

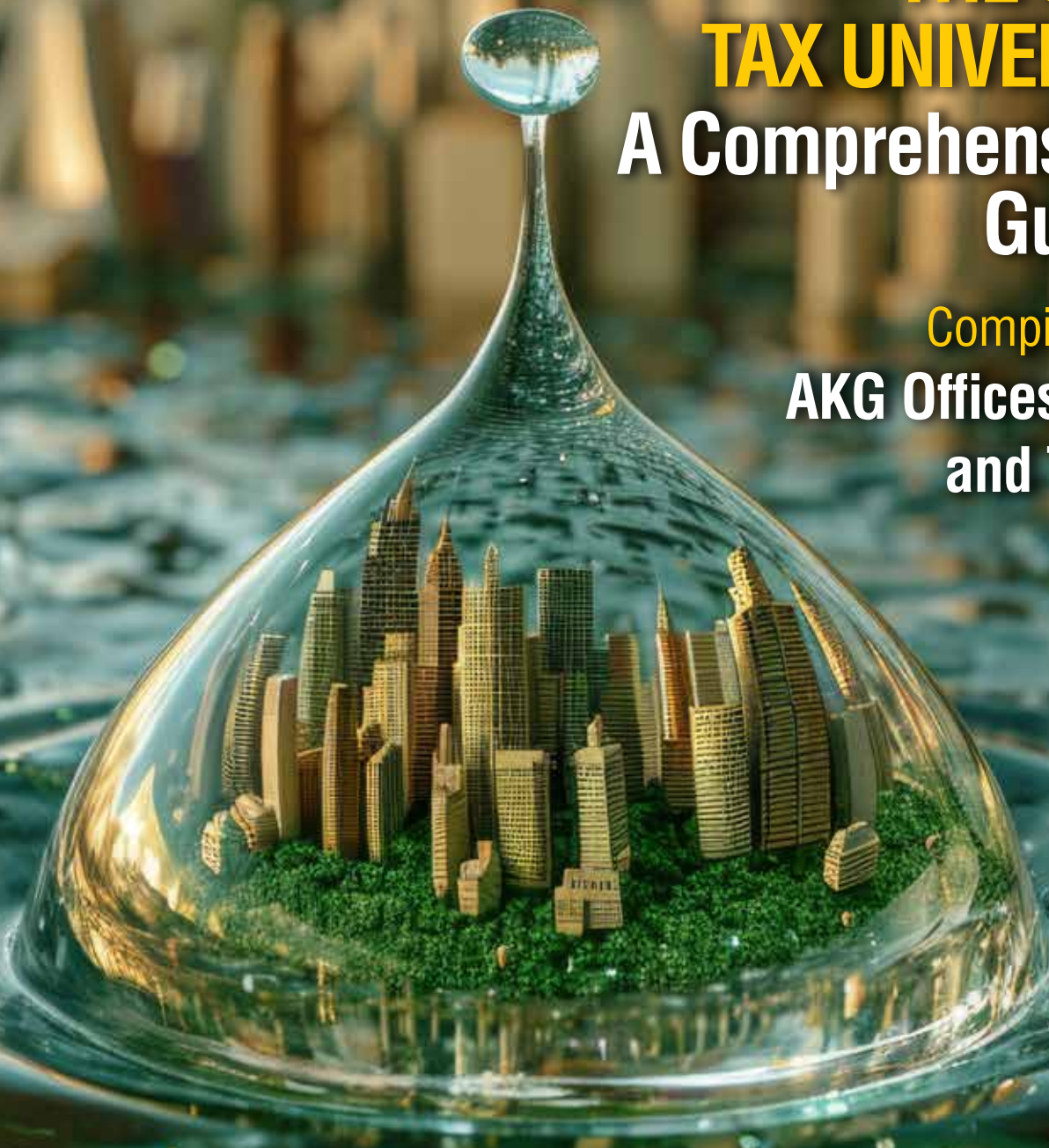
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January - February, 2026

WE PLAN, YOU PROSPER



THE UAE TAX UNIVERSE

A Comprehensive Guide

Compiled by
AKG Offices LLC
and Taxfy

Introduction

AKG Offices LLC is an Associate of the India-based AKG Group and facilitates services under their expertise, in the UAE.

The AKG Group was established four decades ago, originating with Anil K Goyal and Associates-Chartered Accountants. As the client base expanded, so did their business and financial needs. To address these evolving requirements, the Group continually diversified its services by adding allied verticals, creating a comprehensive solution hub for its clients.

www.akgoffices.com | info@akgoffices.com

Partners & Leadership

Team Profile



Founded by Mr. Anil Kumar Goyal, the vision has always been to establish a niche where client needs are met with deep expertise, innovative strategies, and continuous insights. By fostering client growth, promoting diversification, and facilitating valuable business connections, the AKG Group has earned longstanding trust and loyalty from its clients, strengthening its position in the industry.

