



# TAXABLE PERSON



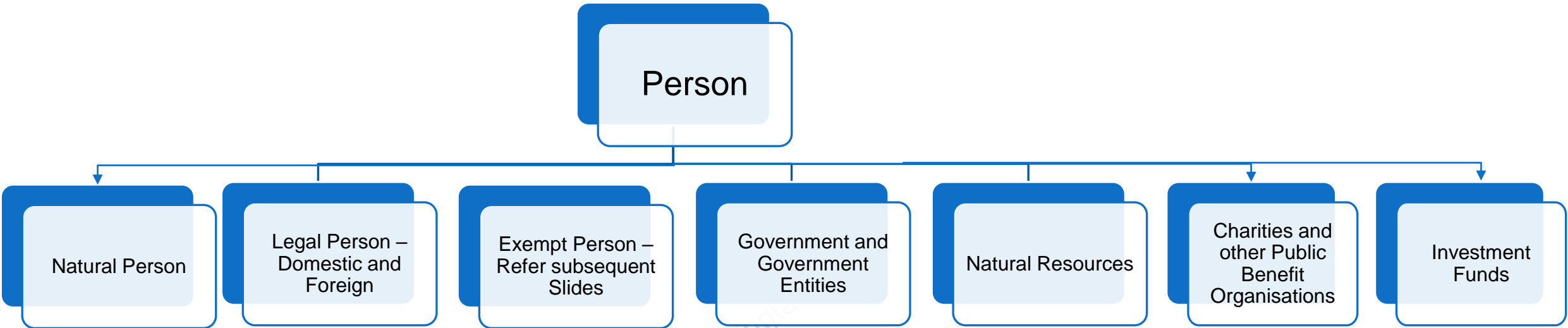
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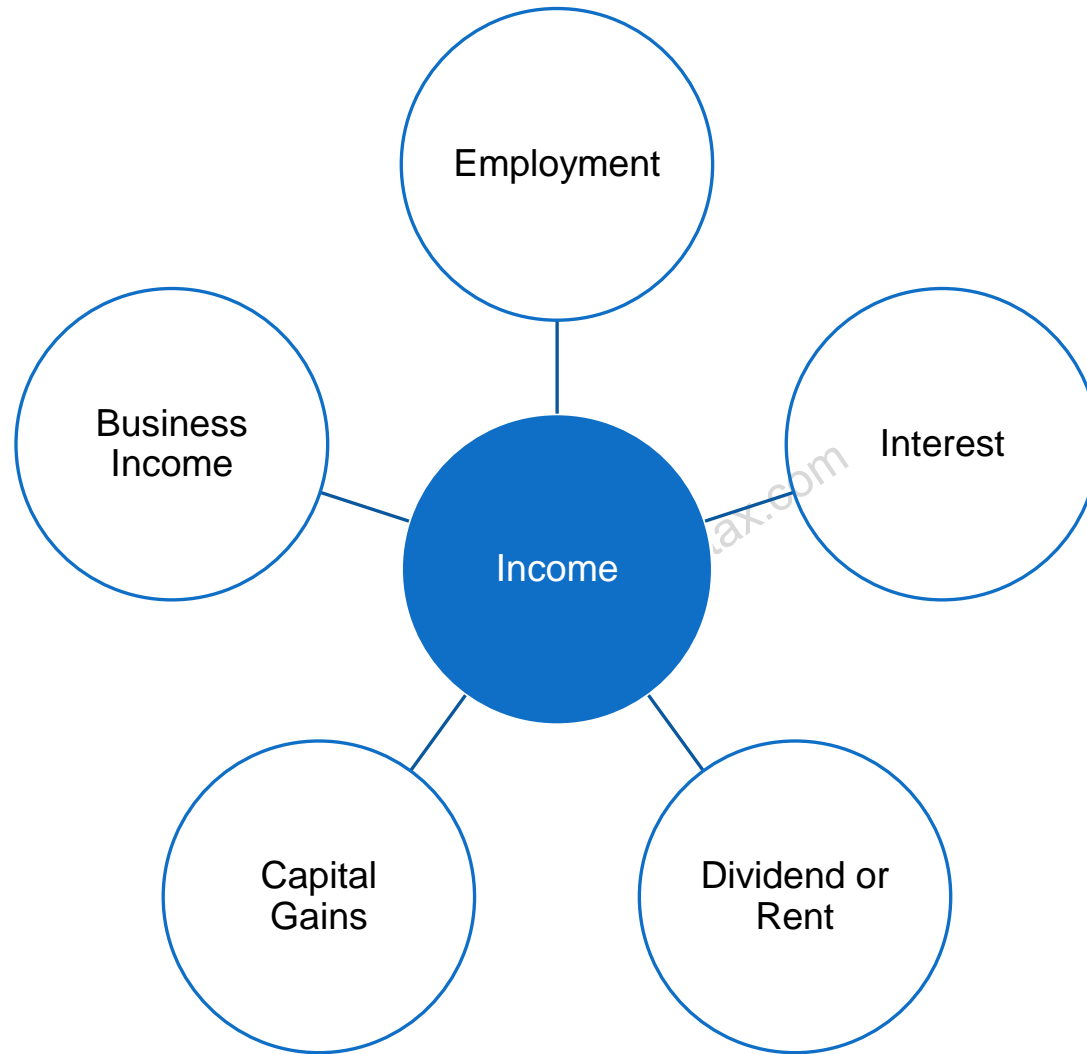


