An Unincorporated Partnership That is Treated as a Taxable Person in Its Own Right for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses

Cabinet Decision No. 63 of 2025 – Issued 14 May 2025 – (Effective from 1 June 2025)

The Cabinet has decided:

- Having reviewed the Constitution,
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments,
- Pursuant to what was presented by the Minister of Finance and upon the approval of the Cabinet.

Article 1 – Definitions

Definitions in Federal Decree-Law No. 47 of 2022 referred to above shall apply to this Decision.

Article 2 – The Implications of Treating an Unincorporated Partnership as a Taxable Person in Its Own Right

Where the Authority approves an application made by the partners in an Unincorporated Partnership under Clause 8 of Article 16 of Federal Decree-Law No. 47 of 2022 referred to above 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 Application of the Decision

This Decision shall be published in the Official Gazette and shall be effective from 1 June 2023.