

IMPORTANCE OF PE

Sufficient presence in UAE to warrant taxation of business profits in UAE

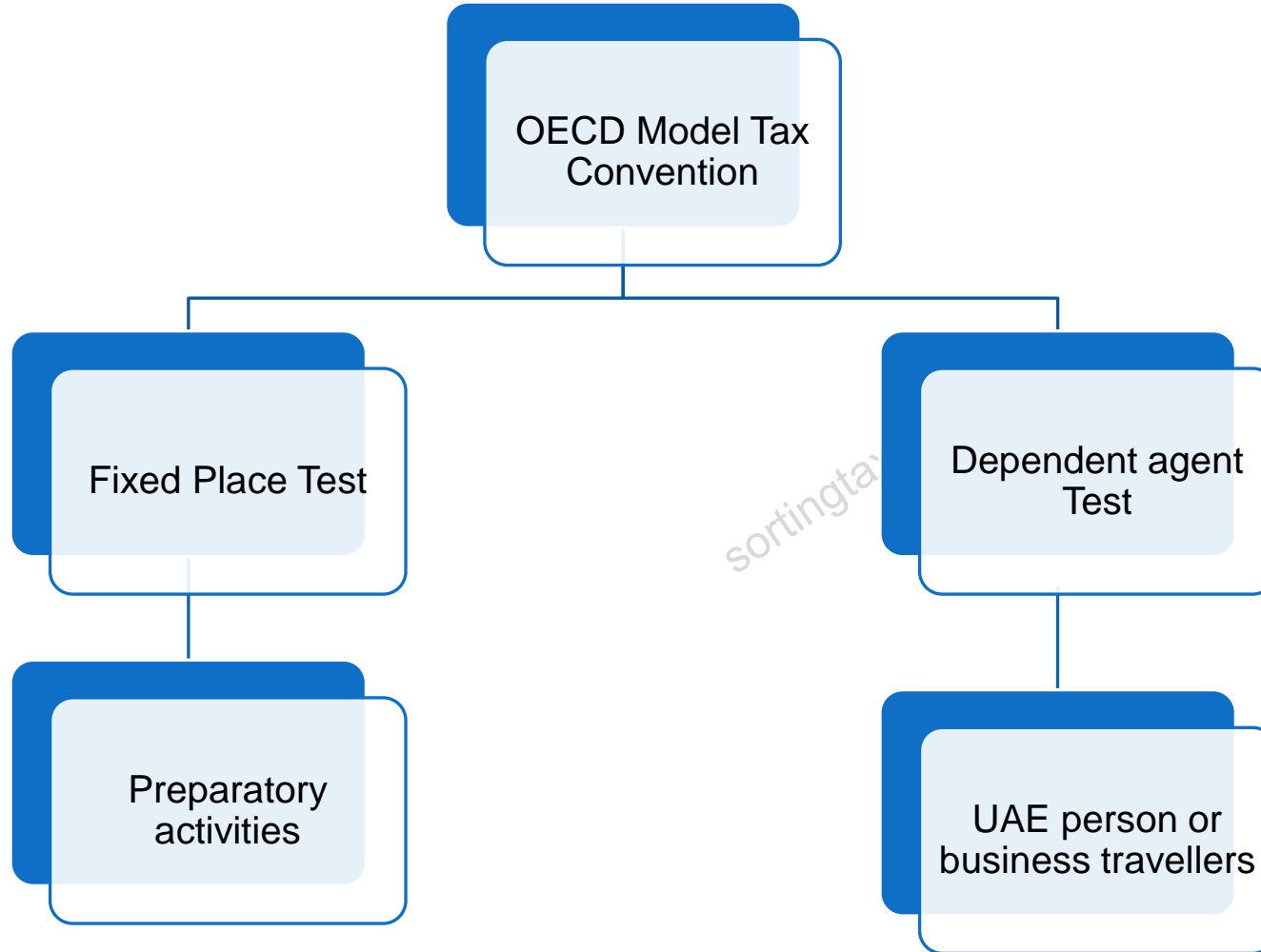
Designing Principle

OECD Model Tax Convention – Article

Why OECD Model Convention

- Most UAE Treaty on OECD Model
- Extensive Commentary Available

Same PE rules and principles will apply to determine PE of a Free Zone Person in mainland UAE.