Over the years, the AKG Group has built meaningful relationships with like-minded professionals, transforming client associations into lasting partnerships. This journey has instilled deep values in business ethics, shaping the team's commitment to integrity and excellence.

As an associate, AKG Offices LLC extends and facilitates select services of the AKG Group in the UAE, ensuring clients benefit from their extensive expertise in chartered accountancy, IT solutions, treasury management, business structuring, offshore operations, cybersecurity, and comprehensive compliance services, including inheritance planning.

AKG LLC's UAE operations are licensed under No. 2430932.01 and focus on delivering tailored solutions for clients.

Introduction

Taxfy L.L.C is a UAE-based tax, accounting, and advisory firm providing comprehensive, end-to-end solutions to businesses across a wide range of industries. We support organizations at every stage of their business lifecycle, from establishment and regulatory registration to ongoing compliance, advisory, and strategic decision-making. Our service portfolio includes VAT, Corporate Tax, Excise Tax, accounting and bookkeeping, audit and assurance, regulatory compliances, transfer pricing and financial advisory services.

As Federal Tax Authority (FTA)-accredited tax agents, Taxfy combines deep technical knowledge with strong practical implementation experience. Our approach is rooted in accuracy, regulatory alignment, and commercial understanding, ensuring that clients not only remain compliant but also make informed decisions in a constantly evolving tax environment. We focus on simplifying complex tax matters, mitigating compliance risks, and delivering tailored, reliable, and timely solutions that support sustainable growth and long-term business stability.

<https://www.taxfy.ae/> | info@taxfy.ae

Partners & Leadership

Team Profile

Taxfy is led by its founding partners, Priyanka Garg and Khalid El-Sharqawy, whose combined experience brings a unique blend of technical expertise, regulatory insight, and hands-on implementation capability.



Priyanka Garg, Co-Founder and Partner, is a Chartered Accountant and an associate member of the Institute of Chartered Accountants of India (ICAI), with over 12 years of professional experience in UAE taxation and accounting. She has worked with reputed consulting firms in the UAE and has extensive experience in VAT compliance, tax audits, VAT refunds, corporate tax advisory, and regulatory implementation. Priyanka has led large-scale tax engagements, managed complex audits, and advised clients across multiple sectors, bringing a structured, detail-oriented, and solution-driven approach to client assignments.

Khalid El-Sharqawy, Co-Founder and Partner, is an FTA-registered Tax Agent and former professional at the Federal Tax Authority. With more than 11 years of experience in indirect and direct taxation across the UAE and Egypt, he brings strong regulatory and procedural insight into tax implementation, compliance reviews, representations, and dispute resolution. His background within the FTA enables Taxfy to offer practical, regulator-aligned advisory and effective liaison support for clients and worked earlier in FTA in various department.



Together, the partners lead a qualified and experienced team committed to technical excellence, ethical practice, and delivering high-quality, client-focused advisory services.



From the Editor's Desk

Welcome to the Punji Times Special Edition focused on navigating the intricate landscape of tax and compliance in Dubai and the wider UAE. With the introduction of Corporate Tax (CT) and the maturing Value Added Tax (VAT) regime, adherence to regulations is paramount for sustained business success.

Through this edition, we are sharing the regulatory requirements, common pitfalls as well as the remediation for those. Our subject matter specialists are from Taxfy L.L.C - A UAE-based tax, accounting, and advisory firm.

Best,

Team Meri Punji



Punji (noun / Hindi) - **Capital** meaning, wealth in the form of money or other assets owned by a person or organization or available for a purpose such as starting a company or investing.

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THE UAE TAX UNIVERSE

A COMPREHENSIVE GUIDE TO TAXES, COMPLIANCE, AND THE ROLE OF TAX AGENTS IN THE UAE

Dubai has evolved from a low-tax haven into a fully compliant, internationally recognized tax jurisdiction, balancing transparency, predictability, and investor-friendliness. Global pressures, particularly from the OECD and international financial standards, required the UAE to adopt robust tax regulations while maintaining its appeal for investors, startups, and multinational enterprises.



DUBAI'S EARLY ECONOMIC MODEL – OIL AS THE REVENUE BACKBONE

For much of the 20th century, the UAE's government revenue relied heavily on oil exports, particularly in Abu Dhabi. Dubai, though not as oil-rich, benefited indirectly through inter-emirate support and strategic trading revenues.

Key points:

- Oil revenues provided the primary source of funding for infrastructure, public services, and government operations.
- Because of the reliance on oil, there was little need for broad-based taxation, which is why income tax and corporate tax were historically minimal or non-existent.
- The low-tax environment made Dubai extremely attractive to international businesses, investors, and expatriates, helping it evolve into a regional trade and finance hub.

Transition to modern taxation:

As oil revenue growth plateaued and the economy diversified into trade, tourism, and finance, the UAE recognized the need for alternative revenue sources. This led to the introduction of VAT in 2018 and Corporate Tax in 2023, aligning the country with international standards while keeping taxes competitive.

