods for each recipient, within a 12-month period, does not exceed AED 500, and the supply made is to be used as samples or commercial gifts.</p> <p>e. Where the total of Output Tax payable on all Deemed Supplies for each Person for a 12-month period is less than AED 2,000.</p>	<p>1. For the purposes of Clause 4 of Article 12 of the Decree-Law, the value of the supply of Goods for each recipient, within a 12-month period, shall not exceed AED 500 (five hundred dirhams).</p> <p>2. For the purposes of Clause 5 of Article 12 of the Decree-Law, the total of Output Tax payable on all Deemed Supplies shall not exceed the following:</p> <p>a. An amount of AED 2,000 (two thousand dirhams) for each supplier, within a 12-month period, and any amount exceeding this threshold shall be considered Payable Tax.</p> <p>b. An amount of AED 250,000 (two hundred fifty thousand dirhams) for each supplier that is a Government Entity or a Charity in case the recipient is a Government Entity or a Charity, within a 12-month period, and any amount exceeding this threshold shall be considered Payable Tax.</p> <p>3. For the purposes of Clauses 1 and 2 of this Article, the 12-month period is a period preceding the end of the month in which the Person makes a supply referred to in these Clauses.</p> <p>(First three conditions were removed as it is already included in the Federal Decree law and clause related to Govt entities added.)</p>

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Article 7 (3)	Mandatory Registration	Where a Person does not file his Tax Registration application despite being required to, the Authority shall register that Person with effect from the date on which the Person first became liable to be registered for Tax and impose the necessary penalties in accordance with the Federal Law No. 7 of 2017 on Tax Procedures.	Where a Person does not file his Tax Registration application despite being required to, the Authority shall register that Person with effect from the date on which the Person first became liable to be registered for Tax and impose the necessary penalties in accordance with the Tax Procedures Law
Article 8 (6)	Voluntary Registration	A Person may not register voluntarily unless he satisfies the Authority that he is carrying on a Business in the State.	A Person may not register for Tax voluntarily unless he proves to the Authority that: <ul style="list-style-type: none"> a. he is carrying on a Business in the State, and b. he has the intention to make any of the supplies specified in paragraphs (a), (b) or (c) of Clause 1 of Article 54 of the Decree-Law.

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Article 14 (5, 6, 7, 8)	Tax Deregistration	<p>5. A Registrant shall not be deregistered unless he has paid all Tax and Administrative Penalties due and filed all Tax Returns as due under the Decree-Law and the Federal Law No. 7 of 2017 on Tax Procedures.</p> <p>6. For the purposes of Clause 5 of this Article, any Goods and Services forming part of the assets of Business carried on by a Registrant shall be deemed to be supplied by him at a time immediately before ceasing to be a Registrant and any tax payable shall be included in the final tax return, unless the Business is carried on by an appointed trustee in bankruptcy pursuant to the Federal Law No. 7 of 2017 on Tax Procedures.</p> <p>7. Where a Registrant requests to be deregistered from Tax due to the reduction of his Taxable Supplies to less than the Mandatory Registration Threshold, the Authority will, if in agreement with the Registrant, cancel the Tax Registration with effect from:</p> <p>a. The date requested by the Registrant in the application; or</p> <p>b. The date on which the request is made if the Registrant did not indicate the preferred deregistration date.</p> <p>8. Where the Authority has deregistered a Registrant from Tax, it shall notify that Registrant of the date on which deregistration takes effect within 10 business days of making the decision.</p>	<p>5. Where a Registrant applies for Tax deregistration due his Taxable Supplies falling below the Mandatory Registration Threshold, the Authority shall, after approving the application, deregister him with effect from:</p> <p>a. the date requested by the Registrant in the application,</p> <p>b. the date on which the application is submitted if the Registrant did not indicate the preferred Tax deregistration date, or</p> <p>c. any other date specified by the Authority</p> <p>6. Where the Authority has deregistered a Registrant for Tax, it shall notify him, within 10 (ten) Business Days of the decision to deregister, of the effective date of the deregistration.</p> <p>7. Where a Registrant applies for Tax deregistration, he shall pay all Tax and Administrative Penalties due and file the final Tax Return as due under the DecreeLaw and the Tax Procedures Law</p> <p>8. Any Goods and Services forming part of the assets of Business carried on by a Registrant shall be deemed to be supplied by him at a time immediately before his Tax deregistration, and any Tax due thereon shall be included in the final tax return, unless the Business is carried on by the Legal Representative pursuant to the provisions of the Tax Procedures Law.</p>		

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Article 14 (bis)	Tax Deregistration to Protect the Integrity of the Tax System		<ol style="list-style-type: none"> 1. The Authority may issue a decision to deregister a Person for Tax if the Authority determines that maintaining such Tax Registration may prejudice the integrity of the Tax system, provided that any of the following conditions is met: <ol style="list-style-type: none"> a. the Registrant no longer meets the Tax Registration requirements according to the provisions of the Decree-Law b. the Registrant has not submitted an application for Tax deregistration to the Authority as specified under Clause 1 of Article 21 of the Decree-Law, or the Registrant has initiated a Tax deregistration application with the Authority but has not completed such application, c. any other conditions specified by the Authority. 2. The Authority shall verify that the Person is not eligible for Tax Registration before deregistering him. 3. Tax deregistration initiated by the Authority shall not absolve a Person from having to comply with the provisions of the Decree-Law and this Decision, including filing another Tax Registration application when the Tax Registration requirements are met.