Detailed guidance available

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Place of management

Branch

Office ((including a temporary field office or an employee's home office)

Factory

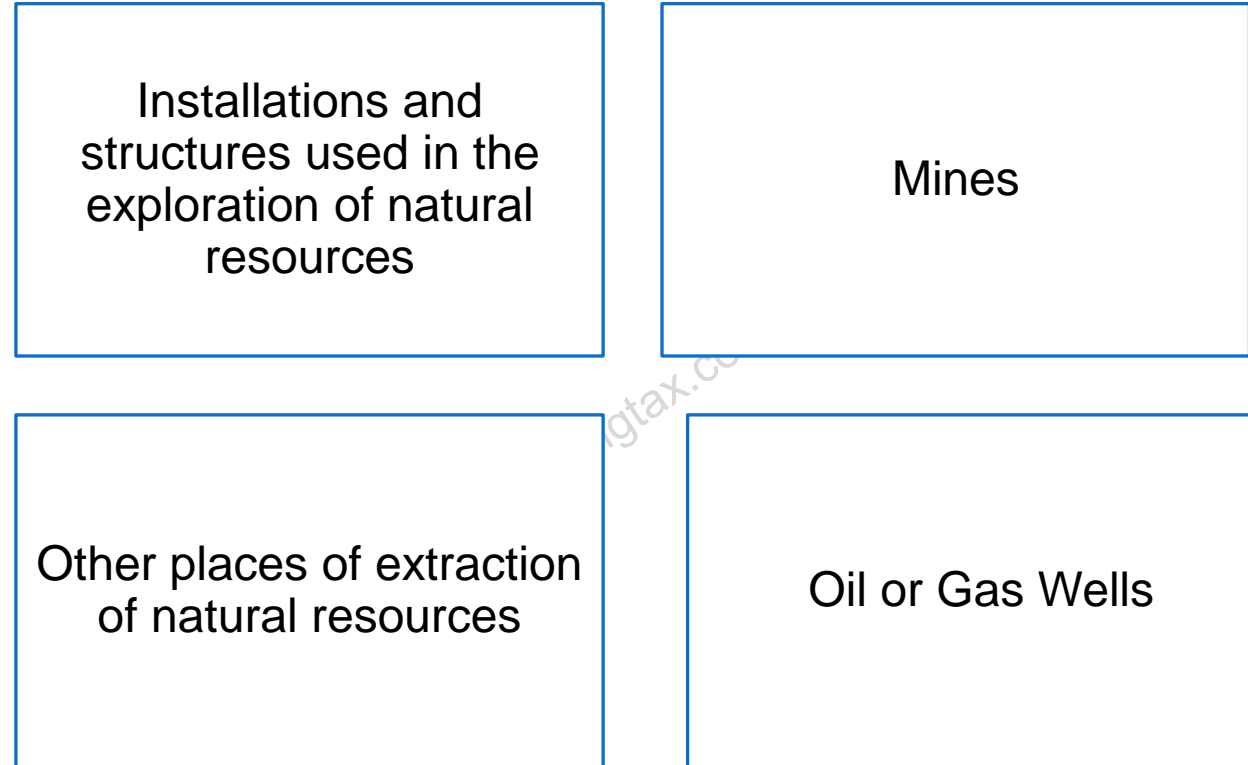
Workshop or real property

Building site where activities are carried on for over 6 (six) months