By December 26, 2025, the UAE's tax system became mature, structured, and strategically designed, offering businesses clarity and predictability, while Free Zone incentives and competitive rates continue to support growth. Businesses operating with foresight now enjoy reduced risk, access to strategic incentives, and greater credibility in global markets.

The UAE's tax transformation began with the introduction of VAT in 2018 at a 5% rate, designed to minimize disruption, align with international norms, and allow businesses to integrate compliance processes into their operations gradually. Exemptions and zero-rating mechanisms ensured essential services and exports were tax-neutral, enabling economic continuity while laying the foundation for future reforms.

In 2019, Economic Substance Regulations (ESR) required companies to demonstrate real economic activity to prevent the misuse of the UAE's favourable tax environment. By 2023, Corporate Tax (CT) was introduced at 9%, with the first AED 375,000 of taxable income fully exempt, creating a balance between global compliance and domestic growth incentives.

The Domestic Minimum Top-up Tax (DMTT) in 2025 targeted multinationals with annual global revenues above €750 million, ensuring they pay at least 15% effective tax in the UAE, aligning the country with OECD Pillar Two rules. Smaller businesses and Free Zone entities continue to enjoy preferential rates while large MNEs comply with international minimum standards.

Late 2025 saw several key reforms across VAT, Corporate Tax, and tax procedures designed to simplify compliance, enhance predictability, and strengthen anti-evasion measures. Businesses now have a clear framework for refunds, audits, and strategic planning, turning compliance from a burden into a competitive advantage.

Federal Decree-Law No. 16 of 2025, effective January 1, 2026, modernized VAT by simplifying the Reverse Charge Mechanism, capping excess input VAT refund claims at five years with transitional relief, and enhancing FTA powers against suspected evasion. Businesses should regularly review supplier documentation, imports,

and input VAT claims to secure faster refunds and avoid audits.

Federal Decree-Law No. 17 of 2025 revamped tax procedures, introducing extended audit timelines

of up to 15 years for evasion cases, clear refund deadlines, and binding tax interpretations from the FTA. Companies that proactively seek binding interpretations on complex transactions significantly reduce risk



of disputes and penalties, converting compliance into a strategic asset.

Federal Decree-Law No. 28 of 2025 amended Corporate Tax regulations, clarifying the order of tax credit utilization and introducing refundable tax credits for unused amounts. This enables companies to plan investments strategically, particularly in innovation-driven

sectors, maximizing refunds or reducing net tax liability.

This edition serves as a comprehensive guide for all types of businesses — startups, SMEs, Free Zone entities, and multinationals — highlighting strategies to leverage Dubai's tax system for growth, risk mitigation, and competitive advantage.

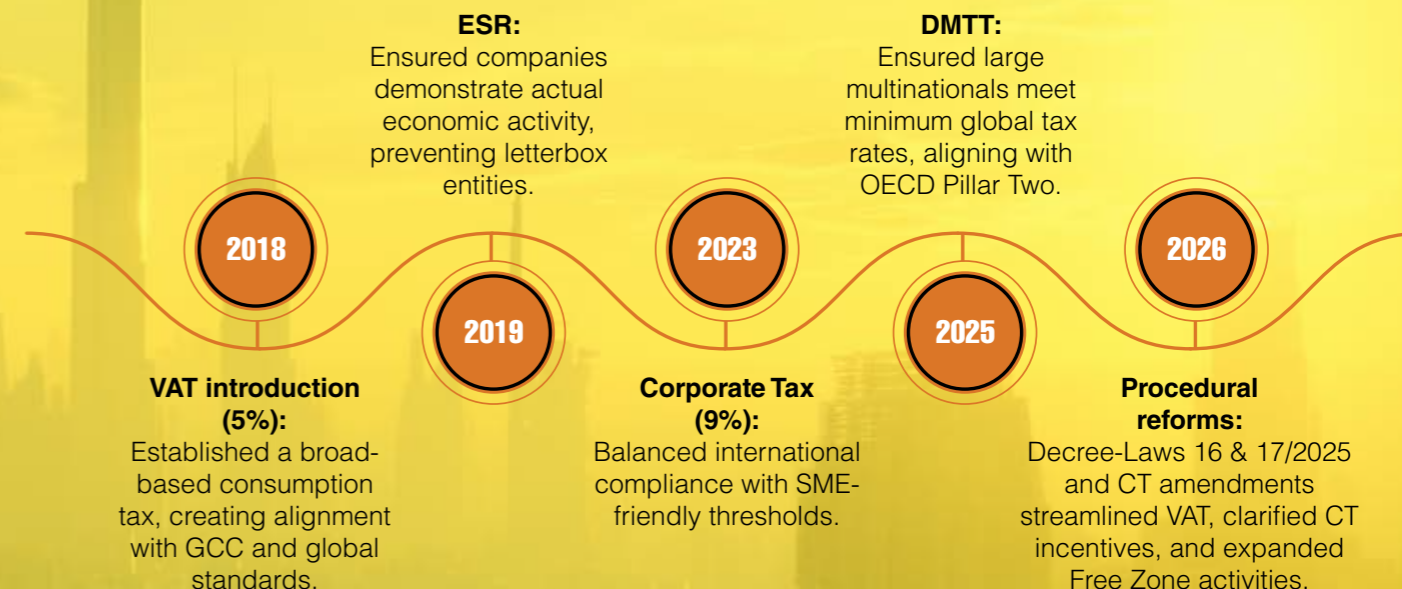
1. OVERVIEW OF TAXATION IN DUBAI

Dubai's tax landscape evolved from near-zero direct taxes, relying on customs duties, excise taxes, and municipal fees, to a fully

