

UAE CORPORATE TAX - QUESTIONS CHALLENGE

An initiative by

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Disclaimer

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This book is not an official guide to the Federal-Decree-Law-No.-47-of-2022 or any other laws, regulations, Cabinet Decisions, Ministerial Decisions, or guides issued by the Federal Tax Authority or other governmental bodies of the United Arab Emirates. The scenarios and questions are hypothetical and are intended solely to provide a general understanding of various aspects of UAE corporate tax law for educational purposes.

Readers are strongly advised to refer to the actual texts of the Federal-Decree-Law-No.-47-of-2022, related Cabinet and Ministerial Decisions, and guides issued by the Federal Tax Authority for accurate and detailed information. For specific tax advice or assistance with tax planning, compliance, or other tax-related matters, readers should consult a qualified tax professional or legal advisor.

Acknowledgments

We would like to extend our deepest gratitude to the editorial team whose dedication and expertise have been invaluable in the creation of this book. Their meticulous attention to detail, rigorous review processes, and unwavering commitment to excellence have been instrumental in shaping this resource into what it is today.

- *CA Dixit Jain*
- *Rohit Jain*
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- *CA Nishant Rayma*
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Special Thanks to CA D.R.G Mahesh for critical review for overall edition. He is a qualified professional with extensive experience in providing tax and compliance services to various businesses in the UAE, ensuring adherence to the latest tax laws and regulations.

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 AML.

Dilip Jain

Forward to the Book

Welcome to UAE corporate Tax Questions challenge, a comprehensive and insightful exploration of the United Arab Emirates' Federal-Decree-Law-No.-47-of-2022 and related tax laws, decisions, and guidelines. This book is crafted with the objective of distilling over 1500 pages of complex legal content into an accessible and engaging format for readers seeking a deeper understanding of UAE corporate tax law.

Objective and Reading Value:

The primary objective of this book is to provide an educational resource that simplifies the intricate details of UAE tax legislation. It is designed to cater to a wide range of readers, from students and professionals in the field of finance and law to business owners and individuals interested in the nuances of UAE tax regulations. By transforming the extensive legal text into a series of scenario-based questions and answers, this book offers a unique and practical approach to learning.

Benefits and Uniqueness:

One of the key benefits of this book is its ability to make complex legal concepts accessible. The scenario-based format not only aids in understanding but also in retaining crucial information. Each question is carefully crafted to highlight important aspects of the law, ensuring that readers gain a well-rounded grasp of the subject matter.

The uniqueness of this book lies in its comprehensive coverage and logical flow. By condensing a vast amount of information into concise questions and answers, it provides a clear and systematic understanding of each topic. This format is particularly beneficial for those preparing for exams or professionals needing a quick reference guide.

Coverage and Logical Flow:

The book's coverage is extensive, encompassing various aspects of the Federal-Decree-Law-No.-47-of-2022, Cabinet Decisions, Ministerial Decisions, and Federal Tax Authority guides. Each section is thoughtfully organized to ensure a logical flow, making it easy for readers to navigate through different topics. The questions progress from basic concepts to more complex scenarios, providing a gradual learning curve.

In keeping with feedback and changing legal landscape, some questions have been deliberately omitted in between the flow.

In conclusion, the book is more than just an educational tool; it is a comprehensive guide that offers practical insights into UAE tax law. Its unique approach and thorough coverage make it an invaluable resource for anyone looking to deepen their understanding of this important subject.

How to Best Read and Benefit from This Book

Dear Reader,

To derive the maximum benefit from this book, it is essential to approach it with a strategy that aligns with its structure and intent. The questions within are grouped in batches of five or ten, followed by answers accompanied by detailed rationales. This format is designed to provoke critical thinking and to encourage a step-by-step learning process.

1. Sequential Reading:

Start from the beginning and progress through the book in order. The questions are structured to build upon each other, with earlier sections laying the foundation for understanding more complex topics discussed in later sections.

2. Active Engagement:

Before looking at the answers, try to answer the questions yourself. This active engagement will help reinforce your learning and identify areas where you may need further clarification or study.

