

DIFC Holding Company (Prescribed Company & SPV)

A cost-efficient holding vehicle for private investors, family offices, and wealth structures, offering simplified registration and maintenance requirements, compatible with Foundations, Trusts, and Fund structures.

OVERVIEW

Private company limited by shares established under the DIFC Prescribed Company Regulations as a cost-efficient holding vehicle for domestic, regional, and international assets

Designed for family offices, private wealth structures, funds, and private equity firms

Intended exclusively for passive holding activities and compatible with Foundations, Trusts, and Fund structures

UAE Tax

UAE Corporate Tax (Standard)	0% up to AED 375,000; 9% above threshold
UAE Corporate Tax (QFZP)	Can elect the Qualifying Free Zone Person: Qualifying Income at 0%; other taxable income at 9% above threshold of AED375,000
Tax transparency regime	Tax-transparent status is available for qualifying entities wholly owned and controlled, directly or indirectly, by a Family Foundation
Withholding taxes (WHT)	0% WHT rate

Key facts

Jurisdiction	Dubai International Financial Centre (DIFC), Dubai (UAE)
Governing law	DIFC Prescribed Company Regulations (2026, as amended)
Regulator	Dubai Financial Services Authority (DFSA) independent regulator of financial services conducted in or from the DIFC
DIFC registration fee	USD 100 (vs. USD 8,000 for standard DIFC company)
DIFC annual licence fee	USD 1,000 (vs. USD 12,000 for standard DIFC company)
Activity	Holding company
Common terminology	Commonly referred to as a DIFC Prescribed Company (PC) or Special Purpose Vehicle (SPV)
Min. share capital	None
CSP & Registered Office requirement	Required to appoint a DIFC-licensed Corporate Service Provider registered with the DFSA as a DNFBP, such as KENDRIS
Foreign ownership	100% foreign ownership permitted; tax-free on gains and shareholder returns

Key benefits of DIFC

- Internationally recognized financial centre with an independent legal system based on English common law
- Competitive UAE tax framework, including the Participation Exemption, the Qualifying Free Zone Person (QFZP) regime (where applicable), and the UAE’s extensive Double Tax Treaty (DTT) network
- 100% foreign ownership and no exchange control restrictions

Our services

- Company formation and structuring
- Acting as Registered Agent and registered address in the DIFC
- Corporate secretarial, administration, and governance services
- Acting as Directors and authorized signatories
- Accounting, annual financial statements, and tax compliance
- Investment reporting, bank account opening, and asset transfer coordination

Who it is for

Client	International holding groups, private investors, entrepreneurs, family office principals, wealth structures, and corporate groups
Situation	Holding investments and assets, group structuring and reorganization, family wealth planning, IP holding, real estate ownership, and succession planning
Key need	A cost-efficient vehicle with simplified registration and ongoing maintenance requirements. Compatible with DIFC Foundations, Trusts, and Fund structures

Typical use cases

- Holding international assets, incl. companies, investment portfolios, and real estates.
- Isolating specific assets or liabilities from the parent entity or broader structure, trust or Foundation
- Holding and segregating intellectual property assets for licensing or capital-raising purposes
- Structuring investments to benefit from the UAE Corporate Tax framework, including the participation exemption, the Qualifying Free Zone Person (QFZP) regime (where applicable), and the UAE’s extensive Double Tax Treaty (DTT) network

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