

# Tax Insight | Private Clarification Explained

## Navigating the FTA's Private Clarification Process: Practical Strategies for a Favourable Outcome



### Overview

Navigating the complexities of Federal Taxes in the UAE can often raise difficult questions—particularly when the law isn't black and white. Recognizing this, the UAE Laws have empowered the Federal Tax Authority (FTA) to step in with binding guidance to help taxpayers comply with confidence.

Under Article 4 of Federal Decree-Law No. (13) of 2016 (the '[FTA Law](#)'), the FTA is authorised to issue directives and clarifications to assist taxpayers in understanding their obligations with respect to Federal Taxes and related penalties. Further, Article 59 of the [Corporate Tax Law](#) (Federal Decree-Law No. (47) of 2022, as amended) goes a step further—it allows taxpayers to proactively approach the FTA to seek clarification on how the law applies to a specific transaction or arrangement, or to negotiate an advance pricing agreement.

To operationalise these provisions, the FTA issued Decision No. [4 of 2024](#), establishing a formal Policy on Issuing Clarifications and Directives (which amended the earlier FTA Decision No. 05 of 2021 on Authority's Policy of Issuance Clarification and Directives). Further, the FTA released the Private Clarifications Tax Procedures [Guide TPGPC1](#) in November 2024, replacing the version issued in [June 2023](#), which had itself replaced the December 2022 edition (Section 8 of the Guide [TPGPC1](#) issued in November 2024). The Guide sets out the eligibility, process, and expectations for private clarification requests.

In practical terms, this means taxpayers have access to a structured and binding mechanism for resolving uncertainty in relation to Excise Tax, VAT, and Corporate Tax. Whether dealing with a past, ongoing, or planned transaction, a Private Clarification can offer valuable legal certainty and mitigate the risk of non-compliance or dispute.

However, securing a favourable clarification is not automatic. The strength of the application—how clearly it identifies the legal issue, supports it with facts, and demonstrates real business impact—can make all the difference.

This article unpacks the FTA's Private Clarification process and provides practical strategies, grounded in experience, to help taxpayers improve their chances of success.

## Application process in a nutshell

### Step 1:



Identification of uncertainty with respect to Tax treatment of an actual completed or present or future transaction/ arrangement. There can be no uncertainty if the FTA Guide or Public Clarification or Private Clarification issued to the same Applicant address the specific Tax treatment already.

### Step 2:



Obtaining detailed Tax Opinion, which has elaborate arguments based on Law and facts supporting the Taxpayer's position and opposing it, highlighting the uncertainty with respect to the Tax treatment.

### Step 3:



Determining eligibility to file the private clarification request and ensuring it does not fall under categories of applications that are typically rejected by the FTA.

### Step 4:



Prepare the supporting factual documents evidencing the completed or present or potential transaction or arrangement with respect to which the Private Clarification is sought.

### Step 5:



Filing of the Application on the Emaratax Portal by the authorized person after ensuring that the common errors as pointed out by the FTA in Guide are not there. Sharing of additional information with FTA if and when sought within prescribed time limit.

## Key insights/ considerations for improving chances of a favourable response

While the FTA's private clarification process is a valuable tool for securing tax certainty, applicants must recognize that this is not a mere administrative formality. The quality of the submission plays a decisive role in the outcome.

Below are some important practical considerations and strategies to improve the likelihood of receiving a favourable response:

## I. Framing and demonstration of uncertainty with precision:

The foundation of any successful private clarification is the presence of genuine, unresolved uncertainty with respect to Tax Treatment of a specific transaction(s) or arrangement(s).

As per Section 3.2. of the Private Clarifications Guide [TPGPC1](#), a taxpayer may only apply for a private clarification if there is a specific tax matter(s) of uncertainty.

Further, Section 3.3. of the Guide states that one of the grounds for rejection of private clarification request is that the case does not represent a tax matter of uncertainty. It further states that Taxpayers are required to consider the relevant guidance already provided by the FTA before applying for a clarification, and that the FTA may reject an application for clarification if the matter was already previously clarified through an FTA Guide or Public Clarification or Private Clarification to the same applicant.

Likewise, Section 6 of the Private Clarifications Guide [TPGPC1](#) also pointed out that one of the common errors which led to either rejection of request or request for further information if non-specification of exactly what the tax matter of uncertainty is that the Applicant is requesting Clarification on.

