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Cabinet Decision No. 209 of 2025

- The UAE Ministry of Finance has issued **Cabinet Decision No. 209 of 2025** to strengthen the country's legal framework for **exchanging tax information with foreign authorities** upon request, in line with international tax transparency standards.

Objectives

- Enhances the UAE's legal and institutional framework for **Exchange of Information On Request (EOIR)**.
- Reinforces the UAE's commitment to international tax transparency standards.

Scope of Information Covered

Clarifies the types of information that can be exchanged, including:

- **Ownership and Identity Data**
- **Banking Information**
- **Details on Legal Entities and Legal Arrangements**
- **Accounting Records and Related Information**

Roles & Responsibilities

- Outlines the **roles of government entities and regulatory authorities**
- The roles are related to collecting, holding and providing information to the **Ministry of Finance (MoF)** for exchange.

Administrative & Compliance Measures

Includes provisions for:

- Proportionate **Administrative Procedures**, and
- **Clear Grievance Procedures** for handling Disputes or Concerns

Confidence & International Cooperation

- Strengthens **international confidence** in the UAE's tax and regulatory environment.
- Enhances cooperation with foreign tax authorities and global institutions such as the **OECD**.



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