3. Take Notes:

Keep a notebook or digital document handy to jot down key points, personal interpretations, and any questions that arise. Writing down information can significantly improve retention and understanding.

4. Utilize the Scenarios:

The scenario-based questions are designed to provide practical insights into how the law is applied in real-world situations. Pay close attention to these scenarios, as they can help you understand the practical implications of the legal text.

5. Regular Review:

Periodically review previous sections to reinforce your learning. Regular revision can help solidify your understanding and recall of the material.

6. Cross-Reference with Official Documents:

Where possible, cross-reference the questions and answers with the actual legal texts and official guides. This practice will deepen your understanding and familiarize you with the source material.

7. Discussion and Collaboration:

Discussing the content with peers, colleagues, or in study groups can provide new perspectives and enhance comprehension. Collaboration often leads to a more enriched learning experience.

8. Practical Application:

Consider how the concepts and rules might apply in your professional or personal context. Applying knowledge to hypothetical or real scenarios can make the learning process more relevant and engaging.

9. Stay Updated:

Tax laws and regulations can evolve. Stay informed about any updates or changes to the UAE's tax laws to ensure your knowledge remains current.

10. Seek Professional Advice:

Remember, this book is for educational purposes. For specific cases or complex tax matters, consult with a qualified tax professional.

By following these guidelines, you will be well-equipped to navigate through the complexities of UAE tax law and gain the most from [Book Title]. Whether you are a student, a professional, or simply someone interested in tax law, this book is a valuable resource in your educational journey.

Happy reading and learning!

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About the Author:



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. 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.

He was a faculty trainer at ICAI GMCS as well as part of Core ICAI VAT trainer faculty. He had led vat lectures on different forums from ICAI Dubai VAT clinic at Indian Consulate in association with Khaleej times, business community. He was also a speaker in ICAI Dubai three live webcast on VAT in 2017-18. He was also part of Q n A series on VAT with Khaleej times and VAT Quiz, first VAT Games held by ICAI and regularly contributes to VAT brainstorming sessions. He has contributed more than 60 articles on vat on his LinkedIn posts. Current implementation on VAT includes sectors like logistics, IT distribution, construction, Oil and Gas, trading, travel and manufacturing, distribution, vacation homes, EPC contractors, watch and jewelry sector, digital media, Designated zone, DMCC companies etc.

He was the compliance officer for DFSA regulated firms (Category 3C and 4) having diverse business in wealth and asset management, payment services, advisory and arranging services. He was a faculty trainer at ICAI GMCS as well as part of Core ICAI VAT trainer faculty.

As a Qualified Chartered and Cost Accountant, he is also a Certified Anti-Money Laundering Specialist (ACAMS). He has done his executive management development program in 2011 from IIM-Ahmedabad. He is also level 3 certified Risk in financial Services, Securities and Global Financial Compliance, DIFC and UAE rules and regulations, Combating Financial Crime from CISI. He has more than 1000 hours of research and learning experience in AML, compliance and Risk space.

He also led knowledge sessions UAE AML and VAT law implementation and has compiled books on Customs, VAT, ESR Corporate Tax and AML laws.

He is also an active Toastmaster, have reached its highest level as Distinguished toastmasters and have undertaken many youth leadership programs and speech craft. He also set Guinness record for world largest memory Game. In his free time, he likes to travel, enjoys early morning walk, read books, and network. He is an active member of ICAI Dubai chapter, Jito International and was past Area Director, Toastmasters International in Dubai. He was featured in Khaleej Times in the UAE Year of Giving for his contribution to 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 DNFBBPs*
- 3. Decoding Corporate Governance*
- 4. 360 Compliance for beginners*

5. *Case Studies on UAE Corporate Tax (Joint initiative)*
6. *Case Studies on UAE Transfer Pricing (Joint initiative)*
7. *Cooked Up Balance Sheet- How to Decode them.*
8. *Biz Bytes-Know your customer's business.*
9. *Practicing sustainability- personal stories*
10. *AML- questions challenge*
11. *Decoding Virtual Assets*

