

UNITED ARAB EMIRATES

As per 1 January 2018

EXPATRIATE AND EMPLOYER TAX COMPLIANCE AND ADVISORY

Tax rate NOT APPLICABLE

Tax period NOT APPLICABLE

Tax residency / Domicile according to domestic law NOT APPLICABLE

Tax registration NOT APPLICABLE

Employment income definition NOT APPLICABLE

Examples of tax exemption NOT APPLICABLE

Specific expatriate concession NOT APPLICABLE

Income of board members NOT APPLICABLE

Tax returns NOT APPLICABLE

Tax payments NOT APPLICABLE

TAX TREATIES

Employment income / income from board members NOT APPLICABLE

INTERNATIONAL SOCIAL SECURITY

Cross border employments NOT APPLICABLE

Exception under Art 16 of Reg. 883/2004

and Art 17 of Reg. 1408/71

Social Security Cost as % from gross salary and absolute amounts NOT APPLICABLE

IMMIGRATION

Work permit Employment visa/ work permit required to work in the UAE. Visa / work permit is generally provided by the employer.

Visa Employment visa/ work permit required to work in the UAE. Visa / work permit is generally provided by the employer.

Residency permits / registration certificate See above

Driving license One need to have a local driving license to drive the car. However, the authority accepts the drive license of certain countries and issue the local one based on that

STOCK OPTION PLAN NOT APPLICABLE

ARTICLE 15 OF THE OECD MODEL

183 days NOT APPLICABLE

Notion of employer

Existence of a permanent establishment



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(http://publicationsdrafts.ro/expat-tax-2014/wp-content/uploads/2018/05/Albasi-fahi_profile.jpg)