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Article 15(2)(a)	Deregistration of a Tax Group Registration or Amendment Thereof	<p>2. The Authority shall amend the composition of a Tax Group in any of the following circumstances:</p> <p>a. A Person shall be removed from a Tax Group where the conditions in Clause 1 are met for that Person.</p> <p>b. A Person shall be added to a Tax Group where the Authority establishes that a Person’s activities should be regarded as part of the Business carried out by a Tax Group in accordance with Clause 7 of Article 10 of this Decision.</p>	<p>2. The Authority shall amend the composition of a Tax Group in accordance with the following:</p> <p>a. A member shall be removed from a Tax Group where any of the cases in Clause 1 of this Article applies to that member, or when the member ceases to make Taxable Supplies</p> <p>b. A Person shall be added as a member to a Tax Group where the Authority establishes that such Person’s activities should be regarded as part of the Business carried out by the Tax Group in accordance with Clause 7 of Article 10 of this Decision.</p>
Article 16 (3) and (4)	Exception from registration	<p>3. A Person excepted from Tax Registration must notify the Authority if he makes any supplies or Imports of Goods or Services that are subject to Tax at the standard rate.</p> <p>4. A Person shall give the notice referred to in Clause 3 of this Article within not more than 10 business days of making the supply or import which is taxable at the standard rate</p>	<p>4. A Person excepted from Tax Registration must notify the Authority if any changes occur to his Business that led, or are likely to lead, to the Person not being eligible for the exception from Tax Registration under Clause 1 of Article 15 of the DecreeLaw, within 10 (ten) Business Days of making the supply or Import which is taxable at the Standard Rate.</p>
Title Five – Profit Margin Scheme Article 29 (5)	Accounting for Tax on the Margin		<p>5. The “purchase price” stated in Clause 4 of this Article includes, in addition to the price of the Good, any costs and fees incurred to purchase the Good.</p>

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Article 30 (1)(b) and (2) (b)		Zero-rating the export of goods		<p>1. The Direct Export shall be subject to the zero rate if the following conditions are met:</p> <p>a. The Goods are physically exported to a place outside the Implementing States or are put into a customs suspension regime in accordance with GCC Common Customs Law within 90 days of the date of the supply.</p> <p>b. Official and commercial evidence of Export or customs suspension is retained by the exporter.</p> <p>2. An Indirect Export shall be subject to the zero rate if the following conditions are met:</p> <p>a. The Goods are physically exported to a place outside the Implementing States or are put into a customs suspension regime in accordance with GCC Common Customs Law, within 90 days of the date of the supply under an arrangement agreed by the supplier and the Overseas Customer at or before the date of supply</p> <p>b. The Overseas Customer obtains official and commercial evidence of Export or customs suspension in accordance with GCC Common Customs Law, and provides the supplier with a copy of this.</p>	<p>1. The Direct Export shall be subject to the zero rate if the following two conditions are met:</p> <p>a. The Goods are physically exported to a place outside the Implementing States or are put into a customs suspension regime in accordance with the GCC Common Customs Law within 90 (ninety) days of the date of the supply.</p> <p>b. The exporter retains any of the following:</p> <p>1) a customs declaration, and Commercial Evidence that proves the Export,</p> <p>2) a Shipping Certificate and Official Evidence that prove the Export, or</p> <p>3) a customs declaration that proves the suspension arrangement of customs duties, in case the Goods are put into customs suspension.</p> <p>2. An Indirect Export shall be subject to the zero rate if the following conditions are met:</p> <p>a. The Goods are physically exported to a place outside the Implementing States or are put into a customs suspension regime in accordance with GCC Common Customs Law, within 90 (ninety) days of the date of the supply under an arrangement agreed by the supplier and the Overseas Customer at, or before, the date of supply.</p> <p>b. The Overseas Customer, or its agent, obtains any of the following and provides the supplier with a copy thereof:</p> <p>1) a customs declaration, and Commercial Evidence that proves the Export,</p> <p>2) a Shipping Certificate and Official Evidence that prove the Export, or</p> <p>3) a customs declaration that proves the suspension arrangement of customs duties, in case the Goods are put into customs suspension.</p>

