



جامعة الإمارات العربية المتحدة
United Arab Emirates University

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Master Thesis Defense

Entitled

THE CRIME OF TAX EVASION IN UAE LEGISLATION

By

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Data & Venue

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Abstract

Tax revenue is one of the key resources for the state treasury in which it contributes to the economic stability and community development by assisting in covering a large amount of public expenditure. The United Arab Emirates has given "Tax" great importance by setting it up within its framework of financial legislation and establishing a financial tax system that provides a stable source of income. Through its legislation, the UAE imposed different types of penalties on any violations especially on tax evasion violators.

There are several reasons why I chose to write about "the crime of tax evasion in UAE legislation" including having a new legislation that dictates the procedures and penalties regarding tax evasion, especially not having legal precedents at the federal courts which drove me to research about all the aspects of this crime and analyze the legal articles that describes criminal conduct behind committing this crime in which there is the positive criminal behavior and the negative criminal behavior and looking at whether the crime committed is classified as tax evasion crime or other types of crimes related to tax. In addition to the role of criminal intent with its different types and its impact on committing a tax evasion crime. With that said, I divided my research into different sections that revolve around the nature of tax evasion, the different aspects of it, procedures and penalties related to tax evasion and concluding my research with my recommendations and results regarding the subject.

The United Arab Emirates tax legislator has considered all forms of criminal conduct regarding tax evasion in article 26 of the federal tax procedure law. The legislator has provided clarity around what makes the crime within the category of tax evasion to avoid the risk of misclassifying cases when dealing with these sorts of crimes in the practical world.

Key Words: Tax evasion, Tax registration, Value added tax, Selective Tax, Tax Auditors, Federal Tax Authority, judicial control officer, Citizen, legal experts, UAE Tax Legislator.