AJMAN OFFSHORE

INTERNATIONAL / OFFSHORE COMPANY

CLIENT GUIDE 2026

International holding and trading structure, UAE Corporate Tax and annual compliance

Professional company formation and ongoing corporate administration

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Ajman Offshore Company at a Glance

Ajman Free Zone's official service framework includes the establishment of an **Offshore Company / Corporation** for investors. The official AFZ service manual describes the vehicle as allowing commercial or service activities under Ajman Free Zone policies and laws, with applications submitted through the Offshore / International Ajman agent channel.

Topic	Current legal / practical position
Vehicle	Ajman Free Zone Offshore / International company.
Formation channel	Formation is handled through an authorised Ajman Offshore / International agent rather than as an ordinary onshore AFZ office-based licence.
Official documents	AFZ's official service manual lists the Memorandum of Association, passport copy, investor address proof and registration application among the required formation documents.
Formation timing	AFZ's published service manual states a target completion period of **1 working day**, once the application is complete and accepted.
Physical operations	The offshore vehicle should not be confused with an ordinary FZE/FZC operational free-zone company with leased facilities and visa packages.
UAE Corporate Tax	An Ajman Offshore company is a UAE-incorporated juridical person and is therefore within the UAE Corporate Tax framework.
Ordinary CT rate	For an ordinary taxable person: **0% on taxable income up to AED 375,000 and 9% above AED 375,000**.
Small Business Relief	For an eligible Resident Person with revenue not exceeding AED 3 million, Small Business Relief has been extended to tax periods ending on or before **31 December 2029**, subject to all statutory conditions.
Free Zone 0% regime	Do **not** assume that 'Ajman Offshore' automatically means QFZP 0%. QFZP status and Qualifying Income must be separately established under federal Corporate Tax law.

The Critical 2026 Tax Position

Ajman Offshore is no longer correctly marketed as automatically '0% tax'

UAE Corporate Tax applies to juridical persons incorporated in the UAE, including Free Zone juridical persons. An Ajman Offshore company therefore needs Corporate Tax analysis and registration/filing as applicable. A 0% result may still arise through the ordinary AED 375,000 taxable-income band, Small Business Relief, or - only where legally available and all conditions are met - the Qualifying Free Zone Person regime.

The safest BRIS position is to distinguish **company formation status** from **tax status**. The word 'offshore' does not itself create a Corporate Tax exemption.

Key Benefits for International Clients

- 100% international ownership structure.
- Official Ajman Free Zone offshore/international company framework.
- Agent-based formation without the ordinary operational free-zone setup model.
- Useful for international holding, ownership and permitted commercial/service structures, subject to activity and banking acceptance.
- UAE 0% withholding tax rate currently applies to relevant cross-border/domestic payments under the Corporate Tax framework.
- Potential Small Business Relief for eligible Resident Persons with revenue up to AED 3 million through tax periods ending by 31 December 2029.
- UAE participation exemption and other federal Corporate Tax reliefs may be relevant to qualifying holding structures.
- UAE legal and banking ecosystem, subject to bank/provider onboarding.

Ownership, Management & Formation Documents

Topic	Current legal / practical position
Investor / shareholder	International individual or corporate ownership can be structured through the authorised offshore agent, subject to AFZ and AML/KYC acceptance.
Memorandum	Memorandum of Association is an official formation document listed by AFZ.
Passport / address	Passport copy and investor address proof are specifically listed by AFZ's service manual.
Application	Registration application form is required.
Corporate shareholder	Where a corporate shareholder is used, expect certified constitutional, registry and ownership-chain documents as required by the agent/AFZ and AML rules.
Registered agent	The offshore formation route operates through an authorised Offshore / International Ajman agent.

Share Capital

The currently accessible official AFZ offshore service material does not provide a reliable 2026 universal minimum-capital figure for the offshore vehicle. BRIS should therefore **not publish an unverified capital amount**. The authorised Ajman offshore agent should confirm the current memorandum/share-capital requirements for the client's proposed structure before incorporation.

No invented government fee

The accessible official AFZ materials reviewed for this brochure do not provide a sufficiently current 2026 offshore incorporation/annual-fee schedule. Government/AFZ/agent fees should therefore be quoted from the current authorised-agent tariff rather than copied from older commercial websites.

