

Less tax, more profit

Evolve Tax

At Evolve Tax, we provide expert guidance on UAE tax laws, company formation, and compliance, ensuring a smooth transition for those looking to optimise their tax strategy and expand globally.

[Explore Now](#)



What We Are Going To Cover

An Overview of Key Topics and Important Information You'll Need to Know.



**Understanding
Tax in the UK**



**Becoming A
Non-UK Resident**



**Understanding
Tax in Dubai**



**Setting Up a
Business in Dubai**



**How to Get
Started**



**Evolve Tax
Services**

What are the current UK tax brackets?

Making money in the UK? You'll want to get a handle on the current income UK tax brackets and rates.

BAND	TAXABLE INCOME	TAX RATE
Personal Allowance	Up To £12,570	0%
Basic Rate	£12,571 - £50,270	20%
Higher Rate	£50,271 - £125,140	40%
Additional Rate	Over £125,140	45%

What is the 60% tax rate in the UK?

Making money in the UK? You'll want to get a handle on the current income UK tax brackets and rates.



If you earn between **£100,000** and **£125,140**, you could pay **60%** tax due to a **tapered personal allowance**. This means every £100 you earn is reduced to £40.

This is because your personal allowance, which is **£12,570** for the 2024/25 tax year, begins to fall when you earn over **£100,000**.

Your personal allowance is reduced by **£1** for every **£2** you earn over **£100,000**. Once you earn **£125,140**, your allowance **disappears**.

Due to the tapering of your personal allowance, every **£100** you earn between **£100,000** and **£125,140** is reduced to **£40**, as you **lose** an additional **£20** via the reduced allowance.

Why People Are Leaving the UK

Key Reasons Behind the Growing Trend of People Leaving the UK



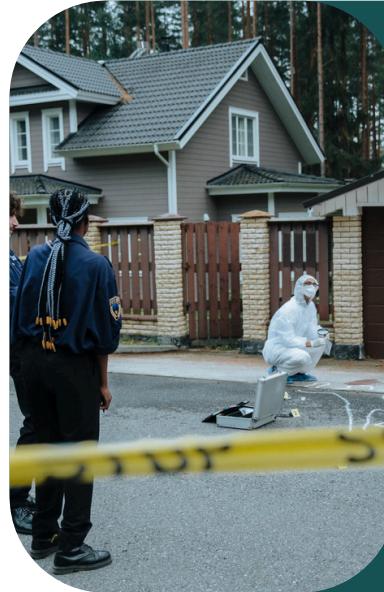
High Taxes

UK's tax-to-GDP ratio has increased from 32.7% in 2000 to 35.3% in 2023, leading many to leave due to higher income and National Insurance taxes.



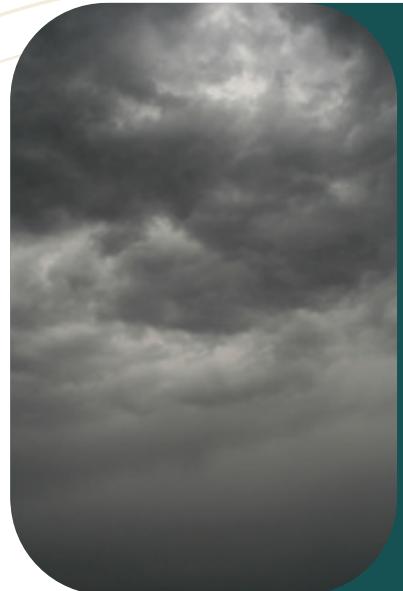
Cost of Living

Over 57% of UK households reported rising costs in 2024, with inflation driving up rent and food prices, prompting people to seek more affordable countries.



Rising Crime

The UK saw a homicide rate of 5.6 per 100,000 in 2024, and increasing violent crime is pushing people to seek safer environments abroad.



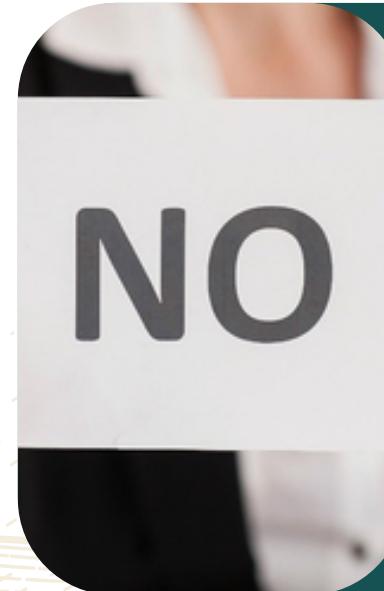
Better Weather

Endless grey skies, freezing winters, and unpredictable summers make sunnier destinations like Dubai far more appealing for those craving warmth and outdoor living.