Considering the above, it is imperative to demonstrate with clarity and precision, the uncertainty in the tax matter for which the clarification is sought. To demonstrate the uncertainty, the following should be done:

### *1. Clear identification of the legal provisions at issue:*

Section 6 of the Private Clarifications Guide [TPGPC1](#), states that in the Cover letter of the request, the relevant tax legislation considered as well as the applicable Articles, Clauses and Paragraphs should be listed.

The specific Article of the Law, Cabinet Decisions or Ministerial Decisions where interpretive doubt arises must be clearly identified. Merely stating that “the law is unclear” is insufficient. Instead, specifying the exact clause that gives rise to ambiguity and explaining why it cannot be conclusively interpreted based on the text alone is necessary.

*Let us take an illustrative example: A Free Zone entity is licensed for and carries out activities of ownership, management and operation of ships used in international transportation, falling under Article 2(1)(e) of Ministerial Decision No. [265 of 2023](#). Income from these activities is treated as Qualifying Income.*

*The Free Zone entity also provides yacht berthing coordination, crew recruitment, and voyage planning services on request to private clients (natural persons) who are relocating or transporting privately owned vessels internationally. These services are functionally integrated with the company’s core shipping infrastructure but are contracted and invoiced separately.*

*The entity wants to seek clarification from the FTA on whether income earned from these ancillary services, falling under Article 2(1)(n) of the Ministerial Decision No. [265 of 2023](#) and provided to natural persons may still be treated as Qualifying Income, or whether it is excluded in terms of Article 2(2)(a) of Ministerial Decision No. [265 of 2023](#).*

*The interpretive doubt arises under Article 2(2)(a) of Ministerial Decision No. [265 of 2023](#), which excludes from the scope of Qualifying Activities:*

*“Any transactions with natural persons, except transactions in relation to the Qualifying Activities specified under paragraphs (e), (g), (h), and (k) of Clause (1) of this Article.”*

*This exclusion does not refer to Clause (n) of Article 2(1), which covers “ancillary activities” related to the qualifying activities listed under paragraphs (a) to (m).*

*The core question is whether ancillary activities falling under Clause (n), when provided to natural persons, are automatically excluded from being “Qualifying Activities” merely because they are not listed in the exceptions under Article 2(2)(a), when the income from main activities falling under clause (e) of Article 2(1) that the ancillary activities pertain to, would still be treated as Qualifying income when they are provided to natural persons.*

*Clear identification of the legal provision at issue can be done by precisely isolating the interpretive gap between Article 2(1)(n) and Article 2(2)(a) of Ministerial Decision No. [265 of 2023](#). It may be highlighted as to how the absence of a reference to ancillary activities in the list of exceptions under Article 2(2)(a) gives rise to genuine legal uncertainty, particularly where the main qualifying activity (e.g., Article 2(1)(e)) remains eligible when provided to natural persons.*

## *2. Explanation on why existing FTA Clarification of Guidance is inapplicable or inadequate:*

As per III(1)(2) of the Decision No. [4 of 2024](#) and Section 3.3. of the Private Clarifications Guide [TPGPC1](#), if the tax matter for which clarification is requested has already been clarified or answered in an FTA Guide or Public Clarification or Private Clarification issued to the same taxpayer, the request could be rejected by the FTA.

Further, Section 6 of the Private Clarifications Guide [TPGPC1](#) states that:

- One of the common errors which results in rejection of clarification or request for further information is that the request may be in respect of matters already clarified in FTA guides, public clarifications or Clarifications issued to the same Applicant on the same matter.
- Relevant FTA guides and public clarifications considered before the clarification request was submitted need to be referred to in the Cover Letter.

Therefore, it is important to demonstrate that the issue has not been definitively addressed in any FTA Guide, Public Clarification, or previous Private Clarification issued to the applicant. If a guide/ public clarification exists, it needs to be explained as to why it's not adequate or factual scenario is distinguishable from the applicant's facts, making its application uncertain.

