



UAE Taxation, VAT & Compliance



& Emerging Regulatory Framework 2026

Unlock the keys to UAE Corporate Tax, VAT, AML/DNFBP obligations, and e-invoicing compliance in one power-packed workshop



Starting from Tuesday, October 27, 2026

Sessions on Tuesday & Thursday

5:30 PM to 7:30 PM UAE Time

6:30 PM to 8:30 PM PST



CPD Hours

20 Hours



Participation Fee

ICAP Member: AED 375 (PKR 28,000)

ICAP Student: AED 200 (PKR 15,000)

Non-Member: AED 625 (PKR 47,200)

(25% Early Bird Discount till October 20, 2026)

Jointly Organized:

Economic Advisory & Fiscal Laws Committee & UAE Chapter of ICAP

About the session:

This 20-hour VAT & Corporate Tax Training Workshop offers a comprehensive discussion of the UAE Corporate Tax regime, covering its foundational principles, Free Zone taxation, and Double Taxation Agreements, updated for 2026 to reflect the UAE's revised Anti-Money Laundering framework, phased e-invoicing mandate, and overhauled penalty structure. Designed to deepen participants' technical command of corporate tax legislation, the workshop equips professionals with the skills and regulatory awareness needed to discharge their compliance responsibilities with confidence.

Key takeaways:

1. **UAE Corporate Tax & VAT:** Laws, compliance, and filing procedures, fully updated for 2026.
2. **Enhanced expertise:** Strengthen tax advisory skills and credibility across domestic and cross-border matters.
3. **Regulatory readiness:** Stay ahead in a UAE tax landscape moving toward automation, real-time reporting, and global minimum tax alignment.
4. **Financial-crime awareness:** Understand tax evasion's role as a predicate offence under the UAE's rewritten AML law.
5. **Digital compliance:** Prepare for the UAE's phased e-invoicing mandate ahead of the 2027 go-live.

Who should attend?

1. ICAP members, finance professionals, CFOs, key decision-makers, and anyone involved in corporate tax compliance or advisory services.
2. Tax agents, in-house tax and compliance teams preparing for the DMTT registration and e-invoicing ASP-appointment deadlines.
3. Compliance officers and MLROs at Designated Non-Financial Businesses and Professions (DNFBPs) — including accountants, auditors, and corporate service providers — given tax evasion's expanded role as an AML predicate offence.

Learning Outcomes:

1. Understand the UAE Corporate Tax framework, key definitions, and objectives.
2. Learn Corporate Tax filing, registration, and compliance requirements under 2026 amendments.
3. Understand scope, applicability, and exemptions for taxable persons and Free Zones.
4. Master taxable income, deductions, and relief provisions, including Small Business Relief.
5. Understand DTAs, Permanent Establishment, and the new Domestic Minimum Top-up Tax (DMTT).
6. Recognize tax evasion as an AML predicate offence and related DNFBP obligations.
7. Understand the UAE's phased e-invoicing mandate and ASP appointment requirements.
8. Apply practical approaches to tax return preparation under the revised FTA penalty framework.
9. Enhance awareness of sector-specific rules, administrative procedures, and audit processes.

Speakers spotlight:



Mr. Mahar Afzal
CEO
KRESS COOPER

Mahar Afzal, a Chartered Accountant with over 15 years of experience, is CEO of KRESS COOPER (Tax, Audit, Advisory, Accounting, Academy, Technology) and a member of ICAP, EAAA, and ICAEW. A Corporate Tax, VAT, Transfer Pricing, and e-Invoicing specialist, he began his career at PwC in 2004 and later served as Associate Director – Tax at Baker Tilly and Group Tax Manager at Galadari Brothers. He has conducted numerous Corporate Tax and VAT training sessions across the UAE, served as the main VAT speaker at the Accounting and Finance Show Middle East for three years, and closely collaborates with EAAA on Corporate Tax, VAT, and e-Invoicing training.

Speakers spotlight:



Mr. Mirza Farukh Baig
CEO
Lynchpin Group

Mirza Farukh Baig, FCA, is a finance and UAE taxation expert with 20+ years of experience. As CEO of Lynchpin Training & Consulting, he specializes in Corporate Tax, VAT, and Accounting. A gold medalist from ICAP and a Harvard-trained professional, he delivers impactful training across the region, offering practical insights into tax compliance and strategy.



Ms. Alia Noor
Associate Partner – Taxation &
Compliance Advisory
Ahmad Alagbari Chartered
Accountants

Alia Noor, FCMA, CGMA, MBA, is a UAE Registered Tax Agent specializing in UAE Corporate Tax, VAT, Transfer Pricing, and regulatory compliance. A Forbes Finance Council member and Federal Tax Authority Tax Agent Business Advisory Group member, she advises multinational corporations, family businesses, and government-related entities on complex tax matters. She is a two-time Gulf News Excellence Award winner for Best Corporate Tax Advisor (2024 & 2025) and a sought-after international speaker on UAE taxation and compliance.

