



It gives us great pleasure to present the 1st Edition of Vol. VII of the Chamber's International Tax Journal. This is the 7th year of publication of the Journal where we have strived to bring to you the very latest developments in international taxation. The Journal has created an enviable niche for itself by being well accepted by the professional fraternity and industry. The 4th Edition of Volume VI (June 2023) provided comprehensive coverage of the UAE Corporate Tax (CT) System including its inter-play with international tax systems, tax treaties and information sharing, etc. It explained the structure of the CT regime, its applicability, taxability of different kinds of persons, exempt persons, tax base, computation of taxable income, exemptions & reliefs, determination of tax residence, etc. It also provided a deep dive into the UAE tax provisions for Fre.....