



Decoding Scenarios

UAE CORPORATE TAX Case Studies



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A Dilip Jain initiative

With Editorial support of
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We also want to thank all those who contributed their time and knowledge but wish to remain anonymous. Your contributions have not gone unnoticed.

Finally, we are grateful to our readers, for whom this book was written. We hope it serves as a useful guide in your journey through the complexities of corporate taxation in the UAE.

About the Book Initiative by:



CA Dilip Jain has multi-faceted financial experience over his 20 years of banking and financial services career with Kotak Bank, ICICI Bank in India, Daiwa Capital Markets, Bahrain, Daiwa Capital in DIFC, Dubai, Nimai, Crowe Vistra, Oasis Investment Co., Century Private Wealth Ltd, DIFC, Dubai in - India, UAE, Qatar and Bahrain. His experience spans from lease and hire purchase, asset securitization, indirect tax planning, credit- mortgages, AML risk, compliance, anti-money laundering, trade and corporate finance solutions.

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community, has featured in “Pearls of Rajasthan” as well as in Nelson Mandela Inspired “Good Deeds” Book, Abu Dhabi.

Other Books by same Author:

- 1. AML brain GYM*
- 2. AML Brain GYM for DNFBDs*

Preface

Welcome to this comprehensive guide on Corporate Taxation in the United Arab Emirates. The landscape of taxation is ever evolving, and with the recent changes in UAE tax laws, it has become imperative for professionals, students, and business leaders to understand the intricacies involved. This book aims to bridge the gap between theory and practice, providing you with real-world scenarios to navigate the complex world of corporate taxation.

Why This Book Was Written

The introduction of new tax laws and regulations in the UAE has created a need for a resource that not only explains the laws but also illustrates how they apply in various business contexts. This book was written to meet that need. It serves as a practical guide for anyone looking to understand the nuances of UAE tax laws, be it a student, a business owner, or a professional in the field of finance and taxation.

Unique Features

Case Studies: One of the standout features of this book is the extensive use of case studies. These are designed to cover a wide range of scenarios and complexities, providing you with a practical understanding of how tax laws are applied.

Numerical Examples: To ensure the material is as practical as possible, we've included numerical examples that offer a step-by-step guide to tax calculations under various scenarios.

Legal References: Each case study is annotated with references to specific articles, clauses, and provisions of the law, making it easier for you to locate and understand the relevant legal framework.

Interdisciplinary Approach: The book takes an interdisciplinary approach, blending legal, financial, and business insights to provide a well-rounded understanding of corporate taxation.

Benefits of Reading This Book

In-Depth Understanding: Gain a deep understanding of UAE corporate tax laws, including the latest changes and updates.

Practical Skills: Learn how to apply tax laws in various business scenarios, enhancing your decision-making skills.

Compliance and Risk Management: Equip yourself with the knowledge to manage tax risks and ensure compliance with laws, thereby avoiding penalties and legal issues.

Career Advancement: Whether you're a student or a professional, the insights provided will be a valuable addition to your skill set, potentially opening doors for career advancement.

We hope that this book serves as a valuable resource for you, offering the insights and practical skills needed to navigate the complex

landscape of corporate taxation in the UAE effectively. Any suggestions for improvements or if any error, still noticed, please let us know.

Thank you for choosing this book as your guide.

How to Read This Book

Navigating the complexities of corporate taxation can be challenging, but this book is designed to make that journey easier for you. Here's a guide on how to get the most out of this resource.

Structure of the Book

The book is divided into several sections, each focusing on a different aspect of corporate taxation in the UAE. It starts with an introduction to the basic principles and then delves into more complex topics, supported by case studies and numerical examples.

Recommended Reading Path

Start with the Basics: If you're new to UAE tax laws, we recommend starting with the introductory chapters to build a strong foundation.

***Case Studies:** Each case study is designed to be a standalone example but reading them in the order presented will provide a more comprehensive understanding.*

***Legal References:** Pay close attention to the legal references provided in each case study. These will help you understand the legal framework and could be useful for further research.*

***Numerical Examples:** Don't skip the numerical examples. They provide practical insights into how tax calculations are performed and are crucial for understanding the case studies.*

***End-of-Chapter Summaries:** These provide a quick recap and highlight the key takeaways.*

***Glossary and Index:** Use these for quick references to terms or topics you're unfamiliar with.*

Tips for Effective Learning

***Take Notes:** As you go through the chapters, jot down important points, calculations, or questions that come to mind.*

***Practice:** Try to solve the numerical examples before looking at the solutions. This will help reinforce your understanding.*

***Cross-Reference:** Make use of the legal references to read the actual laws and decisions. This will deepen your understanding and provide a practical context.*

***Discussion and Application:** If possible, discuss the case studies and examples with peers or colleagues. Try to apply the principles learned*

in real-world scenarios or your workplace. Challenge if any concepts need further improvement and clarification.

