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**Master  
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# FAQS ON UAE CORPORATE TAX

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# Introduction, Advantages & Applicability

## 1. What is Corporate Tax?

- ✓ A corporate tax is a tax on the profits of a corporation. The taxes are paid on a company's taxable income, which includes revenue minus cost of goods sold (COGS), general and administrative (G&A) expenses, selling and marketing, research and development, depreciation, and other operating costs.
- 

## 2. What are the benefits of Corporate Tax introduction in the UAE?

- ✓ Level playing field: Corporate tax helps to create a level playing field for businesses by ensuring that all companies operating within a jurisdiction pay their fair share of taxes.
  - ✓ Funding for government services: Corporate tax helps to fund the various services and infrastructure provided by the government, such as roads, schools, and healthcare. These will eventually benefit the business climate of the country and contribute for more opportunities.
  - ✓ Improved credibility: Paying corporate tax can help to improve a company's credibility and reputation, as it demonstrates a commitment to following the rules and contributing to the community.
- 

## 3. How many countries have implemented Corporate Tax?

- ✓ In 2021, over 139 countries have joined on a final political agreement for international tax reforms, ensuring companies pay minimum effective tax rate of 15%. These countries behind the global minimum tax rate together account for 90% of the global economy.
- 

## 4. How many countries have implemented CT in the Middle East?

- ✓ Among the other 6 Gulf Cooperation Council countries, Saudi Arabia has the highest rate of 20 percent, followed by Oman and Kuwait with 15 percent and Qatar with 10 percent. Now, UAE will be implementing corporate tax @9% on business profits from June 1,2023.
- 

## 5. When will Corporate Tax regime become effective in UAE?

- ✓ The Law provides the implementation of a Federal Corporate Tax ("Corporate Tax") in the UAE and all businesses will become subject to it from the beginning of their first financial year that starts on or after 1 June 2023.

## 6. What are the steps that businesses operating in the UAE needs to take before CT is implemented?

- ✓ Use the available information from the websites of Ministry of Finance and the Federal Tax Authority to determine whether your business will be subject to Corporate Tax and if so, from what date.
- ✓ Understand the requirements for your business under the Corporate Tax Law, including, for example
  - Whether and by when your business needs to register for Corporate Tax.
  - Existing status of your books of accounts.
  - Impact of Corporate Taxation on your business operations & cash flows.
  - What is the financial year of your business?
  - By when your business would need to file a Corporate Tax return.
  - What applications your business may or should make for Corporate Tax purposes.
  - What financial information and records your business will need to keep for Corporate Tax purposes.

## 7. Who is a Resident Person as per CT law?

- ✓ Companies and other juridical persons/entity that are incorporated or recognised under the laws of the UAE (e.g., LLC, PJSC etc) will automatically be considered a Resident Person for Corporate Tax purposes. This covers juridical persons incorporated in the UAE under either mainland legislation or applicable Free Zone regulations.
- Foreign companies which are effectively managed and controlled in the UAE. This shall be determined regarding the specific circumstances with a determining factor being where key management and commercial decisions are in substance made.
- Natural persons/Individuals on income (including individuals share of income in unincorporated partnerships)
- ✓ from both domestic and foreign sources if such income is derived from a Business or Business Activity conducted in the UAE.

## 8. Who is A Non-Resident Person?

- ✓ A Juridical person is considered as Non-Resident if it is incorporated, managed, and controlled outside UAE. Natural Person is considered a non-resident if he or she is not engaged in taxable business or business activity in UAE.
- ✓ Non-Resident Persons will be subject to CT if:
  - Have a Permanent Establishment in the UAE; or
  - Derive State Sourced Income.

## 9. What is a Permanent Establishment?

**PE includes a branch, place of management:**

- ✓ Fixed Place PE-fixed or permanent place of conducting business,
- ✓ Dependant Agent PE-Habitually exercising an authority to conclude contracts on behalf of the non-residents.
- ✓ A fixed place of business would not be considered a Permanent Establishment if it is used solely to store, display, or deliver goods or merchandise belonging to the foreign person or to conduct any activities that are of a preparatory or auxiliary nature.

## 10. Who is Taxable Person?

**Classification of Taxable Person:**

- ✓ Resident Person is taxed on income derived from both domestic and foreign sources.
- ✓ A Non-Resident Person will be taxed only on income derived from sources within the UAE.