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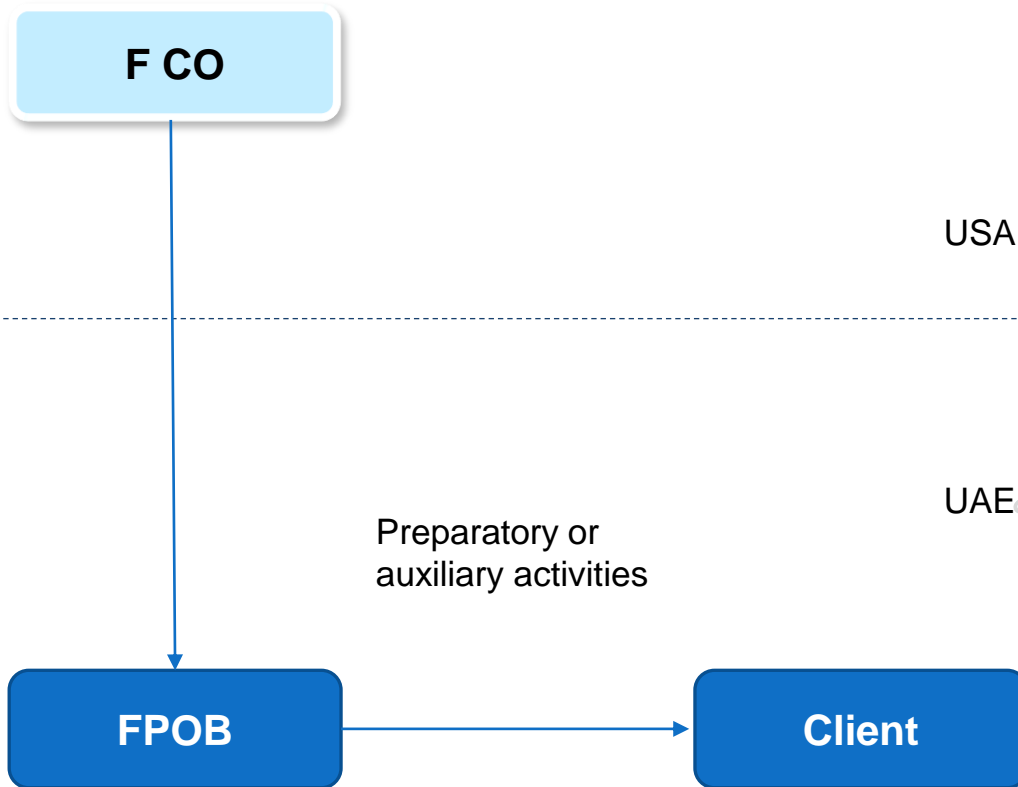




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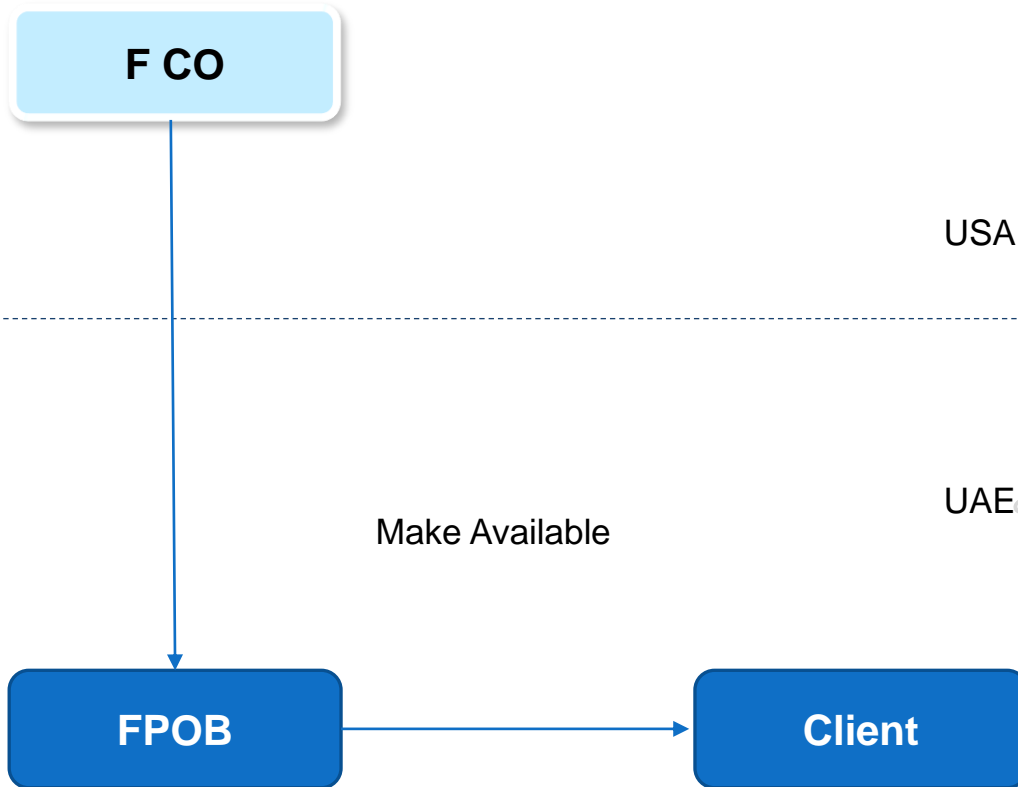


- Preparatory and auxiliary activities include : -
 - Limited marketing and promotional activities,
 - Performing market research ; and
 - Attending seminars or conventions.

