FTA Corporate Tax Business Advisory Group Meeting

Meeting Details:

Meeting Subject	FTA Tax Business Advisory Group- CT BAG Meeting
Meeting No.	002
Date	22 October 2025
Time	11:00 am – 12:00 pm
Location	Federal Tax Authority

Details of the Attendees:

No.	Attendees from the Federal Tax Authority:	
	Name	Job Title
1.	H.E. Khalid Al Bustani	Director General of the Federal Tax Authority
2.	Sara AlHabshi	Tax Compliance Executive Director
3.	Saida Kaddoumi Osman	Policy Advisor
4.	Ridha Hamzaoui	Tax Policy Senior Expert
5.	Zahra Al Dahmani	Director of Taxpayer Services Department
6.	Dr. Ibrahim Ali Abdulla Mohammed	Director of Tax Operations Department
7.	Ilse Christine Smith	Tax Operations Expert
8.	Nawaf Almarzooqi	Head of the Tax Registration Section
9.	Yousuf Bin Abood AlFalasi	Director of Tax Audit Department
10.	Ahmed Al-Ali	Director of Digital Business Alignment Department
11.	Ahmad Saleh Alshehhi	Head of SME Services Section
12.	Philippe Norre	Taxpayer Services Senior Expert
13.	Khadija Allengawi	Government Sector and LTP Services Senior Specialist
14.	Qasaed Altamimi	International Relations Analyst

No.	Attendees from Other Entities		
	Name	Job Title	Entity Name
1.	Bonnie Zhang	Tax Manager	Huawei Tech (UAE) FZ LLC
2.	Alex Lixiaochuan	CFO	Huawei Tech (UAE) FZ LLC
3.	Mohammad Abdulhamid	Tax Director	Huawei Tech (UAE) FZ LLC
4.	Huzefa Budhawala	Manager – Tax	Abu Dhabi National Insurance Company
5.	Usman Saeed	Director Planning and Reporting	Abu Dhabi National Hotels Company
6.	Harish Lodha		RAK Ceramics
7.	Ajay Diwan	General Manager Finance & Account	RAK Ceramics
8.	Dr. Noora Al Suwaidi	Senior Vice President - Taxation	Mubadala
9.	Hani El Afchal	Manager - Monitoring	Abu Dhabi Global Market
10.	Mohammad Akmol Ali	Head - Stakeholder Relations	Abu Dhabi Global Market
11.	Akanksha Katta	Senior Tax Manager	Landmark Retail Investment Co. LLC

No.	Attendees from Other Entities		
	Name	Job Title	Entity Name
12.	Ian Wheldon	Group Head of Tax and Corporate Structuring	Damac Group
13.	Shruti Garg		Airarabia

Meeting Agenda:

Topic No.	Topics of the Agenda
1	Opening Statement
2	Responses to Member Queries submitted
3	Other Queries
4	Closing Statement

Discussions, Recommendations & Meeting Outcomes:

Topic No. 1 (Opening Statement)	
Discussions	H.E. welcomed the members present at the second Business Advisory Group meeting for Corporate Tax and reiterated the importance of holding such regular meetings to understand the suggestions and concerns of the business community on Corporate Tax. H.E. asked the Members to kindly introduce themselves. This was followed by the FTA Officers introducing themselves.
Decisions & Recommendations	The Members of the BAG are representing the wider Taxpayer Community and are, hence, speaking and contributing on behalf of the business community and share ideas, concerns, and important issues with the Authority for the wider interest.
Person in Charge	CT BAG Members
Due Date	N/A

Topic No. 2 (Member Queries)	
Discussions	A query was raised by a member around the Voluntary Disclosure Threshold of AED 10,000 to be reconsidered for large businesses. The representative of the FTA's Tax Policy and International Relationship Department noted that this is the applicable threshold according to the current tax legislation and the FTA is bound to apply the legislation. The concern was noted and may be raised to MoF. A second query was raised about Balance Sheet (BS) breakdown contained under Return form on EmaraTax, whereby this does not work for specialized businesses. The representative of the FTA's Tax Operations Department clarified that the FTA is aware and is working on enhancing the Accounting Schedule. This will be rolled out at the earliest possible convenience. A third query raised around the "related party" definition for Transfer Pricing purposes. The representative of the FTA's Tax Policy and International Relationship Department explained that the concepts of "Related Parties" and ''Connected Persons'' are clarified in the relevant Transfer Pricing Guide as published on the FTA website. Another member shared 2 queries, the first topic being related to Government-controlled entity applications as exempt person. The representative of the Tax Operations Department noted that exemption applications can be submitted prior to the Tax Period end, so within the Tax Period. The second discussion point from the Member was related to the required Exempt persons profile updates in the EmaraTax portal whereby the member suggested to have this requirement on annual basis instead of within 20 business days. The representative of the FTA's Tax Policy and International Relationship Department specified that this is indeed again requirement laid down in the Tax Procedures Legislation and is important for the FTA to have accurate data for all registered persons. However, the FTA will look into the concern further and may raise it to the MoF. Specifically, SPVs that are exempt persons under Article 4(1)(h) of the Corporate Tax Law are subject to the relevant tax procedures legal provisions. A third member raised a query related to expected timing of issuance of legislation and guidance on new tax incentives. It was clarified that the FTA's mandate is the administration of Federal taxes.
Decisions & Recommendations	FTA has advised the members that, for specific individual matters, submitting a private clarification request can be considered, subject to meeting the requirements.

Topic No. 2 (Member Queries)	
Person in Charge	Corporate Tax Advisory Group Member
Due Date	N/A

Topic No.3 (Other queries)	
Discussions	A member raised a concern that neither the CT return (or part of it) nor a certificate of Exempt Person status could be downloaded from the EmaraTax portal. The FTA responded that it is already working on developing and implementing the functionality. Another member suggested having more examples in public clarifications and FAQs. The FTA clarified that it already started to include a variety of examples in the public clarifications as well as guides, specifically for Corporate Tax. The FTA will also look at including examples in FAQs. In response to a question to receive new public clarification via emails, the FTA stated that this option is already adopted for public clarifications, and any private clarification is sent to the registered email address of the taxpayer. Members were invited to review the up-to-date status of the registered email address.
Decisions & Recommendations	FTA will take into consideration the suggestions specified above.
Person in Charge	FTA
Due Date	N/A

Topic No.4 (Closing Statement)	
Discussions	Mrs. Zahra Al Dahmani concluded the meeting and thanked the members who attended either in person or virtually for their attendance, contributions and feedback.
Decisions & Recommendations	N/A
Person in Charge	N/A
Due Date	N/A

Approved by:

Details	Meeting Head – FTA	Meeting Head – Other Entity	Meeting Organizer
Name	H.E. Khalid Al Bustani	N/A	Khadija Allengawi
Job Title	Director General of the Federal Tax Authority	N/A	Government Sector and LTP Services Senior Specialist
Date		N/A	
Signature		N/A	