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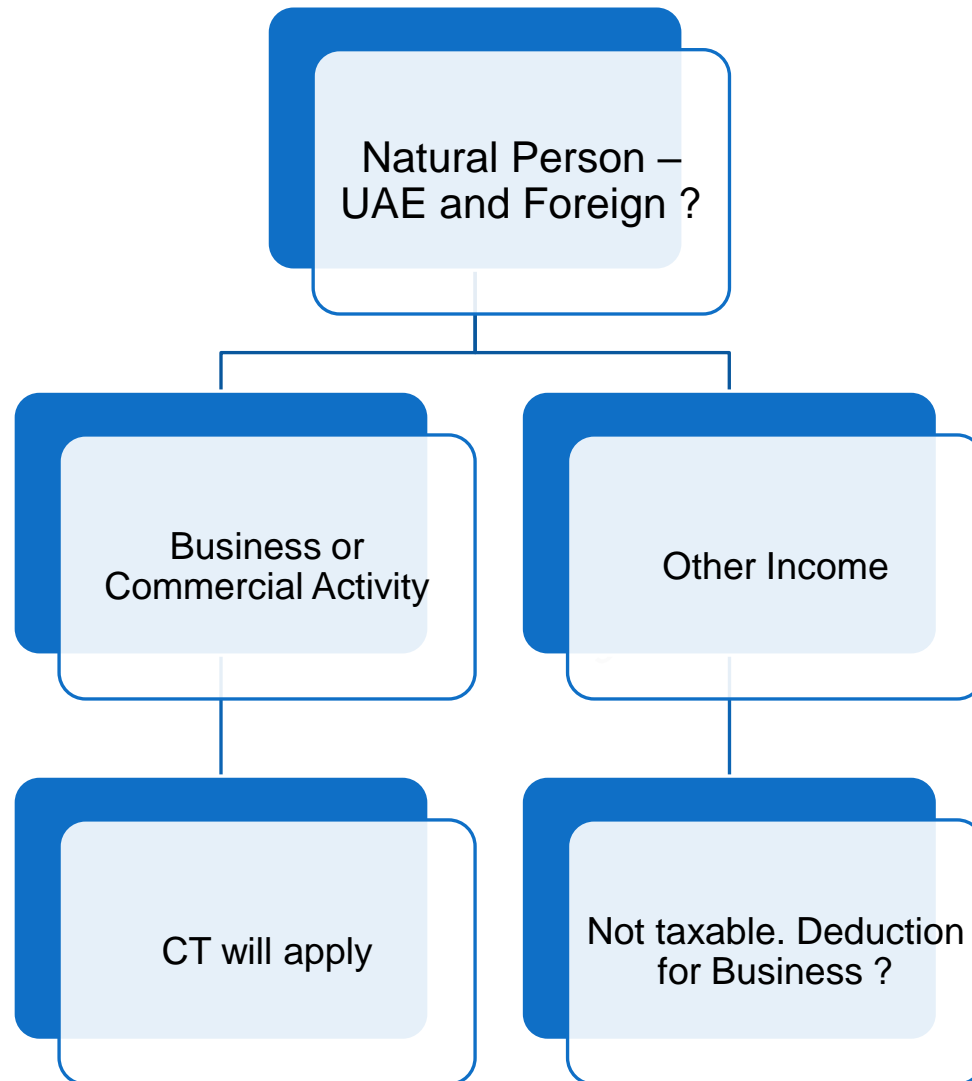




