

Cabinet Resolution No. (55) of 2025

Exempting Certain Persons from the Corporate Tax for the Purposes of

Federal Decree by Law No. (47) of 2022 Regarding Taxation of Corporations

and Businesses

The Cabinet,

- Having reviewed the Constitution;
- Federal Decree by Law No. (47) of 2022 Regarding Taxation of Corporations and Businesses, as amended; and
- Upon the proposal submitted by Minister of Finance and the approval of the Cabinet,

Hereby resolves as follows:

Article (1)

Definitions

The same definitions used in the above-referenced Federal Decree by Law No. (47) of 2022 shall apply to this Resolution.

Article (2)

Exemption from Corporate Tax

For the purposes of Paragraph (i) of Clause (1) of Article (4) of the above-referenced Federal Decree by Law No. (47) of 2022, a Taxable Person established or incorporated under the legislation of another country or foreign jurisdiction, and which is fully owned or controlled by the Exempt Person defined in Paragraphs (a), (b), (f), and (g) of Clause (1) of Article (4) of the above-referenced Federal Decree by Law No. (47) of 2022 shall be exempt from the corporate tax provided that it conducts any of the following activities:

1. Exclusively conducts the business of the Exempt Person in whole or in part;
2. Exclusively holds assets or invests funds for the benefit of the Exempt Person; or
3. Exclusively carries out activities that are ancillary to the activities conducted by the Exempt Person.

Article (3)

Publication and Entry into Force

This Resolution shall be published in the Official Gazette, and shall enter into force as of June 1, 2023.

Mohammed Bin Rashid Al Maktoum
Prime Minister

Issued by US
On: Dhu al-Qadah 4, 1446 A.H
Corresponding to: May 2, 2025 AD