

POSITION ANALYSIS

Your tax position

27

/ 100

NEEDS ATTENTION

Ahead of our review: one finding needs action before the next board meeting.

PREPARED FOR

Sample client

DATE

2 October 2026

REPORT ID

BIY98C

EFFICIENCY

How your position scores

Income efficiency	LOW
Entity efficiency	HIGH
Residency efficiency	HIGH
Exposure risk	MEDIUM

FINDINGS

3 findings

RISK · UNITED KINGDOM

HIGH PRIORITY

Your UAE company can be UK resident if it is run from the UK

A company is resident in the UK for tax where its central management and control is exercised, wherever it was incorporated. If you take the board's real decisions while you are in the UK, the company's profits can fall within UK corporation tax at up to 25%, and the 9% UAE rate no longer decides the outcome.

NEXT STEP

Take and minute the board's decisions in the UAE, and keep a record of who took each one and where.

OPPORTUNITY · UNITED ARAB EMIRATES

MEDIUM PRIORITY

Small Business Relief now runs to the end of 2029

The UAE has extended Small Business Relief: a business whose revenue stays at or below AED 3 million can claim it for tax periods ending on or before 31 December 2029, and is then treated as having no taxable income. A Qualifying Free Zone Person cannot claim it.

NEXT STEP

If the company's revenue stays within the limit and it is not a Qualifying Free Zone Person, claim the relief in its return.

STRUCTURE · UNITED KINGDOM

MEDIUM PRIORITY

Relief on business shares is capped from April 2026

If you are within UK inheritance tax, shares in a trading company can qualify for Business Property Relief. From 6 April 2026, 100% relief applies to the first £2.5 million of qualifying business and agricultural property per person, and value above that gets 50% relief, an effective rate of up to 20%.

NEXT STEP

Value your shares against the £2.5 million allowance and review your will with your adviser.

ASSUMPTIONS

Profile applied to this analysis

INCOME TYPES

Employment salary, Dividends

ASSET CLASSES

Business equity, Equities/stocks