

W I L L O W  
T A X & L E G A L

*We do law to help you grow*

# Who we are and what sets us apart

Willow is a UAE-based tax and legal advisory firm built to support businesses with practical, senior-led and commercially grounded advice

## Tax & Legal Together

A joined-up tax and legal perspective covering local UAE/GCC tax matters, cross-border structuring, transfer pricing, legal implementation and regulatory requirements



## Business-Side Perspective

Experience from in-house roles in major international companies and consulting gives us a practical understanding of business needs



## UAE Market Experience

Legal presence in the UAE since 2017 and tax practice established in 2022



## Partner-Led Care

Direct senior involvement, tailored thinking and ownership of outcomes



## International Standards

Advice aligned with UAE/GCC rules and international business expectations



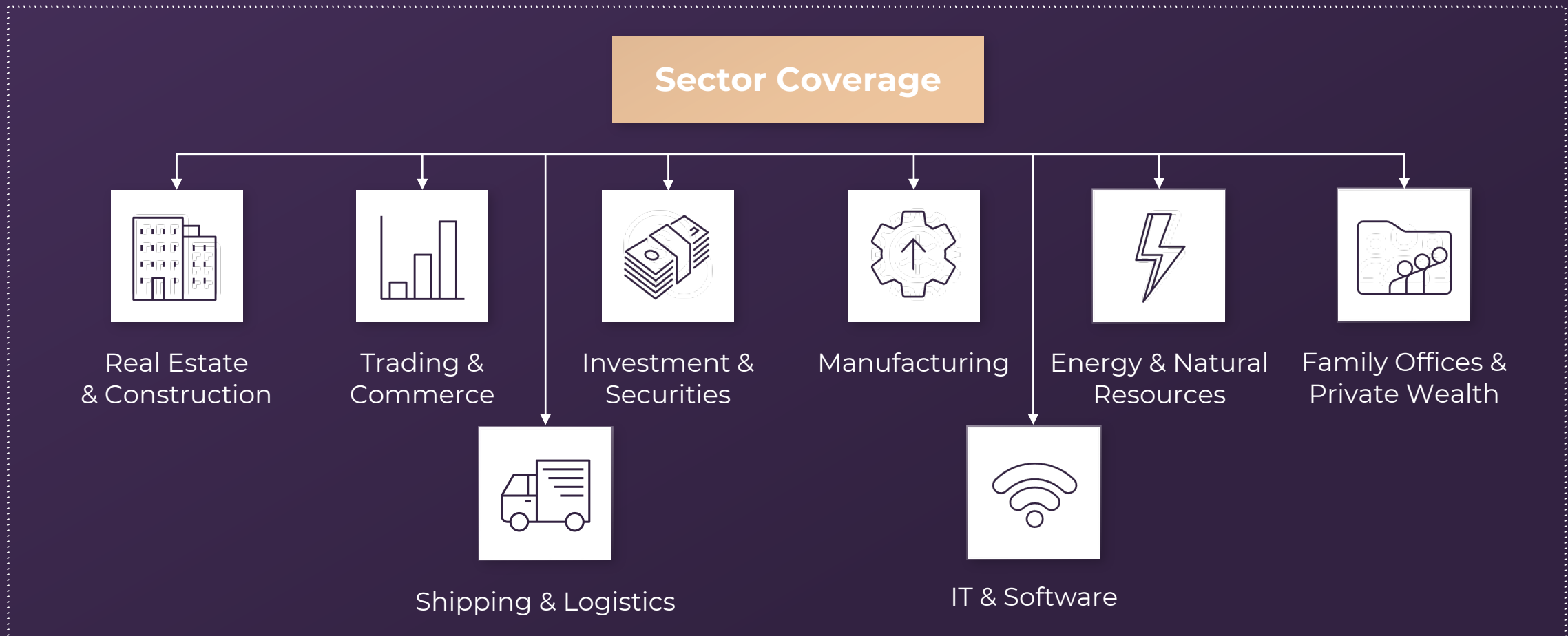
## Practical Clarity

We turn complex legal and tax questions into workable business solutions



# Trusted By

We advise multinational corporations, large regional businesses, mid-market companies and HNWIs



Each year we welcome over 50+ new clients, expanding our UAE-based client base and sector depth

# What our clients are trying to solve

«We need to enter the UAE market, but we are not sure what structure is right — legally, operationally and tax-wise»



«Our cross-border transactions create tax, transfer pricing and substance questions that need more than a high-level view»



«We receive legal recommendations, but need deeper tax analysis to understand the real consequences of each option»



«Our advisors are global, but we need regional practitioners who understand how UAE/GCC rules work in practice»



«The rules keep changing, and our internal team has limited capacity to monitor, interpret and implement them»



«We need a senior advisor who understands both the law and the business reality — and can turn complex issues into a clear action plan»



We bridge the gap between global advice and local implementation, combining international tax and legal standards with hands-on UAE/GCC experience