Other earlier Compilations by same Author:

1. *UAE Vat law*
2. *UAE Corporate Tax Law*
3. *UAE Economic Substance Regulations*
4. *UAE AML provisions for DNFBPs*
5. *UAE Customs Law*
6. *Zidd Aage Badhne Ke (determined to move ahead)*
7. *Our story, our Values*

THE UAE CORPORATE TAX LAW FRAMEWORK

Decree Law and Explanatory Guide

1. **Federal-Decree-Law-No.-47-of-2022**
2. **Explanatory-Guide-on-Federal-Decree-Law-No.47-of-2022-on-the-Taxation-of-Corporations-and-Businesses**

Cabinet Decision References for UAE Corporate Tax Law:		
Decision Number	Reference Topic	Brief Description
Cabinet Decision No. 37 of 2023	Qualifying Public Benefit Entities (QPBEs)	Defines the criteria for identifying organizations eligible for certain corporate tax benefits under the law.
Cabinet Decision No. 49 of 2023	Categories of Businesses Subject to Tax	Specifies the categories of businesses and business activities

		conducted by residents and non-residents subject to corporate tax.
Cabinet Decision No. 116 of 2022	Annual Taxable Income Threshold	Determines the annual taxable income thresholds at which the corporate tax rate applies.
Cabinet Decision No. 56 of 2023	Non-Resident Nexus Determination	Explains the rules for establishing a taxable presence (nexus) in the UAE for non-resident persons.
Cabinet Decision No. 74 of 2023	Tax Procedures Law Regulations	Provides the executive regulations for implementing the Federal Decree-Law No. 28 of 2023 (Tax Procedures Law).
Cabinet Decision No. 75 of 2023	Administrative Penalties	Defines the administrative penalties for various violations related to the corporate tax law.
Cabinet Decision No. 81 of 2023	Qualifying Investment Funds	Sets the conditions for determining which investment funds qualify for specific corporate tax benefits.

Ministerial Decision References for UAE Corporate Tax Law:		
Decision Number	Reference Topic	Brief Description
Ministerial Decision No. 27 of 2023	Tax Residency	Defines conditions for determining tax residency of natural persons in the UAE.
Ministerial Decision No. 43 of 2023	Tax Registration Exemption	Specifies entities exempt from corporate tax registration.
Ministerial Decision No. 68 of 2023	Government Entity Taxation	Treats all businesses and activities of a government entity as a single taxable person.
Ministerial Decision No. 73 of 2023	Small Business Relief	Provides tax relief measures for qualifying small businesses.

Ministerial Decision No. 82 & 83 of 2023	Transfer Pricing Rules	Define transfer pricing methods and documentation requirements for related party transactions.
Ministerial Decision No. 97 of 2023	Permanent Establishment	Clarifies the criteria for establishing a permanent establishment in the UAE.
Ministerial Decision No. 105 of 2023	Advance Pricing Agreements	Explains procedures for obtaining advance pricing agreements with the Federal Tax Authority.
Ministerial Decision No. 114 of 2023	Accounting Standards	Defines acceptable accounting standards and methods for corporate tax purposes.
Ministerial Decision No. 115 of 2023	Pension Funds & Taxation	Clarifies the tax treatment of private pension and social security funds.
Ministerial Decision No. 116 of 2023	Participation Exemption	Defines the participation exemption rule for dividends and capital gains received from foreign entities.
Ministerial Decision No. 120 of 2023	Transitional Rules Adjustments	Provides options for adjusting taxable income for certain assets and liabilities during the transitional period.
Ministerial Decision No. 125 of 2023	Tax Group Formation	Explains the requirements and benefits of forming a tax group for multiple entities.
Ministerial Decision No. 126 of 2023	Interest Deduction Limitation	Sets limitations on the deductibility of certain interest expenses.
Ministerial Decision No. 127 of 2023	Unincorporated Partnerships & Tax	Clarifies the tax treatment of unincorporated partnerships, foreign partnerships, and family foundations.
Ministerial Decision No. 132 of 2023	Transfers within Tax Groups	Defines tax implications of asset transfers within a qualifying tax group.