UAE Corporate Tax - Resident Juridical Person

The Federal Tax Authority states that a juridical person incorporated or otherwise established or recognised under UAE law is a **Resident Person** for Corporate Tax purposes. Offshore registration does not make the company foreign or automatically tax resident outside the UAE.

Ordinary Corporate Tax Rates

Where the ordinary UAE Corporate Tax regime applies, the headline rates are **0% on taxable income up to AED 375,000** and **9% on taxable income above AED 375,000**. The 0% first band is not the same as an offshore exemption and does not eliminate registration, accounting or filing obligations.

Small Business Relief - Extended in August 2026

On 7 August 2026 the UAE Ministry of Finance announced Ministerial Decision No. 131 of 2026 extending Small Business Relief to tax periods ending on or before **31 December 2029**. The AED **3 million revenue threshold** continues to apply. An eligible Resident Person electing the relief is treated as not having derived taxable income for that tax period, subject to the legislation and anti-abuse rules.

QFZP 0% - Do Not Assume Eligibility

The Free Zone Corporate Tax regime provides **0% on Qualifying Income** only to a **Qualifying Free Zone Person**. Federal law requires adequate substance, Qualifying Income, transfer-pricing compliance and other conditions. The Ministry of Finance also states that businesses should confirm with their Free Zone Authority whether the relevant Free Zone/prescribed area is eligible for the regime.

Offshore Structure vs QFZP Substance

Because an offshore company is commonly formed without the same operational premises/personnel model as an ordinary FZE/FZC, the QFZP adequate-substance condition requires particular caution. BRIS should not promise QFZP status merely because the company is registered through Ajman Free Zone.

Withholding Tax

The UAE Corporate Tax framework currently applies a **0% withholding tax rate** to relevant UAE-sourced payments to non-residents. This can be useful for international structures, but the recipient's home jurisdiction may tax the payment.

Formation Process

1. Structure and tax review **2.** Select authorised Ajman offshore agent **3.** KYC/UBO and source-of-funds review **4.** Prepare Memorandum and application **5.** Submit to AFZ offshore/international channel **6.** Incorporation documents **7.** Corporate Tax, banking and annual compliance

AFZ's official service manual identifies the offshore/international agents' channel and lists a one-working-day service target. Actual timing depends on complete KYC, corporate documents, approvals and payment.

Documents Required from the Client

• Valid passport copy for each individual shareholder, director/manager and UBO.

• Recent proof of residential address.

• Completed Ajman Offshore registration/application forms.

• Memorandum / constitutional information required for incorporation.

• For corporate shareholders: certificate/extract, constitutional documents, directors and complete ownership chain.

• Detailed proposed commercial/service activities and countries of operation.

• Expected customers, suppliers, turnover and transaction profile.

• Source-of-funds and, where appropriate, source-of-wealth evidence.

• Tax-residence information for owners and decision-makers.

• Certified/apostilled/attested documents where required by the authorised agent, AFZ or bank.

Economic Substance - Historical / Current Compliance Context

AFZ's official FAQ confirms that an entity registered under an **'offshore' free zone company regime** was within the UAE Economic Substance framework if it undertook a Relevant Activity, and that offshore status did not make it tax resident outside the UAE for ESR purposes. The UAE's separate ESR reporting regime was subsequently superseded for financial years ending after 31 December 2022, but the historical rule remains useful evidence that 'offshore' never meant automatically outside the UAE tax/compliance framework.

Accounting & Corporate Tax Records

A UAE taxable juridical person must maintain records supporting its Corporate Tax position. Even where no tax is payable because taxable income falls within the 0% band or Small Business Relief is elected, the company should maintain proper accounts, invoices, agreements, bank records, ownership information and evidence supporting exemptions/reliefs.

Corporate Tax Filing

Corporate Tax returns and payment are generally due within **9 months after the end of the relevant tax period**. Registration and filing obligations should be confirmed for the offshore company immediately after incorporation rather than assuming no return is needed because the structure is called offshore.

VAT

VAT treatment depends on the company's actual supplies and UAE nexus. The UAE standard VAT rate is **5%**, with mandatory registration generally triggered at AED 375,000 of taxable supplies/imports under the statutory tests. An offshore structure should obtain transaction-specific VAT advice before making UAE supplies.

