XIPHIAS Immigration

COUNTRY BROCHURE



CORPORATE MOBILITY | COUNTRY GUIDE

United Arab Emirates Corporate Mobility

Free zone or mainland company formation, establishment card and residence visas, with government fees, free zone charges and tax set out separately.

PROGRAMMES	CAPITAL	CURRENCY	LANGUAGE
3	Abu Dhabi	AED (UAE Dirham)	Arabic, English widely used

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United Arab Emirates at a glance

CAPITAL **Abu Dhabi**	POPULATION **10 million**
LANGUAGE **Arabic, English widely used**	CURRENCY **AED (UAE Dirham)**
TIME ZONE **UTC+4**	CLIMATE **Hot desert climate, mild winters**
PROGRAMMES WE ADVISE ON **3**	LAST UPDATED **1 October 2026**

Overview

Dubai is the UAE's leading hub for company formation. A company can be set up in a free zone, licensed by the free zone authority, or on the mainland, licensed by the Department of Economy and Tourism. Either way, once the company holds an establishment card it can sponsor residence permits for its owners, employees and their families. Costs fall into three layers: small, published government immigration fees; charges set by each free zone or by DET; and professional fees. XIPHIAS sets out each layer separately, and advises on corporate tax and on the Indian tax position before you move.

Key points

- Strategic location connecting Asia, Europe and Africa, ideal for regional business operations.
- No personal income tax; corporate tax is 0% on taxable income up to AED 375,000 and 9% above.
- The free zone 0% corporate tax rate applies only to the Qualifying Income of a Qualifying Free Zone Person.
- Full foreign ownership in free zones and for most mainland activities, except the strategic-impact list in Cabinet Resolution No. 55 of 2021.
- Sponsored employees receive 2-year residence; GDRFA processes residence permits in 48 hours.
- Family sponsorship with a salary of AED 4,000, or AED 3,000 plus accommodation.
- Green Residence (5 years) from AED 1,000,000 and the Golden Visa (10 years) from AED 2,000,000.

Programmes in United Arab Emirates



Dubai Free Zone Company & Employment Visa

Set up a Dubai free zone company and sponsor yourself, your staff and your family for UAE residence, with government fees, free zone charges and the corporate tax rules set out separately.

Licence time set by the free zone; GDRFA residence permits in 48 hours



Dubai Investor Visa / Partner Visa

UAE residence as a company owner or investor. The published ladder runs from a AED 48,000 partner's share to sponsor family, to AED 1,000,000 for 5-year Green Residence and AED 2,000,000 for the 10-year Golden Visa.

Immigration steps take days once the company or property is in place



Dubai Mainland Company + Employment Visa

Form a Dubai mainland company licensed by the Department of Economy and Tourism, with full foreign ownership for most commercial and industrial activities, and sponsor employees for 2-year UAE residence.

Licence time set by DET per activity; GDRFA residence permits in 48 hours

{/ restored from the 2019–2026 site /}

Company Incorporations in UAE

The UAE offers unrivalled tax planning opportunities to international businesses, zero corporate and income taxes for most activities, an impressive network of double tax treaties, no withholding tax on dividends and interest paid and no levy on capital gains.

Outside of these areas, significant incentives are being offered to investors and corporate governance provisions ensuring transparency and accountability. Corporate taxes are reserved only for branches of foreign banks and oil producers. A mere five percent tariff is imposed on goods imported from non-GCC countries.

The UAE is a white listed onshore jurisdiction that offers offshore jurisdictional services while offering opportunities of a mature industrial and financial hub.

Offerings from Dubai

- Pro business government services and world class infrastructures
- Privacy, asset protection and absence of international information exchange agreements
- Being strategically located, ideal place for organisations to setup their Global Headquarters in the top cities of UAE.
- Diversified pool of highly skilled labour
- World class logistics for trade routes between east and west and best IT infrastructure
- Vast spread network of Double Tax Treaties and a tax free environment
- Qualifying of economic substance for free zone companies to obtain tax residences

Under UAE federal law, foreign businesses have three main entities to choose from in order to conduct businesses in the UAE: a local limited liability company (“LLC “), a free zone entity (“FZE”) and an international business company (“IBC”). Companies can also operate by setting up a branch of a foreign company, a representative office of a foreign company, a private or public joint stock company and a general partnership.