regulated environment aligned with global standards of transparency and economic substance. This shift allowed the UAE to maintain

its investment-friendly reputation while complying with international obligations.

Key milestones include:



Businesses now understand that proactive compliance unlocks Free Zone incentives, banking credibility, audit preparedness, and reduced penalties. Companies that stay ahead of FTA updates not only survive but thrive in Dubai's dynamic market. ■

FEDERAL / UAE-WIDE TAX AUTHORITIES:

Federal Tax Authority (FTA) – Official UAE tax authority responsible for VAT, Excise Tax, Corporate Tax and other federal taxes: <https://www.tax.gov.ae/>

Ministry of Finance (MoF) – UAE – Federal ministry overseeing public finance and fiscal policy (including taxation frameworks and corporate tax info): <https://www.mof.gov.ae/en/>

DUBAI GOVERNMENT FINANCIAL ENTITIES:

Dubai Department of Finance (DOF) – Manages financial and accounting affairs for the Government of Dubai (including coordination on tax policy at the emirate level): <https://www.dof.gov.ae/>

(Note: Dubai does not currently have a separate stand-alone tax authority distinct from the Federal Tax Authority — federal tax administration is primarily through FTA, while the DOF's Tax Affairs Office coordinates policy and engagement within Dubai in collaboration with the FTA.)

FEDERAL GOVERNMENT OFFICIAL RESOURCES:

UAE Federal Legislation Portal – Central source for searching federal laws and regulatory decisions (including tax legislation): <https://uaelegislation.gov.ae/en>

VALUE ADDED TAX Overview



VAT IS A BROAD-BASED CONSUMPTION TAX APPLIED TO GOODS AND SERVICES IN THE UAE. IT IS NOT A DIRECT TAX ON INCOME, BUT AN INDIRECT TAX THAT AFFECTS CASH FLOW, PRICING, AND COMPLIANCE OBLIGATIONS.

- **VAT Rate:** Standard rate is 5%.

Detail: Even though 5% seems low, it impacts every transaction, from imports to local sales. Businesses must correctly calculate VAT on invoices, receipts, and accounting systems.

Example: A company selling goods worth AED 100,000 must charge AED 5,000 VAT, which

must be remitted to the FTA, even if the sale is made through multiple branches.

- **Zero-Rated Supplies:** Exports, international transport, certain education and healthcare services.

Detail: Zero-rated supplies allow businesses to claim input VAT back while not charging output VAT. Careful documentation is

needed to prove the supply qualifies.

Example: A logistics company exporting goods to Europe issues zero-rated invoices, enabling full recovery of input VAT from suppliers in the UAE.

- **Exempt Supplies:** Residential leases, certain financial services.

Detail: No VAT is charged, but input VAT on related expenses cannot be recovered, which affects profit margins and cash flow.

Example: Leasing a commercial property in Dubai incurs VAT on maintenance services but not on rent; businesses must allocate VAT correctly in accounting systems.

VAT REGISTRATION THRESHOLDS

- **Mandatory Registration:** Businesses exceeding AED 375,000 taxable supplies in 12 months.

