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UAE vs Singapore: 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. Singapore: private limited company, corporate tax 17%, registration often within one day. The United Arab Emirates and Singapore have a double tax treaty. Figures as of November 2026.

This page compares the standard private company in the United Arab Emirates and Singapore. 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 Singapore guides.

Side by side

	United Arab Emirates	Singapore
Common form	Mainland LLC or free zone company	Private limited company (Pte. Ltd.)
Registry	Emirate economic department, or the free zone authority [1]	Accounting and Corporate Regulatory Authority (ACRA) [3]
Minimum capital	Usually none, varies by authority	S$1
Directors	1 manager or director	1 director ordinarily resident in Singapore
Local director	Not required for most activities	Required (citizen, PR, or Employment Pass/EntrePass holder)
Corporate tax	0% up to AED 375,000; 9% above [2]	17% headline, with partial exemptions [4]
VAT / sales tax	5%	9% GST
Typical timeline	Days to a few weeks	Often within one day
Tax treaties	about 110 treaties [5]	about 98 treaties [6]

	United Arab Emirates	Singapore
Currency	UAE dirham (AED)	Singapore dollar (SGD)

Tax treaty between the United Arab Emirates and Singapore

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 Singapore [5]	0%	0%	0%
From Singapore to United Arab Emirates [6]	0%	0%	5%

The United Arab Emirates withholds at most 0% on dividends, 0% on interest and 0% on royalties paid to a company resident in Singapore. Singapore withholds at most 0% on dividends, 0% on interest and 5% 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 Singapore?

Yes. The United Arab Emirates withholds at most 0% on dividends, 0% on interest and 0% on royalties paid to a company resident in Singapore. Singapore withholds at most 0% on dividends, 0% on interest and 5% on royalties paid to a company resident in the United Arab Emirates. Rates from PwC Worldwide Tax Summaries (reviewed 9 September 2026 and 2 July 2026).

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

The United Arab Emirates: 0% up to AED 375,000; 9% above. Singapore: 17% headline, with partial exemptions. 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 Singapore?

The United Arab Emirates: days to a few weeks. Singapore: often within one 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 Singapore?

The United Arab Emirates: usually none, varies by authority. Singapore: S$1.

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

The United Arab Emirates: not required for most activities. Singapore: required (citizen, PR, or Employment Pass/EntrePass holder).

See also

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

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3. Official Accounting and Corporate Regulatory Authority (ACRA) . Singapore. Accessed November 2026.
4. Official Tax authority of Singapore . Singapore. Accessed November 2026.
5. United Arab Emirates: Corporate – Withholding taxes (reviewed 9 September 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
6. Singapore: Corporate – Withholding taxes (reviewed 2 July 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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