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Managing Tax Risk and Unlocking Value in a Changing Environment

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5 Questions Your Leadership Team Should Be Asking

1 Is there Corporate Tax (CT) cash leakage we have not identified?

Overpayments, unutilised losses, and interest limitation exposures may still be embedded in Year 1 filings and represent recoverable value.

2 Do our intercompany positions or transfer pricing policy still reflect current business reality?

Outdated Transfer Pricing models can create growing audit exposure particularly where profitability, supply chains, or functional profiles have evolved.

3 Is our free zone structure still efficient post-DMTT?

The Pillar 2 landscape has changed the position for many Qualifying Free Zone Persons.

4 Are we FTA audit-ready?

Do our positions, documentation, and governance frameworks withstand FTA scrutiny, particularly as audit activity increases following Year 1 filings?

5 Have operating model changes created unintended tax exposure?

Changes in management presence, remote working arrangements, or regional responsibilities can give rise to permanent establishment or tax residency considerations that may not be immediately visible.

How We Support Clients in the Current Environment

Our approach is focused on supporting clients in navigating evolving business conditions, while maintaining alignment with regulatory expectations.

We have structured our advisory support into three clear engagements:

- CT and TP Health Check

A focused diagnostic reviewing CT filing positions, transfer pricing alignment and documentation, loss utilisation review and audit readiness. The deliverable is a prioritised risk and opportunity map with clear recommended actions.

- Pillar 2 and DMTT Impact Review

A structured assessment of multi-jurisdiction ETR exposure, SBIE outcomes, and QFZP status under current and projected operating conditions.

- Group Structure and Tax Efficiency Review

A review of group structures for corporate tax efficiency, including tax grouping, loss utilisation, restructuring options, and cash repatriation strategies.

Local Expertise, Global Tax Capability

Andersen UAE is a member firm of Andersen Global, with a presence across 180 countries and 1000 locations worldwide. Our local team advises leading UAE conglomerates, multinationals, and free zone groups on corporate tax, transfer pricing, Pillar 2, and tax governance. We bring UAE-specific expertise complemented by the depth of a truly global network.

We combine UAE-specific expertise with global insight to help businesses make informed decisions, not just meet compliance requirements.

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