Adjustments Under the Transitional Rules for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses

Resource Number: RS053/2026

Resource Details

Country	United Arab Emirates	**Group**	Corporate Tax
Category	Ministry of Finance	**Sub-Category**	Ministerial-Decision-No.-120-of-2023
Written By	by WITSYNC Compliance Team	**Designation**	Tax Team
Effective Date	2024-01-01		
Short Brief	Ministerial Decision No. 120 of 2023 on the Adjustments Under the Transitional Rules for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses		

Sections

No sections available.

Documents

• Law

• Federal Tax Authority Decision No. 15 of 2026 – Issued 8 Sep 2026 (Effective from 15 Sep 2026)

References

• Link to Ministry of Finance, UAE Published Page — https://mof.gov.ae/wp-content/uploads/2023/05/Ministerial-Decision-No.-120-of-2023-on-the-Adjustments-Under-the-Transitional-Rules-for-the-Purposes-of-Federal-Decree-Law-No.-47-of-2022.pdf

• Federal Tax Authority Decision No. 15 of 2026 – Issued 8 Sep 2026 (Effective from 15 Sep 2026) — https://tax.gov.ae/datafolder/Files/Legislation/2026/FTADecisionNo15Of2026onProvisionsonExemptionFromCorporateTax.pdf