

United Arab Emirates

Summary of CbC Reporting and Transfer Pricing Documentation Rules

Country-by-Country Report

- Effective Date: Financial years beginning on or after January 1, 2019.
- Filing Threshold: UAE MNEs with consolidated revenue equal to or exceeding AED 3.15 billion in the previous fiscal year.
- Local Filing: Not required.
- Information Reported: Consistent with OECD guidance.
- Language: English.
- Forms/Filing Instructions:
 - Notification of Reporting Entity: Filed electronically (by the Ultimate Parent Entity (UPE) resident in the UAE) via the [AEOI Portal](#) on the [Ministry of Finance CbC webpage](#).
 - CbC Report: Filed electronically via the [AEOI Portal](#) on the [Ministry of Finance CbC webpage](#).
- Deadline for Filing Notification of Reporting Entity: UPEs resident in the UAE must notify the tax authorities by the last day of the reporting year.
- Deadline for Filing CbC Report: Within 12 months of the last day of the reporting year.
- Penalties: Penalties ranging from AED 1,000,000 to 1,250,000 may apply for failure to file the CbC notification. Penalties ranging from AED 50,000 to 1,000,000 may apply for non-compliance with the CbC reporting rules.
- Exchange of Information:
 - MCAA CbC: signed.

For a schedule of CbC report and CbC notification deadlines (by country), please see [CbC Reporting Deadlines](#).

Master File

[Federal Decree Law No. 47 of 2022](#) (released December 2022) includes new transfer pricing documentation rules. In general, if a taxpayer's related party transactions meet certain conditions, a master file must be maintained. The filing thresholds and the form of the master file will be prescribed by the tax authority. The master file must be submitted to the tax authority within 30 days of a request. The provisions included in the new law generally take effect for financial years beginning on or after June 1, 2023.

Local File

[Federal Decree Law No. 47 of 2022](#) (released December 2022) includes new transfer pricing documentation rules. In general, if a taxpayer's related party transactions meet certain conditions, a local file must be maintained. The filing thresholds and the form of the local file will be prescribed by the tax authority. The local file must be submitted to the tax authority within 30 days of a request. The provisions included in the new law generally take effect for financial years beginning on or after June 1, 2023.

Transfer Pricing Disclosure

Under [Federal Decree Law No. 47 of 2022](#) (released December 2022), the tax authority may (by notice or through a decision issued by the tax authority) require a taxpayer to file together with its tax return a disclosure containing information regarding the taxpayers transactions and arrangements with its related parties (in a form prescribed by the tax authority). Businesses that claim small business relief will not have to comply with the transfer pricing documentation rules. The provisions included in the new law generally take effect for financial years beginning on or after June 1, 2023.