

# United Arab Emirates

## Overview of CbC reporting requirements

***The United Arab Emirates (UAE) has fully implemented the BEPS Action 13 (CbC reporting) minimum standard and meets all of the terms of reference.***

First reporting fiscal year: Commencing on or after 1 January 2019

Consolidated group revenue threshold: AED 3,150 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: No

Surrogate parent entity filing permitted: No

First review of the domestic legal framework: 2019/2020

## Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

## The domestic legal and administrative framework

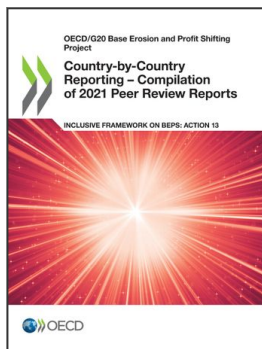
UAE confirms that its rules have not changed and continue to be applied effectively. UAE continues to meet all terms of reference.

## The exchange of information framework

UAE's 2018/2019 peer review recommended that UAE take steps to implement processes or written procedures to ensure that the exchange of information is conducted in a manner consistent with the terms of reference relating to the exchange of information framework ahead of the first exchanges of information. These processes are in place and this recommendation is removed.

## Appropriate use of CbC reports

UAE is a non-reciprocal jurisdiction and, as such, will not receive CbC reports submitted to tax authorities in other jurisdictions, and will not apply local filing. It is therefore not necessary for this peer review evaluation to reach any conclusions with respect to compliance with the terms of reference on appropriate use.



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