Training Calendar:

Sr. No	Course Content	Dates (2026)
Module 1: VAT		
Session - I	Advanced UAE VAT	October 27
Session - II		October 29
Session - III		November 03
Module 2: UAE Corporate Tax & Compliance Workshop Unlock the keys to UAE Corporate Tax, VAT, AML/DNFBP obligations, and e-invoicing compliance in one power-packed workshop.		
Part A	UAE Corporate Tax Foundations	November 05
Part B	Free Zone Taxation Deep Dive Public Benefit Entities and Other Exemptions	November 10
Part C	Double Taxation, DTAs & the Global Minimum Tax	November 12
Part D	Anti-Money Laundering & Tax Evasion	November 17
Part E	E-Invoicing & Digital Tax Administration	November 19
Part F	2026 Legislative & Penalty Framework Update	November 24
Part G	Tax Audits, Penalties & Return Filing	November 26
Sessions on Tuesday & Thursday		

Module -01

Advanced UAE VAT Training Program:

Introduction to VAT in the UAE

1. What is VAT?
2. UAE VAT Legal Framework

VAT Scope and Registration

1. Scope of VAT
2. VAT Registration
3. VAT De-registration

VAT Accounting & Documentation

1. Tax Invoices and Documentation
2. Record-Keeping Requirements

VAT Compliance & Returns

1. VAT Return Filing
2. Reverse Charge Mechanism
3. Profit Margin Scheme

Special VAT Rules

1. Place of Supply Rules
2. Free Zones & Designated Zones

VAT Adjustments & Corrections

1. Non-Recoverable Input VAT
2. Correction of Errors in VAT Returns

VAT Audits & Dispute Resolution

1. VAT Audits & Inspections
2. VAT Appeals & Dispute Resolution

Practical Scenarios & Case Studies

Case Studies on VAT Implementation

Module -02

Course Contents:

Part A — UAE Corporate Tax Foundations:

Introduction to UAE Corporate Tax:

1. Corporate Tax as a direct tax on net profits, and its objectives.
2. Alignment with international tax transparency standards.
3. Key terms: Taxable Person, Exempt Person, Taxable Income.

Filing, Registration, and Compliance:

1. Registration requirements, timelines & filing deadlines.
2. Voluntary disclosures and post-filing amendments.
3. Penalties for non-compliance under the revised Cabinet Decision No. 129 of 2025.

Scope and Applicability:

1. Persons subject to tax: natural/juridical persons, partnerships, government entities.
2. Treatment of residents, Permanent Establishments, and exempt persons.
3. Free Zone Persons: 0% rate conditions, substance requirements, and de minimis rule.

Tax Rates, Taxable Income & Exemptions:

1. Rates: 0% for Qualifying Free Zone Persons; 9% above AED 375,000.
2. IFRS-based taxable income calculation and exempt income (e.g., qualifying dividends).
3. Exemptions for government entities, public benefit organizations, and extractive industries.

Deductions & Tax Relief:

1. Deductible expenses and limitations on interest deductions.
2. Small Business Relief (revenue below AED 3 million; extended to periods ending 31 Dec 2029).
3. Qualifying Group Relief for intra-group transactions.

Course Contents:

Corporate Tax Rates and Taxable Income – Overview:

1. Overview of the Corporate Tax rates, including 0% for Qualifying Free Zone Persons and 9% for taxable income exceeding AED 375,000.
2. Methods for calculating taxable income in accordance with International Financial Reporting Standards (IFRS) and adjustments for exempt income, non-deductible expenses, and specific relief provisions.
3. Detailed breakdown of exempt income, such as dividends from qualifying holdings and income from government-related entities.

Taxable Persons and Exemptions:

1. Definition of Taxable Persons, including UAE-incorporated companies, branches of foreign entities, and UAE residents with business income.
2. Exemptions applicable to government entities, government-controlled entities, and qualifying public benefit organizations.
3. Exemption criteria for companies involved in natural resource extraction and processing, as well as the potential for losing exemption status under certain conditions.

Permanent Establishments and Foreign Persons:

1. Explanation of what constitutes a Permanent Establishment (PE) under UAE tax law, including fixed places of business and dependent agent arrangements.
2. Situations where foreign entities do not create a PE, such as preparatory or auxiliary activities.
3. Tax treatment of State-Sourced Income earned by foreign persons and how Double Taxation Agreements (DTAs) mitigate the risk of double taxation.
4. Overview of DTA provisions relevant to determining Permanent Establishment status and relief from Corporate Tax.

