

Small Business Relief Eligibility

Check whether your business can elect for corporate tax Small Business Relief.

Small Business Relief (SBR) lets eligible resident businesses be treated as having no taxable income for a tax period. It is available for tax periods starting on or after 1 June 2023 and ending on or before 31 December 2026.

Eligibility checklist

- ☐ You are a UAE resident person (company or individual doing business).
- ☐ Revenue is AED 3 million or less in the current tax period.
- ☐ Revenue was AED 3 million or less in every previous tax period.
- ☐ You are NOT a Qualifying Free Zone Person.
- ☐ You are NOT a member of a multinational group with consolidated revenue above AED 3.15 billion.
- ☐ You have not artificially split your business to stay below the threshold.

What still applies

- You must still register for corporate tax and file a return to elect for relief.
- Keep proper records and financial statements.
- Tax losses from relief periods cannot be carried forward.
- Transfer pricing rules continue to apply to related-party transactions.

Need help applying this to your business?

Aequora Auditing supports UAE companies with audit, accounting, VAT, corporate tax and e-invoicing. Visit our website to request a quote.