Quality of Life

The UK's rising homicide rate (5.6 per 100,000 in 2024) and long working hours are driving people to seek better work-life balance and safety abroad.



Business Opportunities

With a corporate tax rate of 25%, many entrepreneurs are leaving for countries with lower taxes and fewer business regulations to boost growth.

Becoming A Non-UK Resident



1

Automatic Overseas Test

2

Automatic UK Test

3

Sufficient Ties Test

Automatic Overseas Test

Understanding UK Tax Residency: How Many Days Can You Spend in the UK?

You will be **non-resident** for a tax year if you are present in the UK at midnight at the end of the day for less than a specified number of days in the tax year in question, as follows:



- 1 If you were **resident** in the UK for **one** or more of the preceding **three tax years** the limit is **15 days** or
- 2 If you were **resident** in the UK for **none** of the preceding **three tax years** the limit is **45 days** or
- 3 if you work **full time overseas** with no significant break and spend fewer than **91 days** in UK

Automatic UK Test

Understanding UK Tax Residency: How Many Days Can You Spend in the UK?

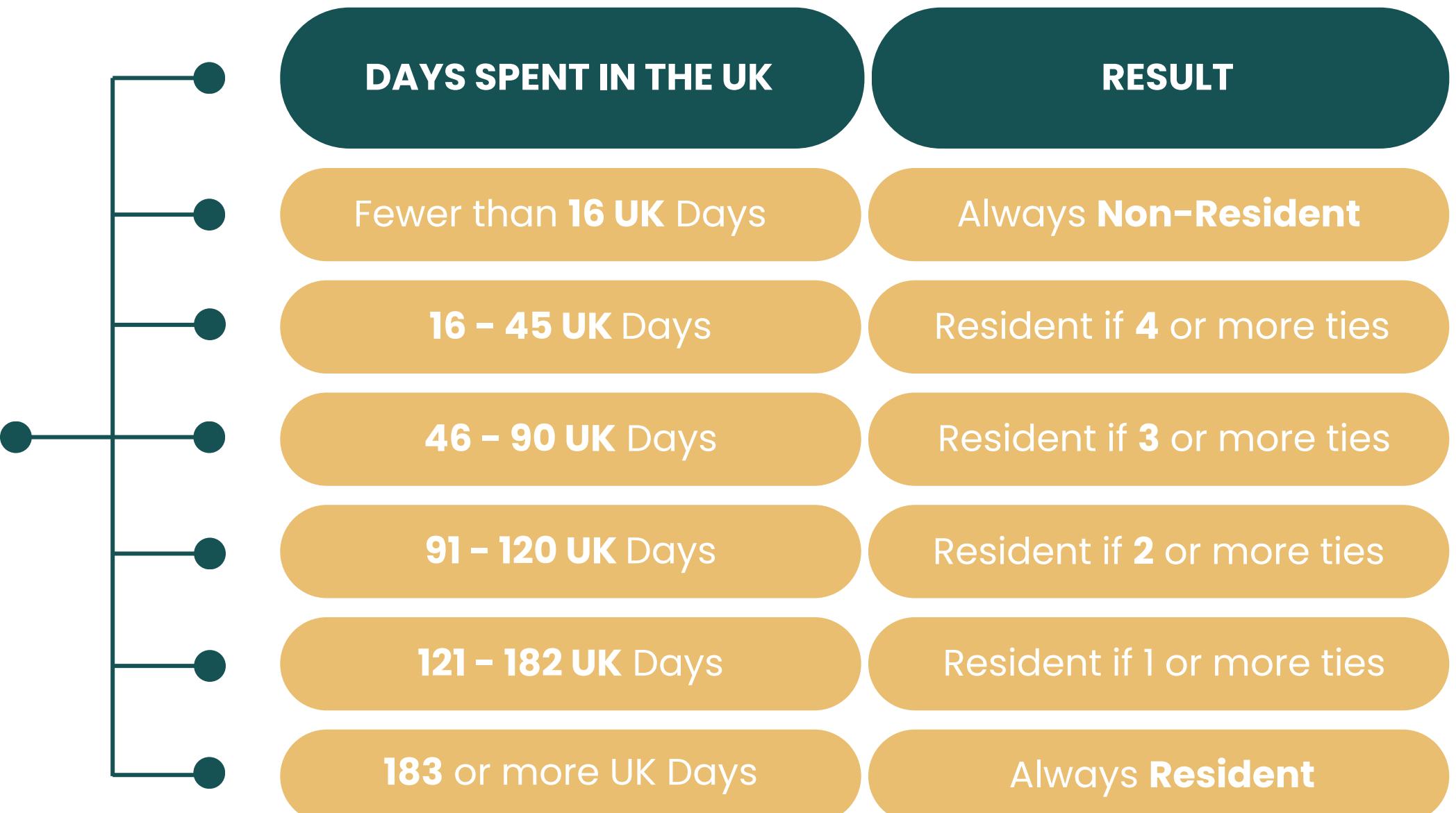
You will be considered **non-resident** for tax purposes if you do not meet any of the following conditions that determine UK tax residency:



Sufficient Ties Test

Applies where first two tests do not give a result

Those staying over **15 or 45 days** in the UK without full-time work abroad can still be non-resident by reducing their **time** and **ties** to the UK.



The 5 UK Ties Explained

There are many situational complexities to each of the five UK ties but, in outline, the ties are:



Family Tie

Having a spouse, partner, or minor child living in the UK can count as a tie unless your child is in full-time education and meets specific conditions.



Accommodation

If you have a place to stay in the UK for at least 91 days and spend at least one night there (or 16 nights if it belongs to a close relative), it counts as a tie.



Work Tie

Working in the UK for 40 or more days in a tax year, with at least three hours of work per day, establishes a work-related connection.



90-Day Tie

If you have spent more than 90 days in the UK in either of the last two tax years, this will count as a tie for residency purposes.



Country Tie

If you spend as many or more midnights in the UK than in any other country during the tax year, you establish a country tie (this only applies to people leaving the UK).

Is Dubai Really Tax Free?

The UAE is home to one of the most attractive tax environments in the world. The tax rate on both personal and corporate tax remains one of the lowest in the world.

0%

Income Tax

Dubai, does not levy personal income tax on its **residents** or even **foreign nationals** living there.

9%

Corporate Tax

All **annual** taxable profits up to **AED 375,000** are tax-free; anything above is taxed at **9%**.

1

Individuals will not be subject to corporate tax on income from **employment, real estate, investment** in shares or other **personal income** not related to a UAE trade or businesses

2

No corporate tax will apply on **foreign investors** who do not carry on business in the UAE

Company Setup Options

The two most common are the Mainland and Free Zone setup.

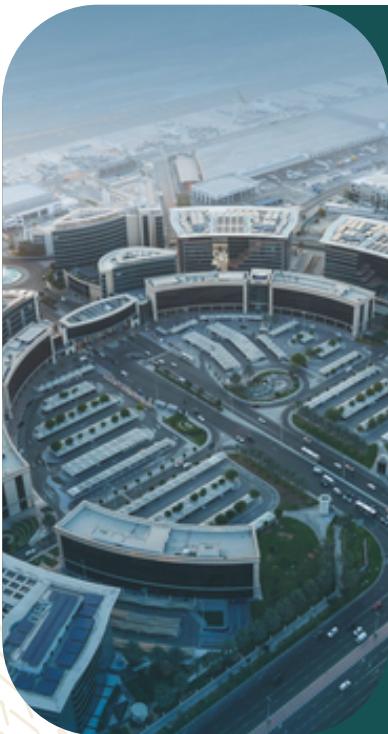


Mainland

A mainland company is free to do business anywhere in the year.

Details of mainland company is available to the general public upon request.

Must prepare audit at the end of every financial year



Free Zone

A free zone company is not allowed to do business outside the free.

Details of free zone company is available to the general public upon request.

FZCO and FZE are required to prepare audit every year.



Offshore

An offshore company is restricted do business inside the UAE.

Names & identities of owners, directors & shareholders of offshore company are not made public.

Not required to prepare audit.



Mainland

Abu Dhabi
Dubai
Ajman
Fujairah
Ras Al Khaimah
Sharjah
Umm Al Quwain



Free Zone

With 46 Free Zones scattered throughout the country, each governed by its own regulations and catering to specific industries, the UAE has created a favorable environment for various businesses.

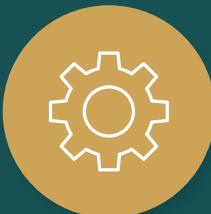


Offshore

UAE OFFSHORE
DIFC OFFSHORE
ADGM OFFSHORE
Jebel Ali Free Zone Authority
Offshore (JAFZA Offshore)
Ajman Offshore
Ras Al Khaimah International
Corporate Centre (RAK ICC)

6 Steps to Company Setup

A concise guide to help you navigate the process of setting up a business in the UAE, from choosing the right setup to opening your bank account.



Setup Type

Decide between a free zone or mainland setup based on your business needs. This choice affects all requirements, so select carefully.



