

**Cabinet Resolution No. (63) of 2025**  
**Regarding Unincorporated Partnership Treated as Taxable Person in their**  
**Own Right for the Purposes of Federal Decree by Law No. (47) of 2022**  
**Regarding Taxation of Corporations and Businesses**

**The Cabinet:**

- Having reviewed The Constitution;
- Federal Decree by Law No. (47) of 2022 Regarding Taxation of Corporations and Businesses, as amended; and
- Upon the proposal of the Minister of Finance and the approval of the Cabinet,

**Hereby resolves as follows:**

**Article (1)**

**Definitions**

The definitions set out in Federal Decree by Law No. (47) of 2022, referred to above, shall apply to this Resolution.

**Article (2)**

**Implications of Treating Unincorporated Partnerships as Taxable Persons in  
Their Own Right**

Where the Authority approves the application submitted by the partners in an Unincorporated Partnership pursuant to Clause (8) of Article (16) of Federal Decree by Law No. (47) of 2022, referred to above, to treat the Unincorporated Partnership as a Taxable Person in its own right, the Unincorporated Partnership shall be considered a legal resident person for the purposes of the aforementioned Corporate Tax Law.

### **Article (3)**

#### **Publication and Entry into Force**

This Resolution shall be published in the Official Gazette and shall enter into force as of June 1, 2023.

**Mohammed bin Rashid Al Maktoum**

**Prime Minister**

**Issued by Us:**

**Dated: Dhul-Qi'dah 16, 1446 AH**

**Corresponding to: May 14, 2025 AD**