Annual / Ongoing Compliance Checklist

• Maintain authorised Ajman Offshore / International agent.

• Renew the offshore registration/company status and pay current AFZ/agent annual charges.

• Maintain current shareholder, management and UBO/KYC records.

• Maintain proper accounting and supporting transaction records.

• Register for UAE Corporate Tax and file returns as required.

• Review 0% AED 375,000 band, 9% rate and Small Business Relief eligibility annually.

• Do not claim QFZP 0% unless Free Zone eligibility, substance and Qualifying Income conditions are verified.

• Review VAT registration and UAE transaction treatment where relevant.

• Maintain FATCA/CRS classification/reporting where the company is a reporting financial institution.

• Maintain bank AML/KYC, source-of-funds and business-activity evidence.

• Review foreign tax residence, permanent establishment, CFC and shareholder taxation annually.

Typical Uses & Important Limitations

Ajman Offshore may be considered for international ownership, holding and permitted commercial/service structures where a UAE-incorporated legal entity is useful without an ordinary operational free-zone package. Permitted activities, UAE dealings, property rights, visas and banking must be confirmed for the specific case.

Do not confuse Ajman Offshore with Ajman Free Zone FZE/FZC

The offshore/international route is distinct. It should not be sold as automatically providing the office/facility, employee visa, operational licensing or QFZP profile of an ordinary AFZ FZE/FZC.

Tax Opportunities & Limitations

Participation Exemption: qualifying dividends and capital gains from a Participation may be exempt where federal CT conditions are satisfied. **Large MNEs:** UAE DMTT applies from fiscal years beginning 1 January 2025 to in-scope groups meeting the EUR 750m test; 2026 Pillar Two information-return rules also apply to relevant entities.

Banking: banks may require incorporation records, Memorandum, agent confirmation, UBOs, source of funds/wealth, business plan, contracts and expected flows. Offshore structures can face enhanced commercial-purpose/substance review.

How BRIS Group Supports You

Structure & tax review - Compare Ajman Offshore with AFZ FZE/FZC, mainland and other UAE/offshore vehicles. **Formation** - Coordinate through an authorised Ajman Offshore / International agent.

KYC / UBO - Ownership, management and source-of-funds/wealth documentation. **Corporate Tax** - Registration, ordinary 0%/9%, Small Business Relief and QFZP review where relevant.

Holding / accounting / VAT - Coordinate Participation Exemption, bookkeeping, CT return and VAT analysis. **Banking & maintenance** - Banking package, offshore renewal and ongoing administration.

Professional Fees & Quotations

Tailored quotation

Current Ajman Offshore incorporation and renewal charges must be confirmed through the authorised offshore/international agent. BRIS professional fees, AFZ/agent charges, Corporate Tax, accounting, VAT, certifications, banking and optional services are quoted separately.

Important Legal & Tax Notes

Ajman Offshore is not automatically tax-free in 2026. UAE-incorporated juridical persons are within federal Corporate Tax. A zero liability may arise from the AED 375,000 0% band, eligible Small Business Relief, another statutory relief, or potentially QFZP treatment if all conditions genuinely apply. These are legally different bases.

Official Sources Reviewed

Ajman Free Zone: official AFZ Service Manual - Establishment of an Offshore Company or Corporation; official FAQs and Rules & Regulations. **UAE Ministry of Finance:** Federal Decree-Law No. 47 of 2022 as amended; Free Zone tax framework; Ministerial Decision No. 131 of 2026 extending Small Business Relief; UAE DMTT/Pillar Two materials. **Federal Tax Authority:** Resident Juridical Person, Corporate Tax, Free Zone Persons and VAT guidance.

Why no offshore fee/capital figure is printed

Accessible official AFZ offshore material confirms the vehicle and process but does not provide a sufficiently current 2026 offshore fee/capital schedule. BRIS therefore avoids unverified figures from commercial agent websites.

Information reviewed: August 2026. Current fees, authorised-agent requirements, permitted activities, share capital, property/visa rights, QFZP geographic eligibility and banking acceptance should be reconfirmed before incorporation.

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Professional incorporation and corporate administration for international clients.