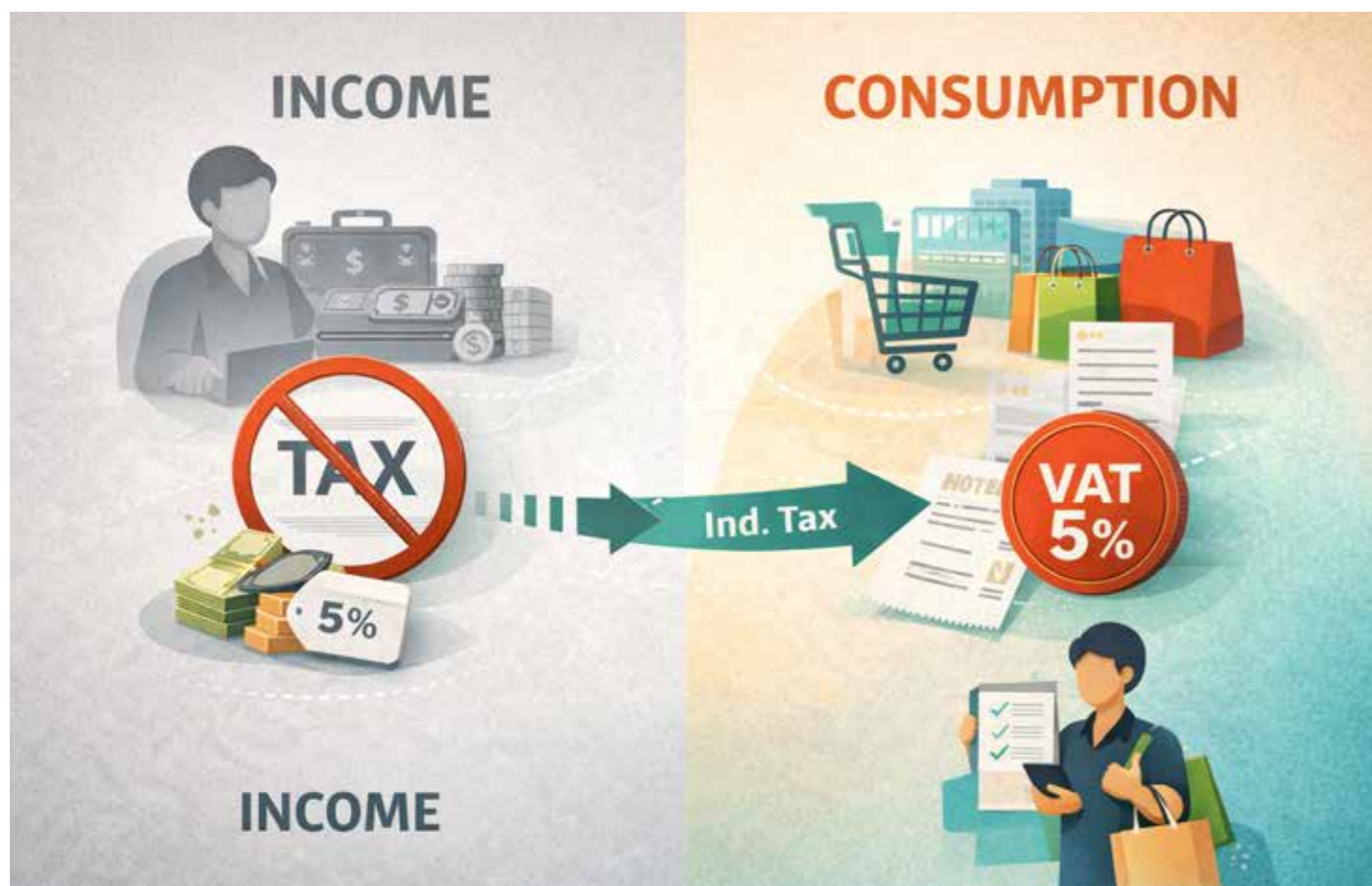
Detail: This ensures businesses with significant turnover comply without delays. Non-registration can trigger AED 10,000–50,000 penalties, plus interest.

Example: A medium-sized retailer with AED 400,000 annual sales must register within 30 days of exceeding the threshold to remain compliant.

- **Voluntary Registration:** Businesses exceeding AED 187,500 taxable supplies.

Detail: Small businesses can voluntarily register to claim input VAT even if not mandatory. This is useful for startups or new Free Zone companies planning for growth.

Example: A new IT consultancy with AED 200,000 projected revenue registers voluntarily, claiming input VAT on software purchases to optimize cash flow.



OBLIGATIONS FOR VAT COMPLIANCE

1. Issuing Tax Invoices: Must comply with FTA standards, including VAT number, invoice number, date, description, and tax amount.

Example: A supplier issuing an invoice missing the VAT number risks rejection by customers for input VAT claims.

2. Record Keeping: Maintain records for 5 years, including invoices, contracts, and payment receipts.

Example: During an FTA audit, missing purchase invoices can lead to penalties and disallowed input VAT claims.

3. Filing Returns: VAT returns are generally quarterly, though some businesses must file monthly depending on turnover.

Tip: Early filing avoids penalties and ensures refund claims are processed on time.

4. Payments & Refunds: Correctly calculate output VAT, deduct input VAT, and remit the net balance.

Example: If output VAT is AED 50,000 and input VAT is AED 20,000, AED 30,000 must be paid. Errors here can trigger penalties and interest.

2026 KEY CHANGES – FEDERAL DECREE-LAW 16/2025

• **Reverse Charge Simplification:** Businesses importing services/goods no longer self-invoice.

Detail: Only proper documentation retention is required. Reduces operational burden and risk of mistakes.

Example: A company importing consultancy services retains contracts and payment proofs instead of issuing self-invoices.

• **Five-Year Cap on Refund Claims:** Excess input VAT claims older than five years may be rejected, except under transitional relief.

Tip: Businesses should review old claims annually to ensure refunds are processed timely.

- **Stronger Anti-Evasion Measures:** FTA can reject refunds suspected of fraud or misreporting.
- Advice:** Maintain clear invoices, contracts, and documentation to avoid audits or disputes.