Structure

Choose a business structure such as sole proprietorship, LLC, or branch office. Each option has different benefits, so pick the one that aligns with your goals.



Company Name

Select a company name that adheres to UAE naming rules. Avoid offensive language, abbreviations, or using names of known organizations, and ensure availability.



Application

Apply for your trade license with the relevant authority, either the Department of Economic Development (DED) for mainland or the free zone authority for a free zone setup.



Physical Space

Secure a physical location for your business, unless setting up offshore, which does not require one. You can lease or rent space depending on your business type.

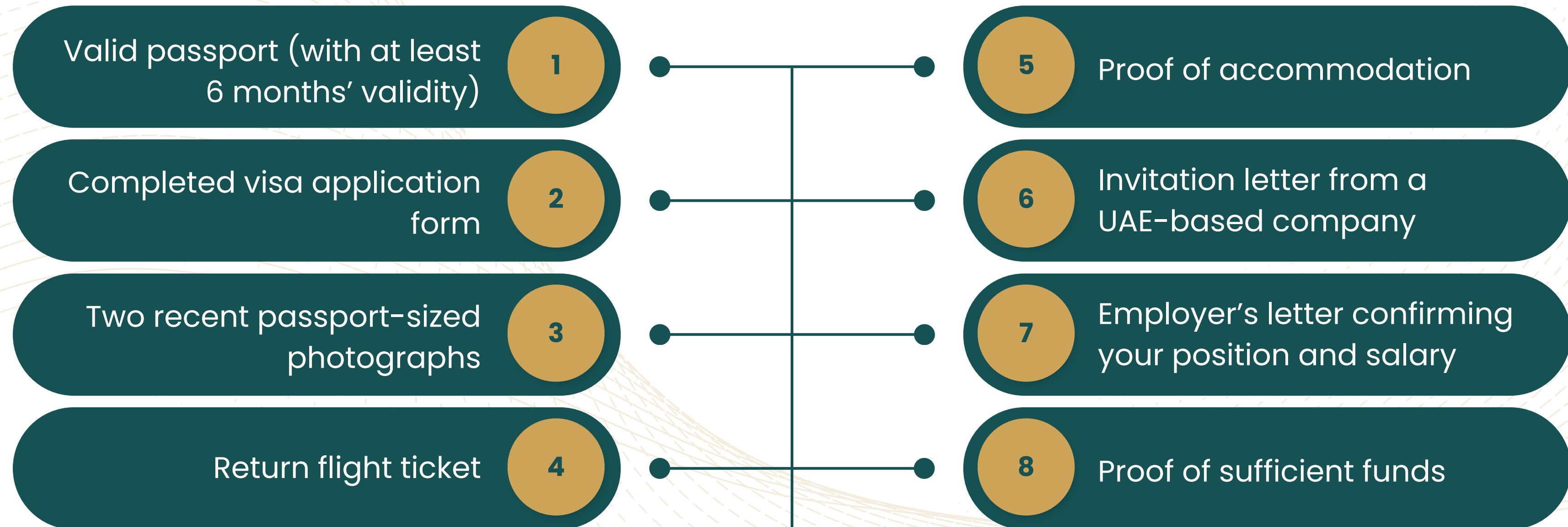


Bank Account

Open a business bank account with an international bank in the UAE. You'll need documents like your trade license and business registration for the process.

Requirements for a Company Setup

To apply for a Dubai business visa, you will generally need the following documents. Additional requirements may vary based on nationality and visa type:



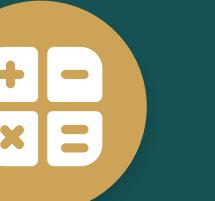
Our Tax Services are Designed for You

Less tax, more profit—simple as that.



Company Formations

We simplify the process to quickly and easily set up companies in the UAE.



Accounting & Bookkeeping

We keep accurate financial records and ensure compliance with UAE laws.



Tax Planning & Advisory

Our team creates plans to lower tax costs and increase financial benefits.



VAT Filing

We help clients register for VAT and manage ongoing filing requirements smoothly.



Visa Services

We help secure the necessary visas for business owners and employees moving.



Banking Services

We assist clients in opening bank accounts and managing finances in the UAE.



Secretarial Services

We manage administrative tasks, legal compliance, and document handling for businesses.



Monthly Tax Reviews

Our team regularly reviews to improve tax strategies and ensure compliance.



Compliance Services

We offer continuous support to keep businesses compliant with tax regulations.

Thank You

Thank you for considering Evolve Tax. We're here to help you solve your tax challenges and ensure your business stays on track.
We look forward to working with you!

www.evolutetax.co.uk