Review: *Periodically review the chapters or case studies to keep the concepts fresh in your mind.*

We hope this guide enhances your reading experience and helps you gain a thorough understanding of corporate taxation in the UAE.

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1. On Article 1 - Definition of "Business" for XYZ Trading Co.

Introduction

Scenario: XYZ Trading Co., a trading company, is assessing whether its various activities qualify as a "Business" under UAE corporate tax law.

Objective: To scrutinize the activities of XYZ Trading Co. against the definition of "Business" as per Article 1 of Federal Decree-Law No. 47 of 2022.

Company Profile

- Name: XYZ Trading Co.
- Business: Import and Export of Electronics, Real Estate Investments, and Occasional Art Auctions
- Revenue: AED 20 million (Electronics), AED 5 million (Real Estate), AED 1 million (Art Auctions)
- Expenses: AED 8 million (Electronics), AED 2 million (Real Estate), AED 0.5 million (Art Auctions)
- Location: Dubai, UAE, and a branch in Abu Dhabi, UAE

Financials

- Profit and Loss Account:
- Total Revenue: AED 26 million
- Total Operating Expenses: AED 10.5 million
- Net Profit: AED 15.5 million

Problem Statement

Issue: Determining which of the company's activities qualify as a "Business" as defined by Article 1 of Federal Decree-Law No. 47 of 2022.

Specific Elements of the Definition

a) **Regularly:** The electronics trading is conducted throughout the year, involving multiple transactions each month.

b) **On an Ongoing Basis:** The real estate investments have been held and managed for over five years, with regular rental income.

c) **Independent Basis:** The electronics trading is conducted independently, without being contingent on any other business activities.

d) **Any Person:** The business is owned by Mr. John Doe, a UAE resident.

e) **In Any Location:** The business operates in both Dubai and Abu Dhabi, UAE.

Solution Options and Rationale

Option A: All activities of the company qualify as a "Business."

Option B: Only the electronics trading, and real estate investments qualify as a "Business."

Option C: Only the electronics trading qualifies as a "Business."

Option D: None of the activities qualify as a "Business."

Suggested Correct Answer: Option B

Rationale:

Electronics Trading: Meets all criteria—regular, ongoing, independent, conducted by a person, and in multiple locations.

Real Estate Investments: Meets the criteria for being ongoing, independent, conducted by a person, and in multiple locations.

Art Auctions: Do not meet the criteria for being regular or ongoing.

Link to Financials: The Profit and Loss account shows a net profit of AED 15.5 million, confirming the ongoing and regular nature of some of the business activities.

Conclusion

The case study clarifies that only the electronics trading and real estate investments of XYZ Trading Co. fall under the definition of "Business" as per Article 1 of Federal Decree-Law No. 47 of 2022. The art auctions do not qualify due to their irregular and non-ongoing nature.

References

- Federal Decree-Law No. 47 of 2022, Article 1

2. On Definition of "Government Controlled Entity" as per Federal Decree-Law No. 47 of 2022

Introduction

Objective: To determine juridical persons which are covered under the definition of "Government Controlled Entity" as per Federal Decree-Law No. 47 of 2022 and relevant Cabinet decisions.

Definition

Article 1 – **Definitions** of Chapter I of **General Provisions** of the Federal Decree-Law 47 defines:

Government Controlled Entity (GCE): "Any juridical person, directly or indirectly wholly owned and controlled by a Government Entity, as specified in a decision issued by the Cabinet at the suggestion of the Minister."

As per explanatory guide to Federal Decree-law 47, it undertakes activities that are an extension of the primary function of the Government Entity or Government Entities owning it.

Government Entity:

The Federal Government, Local Governments, ministries, government departments, government agencies, authorities and public institutions of the Federal Government or Local Governments.

Explanatory Guide

The explanatory guide lucidly and succinctly explains the special features of a Govt. controlled entity. Therefore, relevant explanations are reproduced here.

Article 1 - Definitions

An entity must be a separate juridical person incorporated or otherwise established by the Federal Government or a Local Government and must be listed in a Cabinet Decision before it can be considered a "Government Controlled Entity.

Article 4 – Exempt Person

The exemption under Clause 1(b) recognises that whilst a Government Controlled Entity is legally distinct from the

Government, it may undertake activities that are the same or similar to those of the Government Entity owning it, or that can otherwise be considered part of the remit of the relevant Government Entity. A juridical entity that carries out its mandate to fulfil a government's responsibility in accordance with the law or other instrument under which it was established will have its mandated activities assimilated to a government function rather than a taxable business.

