

Federal Decree-Law No. 47 of 2022 on Taxation of Corporations and Businesses

Resource Number: RS045/2026

Resource Details

Country	United Arab Emirates	Group	Corporate Tax
Category	Ministry of Finance	Sub-Category	Federal Decree Laws
Written By	by WITSYNC Taxation Team	Designation	WITSYNC Compliance
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Short Brief	Taxation of Corporations and Businesses		

Sections

No sections available.

Documents

- Federal Decree-Law
- Amended Federal Decree Law No 47 of 2022 together with 60 of 2023 and 40 of 2024
- Cabinet Decision No. 116 of 2022-Normal Exemption Limit

References

- Amended Federal Decree Law No 47 of 2022 together with 60 of 2023 and 40 of 2024 — <https://tax.gov.ae/Datafolder/Files/Legislation/Corporate%20Tax/CT%20law%20final/Federal-Decree-Law-No.47-24-10-2025.pdf>