Gulf states

Investing in UAE

Up to 100% foreign ownership on the mainland since 2021, one of the lowest corporate tax rates, and 5% VAT.



The Hatta mountains and dam lake in Dubai, June 2018. Photo: Chuck202 — Wikimedia Commons, CC BY-SA 4.0.

Key facts for investors

Criterion	Value	Details as in the source
Corporate tax	9%[12]	On taxable income above AED 375,000 and 0% below it, for tax periods starting on or after 1 June 2023.
VAT	5%[34]	The standard rate since its introduction on 1 January 2018.
Foreign ownership	Up to 100% on the mainland[5]	Since Decree-Law No. 26 of 2020, effective early 2021, except activities of “strategic impact” set by the Cabinet.
Investment legal framework	Commercial Companies Law[5]	Federal Decree-Law No. 32 of 2021 on Commercial Companies, consolidating the 2020 amendments.
Foreign property ownership	In areas set by each emirate[6]	Freehold in designated areas in Dubai; 99-year ownership of apartments and floors in 9 areas in Abu Dhabi; usufruct of up to 100 years in Sharjah.
Investor residency	Golden visa, 5 or 10 years[7]	For investors: 10 years for public investments and 5 years for real estate, with minimum capital of AED 2 million, property ownership, or contribution to an establishment paying at least AED 250,000 a year in taxes. Renewable, no sponsor needed.
Free & economic zones	Full foreign ownership, 0% customs[81]	Full foreign ownership, 0% customs duty on goods imported into the free zone, and mainland sales through a licensed distributor or branch. A Qualifying Free Zone Person pays 0% corporate tax on qualifying income and 9% on other income (Articles 3 and 18).

Official bodies

- **Ministry of Finance** — Tax policy and legislation · mof.gov.ae
- **Federal Tax Authority** — Tax registration and returns · tax.gov.ae
- **The Official Portal of the UAE Government** — Guide to government services and procedures · u.ae

Sources

1. Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses — Ministry of Finance (December 2022)
2. Cabinet Decision No. 116 of 2022 — Ministry of Finance (2022)
3. Value Added Tax (VAT) — UAE Ministry of Finance (Official page)
4. FAQs — Federal Tax Authority (Official page)
5. Full foreign ownership of commercial companies — The Official Portal of the UAE Government (Official page)
6. Expatriates buying a property in the UAE — The Official Portal of the UAE Government (updated 2 November 2026)
7. Golden visa — The official portal of the UAE Government (updated 28 July 2026)
8. Running a business in a free zone — The official portal of the UAE Government (updated 27 October 2026)

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