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Article 30 (4)	Zero-rating the export of goods			<p>4. For the purposes of Clauses 1 and 2 of this Article:</p> <p>a. "Official evidence" means Export documents issued by the local Emirate Customs Department in respect of Goods leaving the State.</p> <p>b. "Commercial evidence" shall include any the following:</p> <ol style="list-style-type: none"> 1) Airway bill. 2) Bill of lading. 3) Consignment note. 4) Certificate of shipment. 	<p>4. For the purposes of Clauses 1 and 2 of this Article:</p> <p>a. "Official Evidence" means the export certificate issued by the customs departments in the State or a clearance certificate issued by these departments or the competent authorities in the State regarding the Goods leaving the State after verifying their departure from the State, or a document or clearance certificate certified by the competent authorities in the country of destination stating the entry of the Goods into the country.</p> <p>b. "Commercial Evidence" means the document issued by sea, air or land transport companies and agents, which proves the transfer and departure of the Goods from the State to outside the State, and includes any of the following documents:</p> <ol style="list-style-type: none"> 1) Air waybill or air manifest. 2) Sea waybill or sea manifest. 3) Land waybill, or land manifest. <p>c. "Shipping Certificate" means a certificate issued by sea, air or land transport companies and agents as an equivalent of a commercial evidence where it is not available.</p>

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Article 30 (6)	Zero-rating the export of goods	The Authority may specify alternative forms of evidence according to the nature of the Export or the nature of the Goods being exported.	The Authority may decide not to accept the documents submitted if they do not constitute sufficient evidence of the exit of the Goods from the State , and may specify alternative forms of evidence according to the nature of the Export or the nature of the Goods being exported.
Article 30 (11)	Zero-rating the export of goods	11. Customs Departments shall check to confirm the type and quantity of the exported goods with its export documents.	11. Customs departments shall check to confirm the type and quantity of the exported Goods with the export documents issued, according to the customs procedures, and based on the classification of the tax risk matrix that is specified in coordination with the Authority.
Article 31 (1)	Zero-rating the Export of Services	<p>1. The Export of Services shall be zero-rated in the following cases.</p> <p>a. If the following conditions are met:</p> <p>1) The Services are supplied to a Recipient of Services who does not have a Place of Residence in an Implementing State and who is outside the State at the time the Services are performed;</p> <p>2) The Services are not supplied directly in connection with real estate situated in the State or any improvement to the real estate or directly in connection with moveable personal assets situated in the State at the time the Services are performed.</p> <p>b. If the services are actually performed outside the Implementing States or are the arranging of services that are actually performed outside the Implementing States.</p> <p>c. If the supply consists of the facilitation of outbound tour packages, for that part of the service.</p>	<p>1. The Export of Services shall be zero-rated in the following cases:</p> <p>a. If the following conditions are met:</p> <p>1) The Services are supplied to a Recipient of Services who does not have a Place of Residence in an Implementing State and who is outside the State at the time the Services are performed,</p> <p>2) The Services are not supplied directly in connection with real estate situated in the State or any improvement to the real estate or directly in connection with moveable assets situated in the State at the time the Services are performed, and</p> <p>3) The Services are not treated as being performed in the State or in a Designated Zone under Clauses 3 to 8 of Article 30 and Article 31 of the Decree-Law.</p> <p>b. If the services are actually performed outside the Implementing States or are the arranging of services that are actually performed outside the Implementing States.</p> <p>c. If the supply consists of the facilitation of outbound tour packages, for that part of the service.</p>

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Article 31 (2)	Zero-rating the Export of Services	2. For the purpose of paragraph (a) of Clause 1 of this Article, a Person shall be considered as being “outside the State” if they only have a short-term presence in the State of less than a month and the presence is not effectively connected with the supply.	2. For the purpose of paragraph (a) of Clause 1 of this Article, a Person shall be considered as being “outside the State” if they only have a presence in the State of less than 30 (thirty) days and the presence is not effectively connected with the supply.
Article 31 3(b)	Zero-rating the Export of Services	b. It is reasonably foreseeable, at the time the agreement is entered into, that that other Person in the State will receive the Services in the course of making supplies for which Input Tax is not recoverable in full under Article 54 of the Decree-Law.	b. It is reasonably foreseeable, at the time the agreement is entered into, that the other Person in the State will receive Services for which Input Tax is not recoverable in full under Article 54 or Article 57 of the Decree-Law.
Article 33 (1)	Zero-rating International Transportation Services for Passengers and Goods	1. The supply of international transportation Services for Passengers and Goods and Transport-related Services shall be subject to the zero rate in the following cases: a. Transporting passengers or Goods from a place in the State to a place outside the State. b. Transporting passengers or Goods from a place outside the State to a place in the State. c. Transporting passengers from a place in the State to another place in the State by sea or air or land as part of a supply of an international transport of those passengers if either or both the first place of departure, or the final place of destination, is outside the State. d. Transporting Goods from a place in the State to another place in the State if the Services are supplied as part, or for the purpose, of the supply of Services of transporting Goods either from a place in the State to a place outside the State or from a place outside the State to a place in the State.	1. The supply of international transportation Services for passengers and Goods and Transport-related Services shall be subject to the zero rate in the following cases: a. Transporting passengers or Goods from a place in the State to a place outside the State. b. Transporting passengers or Goods from a place outside the State to a place in the State. c. Transporting passengers from a place in the State to another place in the State by sea or air or land as part of a supply of an international transport of those passengers if either or both the first place of departure, or the final place of destination, is outside the State. d. Transporting Goods from a place in the State to another place in the State if the Services are supplied by the same supplier as part of the supply of Services of transporting these Goods either from a place in the State to a place outside the State or from a place outside the State to a place in the State.