## 11. Who all are exempt from CT?

- ✓ Government and government- controlled entities
- ✓ Extractive business (exploiting & producing natural resources) & non-Extractive (processing, storing, marketing, transporting etc) natural resource businesses subject to meeting MOF conditions.
- ✓ Qualifying Public Benefit Entities (Exclusively for religious, charitable, educational, environmental, animal protection etc)
- ✓ Qualifying Investment Funds (including Real Investment Trusts, Incorporated Partnerships etc) subject to regulatory oversight.
- ✓ Public or private pension and social security funds
- ✓ Entity incorporated in UAE wholly owned and controlled by certain exempt persons (subject to meeting conditions of MOF & FTA)

## 12. What are Tax Groups? What are the conditions specified for being Tax Group?

- ✓ To form a Tax Group, both the parent company and its subsidiaries must be resident juridical persons, have the same Financial Year and prepare their financial statements using the same accounting standards.

- ✓ Additionally, to form a Tax Group of two taxable persons as one, the parent company must:
  - Own at least 95% of the share capital of the subsidiary;
  - Hold at least 95% of the voting rights in the subsidiary; and
  - Is entitled to at least 95% of the subsidiary's profits and net assets.
- ✓ A Tax Group cannot include an Exempt Person or Qualifying Free Zone Person.

### **13. Who is a Qualifying free zone person? What is impact of CT on FZs?**

- ✓ A Qualifying Free Zone Person should fulfil below conditions to benefit 0% CT:
  - Maintain adequate substance in the UAE;
  - Derive 'Qualifying Income';
  - Not elected subject to CT
  - Comply with the transfer pricing rules.
- ✓ All FZ entities are required to register and file a CT return.a

## **Documentation, Registration and filing Compliance**

### **14. When is it due to register for Corporate Tax? And how to register for CT?**

- ✓ All Taxable Persons (including Free Zone Persons) will be required to register with FTA (Federal Tax Authority) and obtain a Corporate Tax Registration Number. The Federal Tax Authority may also request certain Exempt Persons to register for Corporate Tax and obtain TRN.

Following persons are not required to register for Corporate Tax:

- A Government entity and govt controlled entity
- A person engaged in extractive and non-extractive business meeting the conditions of Corporate tax law
- A non-resident person that derives only state sourced income and doesn't have a PE in the state.

### **15. What are the reporting timeframe and deadlines for Corporate Tax?**

- ✓ Taxable Persons are required to file a Corporate Tax return for each Tax Period within 9 months from the end of the relevant period. The same deadline would apply for the payment of any Corporate Tax due in respect of the Tax Period for which a return is filed.
- ✓ General CT Timeline for businesses with FY-01 June-31st May, first Tax period will be FY-01st June,2023-31st May,2024, return filing period and corporate payment tax due will commence on 01st June,2024 till 28TH February,2025.

- ✓ General CT timeline for businesses with FY-01Jan-31st Dec, first tax period will be 01st January, 2024-31st December,2024, return filing period and corporate payment tax due will commence on 01st January,2025 till 30th September,2025.
- 

## **16. What is a Tax Period? How will it be defined in relation to the CT implementation in the UAE?**

- ✓ CT law will be effective for financial years starting on or after 1 June 2023.The tax year shall be the Gregorian Calendar year i.e., January to December or any other 12-month period for which financial statement is prepared by the Taxpayer. Example:

- General CT Timeline for businesses with FY-01June-31st May, first Tax period will be FY-01st June,2023-31st May,2024, return filing period and corporate payment tax due will commence on 01st June,2024 till 28TH February,2025.
  - General CT timeline for businesses with FY-01Jan-31st Dec, first tax period will be 01st January, 2024-31st December,2024, return filing period and corporate payment tax due will commence on 01st January,2025 till 30TH September,2025.
- 

## **17. What are the thresholds for Corporate Tax? Are the thresholds applicable to Registration or filing?**

- ✓ As per Ministry of Finance, CT rates are:

- 0 per cent for taxable income up to AED 375,000
  - 9 per cent for taxable income above AED 375,000. These are applicable for filing.
  - Any business subject to CT must register with the FTA and obtain a Tax Registration Number.
- 

## **18. What are the Corporate Tax Percentages?**

- ✓ As per Ministry of Finance, CT rates for Taxable Persons are:

- 0 per cent for taxable income up to AED 375,000
- 9 per cent for taxable income above AED 375,000. These are applicable for filing.

- ✓ CT for Qualifying FZ persons:

- 0% on Qualifying Income
- 9% on Taxable income that is not qualifying income.