*In the illustrative example discussed above, the taxpayer should confirm that, to date, no Public Clarification, Guide, or Decision issued by the FTA—including the Free Zone Person Guide (CTGFZP1)—addresses how ancillary activities under Article 2(1)(n) of the Ministerial Decision No. [265 of 2023](#) should be treated when the recipient is a natural person. In particular, it should be noted that Article 2(2)(a) of the Ministerial Decision No. [265 of 2023](#) does not expressly refer to Clause (n) as an exception to the general rule that excludes activities from the scope of Qualifying Activities when provided to natural persons. This absence of guidance reinforces the presence of genuine legal uncertainty, thereby supporting the admissibility of the clarification request.*

### *3. Describe the factual scenario with sufficient detail:*

Ambiguity in tax matters frequently arises at the intersection of legal provisions and the specific facts of a transaction. It is therefore essential to present a complete and well-structured factual matrix—including key details such as relevant dates, counterparties, the commercial rationale, transaction mechanics, and contractual obligations. This contextual clarity allows the FTA to assess how different tax interpretations may plausibly apply to the taxpayer's situation.

Section 6 of the Private Clarifications Guide [TPGPC1](#) reinforces this point by highlighting that:

- A lack of sufficient background information is a common reason for rejection or for the FTA to request additional details; and
- The cover letter accompanying the request must include comprehensive background information, with all details necessary for the FTA to determine the appropriate tax treatment. This includes a clear and specific description of the transaction at issue.

By ensuring that the factual narrative is complete, relevant, and well-documented, the taxpayer enhances the credibility of the request and aligns with the FTA's procedural expectations.

*In the illustrative example, the ancillary activities performed by the entity and how it is functionally integrated with the main activity, should be explained in sufficient detail.*

### *4. Outline contrasting/ alternative interpretations of the Law:*

As per Section 3.3. of the Private Clarifications Guide [TPGPC1](#), one of the ground for rejection of clarification request is if it is incomplete, i.e. it does not provide alternative tax technical analysis, as the lack of an alternative analysis may indicate that there is no genuine point of uncertainty and that the Applicant is merely seeking confirmation of their tax position, which is impermissible.

As per Section 6 of the Private Clarifications Guide [TPGPC1](#):

- One of the common errors which results in rejection of Clarification requests or request for further information is failure of the application to provide alternative tax treatments.

- The cover letter should discuss alternative tax treatment since Clarifications are only issued in respect of tax matters of uncertainty, which implies that there is an alternative tax treatment for the specific matter.
- The Applicant should provide a detailed analysis of alternative tax treatment, and explain why the alternative tax treatment is less appropriate than the Applicant's proposed tax treatment.

In light of the above, it is essential that the clarification request sets out at least two plausible interpretations of the relevant tax provisions—one supporting the taxpayer's position and one or more reasonable alternatives. This approach not only satisfies the formal requirements under Sections 3.3 and 6 of the Private Clarifications Guide [TPGPC1](#), but also reinforces the credibility of the application by demonstrating that the issue is a genuine matter of legal ambiguity, rather than an attempt to seek reassurance for a position already assumed.

A well-developed comparison between competing interpretations and clearly showing why the taxpayer's view is more appropriate in light of the facts, law, and policy—substantially increases the likelihood of the FTA issuing a favourable clarification.

*For the illustrative example, the following contrasting interpretations of Law and demonstration of the interpretation which supports the Taxpayer's position is more appropriate, may be provided:*

***Interpretation A – In Favour of the Taxpayer's position:***

- *Clause (n) of Article 2(1) of the Ministerial Decision No. [265 of 2023](#) is derivative in nature, and should be interpreted in conjunction with the main qualifying activity it supports—in this case, Clause (e): "ownership, management and operation of ships."*
- *Clause (e) is not excluded under Article 2(2)(a) of the Ministerial Decision No. [265 of 2023](#), which lists exceptions for services provided to natural persons. Therefore, activities ancillary to Clause (e) should likewise not be excluded, provided they are genuinely subordinate and not offered independently.*
- *The structure of Article 2(2) of the Ministerial Decision No. [265 of 2023](#) further supports this reading: in Clause (f), the legislator has explicitly excluded ancillary activities in respect of head office and treasury functions, indicating that where ancillary exclusions are intended, they are expressly stated. The absence of a similar exclusion under Clause (a) implies legislative intent not to exclude Clause (n) ancillary activities that support Clause (e).*

***Interpretation B – Against the Taxpayer:***

- *Article 2(2)(a) of the Ministerial Decision No. [265 of 2023](#) does not explicitly reference Clause (n) in its carve-out for services to natural persons.*
- *Based on a strict literal reading, this omission suggests that ancillary activities provided to a natural person who is not conducting business fall outside the scope of Qualifying Activities—even if the core activity under Clause (e) remains qualifying.*

