



Corporate Tax Guide on Free Zone Persons

Dear Registrants,

The Federal Tax Authority (FTA) is committed to educating Taxable Persons and all stakeholders in the UAE tax system about various aspects of relevant tax laws and regulations in the country, ensuring a deeper understanding and insight into their details.

To that end, the Authority has published a new **Free Zone Persons**, designed to provide general guidance on the application of the Corporate Tax Law to Free Zones and Free Zone Persons.

The guide provides readers with an overview of:

- The conditions required to be met for a Free Zone Person to be a Qualifying Free Zone Person ("QZFP") and benefit from the 0% Corporate Tax rate, and
- The activities that are considered Qualifying Activities and Excluded Activities for a QZFP.

The guide is intended to be read in conjunction with the Corporate Tax Law, the implementing decisions and other relevant guidance published by the FTA.

To view the Guide in English,

[Please click here](#)



*An Arabic version of the guide will be published soon.

Thank you and kind regards,

Federal Tax Authority