

**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