

Cabinet Decision No. (63) of 2025

Regarding the Unincorporated Partnership Treated as a Taxable Person in its Own Right for the Purposes of the Federal Decree-Law No. (47) of 2022 on the Taxation of Corporations and Businesses

The Cabinet,

Having reviewed the Constitution,

And Federal Decree-Law No. (47) of 2022 on the Taxation of Corporations and Businesses, and its amendments,

And based on the proposal of the Minister of Finance and the approval of the Cabinet,

Has decided:

Article (1)

Definitions

The definitions contained in the aforementioned Federal Decree-Law No. (47) of 2022 shall apply to this Decision.

Article (2)

Effects of Treating an Unincorporated Partnership as a Taxable Person in its Own Right

If the Authority approves the application submitted by the partners in the Unincorporated Partnership in accordance with Clause (8) of Article (16) of the aforementioned Federal Decree-Law No. (47) of 2022 to treat the Unincorporated Partnership as a Taxable Person in its own right, the Unincorporated Partnership shall be considered a Juridical Person and a Resident Person for the purposes of the aforementioned Corporate Tax Law.

Article (3)

Publication and Entry into Force

This Decision shall be published in the Official Gazette and shall come into force as of 1 June 2023.

Issued by us:

Mohammed bin Rashid Al Maktoum

On: 16 / Dhu al-Qi'dah / 1446H

Prime Minister

Corresponding to: 14 / May / 2025G