COMMON VAT PITFALLS

- Misclassifying standard, exempt, or zero-rated supplies.
- Consequence:** Can lead to underpayment, overpayment, or penalties.
- Reverse Charge errors on imported services.

- Solution:** Maintain accurate contracts and supplier confirmations.
- Input VAT recovery disputes, especially for mixed-use expenses.

Compliance Area	Requirement	Common Complications (as per experience)
Registration	Mandatory for businesses with taxable supplies/imports exceeding AED 375,000 annually. Voluntary registration is available for turnover/expenses exceeding AED 187,500.	Missing the threshold deadline for mandatory registration, leading to penalties of AED 10,000 for delay in VAT Registration along with penalty of late return and payment of tax. Incorrect classification of supplies (e.g., treating zero-rated as out of scope).
Invoicing & Records	Issue VAT-compliant Tax Invoices and Tax Credit Notes. Maintain all records for a minimum of five years.	Non-compliant invoices (e.g., missing TRN, incorrect VAT breakdown, VAT Rate). Poor record-keeping, making audit support difficult.
Filing & Payment	Quarterly (or monthly, if directed) VAT returns must be filed and payment remitted to the FTA within 28 days of the end of the tax period.	Late filing or late payment of the tax liability, which immediately triggers financial penalties. Errors in calculation, particularly in complex supply chains or mixed-use expenditure.
Input Tax Recovery	Reclaiming VAT paid on business expenses (input tax) is subject to specific rules.	Incorrectly claiming input VAT on disallowed expenses (e.g., entertainment costs). Inadequate documentation to support the input tax claimed.
VAT Refunds	Claimable when Input VAT exceeds Output VAT. The process is via the FTA portal, subject to review.	Delays due to documentation errors or large claims triggering an FTA audit.

PRACTICAL TIPS FOR VAT

- Conduct internal VAT audits quarterly.
- Review supplier VAT registration status.
- Keep contracts, invoices, and proof of payment.
- Automate VAT calculations and return filing.

Example: A medium-sized import/export company saved AED 200,000 by proactively auditing its VAT claims, avoiding errors that would have triggered FTA penalties. ■

CORPORATE TAX

Strategy, Compliance, and Planning

Corporate Tax in the UAE is more than just a statutory obligation; it is a strategic tool for growth, investment planning, and optimizing incentives. Understanding its structure and requirements allows businesses to minimize risks and maximize benefits.

KEY FEATURES OF CT:

- **9% headline rate above AED 375,000:** Only taxable profits exceeding AED 375,000 are subject to the 9% rate. Profits below this threshold remain exempt. This protects small businesses and SMEs, allowing them to reinvest profits rather than pay tax.
- **Free Zone Persons:** Entities in Free Zones can maintain 0% CT on qualifying income, provided they comply with substance and operational rules. This ensures that Free Zone incentives remain valuable and enforceable.
- **Exemptions:** Certain entities like government entities and investment funds may be exempt, depending on FTA regulations. Understanding these exemptions prevents unnecessary payments or penalties.

and by-products, provided there is a quoted price. This increases Free Zone revenue eligibility and opens strategic tax planning options.

- **Refundable tax credits:** Businesses can now receive refunds for unused tax credits, including foreign tax credits or incentives. Strategic planning can convert these credits into cash flow advantages or reinvestment in innovation sectors.

CORPORATE TAX COMPLIANCE FLOW:

- 1. Registration:** All eligible companies must register for CT with the FTA. Early registration avoids late filing penalties.
- 2. Financial Records:** Maintain audited financial statements if thresholds are met. This ensures accuracy in taxable income reporting.
- 3. Taxable Income Computation:** Include all domestic and foreign-source income, adjust for deductions, allowances, and credits. Proper computation minimizes underpayment or overpayment risks.
- 4. Filing:** Submit CT returns within 9 months of the financial year-end. Late filings attract penalties.
- 5. Payment:** Pay due tax within deadlines; consider instalment options if allowed. Ensure proper documentation of payment to avoid disputes.

2025 HIGHLIGHTS AND STRATEGIC UPDATES:

- **DMTT (Domestic Minimum Top-up Tax):** Applied to multinational enterprises (MNEs) with global revenues \geq €750 million, ensuring a minimum 15% effective tax rate. MNEs must carefully track global and UAE-specific profits to calculate their top-up obligations.
- **Expanded qualifying Free Zone activities (Ministerial Decision 229/2025):** Commodity trading now includes processed metals, minerals, chemicals, energy products, agricultural goods,

STRATEGIC GOLDMINE:

- Maximize deductions and loss carry-forwards to reduce taxable income.
- Implement robust Transfer Pricing (TP) policies to ensure compliance and prevent adjustments.
- Structure businesses to maintain Free Zone 0% CT qualification, saving millions annually.