### **Why Interpretation A is Stronger:**

- **Textual coherence:** Interpretation A treats the structure of Article 2(1) and 2(2) of the Ministerial Decision No. [265 of 2023](#) as a cohesive system. It recognizes that Clause (n) cannot be interpreted in isolation but derives its scope from the primary clause it supports. This is consistent with standard principles of statutory construction, which requires reading of the whole Law together.
- **Legislative intent:** The express exclusion of ancillary activities under Article 2(2)(f), but not under 2(2)(a) of the Ministerial Decision No. [265 of 2023](#), reflects deliberate legislative drafting. A contrary reading (as in Interpretation B) assumes an unintended gap, which undermines the clarity and purpose of the exclusion clauses.

### 5. Avoid over-generalization or over-specificity:

Section 6 of the Private Clarifications Guide [TPGPC1](#) requires the applicant to ensure that the request is clear and concise, focusing on the exact tax matter of uncertainty that the request is sought on. Lack of the same, is cited as a common error resulting in rejection or request for further information.

Therefore, the taxpayer must keep the request clear and concise. The taxpayer should strike a balance—framing the uncertainty broadly enough to cover the relevant transaction types, yet specifically enough to avoid being dismissed as a non-tax matter or purely hypothetical query.

*For the illustrative example, instead of raising a general question like “Do services to individuals qualify?” or an overly narrow one like “Is crew coordination for Mr. A’s yacht qualifying income?”, the taxpayer frames the question as:*

*“Whether income earned by a Free Zone Person from services that are ancillary to the activities falling under Article 2(1)(e) of the Ministerial Decision No. [265 of 2023](#), when provided to a natural person, is excluded from the scope of Qualifying Activities under Article 2(2)(a) of the Ministerial Decision No. [265 of 2023](#)?”*

*This formulation is fact-driven, addresses a real legal ambiguity, and falls squarely within the scope of matters that merit private clarification under the FTA's guidance.*

## **II. Obtaining a detailed Tax Opinion/ Analysis:**

A detailed tax opinion is not merely a supporting document—it is the linchpin of the application.

As per Section 3.3 of the Private Clarifications Guide [TPGPC1](#), a clarification request will be treated as incomplete if it lacks sufficient tax technical analysis. This includes a clear examination of the specific tax matter in question, supported by references to applicable legal provisions, relevant guidance, and any tax advice obtained from tax agents, advisors, or consultants.

Further, Section 4.1.1 of the Guide explicitly requires that any tax advice received from third parties in respect of the matter for which clarification is being sought must be uploaded as part of the

submission.

In light of the above, it is imperative to obtain a well-reasoned and detailed tax opinion. An effective tax advice should include the following components:



A comprehensive explanation of the factual background, particularly the transaction or arrangement to which the clarification request relates.



An in-depth analysis of the applicable legal provisions, as applied to the facts of the case.



Reference to and review of relevant Ministerial Decisions, Cabinet Decisions, FTA Guides, and Public Clarifications.



Where required or where UAE law is silent or ambiguous, reference may be made to accounting standards (e.g., IFRS) or international sources like OECD Commentaries, VAT Committee Working Papers (for VAT matters) to support the legal interpretation.



Detailed arguments supporting both the taxpayer's position and plausible opposing interpretations—demonstrating that the issue is a genuine matter of uncertainty.



Reasoned justification for why the taxpayer's position is preferable over the alternative position.



Where multiple interpretations exist, the opinion should include an assessment of the tax exposure under each scenario and the likelihood of FTA adopting a particular view. Where applicable, the tax consequences under each interpretation (e.g., tax payable, penalties, or loss of Free Zone benefits) should be quantified to highlight the materiality of the issue.

It is pertinent to note that the tax opinion should be customized to the actual transaction or arrangement for which clarification is sought. Opinions that are overly general or theoretical—without addressing the taxpayer's specific circumstances—may be disregarded by the FTA or result in a request for further information

A high-quality tax opinion should not only present a legal analysis but also reflect strategic foresight. It should anticipate the FTA's concerns, provide reasoned alternatives, and demonstrate that the

taxpayer has approached the issue with diligence, transparency, and a genuine intent to comply. This significantly increases the credibility of the application and the likelihood of receiving a favourable response.