A Government Controlled Entity would typically be established by way of federal or local law, decree or resolution. In addition, a Government Controlled Entity is required to be wholly owned and controlled by one or more Government Entities. The term "ownership" refers to the full legal and beneficial ownership of the shares or other ownership interests in the Government Controlled Entity, with unrestricted entitlement to profit and liquidation proceeds and other ownership entitlements.

The earnings of the Government Controlled Entity must ultimately be credited to the account of the Government, without a private Person having a claim or entitlement over the entity's income, assets or ownership interests by virtue of ownership or a beneficial interest in the entity.

Determining whether a Government Controlled Entity is "controlled" by the Government would, among other factors, involve consideration of the composition of the entity's board of directors. The board of a Government Controlled Entity would generally be expected to comprise Government and public sector officials and other members appointed by the Government.

Taxation Status

Article 4 (1)(b) exempts a Government Controlled Entity from Corporate Tax.

Article 6 states that GCEs are exempt from corporate tax, but this exemption does not apply to GCEs, which conduct business or business activities that are not their mandated activities. In other words, even wholly owned GCEs shall be liable to Corporate Tax, if they are pursuing business activities apart from their mandated activities. Those juridical persons which do not satisfy the condition of Wholly owned shall be liable to tax upon their entire activities.

For better understanding of discerning readers, I have provided a few examples with varying levels of shareholding pattern.

Govt. controlled entities – determination based on shareholding pattern.

- GovCorp (100% voting rights in shares of the company owned by the Government entity)
- SubCorp1 (74% owned by GovCorp)
- SubCorp2 (49% owned by GovCorp and 51% by Private Entity or individual)

Instances of Government Controlled Entity

GovCorp:

Rationale: Directly 100% owned and controlled by a Government Entity. Income from mandated activity will be exempt. Any income from Business or Business activity will be subject to corporate tax.

Majority shareholding company not a GCE

SubCorp1:

Rationale: Indirectly 74% owned by GovCorp, which is a Government Controlled Entity.

As the company is not wholly owned, therefore, despite having majority of shareholding of Govt. controlled entity, SubCorp1 will not be entitled to exemption on Income from mandated activity.

Instance of Non-Government Controlled Entity

SubCorp2:

Rationale: 51% owned by a Private Entity, thus not “wholly owned” by a Government Entity.

Importance of Specific Wordings with Instances

Any Juridical Person: This means that the entity can be any form of organization recognized by law, such as a corporation or a partnership or a sole proprietorship of a GCE.

Instance: GovCorp being a corporation qualifies as an exempt juridical person. SubCorp are also juridical persons. As they are not wholly owned and controlled by the government entity, they do not qualify for exemption.

Directly or Indirectly: This implies that ownership or control can be either direct or through another entity by owning equity or voting shares, or managerial control, regulatory powers or ability to influence decision making of the entity etc.

Instance: SubCorp1 is indirectly owned through GovCorp.

Wholly Owned: This means 100% ownership of Equity or voting shares of a juridical person.

Instance: GovCorp is wholly owned by the Government entity.

Controlled by: This implies the ability to influence the decision-making of the entity by way of voting rights, managerial control, regulatory powers or contractual arrangements, rights etc.

Instance: GovCorp is controlled by the Government entity, as it owns 100% of the shares.

In above discussion, SubCorp 1 or 2 will not be considered as GCE as they are not wholly owned; and shall not be entitled to exemption. To clarify further, if a SubCorp 3 is formed with 100% ownership the GovCorp, a government-controlled entity, and is listed in a cabinet decision, such company will be indirectly wholly owned. Income arising from any mandated activity carried on by such juridical person will be exempt from tax.

3. Al Wonderla Industrial Group on Taxable persons

Business Overview:

Al Wonderla Industrial Group is a diversified conglomerate based in Dubai, UAE, with business interests in manufacturing, real estate, and technology. The group consists of multiple subsidiaries, including a Non-Resident subsidiary in the UK.

Financials:

Profit and Loss Account (AED)

- Revenue: 100,000,000
- Cost of Goods Sold: -40,000,000
- Gross Profit: 60,000,000
- Operating Expenses: -20,000,000
- Interest Income: 2,000,000
- Interest Expense: -1,000,000
- Net Profit: 41,000,000

Balance Sheet (AED)

- Cash: 10,000,000
- Accounts Receivable: 5,000,000
- Inventory: 3,000,000
- Fixed Assets: 20,000,000
- Total Assets: 38,000,000
- Accounts Payable: 2,000,000
- Long-term Debt: 10,000,000
- Equity: 26,000,000

Scenarios:

1. **Resident Subsidiary:** Al Wonderla Manufacturing, a 100% subsidiary, is incorporated in the UAE.
 - Article Reference: Article 11, Clause 3(a)
 - Rationale: As a resident juridical person, it is a Taxable Person. Its taxable income will be subject to Corporate Tax. If Al Wonderla Group elects for Tax Group (Article 40)
2. **Non-Resident Subsidiary:** Al Wonderla UK is effectively managed and controlled in the UAE but incorporated in the UK.
 - Article Reference: Article 11, Clause 3(b)

- Rationale: Despite being incorporated in a foreign jurisdiction, it is effectively managed in the UAE, making it a Resident Taxable Person.
3. **Natural Person Business:** Alex Pashan, a natural person and one of the owners, runs a technology consulting business in the State.
 - Article Reference: Article 11, Clause 3(c)
 - Rationale: As he conducts a Business in the State, he is a Resident Taxable Person.
 4. **Permanent Establishment:** Al Wonderla UK has a branch office in the UAE.
 - Article Reference: Article 11, Clause 4(a)
 - Rationale: The branch office is considered a Permanent Establishment and thus a Non-Resident Taxable Person.
 5. **State-Sourced Income:** Al Wonderla Real Estate, another foreign subsidiary, derives rental income from properties located in the UAE.
 - Article Reference: Article 11, Clause 4(b)
 - Rationale: The subsidiary is a Resident Taxable Person as it derives State-Sourced Income.
 6. **Interest Income and Expense:** The group has interest income and expense as per the Profit and Loss Account.
 - Article Reference: Relevant articles (29 & 30) for interest income and expense treatment
 - Rationale: The interest income of AED 2,000,000 and interest expense of AED 1,000,000 would be considered in calculating the corporate tax.
 7. **Foreign Sourced Income:** Al Wonderla UK derives income from operations in the UK.
 - Article Reference: Article 11, Clause 4(b)

- Rationale: The income would not be considered State-Sourced Income and thus would not make it a Resident Taxable Person for that income. Further, any dividend or distribution received from Al Wonderla UK would also be eligible for Participation Exemption
8. **Nexus in the State:** Al Wonderla UK has significant sales in the UAE but no physical presence.
 - Article Reference: Article 11, Clause 4(c)
 - Rationale: Despite having no physical presence, the significant sales could create a nexus in the State, making it a Non-Resident Taxable Person.
 9. **Multiple Business Activities:** Al Wonderla Industrial Group is involved in multiple business activities.
 - Article Reference: Article 11,
 - Clause 6
 - Rationale: The Cabinet may issue a decision specifying which activities are subject to Corporate Tax, affecting its status as a Taxable Person.
 10. **Natural Person with Multiple Businesses:** Alex Pashan also owns a restaurant in addition to his technology consulting business.
 - Article Reference: Article 11, Clause 3(c)
 - Rationale: As he conducts multiple Businesses in the State, each would be considered separately for tax purposes. (assuming if multiple businesses are not conducted as a natural person)

UAE CORPORATE TAX

Unlock the Complexities of Corporate Taxation in the UAE: A Comprehensive Case Study Approach

Navigating the intricate landscape



A Freshers' Learning Partner

WHY YOU SHOULD READ THIS BOOK

Case Study Approach: Real-world scenarios and fictitious case studies provide a hands-on understanding of how tax laws apply in various situations.

Numerical Solutions: Detailed numerical examples offer a step-by-step guide to complex calculations, making the book a practical tool for decision-making.

Comprehensive Coverage: From Transfer Pricing to Tax Loss Relief, the book covers all essential topics, each aligned with specific articles and clauses in UAE tax laws.

Expert Insights: Crafted by professionals with deep expertise in accounting, finance, and UAE tax laws, this book offers nuanced perspectives and advanced strategies.

Up-to-Date Information: Incorporates the latest ministerial decisions and federal laws, ensuring you have the most current guidance at your fingertips.

Educational Value: Ideal for both self-study and classroom instruction, the book serves as an excellent resource for anyone looking to master UAE corporate taxation.

Demystifies the complexities of corporate taxation in the UAE

WHO IS THIS BOOK FOR?

- CFOs and Finance Managers
- Tax Consultants and Advisors
- Corporate Lawyers
- Business Owners
- Accounting and Finance Students
- Academics and Researchers in Finance and Taxation

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CA Dilip Jain has multi-faceted financial experience over his 20 years of banking and financial services career with Kotak Bank, ICICI Bank in India, Daiwa Capital Markets, Bahrain, Daiwa Capital in DIFC, Dubai, Nimai, Crowe Vistra, Oasis Investment Co., Century Private Wealth Ltd, DIFC, Dubai in - India, UAE, Qatar and Bahrain. Also Complied books on VAT, ESR, AML. A Chartered Accountant, IIMA- Alumnae, ACAMS and CISI Level 3 qualified in Global Financial Compliance, Combating financial Crime. He is also a Distinguished Toastmasters and prolific speaker and Coach.



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