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Article 33 (2)	Zero-rating international transportation services for Passengers and Goods	2. The following Goods and Services shall be zero-rated if they are supplied in respect of the transportation services of passengers or Goods to which either Clause 1 of this Article applies or which are treated as taking place outside the State: a. The Goods which are supplied for use or consumption or sale by or on an aircraft or a ship. b. The Services supplied during the supply of transportation services. c. The Service of insuring, or the arranging of the insurance, or the arranging of the transport of passengers or Goods.	2. The following Goods and Services shall be zero-rated if they are supplied in respect of the transportation Services of passengers or Goods to which Clause 1 of this Article applies: a. The Goods which are supplied for use or consumption or sale by or on an aircraft or a ship. b. The Services supplied to the recipient of transportation services during the supply of transportation services. c. The Service of insuring, or the arranging of the insurance, or the arranging of the transport of passengers or Goods.		
Article 34	Zero-rating certain means of transport	The supply of the means of transport shall be subject to the zero rate in the following cases: 1. A supply of an aircraft that is designed or adapted to be used for commercial transportation of passengers or Goods and which is not designed or adapted for recreation, pleasure or sports. 2. A supply of a ship, boat or floating structure that is designed or adapted for use for commercial purposes and which is not designed or adapted for recreation, pleasure or sports. 3. A supply of bus or train that is designed or adapted to be used for public transportation of 10 or more passengers.	The supply and Import of the following means of transport shall be subject to the zero rate in the following cases: 1. An aircraft that is designed or adapted to be used for commercial transportation of passengers or Goods and which is not designed nor adapted for recreation, pleasure or sports. 2. A ship, boat or floating structure that is designed or adapted for use for commercial transportation of passengers and Goods and which is not designed nor adapted for recreation, pleasure or sports 3. A bus or train that is designed or adapted to be used for public transportation of 10 (ten) or more passengers.		

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Article 35	Zero-rating Goods and Services in Connection with Means of Transport	<p>1. The Goods and Services related to the supply of the means of transport mentioned in Article 34 of this Decision shall be subject to the zero rate if they are any of the following:</p> <p style="padding-left: 20px;">a. Goods, except fuel or other oil or gas products, that are supplied in the course of operating, repairing, maintaining or converting means of transport in any of the following cases:</p> <p style="padding-left: 40px;">1) The Goods shall be incorporated into, affixed to, attached to or form part of those means of transport.</p> <p style="padding-left: 40px;">2) The Goods are consumable Goods that become unusable or worthless as a direct result of being used in the operation, repair, maintenance, or conversion process.</p> <p style="padding-left: 20px;">b. Services which are supplied directly in connection with means of transport referred to in Article 34 of this Decision for the purposes of operating, repairing, maintaining or converting those means of transport.</p> <p style="padding-left: 20px;">c. Services which are supplied directly in connection with parts and equipment of a means of transport referred to in Article 34 of this Decision for the purpose of repairing and maintaining those parts and equipment, provided that any of the following applies:</p> <p style="padding-left: 40px;">1) The services are carried out on board of the means of transport.</p> <p style="padding-left: 40px;">2) The part or equipment is removed for repair or maintenance, and is subsequently replaced in the same means of transport.</p> <p style="padding-left: 40px;">3) The part or equipment is removed for repair or maintenance, and is subsequently held in stock for the future use as spares in the same means of transport or another means of transport.</p> <p style="padding-left: 40px;">4) The part or equipment cannot be repaired and is exchanged for an identical part or equipment.</p>	<p>2. The following Services which are supplied directly in connection with the means of transport referred to in Article 34 of this Decision for the purposes of operating, repairing, maintaining or converting the means of transport:</p> <p style="padding-left: 20px;">a. The services of repairing the means of transport if carried out on board of the means of transport.</p> <p style="padding-left: 20px;">b. The services of maintaining the means of transport if carried out on board of the means of transport, including the services of inspection and testing of the means of transport, its parts and equipment, cleaning, repainting, and other similar services.</p> <p style="padding-left: 20px;">c. The services of converting the means of transport, provided that, after the completion of the conversion process, the means of transport continue to satisfy the cases stipulated in Article 34 of this Decision.</p>

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Article 37 (2)	Residential buildings	<ol style="list-style-type: none"> 1. The phrase “residential building” means a building intended and designed for human occupation, including: <ol style="list-style-type: none"> a. Any building or part of a building that the person occupies, or that it can be foreseen that a person will occupy, as their principal place of residence. b. Residential accommodation for students or school pupils. c. Residential accommodation for armed forces and police. d. Orphanages, nursing homes, and rest homes. 2. A “Residential building” does not include any of the following: <ol style="list-style-type: none"> a. Any place that is not a building fixed to the ground and can be moved without being damaged. b. Any building that is used as a hotel, motel, bed and breakfast establishment, or hospital or the like. c. A serviced apartment for which services in addition to the supply of accommodation are provided. d. Any building constructed or converted without lawful authority. 3. A building shall be considered as a residential building if a small proportion of it is used as an office or workspace by the occupants, if it includes garages and gardens used in conjunction with it, or it includes any other features that may be said to comprise part of the residential building. 	<ol style="list-style-type: none"> 1. The phrase “residential building” means a building intended and designed for human occupation, including: <ol style="list-style-type: none"> a. Any building or part of a building that the person occupies, or that it can be foreseen that a person will occupy, as their principal place of residence. b. Residential accommodation for students or school pupils. c. Residential accommodation for armed forces and police. d. Orphanages, nursing homes, and rest homes. 2. A “Residential building” does not include any of the following: <ol style="list-style-type: none"> a. Any place that is not a building fixed to the ground and can be moved without being damaged. b. Any building that is used as a hotel, motel, bed and breakfast establishment, or hospital or the like. c. A hotel apartment or serviced apartment or the like. d. Any building constructed or converted without lawful authority. 3. A building shall be considered as a residential building if a small proportion of it is used as an office or workspace by the occupants, if it includes garages and gardens used in conjunction with it, or it includes any other features that may be considered to comprise part of the residential building.

