

Cabinet Decision No. 63 of 2025 on 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

The Cabinet:

- 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,

Decided:

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.

Mohammed bin Rashid Al Maktoum

Prime Minister

Issued by us:

On: 16 / Dhu'l-Qi'dah / 1446H

Corresponding to: 14 / May / 2025