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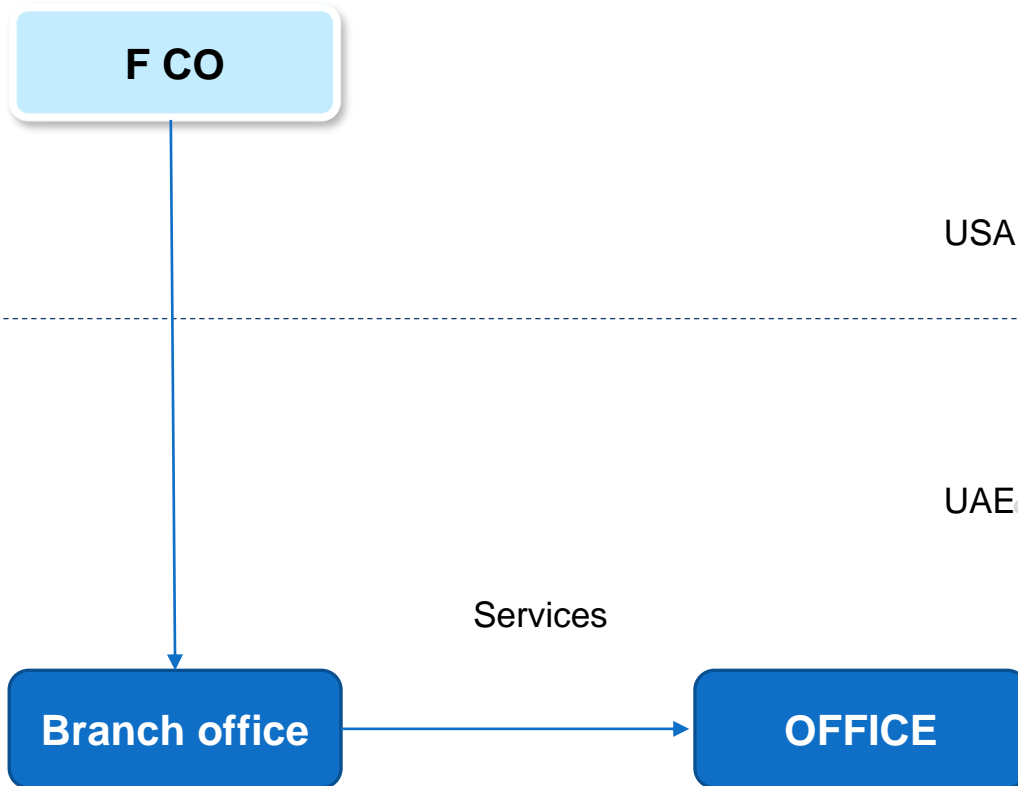
▪ Permissible activities : -

- Store of goods
- Display of goods
- Deliver the foreign company's goods
- Keeping a stock of goods