Ministerial Decision No. 133 of 2023	Business Restructuring Relief	Provides tax relief for certain business restructuring activities.
Ministerial Decision No. 134 of 2023	Determining Taxable Income	Specifies general rules for determining taxable income for corporate tax purposes.
Ministerial Decision No. 247 of 2023	Tax Residency Certificate	Explains procedures for obtaining a tax residency certificate for international tax treaty purposes.
Cabinet Decision No. 100 of 2023	Qualifying Income for Free Zone Persons	Defines the income considered qualifying for the corporate tax exemption for free zone persons.
Ministerial Decision No. 265 of 2023	Qualifying & Excluded Activities (Revised)	Updates the list of qualifying and excluded activities for corporate tax purposes.
Federal Decree-Law No. 60 of 2023	Corporate Tax Law Amendments	Amends certain provisions of the original Corporate Tax Law (Federal Decree-Law No. 47 of 2022).

Federal Tax authority:

Document Number or Title	Reference Topic
CT Registration Taxpayer User Manual EN V4	Instructions for taxpayers registering for corporate tax
TRC_FTA_Applicant User Manual ENG- v 0.3	Instructions for applicants using the Tax Residency Certificate system
CT Amend Registration Taxpayer User Manual EN V4	Guidance on amending corporate tax registration information
CT Edit Registration Taxpayer User Manual EN V4	Guidance on editing corporate tax registration information
TAXP006- Tax Procedures Public Clarification	Clarifications on tax procedures for the public
FTA Decision No 5 of 2023	Conditions for consolidating corporate tax groups

FTA Decision No. 6 of 2023	Timelines for tax deregistration
FTA Decision No. 7 of 2023	Provisions for exemption from corporate tax
CT Change Corporate Tax Period Taxpayer Training Manual EN	Instructions for changing a corporate tax period
Small Business Relief Guide - EN - 29 08 2023	Guide to small business tax relief provisions
CT Registration of Juridical Persons - EN - 31 08 2023	Guide to corporate tax registration for legal entities
CT General Guide - EN - 10 09 2023	General guide to corporate tax in the UAE
Taxable Non-Resident Person - EN - 08 10 2023	Guide to corporate tax for non-resident persons
CT - Exempt Income - Dividends and Participation Exemption - 16 10 2023	Guide to exempt income from dividends and participation exemption
Transfer Pricing Guide - EN - 23 10 2023	Guide to transfer pricing rules for corporate tax
CT-FAQ	Frequently asked questions about corporate tax
Introduction to Corporate Tax	Overview of corporate tax in the UAE
Accounting Standards Guide - 06 11 2023	Guide to accounting standards for corporate tax purposes
Taxation of Foreign Source Income - EN - 16 11 2023	Guide to taxation of foreign-source income
Taxation of natural persons - 25 11 2023	Guide to corporate tax implications for natural persons
Exempt Persons - Public Benefit Entities Pension Funds and Social Security Funds - 01 12 2023	Guide to tax exemptions for qualifying entities

Extractive and Non-Extractive Natural Resource Business Guide - 12 12 2023	Guide to corporate tax for extractive and non-extractive natural resource businesses
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121. What is the primary focus of Transfer Pricing?

- a) Maximizing global profits
- b) Pricing of transactions between related parties or connected persons
- c) Reducing overall tax burden
- d) Ensuring compliance with international trade laws

Correct Answer: b) Transfer Pricing focuses on the pricing of transactions between related parties or connected persons.

122. Which international organization's guidelines are referenced in the UAE Transfer Pricing Guide?

- a) World Bank
- b) International Monetary Fund (IMF)
- c) Organization for Economic Co-operation and Development (OECD)
- d) United Nations (UN)

Correct Answer: c) The OECD guidelines are referenced in the UAE Transfer Pricing Guide.

123 What is the arm's length principle in Transfer Pricing?

- a) Ensuring that transactions are taxed at the highest possible rate
- b) Setting prices based on the most competitive market rates
- c) Pricing transactions as if the parties were independent and negotiating freely
- d) Aligning transfer prices with the company's overall financial strategy

Correct Answer: c) The arm's length principle involves pricing transactions as if the parties were independent and negotiating freely.