Example: A logistics company operating in DMCC optimized Free Zone qualifying activities and used refundable tax credits for research projects, reducing its effective tax rate to zero on qualifying income, while maintaining compliance with all TP and substance rules.

Compliance Area	Requirement	Common Complications (as per experience)
Registration	All taxable and exempt persons must register with the FTA, even if the 0% rate applies.	Failure to register or late registration is a common and penalizable error. Confusion over Free Zone Person status.
Financial Statements	Taxable income must be based on IFRS-compliant financial statements (IFRS or IFRS for SMEs).	Lack of timely, audit-ready, IFRS-compliant financials, especially for non-listed SMEs.
Filing & Payment	CT return and payment are generally due within nine months after the end of the relevant financial year.	Late submission of the CT return and miscalculation of Taxable Income due to incorrect application of CT-specific adjustments.

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TPD

TRANSFER PRICING

Ensuring Arm's Length Transactions

Transfer Pricing safeguards tax neutrality between related-party transactions. TP ensures that intercompany transactions mirror market conditions, protecting both incentives and audit compliance.

Practical Steps for TP Compliance:

- 1. Identify Related Parties:** Any company or entity connected through ownership, management, or control.
- 2. Select TP Method:** Choose the method that best reflects market transactions (Comparable Uncontrolled Price, Cost Plus, Resale Price, Transactional Net Margin, or Profit Split), as per OECD guidelines.
- 3. Maintain Documentation:** Include functional analysis, benchmarking, risk allocation, and economic substance. Proper documentation is crucial for FTA audits.
- 4. Annual Review:** TP is not a one-time task; it must be updated annually to reflect market changes and updated regulations.

Common Pitfalls:

- 1. Ignoring Domestic Transactions:** A prevalent error is the assumption that TP rules apply only to cross-border deals. Domestic related-party transactions are also scrutinized.
- 2. No Market Justification:** Pricing based on simple cost-plus or arbitrary figures without a formal Benchmarking Study to prove ALP.
- 3. Missing Documentation:** Failure to prepare and maintain Contemporaneous TP Documentation ready for submission upon request, triggering penalties.
- 4. Overlooking Implicit Charges:** Forgetting to document and price transactions like internal management service fees or shareholder loans/guarantees.

Pro Tip: Treat TP as an annual health check. Strong TP documentation protects Free Zone incentives, reduces audit risks, and ensures effective tax planning.

LICENCES, FREE ZONES & DESIGNATED ZONES

DUBAI'S LICENSE ECOSYSTEM INCLUDES:

- **Commercial licenses:** Trading of goods and commodities.
- **Professional licenses:** Service-oriented activities like consultancy or IT services.
- **Industrial licenses:** Manufacturing and production.
- **Tourism licenses:** Hospitality, recreation, and entertainment businesses.

Free Zones are the cornerstone of UAE incentives. They provide:

- 100% foreign ownership.
- Customs duty relief.
- Profit repatriation.
- 0% CT on qualifying income.

UNLOCKING

INCENTIVES

2025 Expansion (Ministerial Decision 229/2025):

- Expanded commodity trading scope to include processed metals, minerals, chemicals, and energy products.
- Treasury self-investment allowed for Free Zone entities.
- Clear distribution rules for Designated Zones, facilitating VAT compliance and operational efficiency.

Entity Type	Tax/VAT Status	Key Compliance Challenge
Mainland (Onshore)	Fully subject to 9% CT and 5% VAT.	Ensuring accurate bookkeeping to meet both CT and VAT filing requirements.
Free Zone (FZ)	Eligible for 0% CT on "Qualifying Income," provided the entity is a "Qualifying Free Zone Person" (QFZP) and other certain condition.	
Standard VAT rules apply generally.	Maintaining Economic Substance and proving that income meets the strict 'Qualifying Income' definition to avoid the 9% rate.	
Designated Zone (DZ)	VAT-exempt treatment for certain goods traded within or between DZs. Services and consumed goods are typically 5% VAT.	Distinguishing between goods and services and ensuring the goods meet the strict DZ transfer conditions.

CHECKLIST FOR BUSINESSES:

1. Confirm that the license type matches business activity.
2. Verify that substance requirements in Free Zones are met.
3. Register for VAT and CT as required.
4. Document qualifying revenue and costs meticulously.

Example: A trading company in JAFZA structured its operations across multiple Free Zones, ensuring compliance with substance requirements and leveraging 0% CT for eligible revenue, while correctly applying VAT to domestic supplies. ■

ACCOUNTING STANDARDS FOUNDATION FOR COMPLIANCE

Robust accounting systems are the backbone of UAE tax compliance. IFRS is mandatory, with IFRS for SMEs allowed for smaller entities.

Key Practices:

- Monthly reconciliations of all bank and ledger accounts.
- Clear segregation of taxable, exempt, and zero-rated supplies.
- Proper classification of expenses to maximize allowable deductions.
- Integration of digital accounting systems for real-time monitoring, which reduces errors and accelerates audits.