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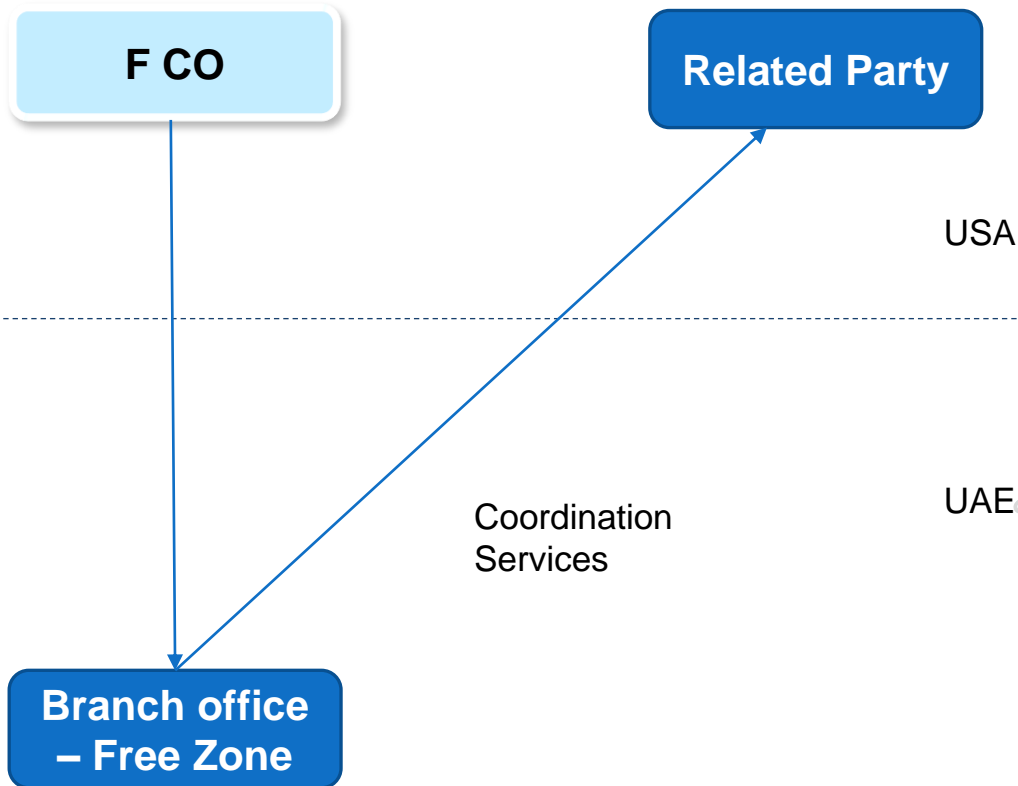


- FCO , is engaged in providing consulting services in the UAE , through a Branch office ;
- FCO employees are working from a branch office in the UAE
- Branch provides certain service to clients in the UAE
- Part of the service are provided by overseas employees of FCO

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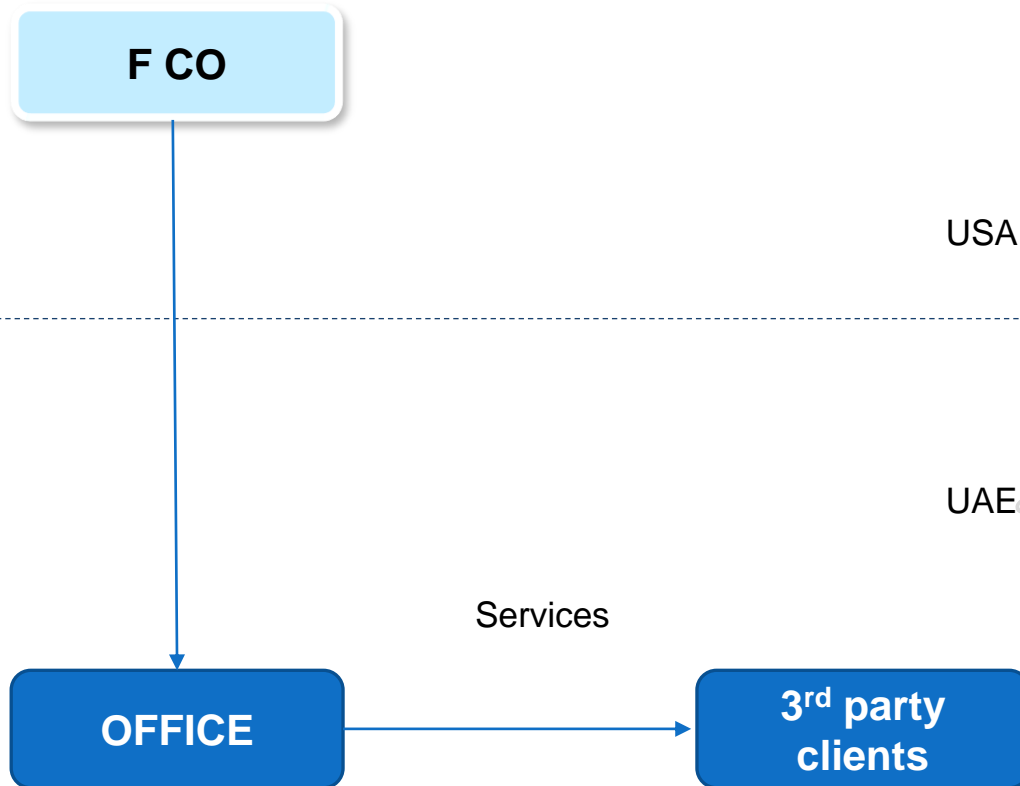


