Ministerial Decision No. 131 of 2026

Amending Certain Provisions of Ministerial Decision No. 73 of 2023 on Small Business Relief for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses

The Minister of State for Financial Affairs:

- Having reviewed the Constitution,
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments,
- Ministerial Decision No. 73 of 2023 on Small Business Relief for the Purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses,

Has decided:

Article One

Clause (2) of Article (2) of Ministerial Decision No. 73 of 2023 referred to above shall be replaced with the following text:

"2. The threshold set out in Clause (1) of this Article shall apply to Tax Periods commencing on or after 1 June 2023 and such threshold shall continue to apply to subsequent Tax Periods that end on or before 31 December 2029."

Article Two

This Decision shall be published and shall come into effect the day following the date of its publication.

Mohamed bin Hadi Al Hussaini

Minister of State for Financial Affairs

Issued by us:

On: 15 / Safar/ 1448 H

Corresponding to: 29/ July / 2026