124. What is the purpose of maintaining Transfer Pricing documentation?

- a) To record all international transactions
- b) To provide a clear understanding of the Taxable Person's Transfer Pricing policies
- c) To calculate the exact tax payable
- d) To monitor the financial performance of multinational enterprises

Correct Answer: b) The purpose of maintaining Transfer Pricing documentation is to provide a clear understanding of the Taxable Person's Transfer Pricing policies.

125. Which of the following is NOT a traditional transaction method in Transfer Pricing?

- a) Comparable Uncontrolled Price (CUP) Method
- b) Resale Price Method (RPM)

c) Cost Plus Method (CPM)

d) Market Share Method

Correct Answer: d) The Market Share Method is not a traditional transaction method in Transfer Pricing.

126. What is the significance of the arm's length price in Transfer Pricing?

a) It determines the maximum allowable tax deduction

b) It is used to set the standard for related party transactions

c) It represents the price that would be agreed upon by independent parties

d) It is the benchmark for setting corporate tax rates

Correct Answer: c) The arm's length price represents the price that would be agreed upon by independent parties.

127. What is the consequence of non-arm's length pricing of goods transferred between related parties?

a) Immediate disqualification of tax benefits

b) Shifting profits between jurisdictions, potentially resulting in a tax benefit

c) A fixed penalty imposed by the tax authority

d) Mandatory revision of all related party transactions

Correct Answer: b) non-arm's length pricing can lead to shifting profits between jurisdictions, resulting in a tax benefit.

128. What is the Mutual Agreement Procedure (MAP) in the context of Transfer Pricing?

- a) A method to resolve disputes over transfer pricing adjustments
- b) A procedure to agree on the market value of transactions
- c) A process to negotiate tax rates between countries
- d) A system to approve transfer pricing methods

Correct Answer: a) The Mutual Agreement Procedure is a method to resolve disputes over transfer pricing adjustments.

129. What is the role of comparability analysis in Transfer Pricing?

- a) To compare the tax rates of different countries
- b) To evaluate transfer prices against prices of independent parties in comparable transactions
- c) To assess the profitability of related party transactions
- d) To determine the market share of the companies involved

Correct Answer: b) Comparability analysis is used to evaluate transfer prices against prices of independent parties in comparable transactions.

130. Which document is required from businesses that are part of an MNE Group with consolidated revenue over 3.15 billion AED?

- a) A detailed tax return
- b) A master file and local file
- c) A corporate tax compliance certificate

d) An international transaction report

Correct Answer: b) A master file and local file are required from businesses that are part of an MNE Group with consolidated revenue over 3.15 billion AED.

Question set 231-240

231: In a tax group, how is the tax liability determined if one member entity incurs a loss while others make profits?

- A. The loss offsets the group's overall taxable income.
- B. Each entity's tax is calculated separately.
- C. The loss is carried forward to the next tax period.
- D. Losses are disregarded in a tax group.

232: What is the role of the Authority in examining transfer pricing methods under the Federal Decree-Law No. 47 of 2022?

- a) To approve all transfer pricing methods used
- b) To determine the market value of transactions
- c) To examine whether income and expenditures meet the arm's length standard
- d) To set the transfer pricing rates

233: What happens to the tax group status if the parent company sells a majority stake in a subsidiary?

- A. The group status remains unchanged.
- B. The subsidiary automatically leaves the group.

- C. The entire group must reapply for tax group status.
- D. The group status is suspended until reevaluation.

234: Under Ministerial Decision No. 125 of 2023, how are dividends distributed within a tax group treated?

- A. Taxed at the standard rate.
- B. Exempt from tax
- C. Subject to withholding tax
- D. Taxed only if distributed to foreign entities.

235: If a new entity is acquired by a tax group, when does it become part of the tax group?

