



UAE Corporate Tax and Beyond

**Integrated Support
for Your Business
in the UAE**

July 2026



Tax Planning and Tax Compliance



0% Eligibility Analysis

Assessment of de minimis rules, substance requirements, and Core Income-Generating Activities (CIGA) for Qualifying Free Zone Person status and 0% Corporate Income Tax (CIT) rate



Exemptions & Tax Elections Review

Assessment of the tax efficiency of your UAE structure, including analysis of applicable exemptions and available tax elections, with recommendations to improve tax efficiency



Corporate Tax Return & Compliance

Assistance with registration for CIT, preparation of the UAE Corporate Tax Return, mandatory disclosures, and Related Party / Connected Person schedules in line with the UAE Federal Tax Authority (FTA) requirements



Private Clarifications

Assistance in obtaining case-specific private clarifications from the UAE FTA to support the intended tax treatment



Tax Opinion Letter for Auditors

Preparation of an independent tax position letter addressing the applicable CIT rate, available reliefs, and qualifying tax status – required by external auditors



Corporate Tax Certificate Request

Application for the UAE corporate tax certificate with prior analysis of the eligibility criteria and preparation of supporting documents (e.g. a letter confirming management & control from the UAE, where necessary)



Pillar II / DMTT Assessment

Analysis of the UAE Domestic Minimum Top-up Tax applicability and preliminary impact modelling under the OECD Pillar II (GloBE) rules, assistance with Pillar II registration, Top-up Tax calculation and filing of GIR & QDMTT Returns



Tax Disputes Resolution

Support throughout tax audits and dispute resolution processes with the UAE FTA, including preparation of responses and supporting tax technical justification

Structuring, Financial Statements and Transfer Pricing



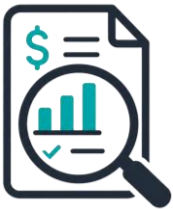
Accounting Restoration & Financial Statements

Reconstruction of accounting records and preparation of financial statements in accordance with IFRS or other applicable standards



Transfer Pricing Study & Documentation

Preparation of Transfer Pricing reports and benchmarking studies, Master File, and Local File in accordance with OECD guidelines and UAE regulations



Financial Statements Audit & AUP Report

Independent statutory audit of financial statements and issuance of agreed-upon procedures reports for UAE FTA (required for QFZP-distributors in Designated Zones) by licensed auditors



Corporate Services & Structuring

Development of tax-efficient structures, supported with entities incorporation, liquidation, accounting and other corporate actions in the UAE

Certain services may be provided in cooperation with our trusted partners in the UAE

Our Team and Contacts



Irina Fadeeva

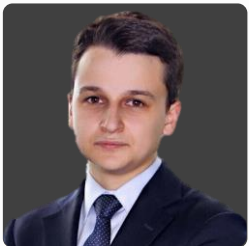
Partner, PhD in Law

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Irina specializes in international tax planning, cross-border structuring, and the application of tax legislation across multiple jurisdictions, with a particular focus on the Gulf states.

She advises business owners, corporate groups, and family offices on tax-efficient holding, financial, and operating structures, redomiciliation, and substance requirements in the UAE and other GCC states. Her practice also covers investment structuring, tax risk assessment, and tax compliance in the UAE and beyond.



Vsevolod Bude

Senior Manager

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Vsevolod specializes in international tax advisory with a focus on private clients, UAE structuring, and cross-border implications, including CFC rules and Pillar Two.

He advises business owners and corporate groups on UAE corporate tax matters, including structuring and compliance, with particular emphasis on coordinating UAE positions with foreign tax regimes and managing related risks.



Ilia Morozov

Manager

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Ilia focuses on UAE compliance and international tax advisory for private clients and their companies. The portfolio includes advising on cross-border transactions and structures, international tax regimes, and CFC rules across multiple jurisdictions.



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