

United Arab Emirates

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2019

Consolidated group revenue threshold: AED 3,150 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: No

Surrogate parent entity filing permitted: No

First review of the domestic legal framework: 2019/2020

Summary of recommendations

| Area of implementation | Recommendations for improvement |
|---|---------------------------------|
| Domestic legal and administrative framework | None. |
| Exchange of information framework | None. |
| Appropriate use | Not reviewed. |

The domestic legal and administrative framework

UAE confirms that its rules have not changed and continue to be applied effectively. UAE continues to meet all terms of reference.

The exchange of information framework

UAE confirms that its rules have not changed and continue to be applied effectively. UAE continues to meet all terms of reference.

Appropriate use of CbC reports

UAE is a non-reciprocal jurisdiction and, as such, will not receive CbC reports submitted to tax authorities in other jurisdictions, and will not apply local filing. It is therefore not necessary for this peer review evaluation to reach any conclusions with respect to compliance with the terms of reference on appropriate use.



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