# Selected Testimonials



*«Thank you for your professionalism and dedication to our project — it is a great fortune to find such reliable and expert partners»*

**– Commodity Trader**



*«I believe there are many companies that can't properly assess ESR because it's not possible without an expert lawyer like you — and there are very few in the UAE»*

**– Turkish IT Developer**



*«Thanks much to you and your team for the excellent support you have provided over the past weeks. Your assistance has been greatly appreciated»*

**– Global duty-free operator**



*«We are pleased that Andrey and Maria will be leading the project. We are impressed by their professionalism and expertise»*

**– Fast-growing F&B (food & beverage) franchise**



*«The UAE Ministry of Finance at the event “confirm all your conclusions and findings. We are pleased once again to witness your high level of professionalism»*

**– UAE-based Family Foundation**

# Tax Services

Tax Structuring and Consulting  
in the UAE and GCC

Transfer Pricing Services  
in the UAE

Private Wealth Tax Consulting  
in the UAE

Tax Compliance Support

Tax Dispute Prevention  
and Resolution

Tax Training for Businesses  
in the UAE

# Legal Services

E-Commerce, Retail,  
Restaurants & Hospitality

Real Estate & Development

Employment Law

Corporate Law, M&A

Sanctions & Trade Controls

Commercial and Trade Law

Tech

# Our achievements and rankings



Lawyer  
**Andrey Nikonov**  
 Pepeliaev Group  
 Recognized Since:  
 2018  
 Practice Areas:  
 Tax Law



Lawyer  
**Maria Nikonova**  
 Pepeliaev Group  
 Recognized Since:  
 2021  
 Practice Areas:  
 Tax Law



**PGP Tax** is tax boutique in the UAE that has earned a strong reputation for its expertise in the relatively young tax legislation of the Emirates in a short period (2 years). The partners' significant experience in tax law helps them understand where Gulf and UAE legislation is headed, as tax regimes across different jurisdictions are undergoing similar international scenarios. Clients highlight the firm's deep expertise and effective problem-solving.



PG Tax consultancy – a member of IFA

# Project Examples

## Advisory Services for Companies in the International Shipping and Brokerage Industry

An **analysis** was conducted of **corporate tax and VAT implications** for three companies registered in various **UAE free zones**. These companies are engaged in ship management and operations, as well as brokerage services in **shipping and chartering activities**, with goods transported **outside the UAE**.

The analysis included:

- the possibility and criteria for applying a **0% corporate tax rate** to shipping operations;
- **VAT implications** for each company in the context of shipping business, brokerage services, and transport operations, including freight, bareboat, time, and voyage charters.

## TP Analysis of Intragroup Transactions of a Fund Registered in ADGM

Consultants analyzed the **intragroup transactions** of a Fund, including **dealings with other group entities** in the UAE, Cyprus, the Cayman Islands, Kazakhstan, Guernsey, and the Netherlands.

The project included:

- assessing the need **to apply transfer pricing rules** to intracompany transactions;
- developing structural solutions to **optimize operations** and mitigate **transfer pricing risks**;
- preparing a **list** of necessary and mandatory transfer pricing documentation for the Client.

## Consulting for a Major Steel Producer

An advisory was prepared on the applicability of the **0% corporate tax rate** to the company's **profits from trading** and other activities, including: issuing **guarantees** for the **obligations** of other companies, providing **interest-bearing loans** to group companies, **securing financing** from independent banks.

## Solution for an International Cosmetics Company

Advisory services were provided regarding the **establishment of a company** in the UAE and the **transfer of brands** from previous owners to the newly established UAE entity. The consultants developed a solution that not only allowed the transfer of trademarks to the UAE **without ESR penalties** but also **enabled profits** to be taxed at a **0% corporate tax rate**.

# Thought leadership

At Willow Tax & Legal, we consistently publish **articles**, **digests**, and **legal alerts** on our website to keep our clients informed. Our updates cover the latest developments in UAE **tax regulations**, **corporate compliance**, and **legal frameworks**, providing timely insights and **practical guidance for businesses operating in the region**

May 11, 2026

## Does CTP010 Expand the Connected Person Concept Too Far?

Recently, the FTA issued the long-awaited Public Clarification CTP010 on the meaning of “director” and “officer” for the purposes of payments to Connected Persons under...

[Read more...](#)

May 08, 2026

## When a “Payment Agent” Becomes a Regulated Payment Business in the UAE

In international trade, the inability to make a direct payment is rarely treated by businesspeople as the end of the transaction. A buyer may face...

[Read more...](#)

May 06, 2026

## When a UAE tax regulation goes beyond the law: how a taxpayer can challenge subordinate legislation

In tax practice, taxpayers may face situations where they consider to challenge a Ministerial Decision, an FTA decision, or another subordinate instrument when the substantive...