Course Contents:

Part B — Free Zone Taxation Deep Dive:

Free Zone Taxation:

1. Conditions that Free Zone Persons must meet to qualify for the 0% Corporate Tax rate, including maintaining adequate substance and deriving qualifying income.
2. Detailed case study on calculation of Qualifying Income.
3. Rules for the taxation of non-qualifying income in Free Zones, the de minimis threshold, and the consequences of breaching it, including loss of Qualifying Free Zone Person status for the current and following four tax periods.
4. Transfer pricing obligations for Free Zone entities and how these align with broader UAE tax compliance requirements.

Public Benefit Entities and Other Exemptions:

1. Explanation of the Qualifying Public Benefit Entities, which are exempt from Corporate Tax, and the conditions they must meet to maintain exempt status.
2. Overview of the Cabinet Decisions that specify the list of public benefit entities and the process for adding or removing entities from this list.
3. Administrative obligations for exempt entities, including periodic notifications to the Ministry of Finance regarding changes in their status.

Course Contents:

Part C — Double Taxation, DTAs & the Global Minimum Tax:

Permanent Establishments and Foreign Persons:

1. What constitutes a Permanent Establishment (PE) under UAE tax law, including fixed places of business and dependent agent arrangements.
2. When foreign entities do not create a PE, such as preparatory or auxiliary activities. Taxation of State-Sourced Income earned by foreign persons, and how DTAs reduce double taxation risk.
3. DTA provisions relevant to PE status and Corporate Tax relief.
4. Foreign tax credits: how tax paid abroad is credited against UAE Corporate Tax, and the documentation needed to support a claim.
5. The Domestic Minimum Top-up Tax (DMTT): OECD Pillar Two.

New to the 2026 edition, reflecting the UAE's adoption of the global minimum tax:

1. **Background:** the OECD/G20 Pillar Two GloBE Model Rules, agreed by over 140 countries, set a 15% minimum effective tax rate for large multinational groups.
2. **UAE implementation:** Cabinet Decision No. 142 of 2024, effective for financial years starting on or after 1 January 2025.
3. **Scope:** UAE- and foreign-headquartered MNE groups with consolidated revenue of €750 million or more in at least two of the four preceding years.
4. **Mechanics:** UAE Corporate Tax (9%) is calculated first; the DMTT then adds tax only where the GloBE effective rate on UAE profits is below 15%, after the Substance-based Income Exclusion.
5. **Approach:** the UAE has adopted only the DMTT (not the IIR or UTPR) and obtained OECD Transitional Qualified Status and safe-harbour recognition in August 2025.
6. **Compliance timeline:** Compliance timeline: FTA Decision No. 12 of 2026 sets a seven-month registration deadline and a 30 November 2026 transitional deadline via EmaraTax; first DMTT returns fall due in 2027.
7. **For finance teams:** identify in-scope Constituent Entities, Joint Ventures, PEs and Minority-Owned Constituent Entities within the group.

Course Contents:

Part D — Anti-Money Laundering & Tax Evasion:

Tax Evasion as a Predicate Offence:

1. Tax evasion, direct and indirect, is now expressly a predicate offence, widening the range of crimes that can generate illicit proceeds.
2. Lower awareness threshold: liability arises not only where a person knew funds came from crime, but also where they should reasonably have known, a negligence-based standard.
3. Proceeds now include recurring and derivative benefits, not just direct profits, closing loopholes on indirect gains.
4. Money laundering and terrorist financing can now be committed through digital systems, virtual assets or encryption technologies, language absent from the 2018 law.

Obligations for Accountants & Tax Advisors as DNFBPs:

1. **Registration:** DNFBPs, including accountants, auditors, tax agents and corporate service providers, must register and renew annually on goAML.
2. **Core obligations:** risk assessments (updated at least annually), CDD with enhanced due diligence for high-risk clients, transaction monitoring and a designated Compliance Officer.
3. **STRs:** filed through goAML, generally within 24–48 hours of detecting suspicious activity. Failure to file or deliberate concealment can bring fines above AED 1 million and criminal liability.
4. **Record retention:** at least five years for CDD and transaction records.
5. **Penalties:** administrative fines of AED 10,000–5,000,000 per violation; corporate AML fines up to AED 50 million; for principal offences, individuals face 5–10 years' imprisonment and fines of AED 5–50 million.
6. **EOCN:** the Executive Office for Control and Non-Proliferation enforces the UAE's targeted financial sanctions regime, including sanctions-match reporting through goAML.
7. **Takeaway:** structuring a client's affairs to evade tax now exposes the advisor to direct AML reporting risk, not just the client to tax-compliance risk.

