

UNITED ARAB EMIRATES

As per 1 January 2019

Click to download PDF: As per 1 January 2018 (<http://publicationsdrafts.ro/expat-tax-2014/wp-content/uploads/2018/01/Emirate.pdf>)**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
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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
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ARTICLE 15 OF THE OECD MODEL

183 days	NOT APPLICABLE
Notion of employer	
Existence of a permanent establishment	



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