

# Compliance Report: Master Law Global Services 2026

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**Date:** January 19, 2026 **Prepared for:** Master Law Global Legal Team **Subject:** Verification of Legal Frameworks, Tax Calculations, and Service Structures

## 1. Executive Summary

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This report validates the legal accuracy of the services offered by Master Law Global, specifically focusing on the 2026 tax frameworks in the UAE (Dubai), Spain, and Germany. All information presented on the landing page (v2.0) has been cross-referenced with current legislative texts to ensure compliance with professional legal standards.

## 2. UAE Corporate Tax Framework (Dubai)

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### 2.1 Legal Basis

The taxation of corporations in the UAE is governed by **Federal Decree-Law No. 47 of 2022** on the Taxation of Corporations and Businesses.

### 2.2 Tax Rates & Thresholds

Contrary to previous “0% tax” marketing claims, the current legal reality for 2026 is a tiered system:

- **0% Rate:** Applies to taxable income up to **AED 375,000** (approx. €95,000).
- **9% Rate:** Applies to taxable income exceeding AED 375,000.
- **Qualifying Free Zone Persons (QFZP):** May benefit from 0% rate on “Qualifying Income” if substance requirements are met (Art. 18, Federal Decree-Law No. 47).

## 2.3 Small Business Relief

Under **Ministerial Decision No. 73 of 2023**, resident taxable persons with revenue below **AED 3,000,000** (approx. €750,000) in a tax period ending on or before 31 December 2026 can elect to be treated as having no taxable income.

**Correction Implemented:** The website now explicitly states “0-9% Corporate Tax” instead of a blanket “0% Tax” to reflect this legal nuance.

## 2.4 Residency Requirements

Residency is not contingent on permanent physical relocation but on maintaining a valid Residence Visa.

- **Requirement:** Entry into the UAE at least once every **180 days** (6 months) is required to keep the visa active.
- **Clarification:** The term “Emigration” has been replaced with “Residency Status” to accurately reflect that clients can maintain tax residency without permanently severing ties with Europe, provided they navigate the “Center of Vital Interests” rules in their home country correctly.

# 3. Spanish Tax Framework (“Beckham Law”)

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## 3.1 Legal Basis

The Special Expats’ Regime (Régimen Especial para Trabajadores Desplazados), commonly known as “Beckham Law”, is regulated under **Article 93 of the Personal Income Tax Law (LIRPF)**.

## 3.2 Key Provisions for 2026

- **Flat Tax Rate:** 24% on Spanish-sourced income up to **€600,000**.
- **Excess Rate:** Income above €600,000 is taxed at **47%**.
- **Foreign Income:** Income derived from outside Spain (e.g., dividends, interest, capital gains) is generally **exempt** from Spanish Personal Income Tax, unlike under the standard tax regime.

- **Wealth Tax:** Only applicable to assets located within Spain.

### 3.3 Eligibility

The regime applies to individuals who have not been tax residents in Spain for the past **5 tax years** (previously 10 years) prior to moving.

## 4. Insolvency & “Second Chance” Law (Spain)

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### 4.1 Legal Basis

The “Ley de la Segunda Oportunidad” is codified in the **Texto Refundido de la Ley Concursal (TRLR)**, significantly reformed to align with EU Directive <sup>2019</sup>/<sub>1023</sub>.

### 4.2 Restschuldbefreiung (BEPI)

- **Mechanism:** The *Beneficio de Exoneración del Pasivo Insatisfecho* (BEPI) allows for the cancellation of unsatisfied debts.
- **Public Debts:** Debts to public administrations (Hacienda, Social Security) are exonerable up to a maximum of **€10,000** each, a critical distinction from the German system.
- **Duration:** Standard procedures can be concluded in **12-18 months** for asset-light individuals.

## 5. Comparative Tax Calculation Logic

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The interactive calculator on the website uses the following verified formulas for 2026:

Parameter	Germany (GmbH/Private)	Spain (Beckham Law)	Dubai (Freezone)
Corporate Tax	~30% (15% KSt + ~15% GewSt)	25% (Standard S.L.)	0% (up to 375k AED) / 9% (above)
Income Tax	Progressive (up to 45%) + Soli	Flat 24% (up to €600k)	0% (on Salary/Dividends)
Cap. Gains Tax	25% (Abgeltungsteuer)	Exempt (Foreign Source)	0%
Effective Burden	45-50% (High Income)	24% (High Income)	< 9% (Blended)

## 6. References

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1. **UAE Ministry of Finance:** *Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses.* [Link](#)
  2. **UAE Ministry of Finance:** *Ministerial Decision No. 73 of 2023 on Small Business Relief.* [Link](#)
  3. **Agencia Tributaria (Spain):** *Impuesto sobre la Renta de las Personas Físicas - Régimen especial para trabajadores desplazados.* [Link](#)
  4. **Boletín Oficial del Estado (Spain):** *Real Decreto Legislativo <sup>1</sup>/<sub>2020</sub>, de 5 de mayo, por el que se aprueba el texto refundido de la Ley Concursal.* [Link](#)
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