*Returning to the earlier example of the Free Zone shipping entity providing ancillary services to natural persons, the legal uncertainty arises from whether Article 2(2)(a) of the Ministerial Decision No. [265 of 2023](#) excludes income from such services from the scope of Qualifying Activities, given that Article 2(1)(n) (ancillary activities) is not listed among the exceptions.*

*In this context, a tailored tax opinion becomes critical. It should clearly outline the factual background of the transaction, analyse the relevant provisions—particularly the structural relationship between Articles 2(1)(e), 2(1)(n), and 2(2)(a)—and explain the drafting distinction between Article 2(2)(a) and 2(2)(f), which expressly excludes ancillary activities only in specific cases.*

*The opinion must present both interpretations: one supporting the taxpayer’s position and one or more plausible alternatives. It should assess the tax implications under each view and cite relevant Ministerial and Cabinet Decisions, FTA Guides, and—where useful—comparative principles from international practice.*

*Crucially, the advice should also include a reasoned argument explaining why the taxpayer’s interpretation is more consistent with the legislative structure, intent, and FTA guidance to date.*

*By presenting the uncertainty in this structured and well-reasoned manner—while demonstrating why the taxpayer’s interpretation is the more appropriate one—the tax advice would reinforce the credibility of the clarification request and increases the likelihood of a favourable response.*

### III. Demonstrating relevance to the Taxpayer’s Business Operations

Explaining how the issue is relevant to the taxpayer’s specific business operations is a crucial part of a strong clarification request because it demonstrates that the legal uncertainty arises in the context of real, material transactions—not abstract scenarios—and that its resolution has direct implications for the taxpayer’s tax compliance, financial reporting, or eligibility under a specific tax regime. This helps the FTA assess the seriousness, materiality, and practical necessity of issuing a binding response, increasing the likelihood that the request will be accepted and favourably considered.

As per III(1)(2) of Decision No. [4 of 2024](#) and Section 3.3 of the Private Clarifications Guide [TPGPC1](#), the clarification request based on hypothetical scenario which is not seriously considered may be rejected by the FTA. Further, as per Section 4.1.1. of the Guide, it is mandatory to provide documentary evidence relating to the request, like the contract, invoices or correspondences pertaining to the transaction/ arrangement. Therefore, showing that the transaction/ arrangement is seriously considered and the issue has direct implications for the taxpayer’s compliance, pricing, business structure, or regime eligibility increases the likelihood that the request will be accepted and substantively addressed.

The following elements should be included in the clarification request to convincingly demonstrate business relevance:

### 1. Describe the Business Model Briefly and Clearly:

The request may have a succinct overview of the taxpayer's licensed business activities and commercial operations. This provides the FTA with essential context.

*With respect to the example, the request should mention the business activities of the Free Zone entity, the exact services provided, the ancillary activities performed and to whom (actually/ potentially).*

### 2. Identify the specific transaction or activity giving rise to uncertainty:

It is necessary to clarify which actual or potential transaction, service or arrangement has triggered the need for clarification. This should be framed as an actual or imminent component of the taxpayer's operations—not as a general legal question. Further, documentary evidences with respect to the said transaction/ activity should also be secured and submitted.

*With respect to the example, the ancillary activity provided to natural persons with respect to which the clarification is sought is to be mentioned and explained clearly. It needs to be shown how the ancillary activity fits into the business of the Taxpayer and documentary evidence that the said activities have been carried out/ are being carried/ will be carried out needs to be submitted. The documentary evidences can be in the form of invoices, contracts, correspondences or any other form.*

### 3. Connect the uncertainty to business impact:

It is necessary to explain that the resolving the uncertainty matters by showing how the interpretation of the law will affect the taxpayer's tax obligations, regime eligibility, or commercial decision-making.

*With respect to the example, it can be pointed out how the clarification has a direct income on whether the income from ancillary activity will be taxed at 0% or 9%, and whether the Applicant may exceed the 5% non-qualifying income threshold, risking ineligibility under the Free Zone Corporate Tax regime.*

Together, these elements demonstrate that the issue is not only legally ambiguous but also directly connected to the taxpayer's commercial operations and compliance obligations—thereby justifying the need for a binding clarification. Presenting business relevance in this structured and fact-driven manner enhances the credibility of the application and aligns with the FTA's expectations as reflected in its administrative practice and published guidance.