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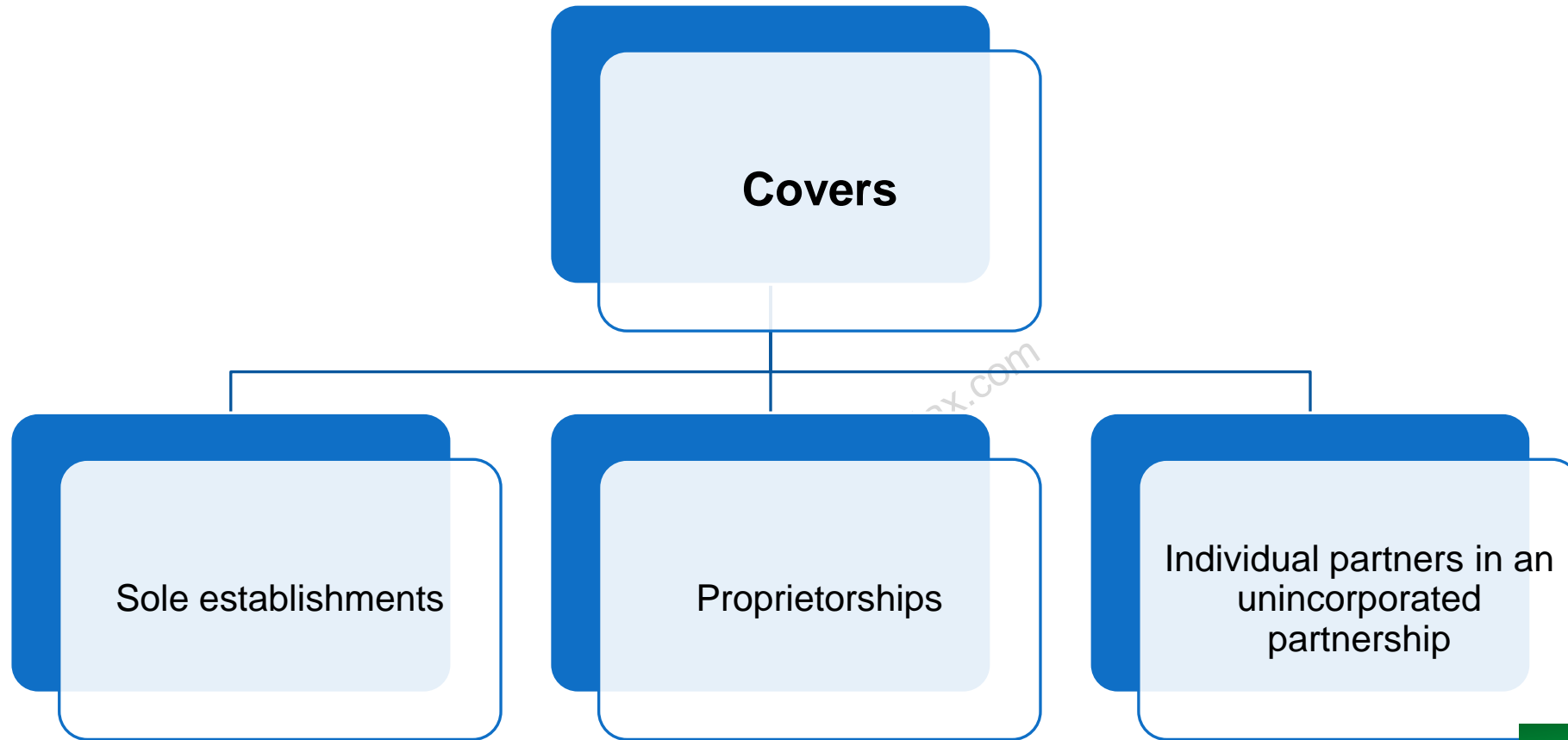




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When is an individual engaged in business ?