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<p>Article 38</p>	<p>Zero-rating of Buildings Specifically Designed to be Used by Charities</p>	<p>1. The first sale or a lease of a building, or any part of a building, shall be zero-rated if the building was specifically designed to be used by a Charity and solely for a relevant charitable activity.</p> <p>2. In Clause 1 of this Article, “relevant charitable activity” means an activity for the purpose other than for the purpose of profit or benefit to any proprietor, member, or shareholder of the Charity, and one which is undertaken by the Charity in the course or furtherance of its charitable purpose or objectives to carry out a charitable activity in the State as approved by the Ministry of Community Development, or under the conditions of its establishment as a charity under Federal or Emirate Decree, or as otherwise licensed to operate as a Charity by an agency of the Federal or Emirate Governments authorised to grant such licences. Such charitable purposes and objectives include, for instance, advancing health, education, public welfare, religion, culture, science and similar activities.</p>	<p>The first sale or a lease of a building, or any part of a building, shall be zero-rated if it was specifically designed to be used by a Charity and solely for a Relevant Charitable Activity.</p>



Article		Name of the Provision		Changes as per Cabinet Decision No.100 of 2024	
		Old Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 99 of 2022)		New Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 100 of 2024)	
Article 41	Zero-rating Healthcare Services	<ol style="list-style-type: none"> 1. The phrase “healthcare services” means any Service supplied that is generally accepted in the medical profession as being necessary for the treatment of the Recipient of the supply including preventive treatment. 2. A supply of healthcare services shall be zero rated on the condition that the supply shall: <ol style="list-style-type: none"> a. Be made by a healthcare body or institution, doctor, nurse, technician, dentist, or pharmacy, licensed by the Ministry of Health or by any other competent authority. b. Relate to the wellbeing of a human being. 3. “Healthcare services” do not include any of the following: <ol style="list-style-type: none"> a. Any part of a supply that relates to staying in or attending an establishment the principal purpose of which is to provide holiday accommodation or entertainment such that any healthcare service is incidental to the provision of the accommodation or entertainment. b. Elective treatment for cosmetic reasons other than prescribed by a doctor or medical professional for treating or prevention of a medical condition. 4. A supply of Goods is zero-rated if it is a supply of: <ol style="list-style-type: none"> a. Any pharmaceutical products identified in a decision issued by the Cabinet. b. Any medical equipment identified in a decision issued by the Cabinet. c. Any other Goods not covered by paragraphs (a) and (b) of this Clause which are supplied in the course of supplying a Person with zero-rated healthcare services that are necessary for the supply of such healthcare services. 	<ol style="list-style-type: none"> 1. The phrase “Healthcare Services” means any Service supplied that is generally accepted in the medical profession as being necessary for the treatment of the Recipient of the supply, including preventive treatment. 2. A supply of healthcare services shall be zero rated on the condition that the supply shall: <ol style="list-style-type: none"> a. Be made by a healthcare body or institution, doctor, nurse, technician, dentist, or pharmacy, licensed by the Ministry of Health and Prevention or by any other competent authority concerned with healthcare. b. Relate to the wellbeing of a human being. 3. “Healthcare services” do not include any of the following: <ol style="list-style-type: none"> a. Any part of a supply that relates to staying in or attending an establishment the principal purpose of which is to provide holiday accommodation or entertainment such that any Healthcare Service is incidental to the provision of the accommodation or entertainment. b. Elective treatment for cosmetic reasons other than prescribed by a doctor or medical professional for treating or prevention of a medical condition. 4. A supply of Goods or an Import of Concerned Goods is zero-rated if it is a supply or an Import of: <ol style="list-style-type: none"> a. Any pharmaceutical products as specified in a decision issued by the Cabinet. b. Any medical equipment as specified in a decision issued by the Cabinet. c. Any other Goods not covered by paragraphs (a) and (b) of this Clause which are supplied in the course of supplying a Person with zero-rated Healthcare Services that are necessary for the supply of such Healthcare Services. 		