## 19. What are the most essential documents required in relation to Corporate Tax?

- ✓ Taxpayers are expected to prepare and maintain financial statements for the purposes of calculating their taxable income and should maintain all documents and records that support the information in the CT return or in any other filing made with the Authority. Certain businesses will be required to submit the information containing transactions with their related parties and connected persons along with their corporate tax return.
  - ✓ Exempt persons are required to maintain all records to support their exempt status.
- 

## 20.What information is required to be included in a corporate tax return in UAE?

- ✓ Corporate tax return requires personal details such as the name, address, employer ID number, date of incorporation, and the total assets. The corporate financial officer will need to supply details about the corporate income including Gross receipts, Cost of goods sold etc.
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## 21. What is included in corporate tax?

- ✓ Corporate tax is based on a company's taxable profit or net income. A company's operating profit/net profits is the overall sum with the company after the deduction of different expenditures.
- 

## 22. Are Audited financial statements mandatory?

- ✓ It is mandatory for different commercial companies like public joint stock firms, commodities owing private joint stock, and limited liability companies (LLCs) to hand out audited financial statements as per Commercial Companies Law UAE. The corporate tax regime says that these company laws will determine the requirement of audited financial statements in the UAE as they have been doing in the past.
  - ✓ A Taxable person deriving revenue exceeding AED 50,000,000 (Fifty million dirhams) during the relevant tax period and qualifying free zone person are mandatorily required to prepare and maintain audited financials.
- 

## 23. Can I hire a professional to assist with the preparation and filing of my company's corporate tax return in the UAE?

- ✓ Yes, you can consult various professionals/experts/consultancy companies in same field to assist you with your tax & regulations due diligence.

# Taxable Income & Calculation

## 24. How do you determine taxable income for CT?

- ✓ The taxable income for a Tax Period will be the accounting net profit (or loss) of the business reported in financial statements as per accepted standards, after adjusting as specified.

Adjustments will be made for the following items:

- Unrealised gains and losses (subject to the election made regarding the application of the realisation principle);
- Exempt income such as qualifying dividends and capital gains;
- Income arising on intra-group transfers;
- Deductions which are not allowable for tax purposes;
- Transactions with Related Parties and Connected Persons;
- Transfers of tax losses within the group where relevant;
- Incentives or tax reliefs

## 25. Are there any income exemptions or incentives available for companies in the UAE with regards to corporate tax? (Exempt Income)

- ✓ Following incomes are exempt from UAE CT:

- Dividends and capital gains earned by a UAE business from its domestic and foreign share holdings.
- Certain other incomes (e.g., forex gains/ losses and impairment of gains & losses) from participating interest will be exempt.
- Income earned from a foreign branch or PE (where foreign PE exemption is elected)
- Income earned by non-residents from the operating or leasing aircrafts or ships in international transportation.
- Any income earned by person in personal capacity (salary, saving interest from banks, investment in real estate).
- \*PE-Participation Exemption (Minimum ownership of 5%)

## **26. What expenses are not deductible or part of Taxable Income for calculation of Corporate Tax?**

- ✓ Non- business-related expenditure & losses
- ✓ Expenditure associated with Exempt income.
- ✓ 50% of entertainment expenditures related to customers, shareholders, suppliers, and other business partners.
- ✓ Fines & Penalties excluding compensations.
- ✓ Certain Donations & Grants
- ✓ Bribes or other illicit payments
- ✓ Dividends, profit distributions or benefits paid to owner of Taxable person.
- ✓ Corporate Tax, Recoverable Tax, Foreign Tax

## **27. What are specifications for deductibility for interest expense?**

- ✓ Capped to 30% of EBIDTA (Earnings before interest, tax, depreciation, and amortisation) less exempt income.
- ✓ Any excess amount shall not be deductible but can be carried forward to be deducted in future tax periods up to 10 tax periods.
- ✓ Interest cap rules shall not apply to banks, insurance providers or any other person determined by minister.
- ✓ Interest expenditure not deductible if it is associated with a loan obtained from a related party in respect of certain transactions. (e.g., dividends, profit distribution, share capital to a Related party, etc)

## **28. Can my company carry forward tax losses from previous years to offset against profits in the current year for corporate tax purposes in the UAE?**

- ✓ Businesses will be able to carry forward tax losses indefinitely. These losses can be used to offset up to maximum of 75% of the taxable income of future tax periods. Losses incurred before the effective date of CT will not be eligible for relief.

## **29. What are implications for transfer of losses in group company?**

- ✓ Businesses will be able to carry forward tax losses indefinitely. These losses can be used to offset up to maximum of 75% of the taxable income of future tax periods. Losses incurred before the effective date of CT will not be eligible for relief.