Practical Insight: Businesses that maintain accurate and up-to-date financial records gain faster VAT refunds, avoid penalties, and reduce audit exposure.

Example: A medium-sized services company adopted a cloud-based accounting system integrated with VAT filing software, reducing filing errors by 90% and shortening audit response time by 50%.

PENALTIES FOR NON-COMPLIANCE Risks & Mitigation

FTA penalties are strict and can significantly impact cash flow:

- Fixed fines for late registration, filing, or payment.
- Percentage-based penalties on unpaid or underpaid tax.
- Interest on overdue amounts.
- Audit periods extended up to 15 years for evasion cases.

Common Scenarios:

- Late VAT registration for new businesses in Free Zones, leading to AED 50,000+ penalties.
- Late submission of CT returns due to delayed financial statement preparation.

Mitigation Strategy: Early registration, accurate record-keeping, and proactive professional guidance are far cheaper than penalties.

VAT & TAX AGENTS— STRATEGIC ADVANTAGE

Importance of Tax Agents

Tax Agents are not just compliance facilitators, but strategic partners who optimize tax planning, avoid disputes, and provide guidance on complex VAT and Corporate Tax scenarios.

- **Accurate Filing:** Agents ensure all VAT returns, Corporate Tax returns, and TP documentation comply with FTA regulations.

Benefit: Reduces risk of errors that could lead to financial penalties or reputational risk.

- **Audit Defense:** In case of an FTA audit, agents prepare documentation, respond to queries, and mitigate penalties.

Example: A company faced a VAT audit on zero-rated exports; the Tax Agent provided proper contracts and shipping documents, avoiding AED 150,000 penalties.

- **Transfer Pricing Support:** Agents help maintain TP reports, functional analysis, and benchmarking.

Benefit: Protects Free Zone 0% CT eligibility and prevents adjustments by FTA.

- **Free Zone Qualification Strategy:** Agents help document qualifying revenue and ensure substance rules are met.

Example: A DMCC company expanded its commodity trading while retaining 0% CT benefits with agent guidance.

- **Maximizing Input VAT and Refundable Credits:** Proper tax agent support ensures all eligible refunds are claimed and unused credits are applied strategically.
- **Peace of Mind:** Businesses gain confidence in compliance, freeing management to focus on growth rather than regulatory risks.

SELECTING THE RIGHT TAX AGENT

- Ensure current FTA accreditation.
- Evaluate industry expertise and past client performance.
- Check transparent fee structure and service agreements.
- Prefer agents offering strategic advice, not just filing services.

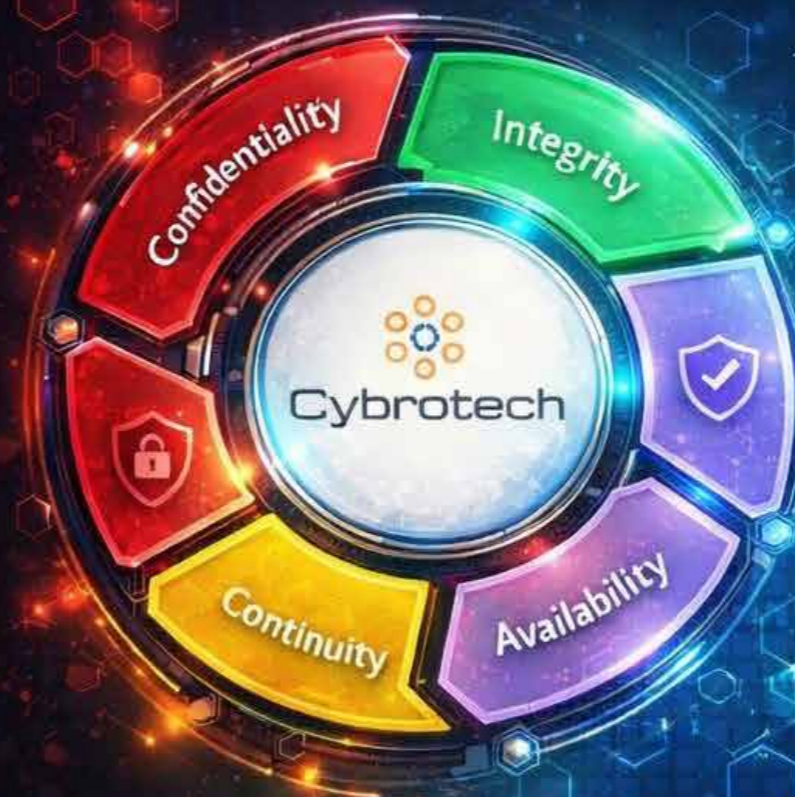
Pro Insight: Companies that partner with an experienced Tax Agent gain a long-term competitive advantage — faster refunds, accurate filings, audit protection, and strategic planning aligned with Free Zone incentives, Corporate Tax, and VAT compliance.



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- GDPR
- ISO 27001
- SOC 2
- CIS
- NIST



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