Article		Name of the Provision		Changes as per Cabinet Decision No.100 of 2024	
				Old Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 99 of 2022)	New Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 100 of 2024)
Article 42(2)	Tax Treatment of Financial Services	2. Financial services are services connected to dealings in money (or its equivalent) and the provision of credit and include for instance the following: a. The exchange of currency, whether effected by the exchange of bank notes or coin, by crediting or debiting accounts, or otherwise. b. The issue, payment, collection, or transfer of ownership of a cheque or letter of credit. c. The issue, allotment, drawing, acceptance, endorsement, or transfer of ownership of a debt security. d. The provision of any loan, advance or credit. e. The renewal or variation of a debt security, equity security, or credit contract. f. The provision, taking, variation, or release of a guarantee, indemnity, security, or bond in respect of the performance of obligations under a cheque, credit, equity security, debt security, or in respect of the activities specified in paragraphs (b) to (e) of this Article. g. The operation of any current, deposit or savings account. h. The provision or transfer of ownership of financial instruments such as derivatives, options, swaps, credit default swaps, and futures.	2. Financial Services are Services connected to dealings in money (or its equivalent) and the provision of credit and include for instance the following: a. The exchange of currency, whether effected by the exchange of bank notes or coin, by crediting or debiting accounts, or the like . b. The issue, payment, collection, or transfer of ownership of a cheque or letter of credit. c. The issue, allotment, drawing, acceptance, endorsement, or transfer of ownership of a debt security. d. The provision of any loan, advance or credit. e. The renewal or variation of a debt security, equity security, or credit contract. f. The provision, taking, variation, or release of a guarantee, indemnity, security, or bond in respect of the performance of obligations under a cheque, credit, equity security, debt security, or in respect of the activities specified in paragraphs (b) to (e) of this Clause. g. The operation of any current, deposit or savings account. h. The provision or transfer of ownership of financial instruments such as derivatives, options, swaps, credit default swaps, and futures. i. The provision or transfer of ownership of a life insurance contract or the provision of re-insurance in respect of any such contract. j. The management of investment funds, which means “services provided by the fund manager independently for a consideration, to funds licensed by a competent authority in the State, including but not limited to, management of the fund’s operations, management of investments for or on behalf of the fund, monitoring and improvement of		

		Changes as per Cabinet Decision No.100 of 2024	
Article	Name of the Provision		
		Old Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 99 of 2022)	New Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 100 of 2024)
Article 42(2)	Tax Treatment of Financial Services	<p>i. The payment or collection of any amount of interest, principal, dividend, or other amount whatever in respect of any debt security, equity security, credit, and contract of life insurance.</p> <p>j. Agreeing to do, or arranging, any of the activities specified in paragraphs (a) to (i) of this Clause, other than advising thereon.</p>	<p>k. The transfer of ownership of Virtual Assets, including virtual currencies.</p> <p>l. The conversion of Virtual Assets.</p> <p>m. Keeping and managing Virtual Assets and enabling control thereof.</p> <p>n. Agreeing to do or arranging any of the activities specified in paragraphs (a) to (m) of this Clause, other than advising thereon. (clause (i) is removed and new points(i to m) added)</p>
Article 42(3)	Tax Treatment of Financial Services	<p>3. The following financial services shall be exempted:</p> <p>a. Activities under Clause 2 of this Article where they are not conducted in return for an explicit fee, discount, commission, and rebate or similar.</p> <p>b. The issue, allotment, or transfer of ownership of an equity security or a debt security;</p> <p>c. The provision or transfer of ownership of a life insurance contract or the provision of re-insurance in respect of any such contract.</p>	<p>3. The following financial services shall be exempted:</p> <p>a. Activities under Clause 2 of this Article where they are not conducted in return for an explicit fee, discount, commission, and rebate or similar.</p> <p>b. The issue, allotment, or transfer of ownership of an equity security or a debt security</p> <p>c. The provision or transfer of ownership of a life insurance contract or the provision of re-insurance in respect of any such contract.</p> <p>d. Fund management services described in paragraph (j) of Clause 2 of this Article.</p> <p>e. Services specified in paragraphs (k) and (l) of Clause 2 of this Article, including services supplied on or after 1 January 2018.</p>
Article 46	Tax on Supplies of More Than One Component	<p>For the purposes of the supply consisting of more than one component:</p> <p>1. Where a supply is a single composite supply as provided in Article 4 of this Decision, the Tax treatment of the supply shall follow the Tax treatment of the principal component of the supply.</p> <p>2. Where a supply consisting of multiple components is not a single composite supply, the supply of each component is to be treated as a separate supply.</p>	<p>For the purposes of the supply consisting of more than one component:</p> <p>1. Where a supply is a single composite supply as provided in Article 4 of this Decision:</p> <p>a. The Tax treatment of the supply shall follow the Tax treatment of the principal component of the supply.</p> <p>b. If a single composite supply does not contain a principal component, the Tax treatment shall, generally, be applied based on the nature of the supply as a whole.</p> <p>2. Where a supply consisting of multiple components is not a single composite supply, the supply of each component is to be treated as a separate supply.</p>