### 30. For how long records to be kept ensuring compliance with CT law?

- ✓ All the records and documents to be maintained for a period of 7 years following the end of Tax period.
- 

## Transfer Pricing Implications

### 31. Who are related parties? How is the term control defined as per CT law?

- ✓ Related Parties are as follows:

- 2 or more natural persons (includes affiliation through adoption & guardianship).
- Natural person and a judicial person (50% or more shareholding /ownership interest or Control)
- 2 or more judicial persons (50% or more ownership interest or control)
- Persons & their permanent establishment
- Partners in an unincorporated partnership
- Term control can be classified as:
  - Having a 50% or greater share in the voting rights of another legal person.
  - Being able to determine the constitution of 50% or more of the Board of Directors of a legal person.
  - Being entitled to 50% or more of the profits of a legal person.
  - Having the ability to exert significant influence over the affairs and business operations of a legal person.

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### 32. Who are to be considered scope of Transfer pricing?

- ✓ Connected Persons:

- Owner (Ownership interest or control)
- Director or officer
- A director or an officer in the business
- A related party of any of the above (i.e., a relative within the fourth degree of kinship or affiliation)

### **33. What are documentation requirements for TP?**

- ✓ Businesses that meet certain conditions will be required to maintain TP documentation (i.e., master file and local file). The TP documentation must be submitted to the FTA within 30 days following a request. Similarly, the FTA may request taxpayers to provide additional supporting information within 30 days of a request.
- 

### **34. What are TP considerations for Free zones?**

- ✓ QFZP is eligible to benefit from a 0% CT rate on its qualifying income. However, the QFZP will be required to comply with the arm's length principle and prepare and maintain appropriate TP documentation.
- 

### **35. What are the consequences for non-compliance with TP requirements?**

- ✓ Non-adhere to the TP requirements may lead to:

- Potential TP adjustments by the FTA which, in turn, may lead to an increase in the tax base of the UAE business.
  - Potential loss of 0% CT rate applicable to QFZP businesses
  - Potential penalties for noncompliance or partial/inaccurate compliance (details on applicable penalties are expected to be announced in due course)
- 

## **Other Considerations**

### **36. Will small businesses be given any CT relief?**

- ✓ 0% CT rate for taxable income up to and including AED 375,000, small businesses with revenue below a threshold of AED 3,000,000(three million dirhams) for the relevant tax period and previous tax periods can claim 'small business relief'. The threshold shall apply to tax periods commencing on or after 1 June 2023 and ending before or on 31 December 2026. Small Business Relief is not applicable to QFZPs and multinational enterprises group as defined in law.
- 

### **37. Will self-employed persons (e.g., freelancers) be subject to UAE CT?**

- ✓ Employed persons will be considered in UAE CT if their activity is a taxable business or business activity as per the Cabinet Decision that will be issued in due course. Even if the self-employed person is undertaking a taxable business or business activity, no CT would be payable on the first AED 375,000 of net income / profit earned from the activity.

### **38. Are there any specific tax rules for foreign companies operating in the UAE?**

- ✓ Foreign Companies “effectively managed and controlled” in the UAE will be treated as a resident entity for UAE CT purposes.
- 

### **39. How will the CT apply to partnerships?**

- ✓ Incorporated partnerships include limited liability partnerships, partnerships limited by shares and other types of partnerships where none of the partners have unlimited liability. Such partnerships are subject to CT in the same manner as a corporate entity ('Juridical persons').
  - ✓ Unincorporated Partnerships-Natural persons that are engaged in business activity through an unincorporated partnership are individually subject to CT on their share of the income. Each partner would be required to register for CT and comply with the requirements.
- 

### **40. Will the income of UAE branches of a business be subject to CT?**

- ✓ Income of UAE branches of a domestic or a foreign juridical person are an extension of their “parent” or “head office” will be included in the taxable income.
- 

### **41. Will UAE branch constitute a taxable Permanent Establishment for the foreign business?**

- ✓ A UAE branch of a foreign business would be subject to UAE CT, unless the activities of the branch do not give rise to a permanent establishment in the UAE for CT purposes (see section ‘Foreign persons’).
- 

### **42. What determines income is sourced in UAE?**

- ✓ Following income will be considered to be sourced from the UAE, if:
  - The income is derived from a UAE resident;
  - The income derived is attributed to a Permanent Establishment
  - The income is derived from activities performed, assets located, capital invested, rights used or services performed in the UAE.
- ✓ A Cabinet Decision may be issued in due course specifying the types of UAE sourced income subject to withholding tax. The UAE withholding tax rate is set at 0%.

