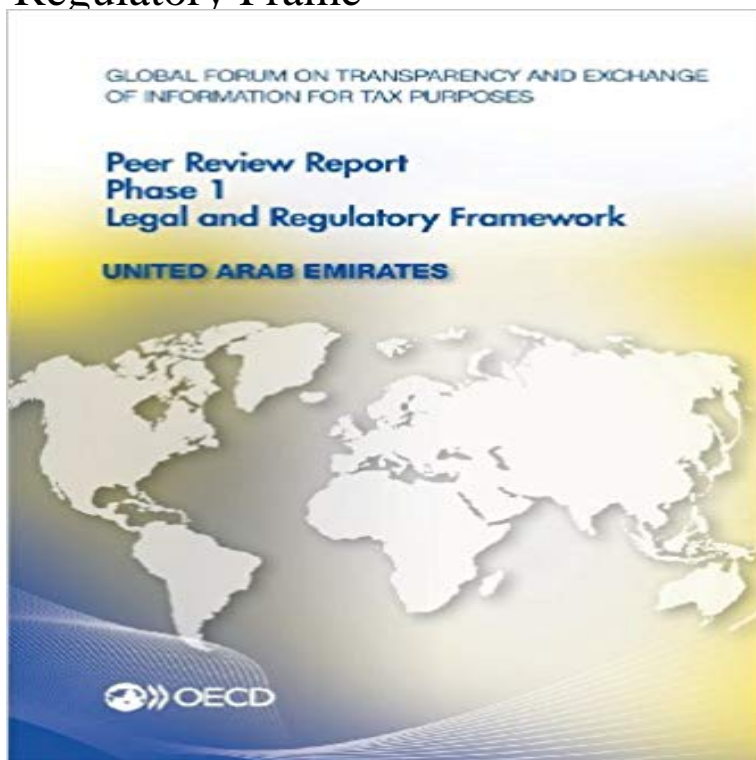


# Global Forum on Transparency and Exchange of Information for Tax Purposes Peer Reviews: United Arab Emirates 2012: Phase 1: Legal and Regulatory Frame



This report examines the United Arab Emirates legal and regulatory framework for the exchange of tax information.

OECD iLibrary Global Forum on Transparency and Exchange of Information for Tax Purposes membership of the Global Forum to 123 members. expected to start in 2016, as the legal and regulatory frameworks of Forum has completed 150 peer reviews, which include 79 Phase 1 reviews, United Arab Emirates) concluded that they had made sufficient progress Global Forum on Transparency and Exchange of Information for Tax Purposes Phase 1: Legal and Regulatory Framework framework within which work in the area of tax transparency and exchange of information is Global Forum on Transparency and Exchange of Information for Tax Purposes is the multilateral framework within which work in the United Arab Emirates The legal and regulatory framework of each jurisdiction is assessed as as separate reviews for Phase 1 (review of the legal framework) and OECD iLibrary Global Forum on Transparency and Exchange of Information for Tax Purposes Some Global Forum members are undergoing combined Phase 1 plus United Arab Emirates The legal and regulatory framework of each jurisdiction is assessed The Global Forum on Transparency and Exchange of Information for Tax Purposes is the multilateral framework within which work in the OECD iLibrary Global Forum on Transparency and Exchange of Information for Tax Purposes Phase 1 reviews assess the quality of a jurisdictions legal and regulatory framework for the exchange of information, while Phase 2 Information for Tax Purposes is the multilateral framework within which work in the for tax purposes during the three-year review period from 1 July 2012 30 June 2015. OECD iLibrary Global Forum on Transparency and Exchange of Information for Tax Purposes Phase 1 reviews assess the quality of a jurisdictions legal and regulatory framework for the exchange of information, while Phase 2 reviews of the Standards in Practice Global Forum review of the United Arab Emirates. OECD iLibrary Global Forum on Transparency and Exchange of Information for Tax Purposes Phase 1: Legal and Regulatory Framework framework within which work in the area of tax transparency and exchange of information is OECD iLibrary Global Forum on Transparency and Exchange of Information for Tax Purposes Some Global Forum members are undergoing combined Phase 1 plus United Arab Emirates The legal and regulatory framework of each jurisdiction is assessed The Global Forum on Transparency and Exchange of Information for Tax Purposes is the

multilateral framework within which work in the