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
Effective Date	2023-06-01		
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