### **43. Will service fees paid to local and federal governments be deductible for UAE CT?**

- ✓ Business set up, licence renewal and other Government fees and charges incurred wholly and exclusively in the ordinary course of business are deductible for CT.
- 

### **44. Will Value Added Tax paid be deductible for CT?**

- ✓ Only irrecoverable input Value Added Tax may be deductible for CT purposes. Otherwise, Value Added Tax charged and incurred would not impact the calculation of taxable income.
- 

### **45. Would transactions in tax group need to comply with transfer pricing rules?**

- ✓ Transactions between members of a Tax Group are eliminated in the consolidation of the Group's financial results statements and hence do not need to comply with the transfer pricing rules.
- 

### **46. Can foreign entities be included in a Tax Group?**

- ✓ No, unless the foreign entity is managed and controlled in the UAE and considered a UAE resident entity for CT purposes.
- 

### **47. Will there be any relief to facilitate mergers, spin offs and other restructuring transactions?**

- ✓ Yes. The CT regime allows for legal mergers, business mergers, spin-offs and transfers and restructuring transactions that meet the conditions specified to be carried out without triggering a gain or loss for CT purposes.
- ✓ Transfer is between two taxpayers. None of the taxpayers are exempt or FZ.
- ✓ Transfer is for valid commercial and economic reasons.
- ✓ Financial statements of both prepared as per same accounting standards.

## 48. Will there be any relief available for transfers between group companies?

- ✓ Yes. Companies that are part of a 'Qualifying Group' can transfer assets and liabilities between themselves at their net book value. This means that the transfer can be conducted tax neutrally (i.e., not give rise to a gain or loss for CT purposes).

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## 49. What exchange rate do I use for CT purposes?

- ✓ All amounts must be converted to AED based on the exchange rate set by the Central Bank of the UAE at the time the foreign currency transaction is to be translated into the national currency, unless the Federal Tax Authority allows the taxpayer to use an exchange rate that more accurately reflects the taxpayer's income.

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## 50. Will there be a requirement to pay CT in advance?

- ✓ No. businesses will not be required to make advance CT payments.

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## 51. Are there any consequences for non-compliance of CT?

- ✓ Like other taxes in the UAE (e.g., VAT), businesses will be subject to penalties for non-compliance with the UAE CT regime.

## About Us

A&A Associate LLC is an award-winning group of companies that has been providing innovative solutions for setting up and running businesses in the United Arab Emirates for over a decade. Our services cover the full spectrum of corporate setup and running services, from tactical improvements to large-scale transformation efforts. At A&A Associate LLC, our team of passionate experts is dedicated to providing exceptional customer service and upholding our core values. We understand today's ever changing market dynamics and strive to help our customers remain competitive and successful, regardless of the challenges they may face.



Our experienced professionals have a strong commitment to delivering excellence and are capable of effectively managing even the most complex projects. We have enabled countless entrepreneurs to navigate their way through the corporate environment, allowing them to achieve success in their respective fields. At A&A Associate LLC, we are dedicated to providing our customers with the highest levels of service, backed by our years of experience and expertise. We strive to ensure that our customers remain competitive and successful, regardless of the market dynamics or challenges they face.

# Client Testimonials

## What Our Valued Customers Say About Us



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I have been using A&A Associate for my accounting needs for the past year and I am extremely satisfied with their services. Their team is professional, and responsive, and has helped me navigate through the complexities of accounting with ease. They provide great value for the money and I would highly recommend them to anyone looking for reliable and efficient accounting services.

- James Mathew



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I recently started my own business and turned to A&A Associate for my accounting needs. They have exceeded my expectations with their high-quality services and personalized attention. They take the time to explain complex financial matters in a way that is easy to understand and have helped me make informed decisions that have contributed to my business success. I highly recommend them for their expertise and exceptional customer service.

- Rukhsar Khan



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I have been using A&A Associate for the past two years now and they have consistently provided me with excellent accounting services. Their team is knowledgeable, proactive, and always willing to go the extra mile to ensure my financials are in order. They are trustworthy and reliable, and I would highly recommend them to anyone looking for a reputable accounting firm.

- Karan Menon



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A&A Associate exceeded my expectations in every way. Their team was incredibly thorough and went above and beyond to ensure that our financial statements were accurate and compliant. They provided us with actionable insights that helped us make better business decisions. I would highly recommend their services.

- Farheen Sherif



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A&A Associate provided us with a comprehensive audit that helped us identify areas where we could reduce costs and improve our financial reporting. Their team was professional and easy to work with, and their reports were clear and easy to understand. I would definitely recommend them.

- Ghislain Deneuville





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