Entities in UAE are explained in summary

Limited Liability Company (LLC)

Companies with expatriate partners typically opt for this form of company. The voting rights in the company may not exceed 49 percent profit and loss distribution, and the share in allocation of liuidation proceeds can be mutually agreed upon. LLCs can sell directly to the local market. The main advantages of setting up in one of the free zones in the UAE are:

- Streamlined procedures and efficient government services
- No restrictions on hiring expatriates

Free Zone Entities (FZEs)

If there is no need to sell goods directly to the UAE market, but office space and local staff are required, then setting up in a free zone is often more attractive than using a local company. Free zone companies also meet the growing necessity in international tax planning of having necessary substance. The main advantages of setting up in one of the free zones in the UAE are as follows:

- Import of goods are duty free, provided the goods are not supplied to the local market
- Streamlined procedures and efficient government services
- No restrictions on hiring expatriates

International Business Companies (IBCs)

Dubai, through Jebel Ali Free Zone, and Ras Al Khaimah, through the RAKIA Free Zone and the RAK Free Trade Zone, offer an International Business Company (IBC) regime. These companies are ideal for any type of business that does not require a local office. this includes any passive investment activity eg: Holding shares in local or free zone companies, holding UAE real estate, or trading activities outside the UAE. RAK IBCs have the following:

- No need for Manager or company owner to visit UAE in person
- No requirement to deposit capital in bank account

- Complete privacy of the company owners with only the name of company and date of incorporation available publicly
- No requirement for financial statements submission

General Partnership

Partners in a general partnership can only be UAE nationals. Each partner is jointly and severally liable for all liabilities of the partnership

Our Services

Our corporate consultants will undertake the review of your proposed structure, proceed with the incorporation with the incorporation of the entities whilst complying with the applicable legislation and best corporate practice. We assist in registering companies in Dubai and the UAE local limited liability company (“LLC “), Free zone entity (“ FZE”) and International Business Company (“ IBC”)

- Organising and managing board of directors and shareholders’ meetings
- Corporate compliance
- Secondment of staff for short-term company secretarial projects
- Annual renewal of trade/business licences
- Provision of a registered office
- Winding up and liquidation
- Preparing the minutes of directors’ and shareholders’ meetings
- Issuing and safekeeping of share certificates
- Opening and monitoring bank accounts
- Handling correspondence with third parties and various authorities
- Monitoring local compliance with statutory requirements and filings

How the application works

1. **Choose a free zone or mainland structure and confirm the business activity.**
2. **Reserve the company name and obtain the trade licence.**
3. **Register the establishment card and, on the mainland, the MoHRE labour file.**
4. **Apply for the entry permit or status change.**
5. **Complete the medical fitness test and Emirates ID.**
6. **Receive the residence permit and sponsor family once eligible.**

General requirements

- Valid passport and recent photographs.
- Shareholder KYC documents and proof of address.
- Trade licence, constitutional documents and establishment card.
- Medical fitness test and Emirates ID biometrics.
- Attested education documents for roles that require them.

Sectors in demand

- Technology
- Consulting
- Trading

Questions clients ask

What does it cost to start a company?

There is no single price. Government immigration fees are small: a GDRFA residence permit is AED 200 and a status change AED 500. Free zone charges vary by authority; DMCC publishes AED 1,015 for the application, AED 9,000 for registration and AED 2,020 for the articles of association, then AED 20,265 a year for a standard licence. Mainland DET fees are assessed per activity. The Golden Visa requires an investment of AED 2,000,000.

How long is a UAE residence visa valid?

Two years for sponsored employees, five years for Green Residence investors (AED 1,000,000) and ten years for the Golden Visa (AED 2,000,000), all renewable.

Can I sponsor family members?

Yes. The sponsor needs a salary of AED 4,000, or AED 3,000 plus accommodation. This covers a spouse, unmarried daughters, sons under 25 and children with special needs.

Is a free zone company tax-free?

Not automatically. Corporate tax is 0% on taxable income up to AED 375,000 and 9% above. A Qualifying Free Zone Person pays 0% only on Qualifying Income and must meet substance, transfer-pricing and de minimis conditions.

How long does setup take?

Licensing time depends on the free zone or on DET. Once licensed, ICP issues an establishment card in 2 days and GDRFA processes residence permits in 48 hours.

Does UAE residence end Indian tax residence?

Not by itself. Indian tax residence is decided under Section 6 of the Income-tax Act, 1961, on days spent in India and the deemed-residence rule. Take Indian tax advice before relocating.

Does XIPHIAS help with bank accounts?

Yes. We assist with corporate and personal account applications; approval is subject to each bank's checks.



XIPHIAS Immigration

NEXT STEP

Discuss your United Arab Emirates options with our Dubai team

Tell us about your profile, family and timeline. We will compare the United Arab Emirates routes that fit you, set out the full cost in writing and manage the application with you from start to finish.

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CREDENTIALS

- Advising clients on global mobility since 2009; XIPHIAS Immigration DMCC in Dubai since 2017.
- Named Best Immigration Consultant by The Times of India in 2022.
- Canada files handled by a CICC-licensed Regulated Canadian Immigration Consultant, licence R516194.
- Australia files handled by a registered migration agent, MARA 1680615.

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