

## United Arab Emirates Dispute Resolution Profile

(Last updated: June 2025)

### General Information

- **United Arab Emirates tax treaties are available at:**

<https://mof.gov.ae/tableau-international-treaties/>

- **MAP request should be made to:**

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- **APA request should be made to:**

*Currently not applicable in the UAE*

[Jurisdiction] Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	No	Given the UAE has not had a significant caseload of MAP cases, there has been no overarching recurring themes that would benefit taxpayers from such publication. However, it is possible that as the MAP caseload grows, the UAE will keep this position under review.	<a href="https://mof.gov.ae/mutual-agreement-procedure/">https://mof.gov.ae/mutual-agreement-procedure/</a>
2.	Are bilateral APA programmes implemented? If yes:	No		
a.	• Are roll-back of APAs provided for in the bilateral APA programmes?	N/A		
b.	• Are there specific timeline for the filing of an APA request?	N/A		
c.	• Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?	N/A		

[Jurisdiction] Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	N/A		
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	N/A		
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any assessments made by them are in accordance with the provisions of your tax treaties?	Yes	The Federal Tax Authority's audit team undergo regular training on the interaction of UAE Corporate Tax with the Double Tax Treaties that the UAE has entered into. Furthermore, the international tax team at the Ministry of Finance remain at the disposal for tax auditors for any questions that they may have. In addition, given the recent introduction of corporate tax, the tax auditors recently employed have a strong background in international tax from mature tax jurisdictions.	
4.	Is other information available on preventing tax treaty-related disputes?	N/A		

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the *OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations* (“Transfer Pricing Guidelines”)).

2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.136 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

**[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	More detail provided within the MAP Guidance	
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	Yes	More detail provided within the MAP Guidance	
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	See detailed explanation	If contained in the relevant double tax agreement, such issues will be admitted into MAP.	<a href="https://mof.gov.ae/mutual-agreement-procedure/">https://mof.gov.ae/mutual-agreement-procedure/</a>
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	More detail provided within the MAP Guidance	
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	More detail provided within the MAP Guidance	
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No		
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and	Yes	The taxpayer can choose to elect to pursue domestic remedies or MAP or both (but	<a href="https://mof.gov.ae/mutual-agreement-procedure/">https://mof.gov.ae/mutual-agreement-procedure/</a>

**[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	administrative remedies provided by the domestic law of your jurisdiction?		not simultaneously). Should the taxpayer not be satisfied with the outcome of MAP, they are then free to pursue domestic remedies.	
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	However, the UAE CA is unable to deviate the decision handed down by a UAE domestic judicial court or the Tax Resolution Dispute Committee.	
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	Yes	More detail provided within the MAP Guidance	<a href="https://mof.gov.ae/mutual-agreement-procedure/">https://mof.gov.ae/mutual-agreement-procedure/</a>
14.	Are there specific timeline for the filing of a MAP request?	Yes	Typically, within 3 years of the first notification of the taxation not being in accordance with the Convention. The relevant treaty should be consulted by the taxpayer depending on the facts and circumstances of each MAP case.	

**[Jurisdiction] Dispute Resolution Profile – Availability and access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
15.	Are guidance on multilateral MAPs publicly available?	Yes		
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No		
17.	Are there any fees charged to taxpayers for a MAP request?	No		
18.	Is there any other information available on availability and access to MAP?	Please see detailed explanation	More detail provided within the MAP Guidance	<a href="https://mof.gov.ae/mutual-agreement-procedure/">https://mof.gov.ae/mutual-agreement-procedure/</a>

[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No	The UAE CA will endeavour to resolve all MAP claims as soon as possible and within the best practice timelines prescribed by the Organisation of Economic Cooperation and Development (OECD), subject to the timely submission of relevant information from taxpayers and the availability of the Competent Authority of the counterparty jurisdiction	<a href="https://mof.gov.ae/mutual-agreement-procedure/">https://mof.gov.ae/mutual-agreement-procedure/</a>
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	Yes	The UAE reports MAP statistics to the OECD on an annual basis and this information is published online and publicly available.	
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	Yes	If the interest and penalties are linked to the underlying tax liability, then yes. Administrative penalties,	

**[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			however, are outside of the scope of MAP.	
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	Yes	The UAE reports MAP roles and responsibilities to the OECD on an annual basis and this information is published online and publicly available.	
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?  If not:	Yes – dependent on the relevant double tax treaty.		
a.	• Are there any legal limitations in your domestic law (for example in your constitution) to include MAP arbitration in your tax treaties?	No		
b.	• Does your treaty policy allow you to include MAP arbitration in your tax treaties?	See detailed explanation	Given the arbitration provisions are generally untested globally, in the context of tax treaties, the UAE believes that the Competent Authorities are best placed to endeavour to provide relief, if eligible, to taxpayers under the MAP process. Furthermore, any	

[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
			position determined through arbitration may have significant unintended ramifications for UAE public policy and therefore it is the UAE's position that mutual agreement between the relevant competent authorities and not arbitration is the best method to address taxation not in accordance with the relevant double tax agreement.	
24.	Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?  If yes:	Yes		<a href="https://mof.gov.ae/mutual-agreement-procedure/">https://mof.gov.ae/mutual-agreement-procedure/</a>
a.	• Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?	Yes		<a href="https://mof.gov.ae/mutual-agreement-procedure/">https://mof.gov.ae/mutual-agreement-procedure/</a>

**[Jurisdiction] Dispute Resolution Profile – Resolution of MAP cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes		
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN Model Double Taxation Convention included in all of your jurisdiction's tax treaties)?	Please see detailed explanation	Many of the UAE's most recent treaties contain this provision and the UAE's policy is to incorporate paragraph 2 of Article 9 of the OECD Model Convention into its future tax treaties.	
27.	Is there any other information available on resolution of MAP cases?	Yes	All resolution information is contained within the MAP Guidance.	

**[Jurisdiction] Dispute Resolution Profile – Implementation of MAP Agreements**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	See detailed explanation	The UAE CA will share a copy of the agreement with the UAE Federal Tax Authority and simultaneously, the taxpayer should file a voluntary disclosure with the Federal Tax Authority.	
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	See detailed explanation	The UAE CA will share a copy of the agreement with the UAE Federal Tax Authority and simultaneously, the taxpayer should file a voluntary disclosure with the Federal Tax Authority.	
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	See detailed explanation	Please refer to the relevant double tax agreement but typically this provision is included in most of the UAE's double tax treaties.	
31.	Is there any other information available on the implementation of MAP agreements?	No		