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NATURE OF INCOME	INCOME (AED)	EXEMPT (AED)	TAXABLE (AED)
UAE BUSINESS INCOME	4,00,000		
EMPLOYMENT INCOME – UAE COMPANY	1,00,000		
EMPLOYMENT INCOME – UK COMPANY	2,00,000		
INTEREST ON BONDS	40,000		
TOTAL TAXABLE INCOME			
EXEMPTION LIMIT			375,000
TAXABLE INCOME			
TAX @ 9%			

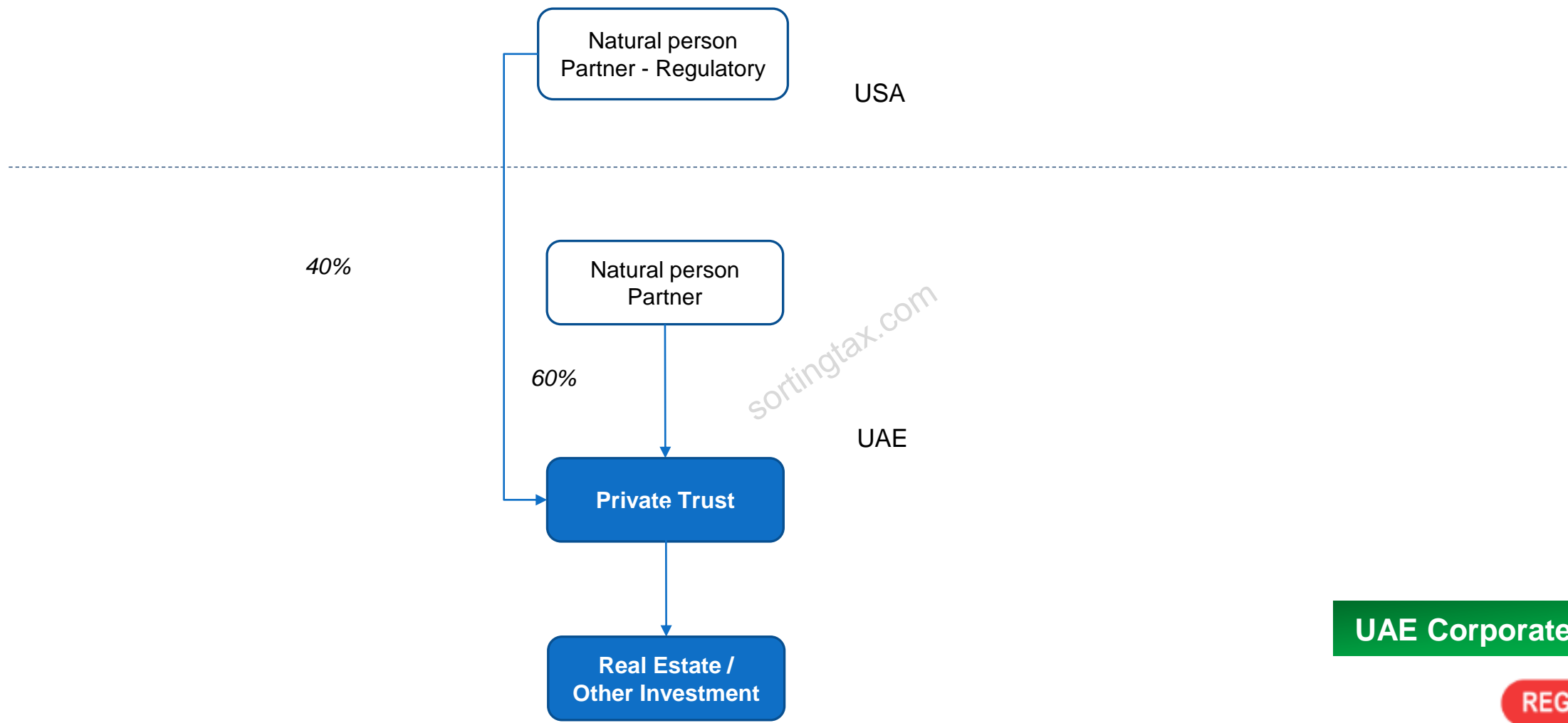
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NATURE OF INCOME	INCOME (AED)	EXEMPT (AED)	TAXABLE (AED)
BUSINESS INCOME	4,00,000		4,00,000
EMPLOYMENT INCOME – UAE COMPANY	1,00,000	1,00,000	-
EMPLOYMENT INCOME – UK COMPANY	2,00,000	2,00,000	-
INTEREST ON BONDS	40,000	40,000	-
TOTAL TAXABLE INCOME			4,00,000
EXEMPTION LIMIT			375,000
TAXABLE INCOME			25,000
TAX @ 9%			2,250

# TAXATION OF UAE PRIVATE TRUST WITH INDIVIDUAL BENEFICIARIES



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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



**CA Arinjay Jain**

**Faculty**

# UAE CORPORATE TAX



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