Article	Name of the Provision	Changes as per Cabinet Decision No.100 of 2024	
		Old Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 99 of 2022)	New Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 100 of 2024)
<p>Article 53 (1)</p>	<p>Non-recoverable Input Tax</p>	<p>1. Input Tax shall be non-recoverable if it is incurred by a Person in respect of the following Taxable Supplies:</p> <p>a. Where the Person is not a Government Entity as specified in a Cabinet Decision in accordance with Article 10 and 57 of the Decree-Law, and there is provision of entertainment services to anyone not employed by the Person, including customers, potential customers, officials, or shareholder or other owners or investors.</p> <p>b. Where a motor vehicle was purchased, rented or leased for use in the Business and is available for personal use by any Person.</p> <p>c. Where Goods or Services were purchased to be used by employees for no charge to them and for their personal benefit including the provision of entertainment services, except in the following cases:</p> <p>1) where it is a legal obligation to provide those Services or Goods to those employees under any applicable labour law in the State or Designated Zone.</p> <p>2) it is a contractual obligation or documented policy to provide those services or goods to those employees in order that they may perform their role and it can be proven to be normal business practice in the course of employing those people;</p> <p>3) where the provision of goods or services is a deemed supply under the provisions of the Decree-Law.</p>	<p>1. Input Tax shall be non-recoverable if it is incurred by a Person in the following cases:</p> <p>a. Where the Person is not a Government Entity as specified in a Cabinet Decision in accordance with Article 10 and 57 of the Decree-Law, and there is provision of entertainment services to anyone not employed by the Person, including customers, potential customers, officials, or shareholder or other owners or investors.</p> <p>b. Where motor vehicles were purchased, rented or leased for use in the Business and are available for personal use by any Person.</p> <p>c. Where Goods or Services were purchased to be used by employees for no charge to them and for their personal benefit including the provision of entertainment services, except in the following cases:</p> <p>1) Where it is a legal obligation to provide those Services or Goods to those employees under any applicable labour law in the State or Designated Zone.</p> <p>2) Where it is a contractual obligation or documented policy to provide those services or goods to those employees in order that they may perform their role and it can be proven to be normal business practice in the course of employing those people.</p> <p>3) Without prejudice to Clause 1 of this paragraph, where the Taxable Person provides health insurance, including enhanced health insurance, to its employees and their family members (as applicable) up to a husband or one wife, and three children younger than eighteen years.</p> <p>4) Where the provision of goods or services is a deemed supply under the provisions of the Decree-Law.</p>

Article	Name of the Provision	Changes as per Cabinet Decision No.100 of 2024	
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Article 55	Apportionment of Input Tax		<p>4. As an exception to Clauses 1, 2 and 3 of this Article, the Tax year shall end in the following cases:</p> <p>a. where a Taxable Person applies for Tax deregistration, the Tax year shall end on the last day such Person was a Taxable Person,</p> <p>b. where a member joins a Tax Group, the Tax year shall end on the last day before joining the Tax Group, or</p> <p>c. where a member leaves a Tax Group, the Tax year shall end on the last day such Person was a member of the Tax Group.</p> <p>12. For purposes of Clauses 4 and 11 of this Article, where a Tax year is less than 12 (twelve) months, the amount mentioned in Clause 11 of this Article must be adjusted to an amount proportionate to the length of such Tax Period.</p> <p>16. Without prejudice to Clauses 9, 10 and 11 of this Article, the Taxable Person may apply to the Authority to approve the use of a specified recovery percentage to calculate the recoverable Input Tax in any Tax Period based on the recovery percentage of the preceding Tax year.</p>
Article 58	Adjustments under the Capital Assets Scheme		<p>16. The first Tax year of an internally developed Capital Asset shall be the year in which that asset is started to be used.</p>
Article 59 (5)	Tax invoices	<p>5. As an exception to Clause 4 of this Article, the Taxable Person may issue a Tax Invoice that meets the</p>	<p>5. As an exception to Clause 4 of this Article, and in cases other than where the reverse charge mechanism applies in accordance with Article 48 of the Decree-Law, the Registrant may issue a simplified Tax Invoice that meets the requirements of Clause 2 of this Article in either of the following two situations:</p> <p>a. Where the Recipient of Goods or Recipient of Services is not a Registrant.</p> <p>b. Where the Recipient of Goods or Recipient of Services is a Registrant and the Consideration for the supply does not exceed AED 10,000 (ten thousand dirhams).</p>

		Changes as per Cabinet Decision No.100 of 2024	
Article	Name of the Provision		
		Old Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 99 of 2022)	New Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 100 of 2024)
Article 59	Tax invoices		<p>11. Where an agent who is a Registrant makes a supply of Goods or Services for and on behalf of the principal of that agent, that agent may issue a Tax Invoice in relation to that supply as if that agent had made the supply, provided that the principal shall not issue a Tax Invoice, subject to:</p> <p>a. the agent retaining sufficient records in such a manner as to determine the name, address and Tax Registration Number of the principal supplier, and</p> <p>b. the principal supplier retaining sufficient records in such a manner as to determine the name, address and Tax Registration Number of the agent.</p> <p>13. For the purposes of Clause 2 of Article 67 of the Decree-Law, the Registrant shall issue the Tax Invoice within 14 (fourteen) days from the date of the supply provided for in Article 25 or 26 of the Decree-Law, except in the following cases:</p> <p>1) where the Tax Invoice is issued in accordance with Clause 2 of this Article, the Registrant shall issue the Tax Invoice on the date of supply,</p> <p>2) for the purposes of Clause 6 of this Article, the Registrant shall issue a summary of the Tax Invoice and deliver it to the Recipient of Goods or Recipient of Services within 14 (fourteen) days of the end of the calendar month within which the date of supply occurs for such supplies.</p> <p>3) any other cases specified by the Authority.</p> <p>14. Where the Authority grants approval under Clause 7 of this Article, such approval may be withdrawn at any time where the Authority considers that the conditions of approval are no longer met.</p> <p>15. As an exception to Clause 5 of this Article, the Authority may specify the cases in which a Tax Invoice that meets the requirements of Clause 1 of this Article must be issued, even if one of the cases provided for in Clause 5 of this Article applies.</p>