Course Contents:

Part E — E-Invoicing & Digital Tax Administration:

The E-Invoicing Framework:

1. **Legal basis:** Federal Decree-Law No. 16 of 2024 amends the VAT Law to introduce the Electronic Invoicing System, the Tax Reporting Mechanism and mandatory e-invoice storage.
2. **Model:** A decentralized Continuous Transaction Control (CTC) framework on the Open Peppol network, using a five-corner model in which invoices are exchanged through Accredited Service Providers (ASPs) rather than submitted directly to the FTA.
3. **PINT AE standard:** The technical specification setting invoice structures, validation rules and 51 mandatory fields (invoice details, seller/buyer identification, totals and tax breakdowns).
4. **Scope:** B2B and B2G transactions are in scope; B2C is out of scope for now. Free zone businesses are confirmed in scope under the June 2026 Version 1.1 guidelines.

Implementation Timeline:

1. **Pilot:** From July 2026 with the Taxpayer Working Group and voluntary adopters, to test integrations before mandatory rollout.
2. **ASP appointment (large businesses):** Businesses with revenue of AED 50 million or more must appoint an ASP by 30 October 2026 (extended from 31 July 2026).
3. **Mandatory e-invoicing (large businesses):** From 1 January 2027.
4. **Smaller businesses and government entities:** Later phased deadlines apply, based on revenue, entity structure and B2B/B2G volumes.
5. **B2G e-invoicing:** From 1 October 2027.

Course Contents:

Part E — E-Invoicing & Digital Tax Administration:

Penalties for Non-Compliance:

1. Failure to implement e-invoicing: AED 5,000 per month.
2. Non-compliant invoice format (e.g. a standard PDF after go-live): AED 100 per document, capped at AED 5,000 per month.
3. Failure to notify the FTA of a system failure: AED 1,000 per day.

Practical Readiness Steps:

1. Assess revenue, entity structure and B2B/B2G volumes entity by entity to determine the applicable wave.
2. Note the ASP accreditation criteria: active Peppol certification, company/tax registration, information security compliance and at least two years' operational track record.
3. Upgrade accounting software (e.g. Xero, QuickBooks or custom ERP) to produce PINT AE XML; this cost is fully tax-deductible.
4. Clean, traceable e-invoicing records also support Corporate Tax positioning for Qualifying Free Zone Persons, linking back to Part B.
5. Pilot with one legal entity before group-wide rollout, since custom systems, multiple billing platforms and cross-border flows are where data-mapping gaps usually appear.

Course Contents:

Part F — 2026 Legislative & Penalty Framework Update:

1. Cabinet Decision No. 129 of 2025 (amending Cabinet Decision No. 40 of 2017), effective 14 April 2026, replaces the punitive regime with a simpler, proportionate framework applied consistently across VAT, Excise Tax and Corporate Tax.
2. Examples: the penalty for not submitting tax documents in Arabic falls from AED 20,000 to AED 5,000, and the penalty for not notifying the FTA of changes to tax records from AED 5,000/10,000 (first/repeat offence) to AED 1,000/5,000.
3. The FTA's stated aim is to encourage voluntary compliance and prompt correction of tax records, rather than purely punitive enforcement.

Tax Procedures Law Rewrite:

1. Federal Decree-Laws No. 17 and No. 16 of 2025 amend the Tax Procedures Law and VAT Law respectively, effective 1 January 2026.
2. The reforms move toward automation, real-time reporting and data-driven monitoring, with stricter enforcement, structured compliance timelines and greater use of technology in FTA oversight.

VAT Input Credit Expiry:

1. VAT input tax credits now expire after five years. Credits from 2021 begin lapsing in 2026, so finance teams should review unclaimed historical credits as a priority.

Course Contents:

Part G — Tax Audits, Penalties & Return Filing:

Tax Audits and Penalties:

1. Overview of the tax audit process by the Federal Tax Authority, including the scope of audits and taxpayer rights during the process.
2. Explanation of administrative penalties for non-compliance, including fines for late registration, incorrect returns, and failure to file — now assessed under the 2026 revised framework.
3. Reconciliation procedures and the process for appealing audit decisions or administrative penalties.

Tax Return Filing:

1. Preparation of Corporate Tax Return from Financial Statements.
2. Adjustment of Inadmissible Expenses and Adjustable Income.
3. Treatment of brought-forward tax losses and how to adjust them against current-year taxable income.
4. Adjustment of foreign taxes and arriving at final tax liability, including foreign tax credit substantiation.

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For queries, registration, and further details, reach out to:

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