## IV. Clarification Requests in Respect of Future Transactions or Planned Activities:

While many private clarification requests relate to completed or ongoing transactions, taxpayers may also seek guidance from the FTA in respect of future or planned transactions, provided the request is grounded in credible commercial intent and supported with appropriate documentation. As already stated above, the FTA is likely to reject a clarification request based on hypothetical scenario which is

not seriously considered. In 3.3. of the Private Clarifications Guide [TPGPC1](#), it has been stated that the clarification is not an “advisory service” and that the FTA will generally not address multiple hypothetical scenarios.

To enhance the likelihood of acceptance in cases where the request pertains to a future or potential transaction, taxpayers should observe the following best practices:

### *1. Demonstration of serious commercial intention:*



The request should show that the future transaction is not hypothetical, but is the subject of ongoing planning, negotiation, or board-level consideration. In order to evidence this, the taxpayer could provide, as relevant, the below:

- Draft contracts or heads of terms
- Internal board approvals or shareholder resolutions
- Email correspondences or letters of intent with counterparties
- Business plans, structuring memoranda, or feasibility studies

The above may satisfies the FTA’s expectation that the transaction is more than a theoretical exercise and that its tax implications are imminent and material. Further, this would also be in compliance with the mandatory requirement to submit documentary supporting evidence with respect to the request, as under Section 4.1.1 of the Private Clarifications Guide [TPGPC1](#).

### *2. Setting out the transaction and the legal issue with specificity:*

Even if the transaction is not yet executed, the factual details must be clear and specific. These details are required to be provided in the Cover Letter itself as per Section 6 of the Private Clarifications Guide [TPGPC1](#), which states:

*“The background information should be complete with all the details needed for the FTA to determine the appropriate tax treatment. No additional background information should be reflected in the analysis of the tax matter. The relevant transaction should be clearly described, e.g. the supplier and recipient should be clearly identified, whether it is a one-off transaction or continuous in nature, whether the request is in respect of a past, current or future transaction.”*



The specific details with respect to the potential transaction may include:

- Structure of the transaction
- Parties involved and jurisdictional footprint
- Intended commercial objectives
- Steps to be undertaken

The legal issue should also be articulated precisely, referencing the exact statutory or regulatory provisions giving rise to uncertainty. Vague or open-ended queries are more likely to be rejected or returned for clarification. As per Section 6 of the Private Clarifications Guide [TPGPC1](#),

insufficient background information/ supporting information in the request is a common error which could lead to either rejection of request or request for additional information.

### 3. Explanation on why FTA guidance is needed in advance:



Taxpayers should justify the timing of the request by explaining how obtaining clarification in advance will:

- Ensure proper tax treatment and structuring
- Reduce compliance risk
- Influence contractual drafting or pricing
- Avoid costly future adjustments or penalties

This signals to the FTA that the taxpayer is exercising proactive tax governance.

### 4. Ensure alignment across all submitted documents:

Consistency between the main submission, tax opinion, and supporting documents is particularly critical for planned transactions. Discrepancies in fact patterns, terminology, or assumptions may result in requests for further information or rejection on procedural grounds. It is one of the common errors resulting in rejection or request for further information as per Section 6 of the Private Clarifications Guide [TPGPC1](#).

The FTA's Private Clarification mechanism presents a powerful opportunity for taxpayers to obtain binding certainty on complex tax matters. However, this opportunity can only be effectively leveraged through a careful, structured, and substantiated approach. Identifying genuine uncertainty, demonstrating business relevance, presenting balanced legal arguments, and submitting a tailored, well-reasoned tax opinion—grounded in both fact and law—are not optional; they are essential prerequisites for success. When applied thoughtfully, these practical strategies can increase the likelihood of a favourable outcome.



**Andrey Nikonov**

Partner

[a.nikonov@pgp-legal.ae](mailto:a.nikonov@pgp-legal.ae)



**Maria Nikonova**

PhD, Partner

[m.nikonova@pgp-legal.ae](mailto:m.nikonova@pgp-legal.ae)



**Shraya Shree  
Thiagarajan**

Senior Associate

[shrayas.thiagarajan@pgp-legal.ae](mailto:shrayas.thiagarajan@pgp-legal.ae)



PGP Tax Consultancy LLC, The Offices 2, Level 3, One Central, Dubai World Trade Center, Dubai, UAE



PGP Legal Consultants FZ-LLC, B4-602B3, Business Center 04, RAKEZ Business Zone-FZ, RAK, UAE

+971 50 258 9570  
+971 54 417 3060

[www.pgp-legal.ae](http://www.pgp-legal.ae)