- A. Immediately upon acquisition
- B. From the next tax period
- C. After a waiting period of one year
- D. Once approved by the Federal Tax Authority

236: How are intercompany transactions within a tax group treated for transfer pricing purposes?

- A. Subject to arm's length principle
- B. Always considered taxable.
- C. Exempt from transfer pricing rules
- D. Treated as third-party transactions.

237: What is the requirement for a tax group to maintain its status in terms of common ownership percentage?

- A. At least 50% throughout the tax period
- B. At least 95% throughout the tax period
- C. 100% at the beginning of the tax period
- D. Ownership percentage is not a factor.

238: Can a tax group in the UAE include both onshore and Free Zone entities?

- A. Yes, without restrictions
- B. No
- C. Yes, but Free Zone entities must conduct onshore business.
- D. Only if the Free Zone entities are financial free zones.

239: What is the process for dissolving a tax group under Ministerial Decision No. 125 of 2023?

- A. Automatic dissolution if conditions are not met.
- B. Submission of a dissolution request to the Federal Tax Authority
- C. Dissolution at the end of the tax period
- D. No formal process required.

240: How does the UAE's Federal-Decree-Law-No.-47-of-2022 address the issue of tax avoidance within tax groups?

- A. Imposes additional taxes on intercompany transactions.

B. Requires annual disclosure of all intercompany transactions.

C. Applies General Anti-Avoidance Rules (GAAR)

D. No specific provisions for tax groups

Correct Answers with Rationale for 231-240

Answer 231: A. The loss offsets the group's overall taxable income.

Rationale: In a tax group, losses incurred by one member can offset the overall taxable income of the group, reducing the collective tax liability.

232. Correct Answer: c) The Authority examines if income and expenditures from relevant transactions meet the arm's length standard.

Answer 233: B. The subsidiary automatically leaves the group.

Rationale: If the parent company sells a majority stake in a subsidiary, the subsidiary automatically leaves the tax group.

Answer 234: B. Exempt from tax.

Rationale: Dividends distributed within a tax group are typically exempt from tax to avoid double taxation.

Answer 235: B. From the next tax period

Rationale: A newly acquired entity becomes part of the tax group from the next tax period following the acquisition.

Answer 236: C. Exempt from transfer pricing rules.

rationale: Intercompany transactions within a tax group are generally exempt from transfer pricing rules.

Answer 237: B. At least 95% throughout the tax period

Rationale: To maintain its status, a tax group must have at least 75% common ownership throughout the tax period.

Answer 238: B.

- to be eligible for group taxation, all members of the group must be:
 - UAE tax residents, meaning they have their headquarters or management in the UAE.
 - Subject to the full corporate tax rate of 9% (not qualifying Free Zone Persons with 0% tax rate)
 - Not exempt from corporate tax.

Answer 239: B. Submission of a dissolution request to the Federal Tax Authority

Rationale: To dissolve a tax group, a formal request must be submitted to the Federal Tax Authority.

Answer 240: C. Applies General Anti-Avoidance Rules (GAAR)

Rationale: The UAE's Federal-Decree-Law-No.-47-of-2022 applies General Anti-Avoidance Rules (GAAR) to address tax avoidance issues within tax groups.



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What you will gain

In-Depth Understanding: Gain a deep and comprehensive understanding of UAE tax law, including corporate tax, VAT, international taxation, **sector-specific rules, and much more.**

Practical Application: Learn how to apply legal principles in real-world scenarios, enhancing your knowledge and problem-solving skills.

Confidence in Compliance: Stay informed about your tax obligations and rights, ensuring **compliance with UAE tax regulations.**

Valuable Resource: Use this book as a go-to resource for quick references, detailed study, or to keep abreast of the latest in UAE tax law.

Who Should Read This Book:

Finance and Legal Professionals: Enhance your expertise and stay updated on UAE tax law.

Business Owners and Entrepreneurs: Understand the tax implications for your business and make informed decisions.

Students and Academics: A perfect tool for those studying finance, law, or business.

Individuals Seeking Tax Knowledge: Empower yourself with knowledge to navigate tax matters confidently.

Your comprehensive
tax Quiz companion



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