

Tax Impact Assessment

For Corporate Tax in the UAE

Cover Information

| | |
|-----------------------|-----------------------------|
| Report Title | Tax Impact Assessment |
| Company | [Enter legal name] |
| License/Registrations | [CTR/TRN/Free Zone license] |
| Period Covered | [Start date] – [End date] |
| Prepared By | [Name, title] |
| Reviewed By | [Name, title] |
| Date | [DD MMM YYYY] |

Executive Summary

| | |
|-----------------------|--|
| Headline Outcome: | [Net UAE CT payable/refundable; AED amount] |
| Effective Tax Rate: | [UAE CT as % of accounting profit] |
| Key Drivers: | [Top 3 impacts: adjustments, reliefs, eligibility] |
| Action Required: | [Approvals, elections, filings, payments] |
| Confidence Level: | [High/Medium/Low and rationale] |
| Scope and Assumptions | |
| Entities Covered: | [Standalone/group members in scope] |
| Framework: | [Federal Decree-Law No. 47/2022; relevant decisions] |
| Accounting Basis: | [IFRS/IFRS for SMEs; audit status] |
| Assumptions: | [Revenue recognition, FX, related-party terms] |
| Exclusions: | [Out-of-scope items or periods] |

Financial Summary and Tax Base

Income Statement Bridge

| Line Item | Amount (AED) |
|------------------------------|--------------|
| Revenue | [Amount] |
| Cost of Sales | [Amount] |
| Gross Profit | [Amount] |
| Operating Expenses | [Amount] |
| Finance Costs | [Amount] |
| Other Income/Expense | [Amount] |
| Accounting Profit Before Tax | [Amount] |

Tax Adjustments

| Adjustment Category | Treatment | Amount (AED) | Notes |
|-----------------------------|-----------|--------------|------------------------|
| Non-deductible expenses | Add-back | [Amount] | e.g., fines, penalties |
| Provisions not permitted | Add-back | [Amount] | [Details] |
| Interest cap (30% EBITDA) | Add-back | [Amount] | [Details] |
| Allowable deductions | Deduct | [Amount] | [Details] |
| Capital allowances | Deduct | [Amount] | [Method/rate] |
| Exempt/relieved income | Deduct | [Amount] | [Details] |
| Brought-forward losses used | Deduct | [Amount] | [Carryforward balance] |

Tax Computation

| Step | Amount (AED) |
|------------------------------------|--------------|
| Accounting Profit Before Tax | [Amount] |
| Net Tax Adjustments (add/(deduct)) | [Amount] |
| Taxable Income | [Amount] |
| 0% Band | 375,000 |
| Amount Taxed at 9% | [Amount] |
| Gross UAE CT at 9% | [Amount] |
| Foreign Tax Credits | [Amount] |
| Reliefs/Elections Impact | [Amount] |
| Net UAE CT Payable | [Amount] |

Reliefs and Elections

| | |
|---|---|
| Small Business Relief: | [Eligible? Yes/No] — Revenue: [] — Election filed: [Yes/No] — Impact: [] |
| Free Zone Regime: | [Qualifying/Non-qualifying] — De minimis test: [Pass/Fail] — Impact: [] |
| Group Relief: | [Loss transfer/tax group?] — Members: [] — Elections filed: [Yes/No] — Impact: [] |
| Participation Exemption: | [Applicable? Yes/No] — Conditions met: [] — Impact: [] |
| Foreign Permanent Establishment: | [Exemption/credit] — Impact: [] |
| Free Zone Status Assessment (if applicable) | |
| Qualifying Activities: | [List] |
| Non-qualifying Activities: | [List] |
| Revenue Mix: | [Qualifying %] / [Non-qualifying %] |
| De Minimis Threshold: | [Lower of 5% of total revenue or AED 5m] |
| Connected Person Rules: | [Applied? Yes/No] |
| Conclusion for Period: | [Maintained 0%/Lost 0%] — Reason: [] |

Group and Transfer Pricing

| | |
|----------------------|--|
| Related Parties: | [List material relationships] |
| Key Transactions: | [Services, financing, IP, goods] |
| Arm's-length Method: | [TNMM/CUP/Cost-plus/etc.] |
| Benchmark Range: | [Interquartile range or target margin] |
| Documentation: | [Master file/Local file/CbCR status] |
| Adjustments Booked: | [Yes/No] — Tax effect: [] |

Cash Flow and Provisioning

| | |
|----------------------|---------------------------------------|
| Estimated Liability: | [AED] — Due date: [DD MMM YYYY] |
| Provisioning Plan: | [Monthly reserve amount and schedule] |
| Sensitivity: | [± scenarios and cash buffer] |
| Payment Method: | [FTA portal details; payer account] |
| Refunds/Credits: | [Carryforward or application plan] |

Compliance Timeline

| Milestone | Responsibility | Due Date | Status | Notes |
|----------------------------|----------------|----------|----------|---------|
| CT Registration/Updates | [Owner] | [Date] | [Status] | [Notes] |
| ESR Notification/Report | [Owner] | [Date] | [Status] | [Notes] |
| Financial Statements Final | [Owner] | [Date] | [Status] | [Notes] |
| CT Return Submission | [Owner] | [Date] | [Status] | [Notes] |
| Tax Payment | [Owner] | [Date] | [Status] | [Notes] |
| TP Documentation Ready | [Owner] | [Date] | [Status] | [Notes] |

Risk Register and Controls

| |
|---|
| Issue: [Risk description] — Likelihood: [High/Med/Low] — Impact: [High/Med/Low] — Owner: [Name] — Mitigation: [Action] |
| Issue: [Risk description] — Likelihood: [High/Med/Low] — Impact: [High/Med/Low] — Owner: [Name] — Mitigation: [Action] |
| Controls to Implement: [Reconcilliations, TP policies, approval workflows] |

Sign-offs

| | | |
|---|--|---|
| <div>Finance Lead Approval</div> <div>[Name, signature, date]</div> | <div>Tax Advisor Review</div> <div>[Name, signature, date]</div> | <div>Management Approval</div> <div>[Name, signature, date]</div> |
|---|--|---|

Appendix A: Data Sources

| | |
|---|---|
| Trial balance and GL extracts: | <i>[File names, dates]</i> |
| Fixed asset register: | <i>[File name/location]</i> |
| Intercompany agreements: | <i>[List of agreements]</i> |
| Bank interest schedules: | <i>[File name/source]</i> |
| Contracts and invoices (material): | <i>[List of material contracts]</i> |
| Prior year filings and rulings: | <i>[List of relevant documents]</i> |
| Appendix B: Computation Schedules | |
| Capital allowances schedule: | <i>[Attach table or reference file]</i> |
| Losses carried forward/utilized: | <i>[Attach table or reference file]</i> |
| Foreign tax credit workings: | <i>[Attach table or reference file]</i> |
| Interest limitation calculation: | <i>[Attach table or reference file]</i> |