



PwC's Academy

UAE Corporate Tax Diploma

Delivered at DIFC Academy

On 31 January 2022, the UAE Ministry of Finance (MoF) announced the introduction of a Federal Corporate Tax (CT) in the UAE that will be effective for financial years starting on or after 1 June 2023.

With the recent release of the Corporate Tax Law, a smooth and comprehensive implementation of the new legislation, requires tax professionals to have an in-depth understanding of the new regulations and their application. To address the urgent need for upskilling of regional tax professionals in preparation for the new UAE federal corporate tax (CT) in June 2023, we have introduced a **globally recognised** UAE Corporate Tax Diploma that will provide comprehensive knowledge of the new regulations, legislation requirements and their practical application.

The Diploma examination is approved by the UAE Federal Tax Authority (FTA) and the course has been attended by a select group of staff from the FTA and UAE Ministry of Finance (MoF).

This programme will be delivered in collaboration with DIFC Academy.



16 days of training



Online Exam



4 modules



Course structure

Participants will gain an in-depth practical knowledge of the Corporate Tax legislation and get a clear understanding of the principles and application as it applies in the UAE. Taught in a modular format, this programme is split into four manageable sections of learning and testing. Prior to these modules, we will also be delivering an 'Accounting for Tax Professionals' fundamental programme.

Module A

- General principles
- Taxable persons
- Exempt persons
- Basis of taxation
- Exempt income
- Calculation of taxable income



Module B

- Partnership income
- Computation of corporate tax
- Allowable losses
- Losses carried forward
- Transfer of loss
- Tax grouping



Module C

- Qualifying groups
- Restructuring relief
- Permanent establishments
- Transfer Pricing
- Double taxation
- Free zones



Module D

- Registration and returns
- Payments and refunds
- Tax audit and assessments
- Disputes and appeals
- Penalties
- Tax agents



Course schedule

Detailed schedule

Session	Date	Timing
Session 1	Saturday, February 03, 2024	9.30am - 4.30pm
Session 2	Tuesday, February 06, 2024	5.30pm - 8.00pm
	Thursday, February 08, 2024	5.30pm - 8.00pm
Session 3	Saturday, February 10, 2024	9.30am - 4.30pm
Session 4	Tuesday, February 13, 2024	5.30pm - 8.00pm
	Thursday, February 15, 2024	5.30pm - 8.00pm
Session 5	Saturday, February 17, 2024	9.30am - 4.30pm
Session 6	Tuesday, February 20, 2024	5.30pm - 8.00pm
	Thursday, February 22, 2024	5.30pm - 8.00pm
Session 7	Saturday, February 24, 2024	9.30am - 4.30pm
Session 8	Tuesday, February 27, 2024	5.30pm - 8.00pm
	Thursday, February 29, 2024	5.30pm - 8.00pm
Session 9	Saturday, March 02, 2024	9.30am - 4.30pm
Session 10	Tuesday, March 05, 2024	5.30pm - 8.00pm
	Thursday, March 07, 2024	5.30pm - 8.00pm
Session 11	Saturday, March 09, 2024	9.30am - 4.30pm

Weekday classes will be delivered virtually except for the last class.
Weekend classes will be delivered in a hybrid format, with both face to face and virtual options.
Course fees - **AED 15,450** (VAT Inclusive)

For registration support, email us at:
sharlene.rubillos@difc.ae

[Scan or click
to register](#)



Speak to our experts



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