- FCO, has a Branch office in the UAE Free Zone :-
 - Branch Office provides coordination services in connection with trading of goods by an Indian company, outside the UAE :-
 - Both Buyer and Seller of Goods are based outside UAE

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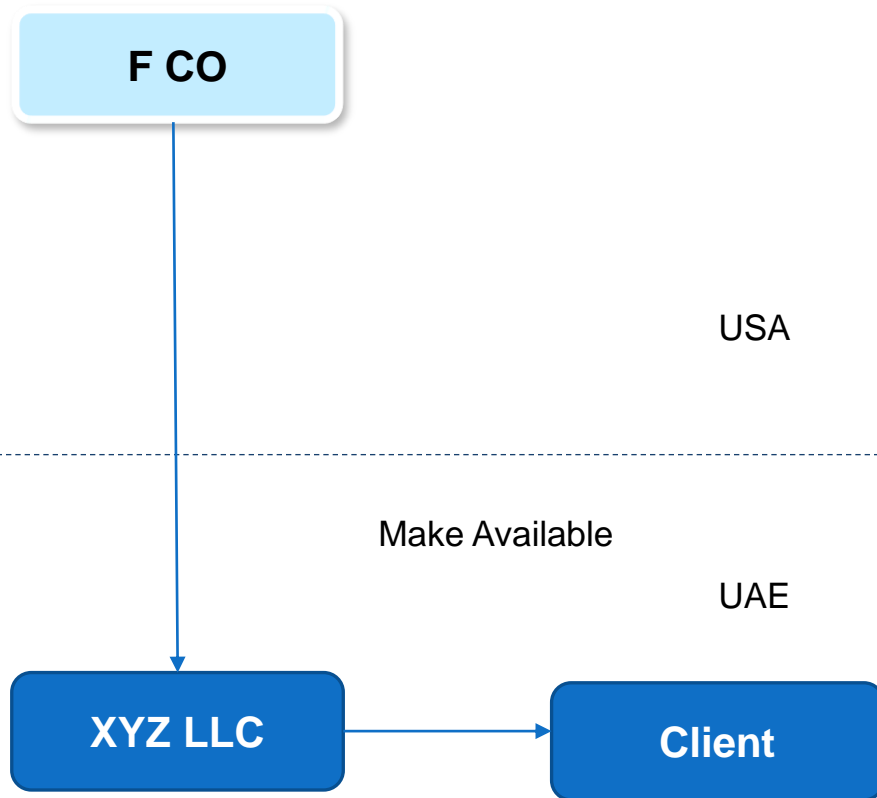


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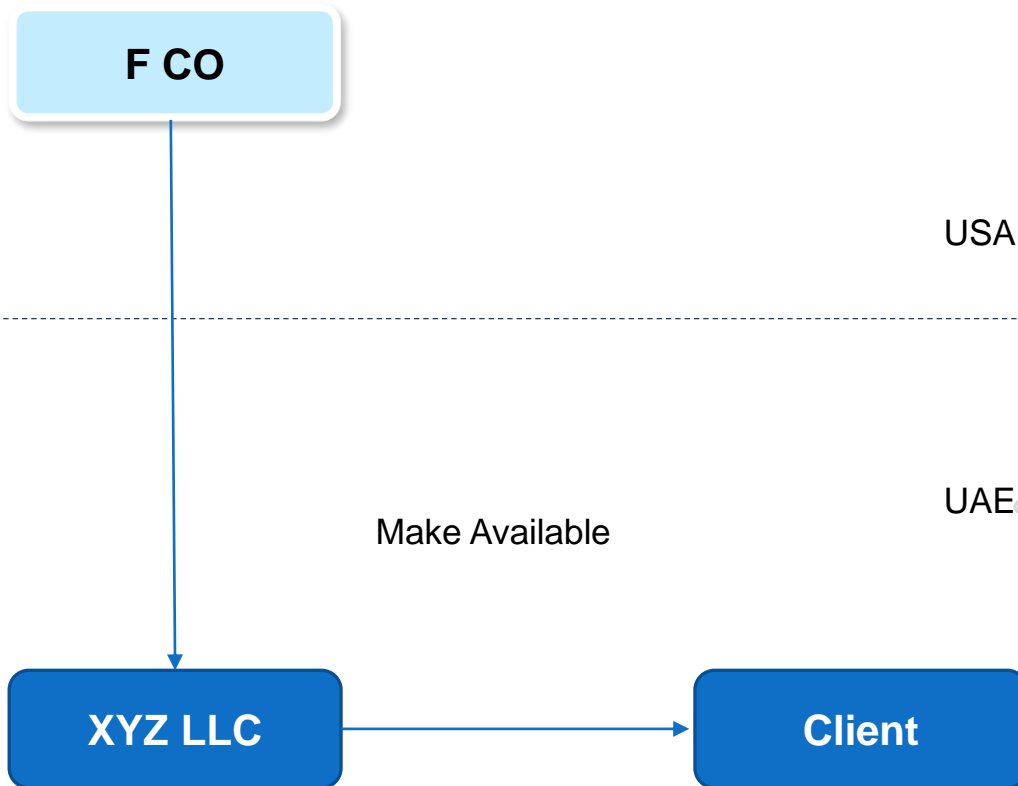
- Who all can be "dependent agent" in the UAE : -
 - Travelers ;
 - UAE based persons
- When will they result in being can be "dependent agent" : -
 - Act on behalf of the foreign company in the UAE ;
 - Have, and habitually exercise, the authority to conclude contracts in the name of foreign company

