Is Your Free Zone Business Eligible for 0% Corporate Income Tax ?

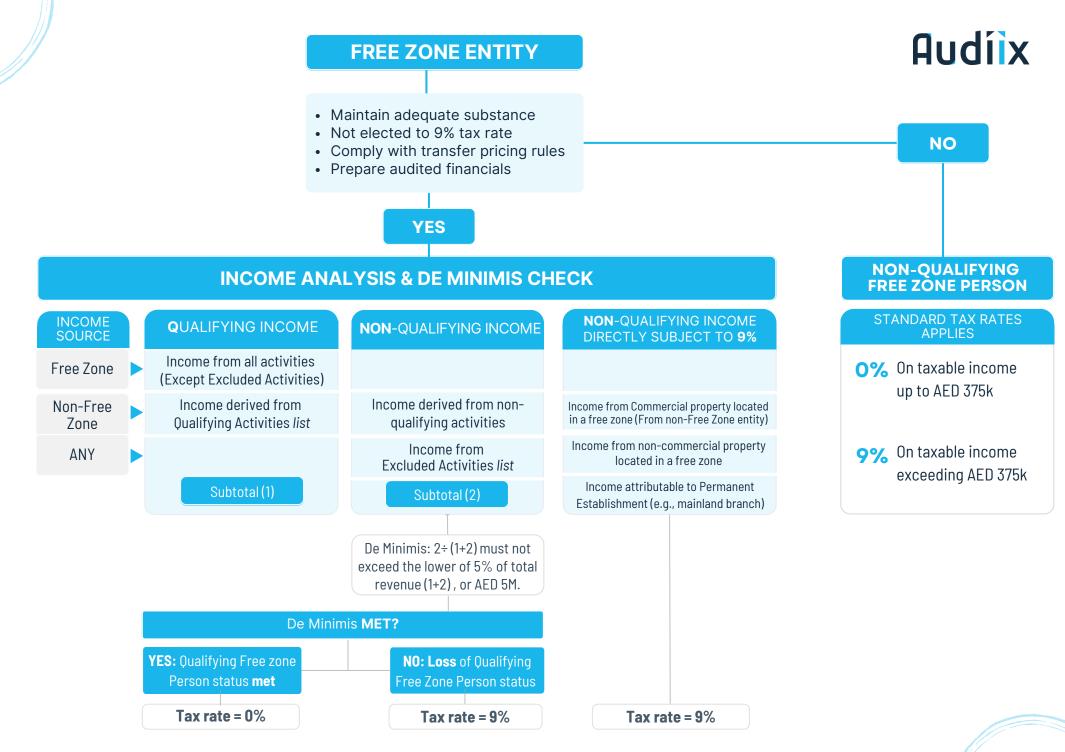
Qualifying Free Zone Person & Qualifying Income Assessement

For UAE Corporate Tax Purposes



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QUALIFYING ACTIVITIES

Qualifying activities refer to the activities conducted by a Qualifying Free Zone Person, resulting in the generation of Qualifying Income.

- 1. Manufacturing of goods or materials
- 2. Processing of goods or materials
- 3. Holding of shares and other securities
- 4. Ownership, management and operation of ships
- 5. Reinsurance services that are subject to the regulatory oversight of the competent authority in the UAE
- 6. Fund management services that are subject to the regulatory oversight of the competent authority in the UAE
- 7. Wealth and investment management services that are subject to the regulatory oversight of the competent authority in the UAE
- 8. Headquarter services to related parties
- 9. Treasury and financing services to related parties
- 10. Financing and leasing of aircraft, including engines and rotable components
- 11. Distribution of goods or materials in or from a "Designated Zone" to a customer that resells such goods or materials, or parts thereof or processes or alters such goods or materials or parts thereof for the purposes of sale or resale
- 12. Logistics services
- 13. Any activities that are ancillary to the activities above

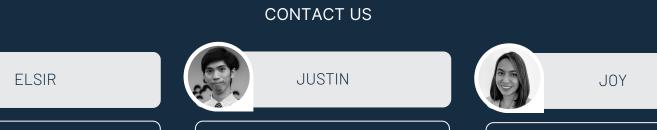
EXCLUDED ACTIVITIES

Excluded activities refer to the activities conducted by a Qualifying Free Zone Person, resulting in the generation of Non-Qualifying Income.

- 1. Transactions with natural persons, except for transactions related to the Qualifying Activities.
- 2. Banking activities subject to regulatory oversight in the UAE.
- 3. Insurance activities subject to regulatory oversight in the UAE, excluding reinsurance services.
- 4. Finance and leasing activities subject to regulatory oversight in the UAE, excluding certain financing and leasing of aircraft.
- 5. Ownership or exploitation of immovable property, except for commercial property in a Free Zone involved in transactions with other Free Zone Persons.
- 6. Ownership or exploitation of intellectual property assets.
- 7. Any activities that are ancillary to the activities above.

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We are an authorized FTA tax agency and accounting firm dedicated to assisting busy business owners in the UAE control and understand their financials and tax. Our services, including accounting, tax, and CFO support, is available in scalable and customized packages.



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