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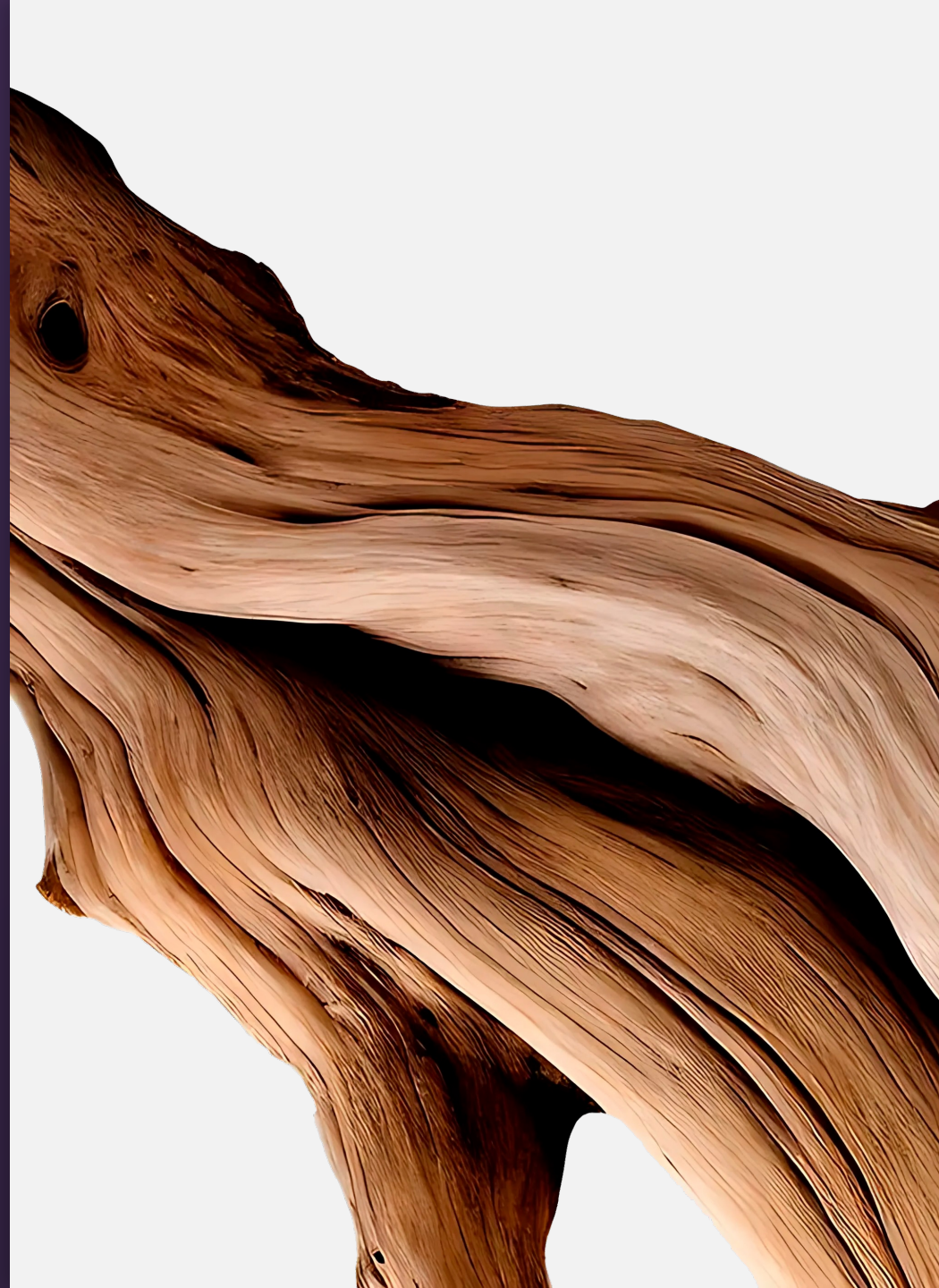
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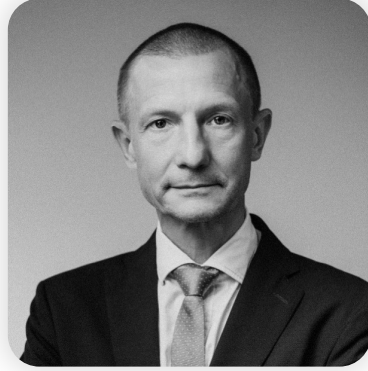
 Publications



# Team



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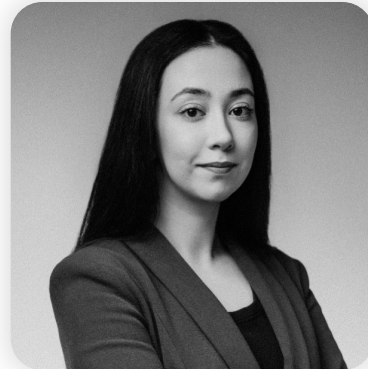
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