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				Old Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 99 of 2022)	New Executive Regulation of the Federal Decree Law No. 8 (Cabinet Decision No. 100 of 2024)
Article 60(1)	Tax Credit Note	<p>1. The Tax Credit Note shall contain the following:</p> <p>a. The words “Tax Credit Note” clearly displayed on the invoice.</p> <p>b. The name, address, and Tax Registration Number of the Registrant making the supply.</p> <p>c. The name, address, and Tax Registration Number of the Recipient where he is a Registrant.</p> <p>d. The date of issuing the Tax Credit Note.</p> <p>e. The value of the supply shown on the Tax Invoice, the correct amount of the value of the supply, the difference between those two amounts, and the Tax charged that relates to that difference in AED.</p> <p>f. A brief explanation of the circumstances giving rise to the issuing of the Tax Credit Note.</p> <p>g. Information sufficient to identify the supply to which the Tax Credit Note relates.</p>	<p>1. The Tax Credit Note shall contain all the following particulars:</p> <p>a. The words “Tax Credit Note” clearly displayed on the invoice.</p> <p>b. The name, address, and Tax Registration Number of the Registrant making the supply.</p> <p>c. The name, address, and Tax Registration Number of the Recipient where he is a Registrant.</p> <p>d. The date of issuing the Tax Credit Note.</p> <p>e. The value of the supply shown on the Tax Invoice, the correct amount of the value of the supply, the difference between those two amounts, and the Tax charged that relates to that difference in AED. In case more than one Tax Credit Note is issued in relation to the same Tax Invoice, the value of the supply shown on the Tax Invoice in the subsequent Tax Credit Note shall be the adjusted value based on the previous Tax Credit Note.</p> <p>f. A brief explanation of the circumstances giving rise to the issuing of the Tax Credit Note.</p> <p>g. Information sufficient to identify the supply to which the Tax Credit Note relates.</p>		
Article 60(6)	Tax Credit Note	<p>6. Where an agent who is a Registrant makes a supply of Goods and Services for and on behalf of the principal of that agent, that agent may issue a Tax Credit Note in relation to that supply as if that agent had made the supply, and provided that the principal shall not issue a Tax Credit Note.</p>	<p>6. Where an agent who is a Registrant makes a supply of Goods and Services for and on behalf of the principal of that agent, that agent may issue a Tax Credit Note in relation to that supply as if that agent had made the supply, provided that the principal shall not issue a Tax Credit Note, subject to:</p> <p>a. the agent retaining sufficient records in such a manner as to determine the name, address and Tax Registration Number of the principal supplier, and</p> <p>b. the principal supplier retaining sufficient records in such a manner as to determine the name, address and Tax Registration Number of the agent.</p>		

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Article 69	Foreign Governments	The official of a foreign government, international organisation, diplomatic body or mission who benefits from the refund should not hold UAE Nationality or have a residence visa under the sponsorship of an entity other than the foreign government, international organisation, diplomatic body or mission itself, and should not carry out any Business in the State.	The official of a foreign government, international organisation, diplomatic body or mission who benefits from the refund should not hold UAE Nationality or have a residence visa under the sponsorship of an entity other than the foreign government, international organisation, diplomatic body or mission itself, and should not carry out any Business in the State, provided that the Tax refund claim referred to must be submitted within 36 (thirty six) months from the date the official incurred such Tax or during any other period specified under the provisions of any international treaty or other agreement in force in the State.
Article 68(2)	Tourist Visitors	2. The following conditions shall apply to the Tax Refunds for Tourists Scheme: c. The relevant Goods are exported by the overseas tourist to a place outside the Implementing States within 3 months from the Date of Supply, subject to such conditions and verifications as may be imposed by the Authority.	2. The following conditions shall apply to the Tax Refunds for Tourists Scheme: c. The relevant Goods are exported by the overseas tourist to a place outside the Implementing States within 90 (ninety) days from the Date of Supply, subject to the conditions and procedures of verification as may be imposed by the Authority.
Article 64(5)	Tax Return & Payments	5. A Tax Return must contain such details as the Authority may require and, at the minimum, allow for the following information to be included: j. The Payable Tax for the Tax Period.	5. A Tax Return must contain such details as the Authority may require and, at the minimum, allow for the following information to be included: j. The Payable Tax or excess Tax, if any, for the Tax Period

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