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UAE vs Georgia: company formation compared

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In short: The United Arab Emirates: mainland LLC or free zone company, corporate tax 0% / 9%, registration days to a few weeks. Georgia: LLC, corporate tax 0% / 15%, registration usually 1 business day. The United Arab Emirates and Georgia have a double tax treaty. Figures as of November 2026.

This page compares the standard private company in the United Arab Emirates and Georgia. Each figure links to the official source; the full rules, step-by-step registration and FAQs are in the Company formation in the United Arab Emirates and Company formation in Georgia guides.

Side by side

	United Arab Emirates	Georgia
Common form	Mainland LLC or free zone company	LLC (შპს, shezghuduli pasukhismgeblobis sazogadoeba)
Registry	Emirate economic department, or the free zone authority [1]	National Agency of Public Registry (NAPR) [3]
Minimum capital	Usually none, varies by authority	None
Directors	1 manager or director	1 director
Local director	Not required for most activities	Not required; a Georgian legal address is
Corporate tax	0% up to AED 375,000; 9% above [2]	0% on retained profit; 15% on distributions [4]
VAT / sales tax	5%	18%
Typical timeline	Days to a few weeks	Usually 1 business day
Tax treaties	about 110 treaties [5]	58 treaties [6]

	United Arab Emirates	Georgia
Currency	UAE dirham (AED)	Georgian lari (GEL)

Tax treaty between the United Arab Emirates and Georgia

A double tax treaty caps the withholding tax one country may charge on payments to a company resident in the other. Where two rates are shown (for example 5/15), the lower rate applies only if conditions are met, usually a minimum shareholding.

Payment	Dividends	Interest	Royalties
From United Arab Emirates to Georgia [5]	0%	0%	0%
From Georgia to United Arab Emirates [6]	0%	0%	0%

The United Arab Emirates withholds at most 0% on dividends, 0% on interest and 0% on royalties paid to a company resident in Georgia. Georgia withholds at most 0% on dividends, 0% on interest and 0% on royalties paid to a company resident in the United Arab Emirates.

Treaty benefits require proof of tax residence and are subject to anti-abuse rules. See corporate tax residence and permanent establishment.

Frequently asked questions

Is there a double tax treaty between the United Arab Emirates and Georgia?

Yes. The United Arab Emirates withholds at most 0% on dividends, 0% on interest and 0% on royalties paid to a company resident in Georgia. Georgia withholds at most 0% on dividends, 0% on interest and 0% on royalties paid to a company resident in the United Arab Emirates. Rates from PwC Worldwide Tax Summaries (reviewed 9 September 2026 and 2 September 2026).

What is the corporate tax rate in the United Arab Emirates and Georgia?

The United Arab Emirates: 0% up to AED 375,000; 9% above. Georgia: 0% on retained profit; 15% on distributions. The effective burden also depends on reliefs, the type of income and when profit is distributed.

How long does it take to register a company in the United Arab Emirates compared with Georgia?

The United Arab Emirates: days to a few weeks. Georgia: usually 1 business day. Opening a bank account and tax registrations often take longer than registration itself.

What is the minimum share capital in the United Arab Emirates and Georgia?

The United Arab Emirates: usually none, varies by authority. Georgia: none.

Do I need a local director in the United Arab Emirates or Georgia?

The United Arab Emirates: not required for most activities. Georgia: not required; a Georgian legal address is.

See also

- Company formation in the United Arab Emirates
- Company formation in Georgia
- UAE vs Singapore: company formation compared
- Estonia vs Georgia: company formation compared
- UAE vs Cyprus: company formation compared
- UAE vs UK: company formation compared
- Comparison of all 222 countries

References

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2. Official Tax authority of the United Arab Emirates . United Arab Emirates. Accessed November 2026.
3. Official National Agency of Public Registry (NAPR) . Georgia. Accessed November 2026.
4. Official Tax authority of Georgia . Georgia. Accessed November 2026.
5. United Arab Emirates: Corporate – Withholding taxes (reviewed 9 September 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
6. Georgia: Corporate – Withholding taxes (reviewed 2 September 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.

General information, not legal or tax advice. Figures as of November 2026; confirm with the official registry, the tax authority or a qualified adviser before filing.

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