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DEPENDENT AGENT - HABITUAL EXERCISE OF AUTHORITY TO CONCLUDE CONTRACT

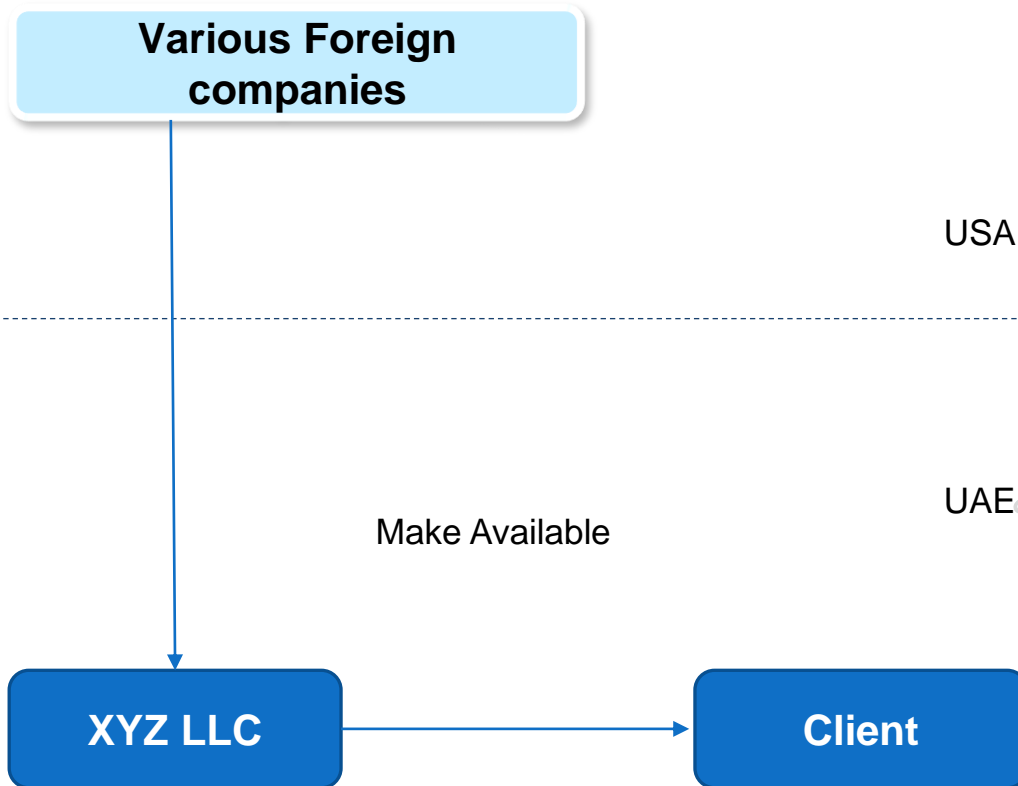


- Contract Negotiation ;
- Contract Conclusion
- No Material intervention of the Foreign Company

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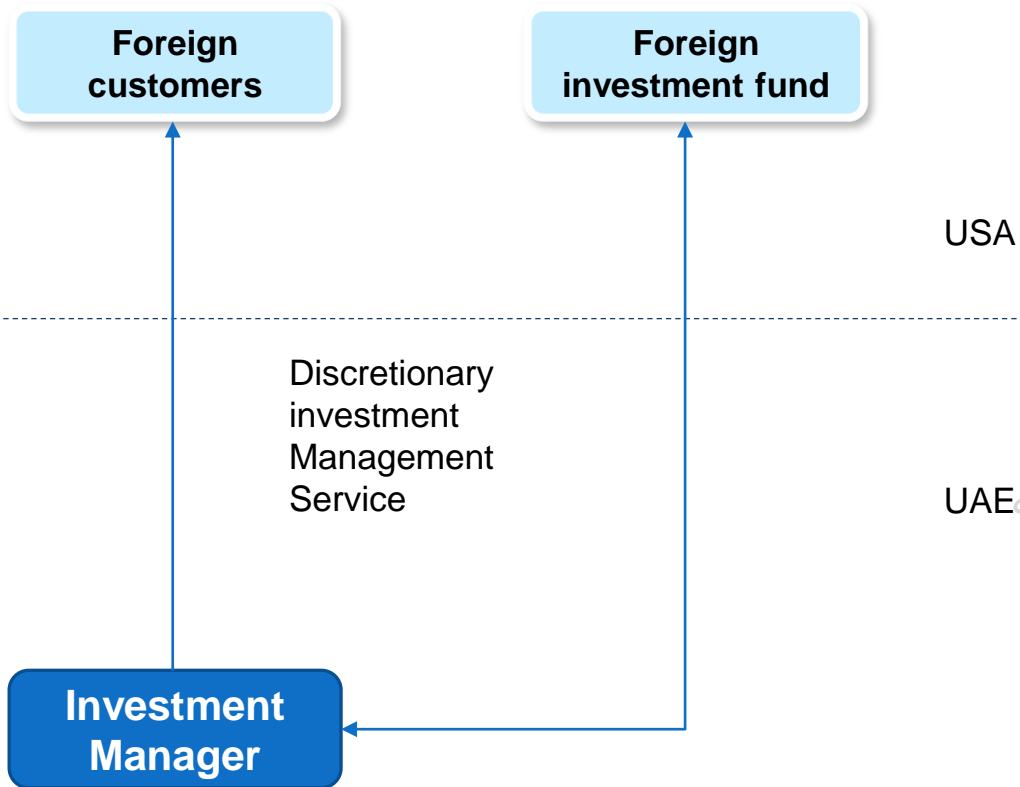


- Person would constitute independent agent where : -
 - Foreign company's business is carried out in the UAE in the **ordinary course** of their own business
 - Person does **not work exclusively** for the foreign company
 - Truly **legally independent** from the foreign company.
 - Truly **economically independent** from the foreign company.

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- Investment Manager would not constitute PE where : -
 - They are regulated investment managers
 - Discretionary investment management services

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- With over 20 years of experience, Arinjay has helped Clients on International Tax , M&A Tax and Direct tax matters impacting their business in India and UAE . He has worked on International tax with over 750 transaction of Inbound Investment, Outbound Investments, Due diligence, Family Structuring and Succession planning across sectors ;
- Arinjay has worked with over 500 UAE companies on UAE Economic Substance Regulations advisory services, and UAE Corporate Tax (proposed to be introduced from June 1, 2023) ;
- Delivered Live Seminar and Webinar on Economic Substance Regulations and UAE Corporate Tax
- Author of various books in International Tax and Direct Tax ;
- Trained more than 2000 CA's in Live international tax course (With two of the largest global tax firms) and over 5000 students in International Tax
- Created India's first e learning course on International tax for professionals in 2016 with students from over 30 countries.
- Editor International Tax at Taxmann Publications, New Delhi - Handled the Journal on International Tax with Taxmann Publications, India's oldest Publishing house on tax and corporate law publications.
- Faculty at the International tax Course of ICAI during the year 2009 & 10



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Faculty

UAE CORPORATE TAX



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