FUTURA DIGITAL | 4dev.com

UAE setup: the full route from registration to investment

LAUNCHING THE FICTIONAL UNICORN GAMES TOGETHER



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18 NOV 2026 | 17:00 (GMT+4) | WEBINAR (ONLINE)

Today's speakers

FUTURA DIGITAL

Alexandra Kurdyumova

Co-Founder,
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Founder
Humans with AI,
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Zain Alqudah

Manager,
DMCC Gaming Centre



SPEAKER



Zain Alqudah

Manager, DMCC Gaming Centre

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#1 DMCC is a Dubai Government entity since 2002: nearly 27,000 companies and ~7% of Dubai's GDP

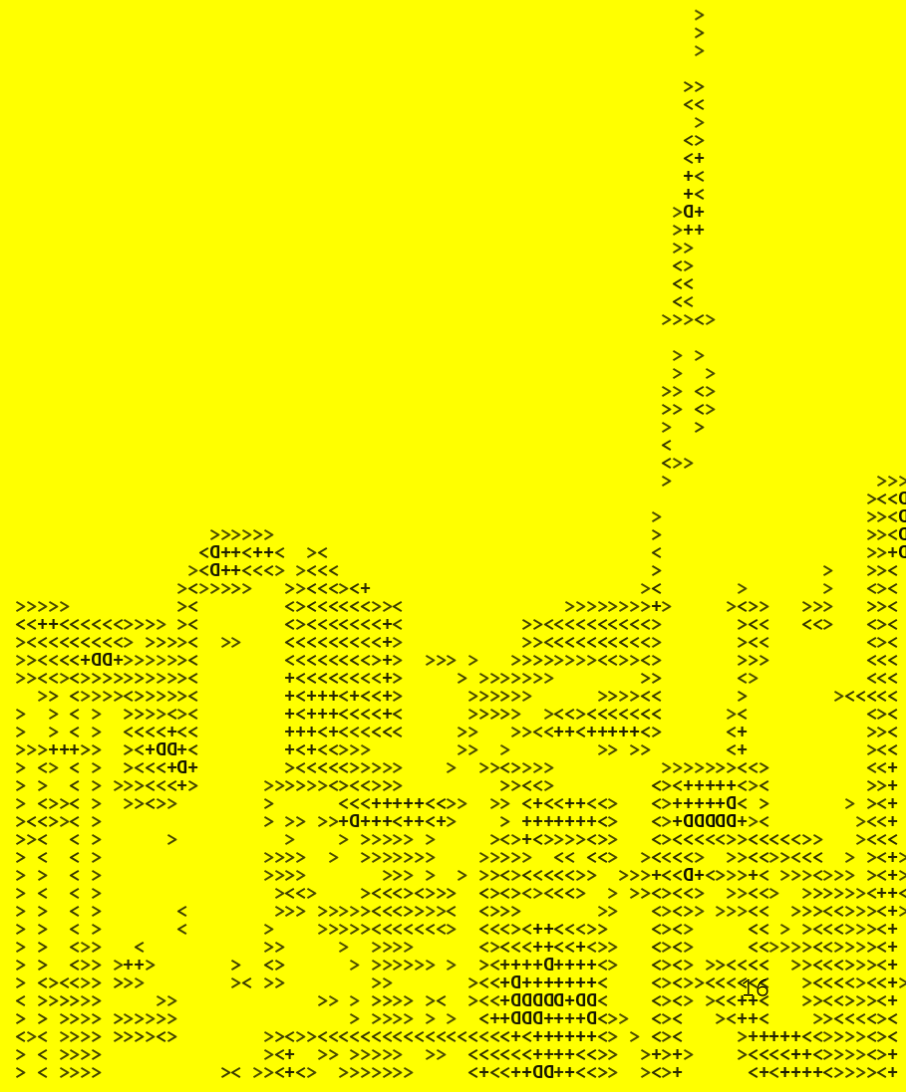
#2 The Gaming Centre launched in 2022 with 50 companies; today it has more than 200

#3 Its goal: help game studios reach MENA and global markets through Dubai

#4 In 2–3 years: global releases and IP from Dubai, built by DMCC members

#5 Why DMCC? Dedicated gaming licences and a team that knows the industry

#6 Market access and visibility: Gamescom, local events, international partnerships

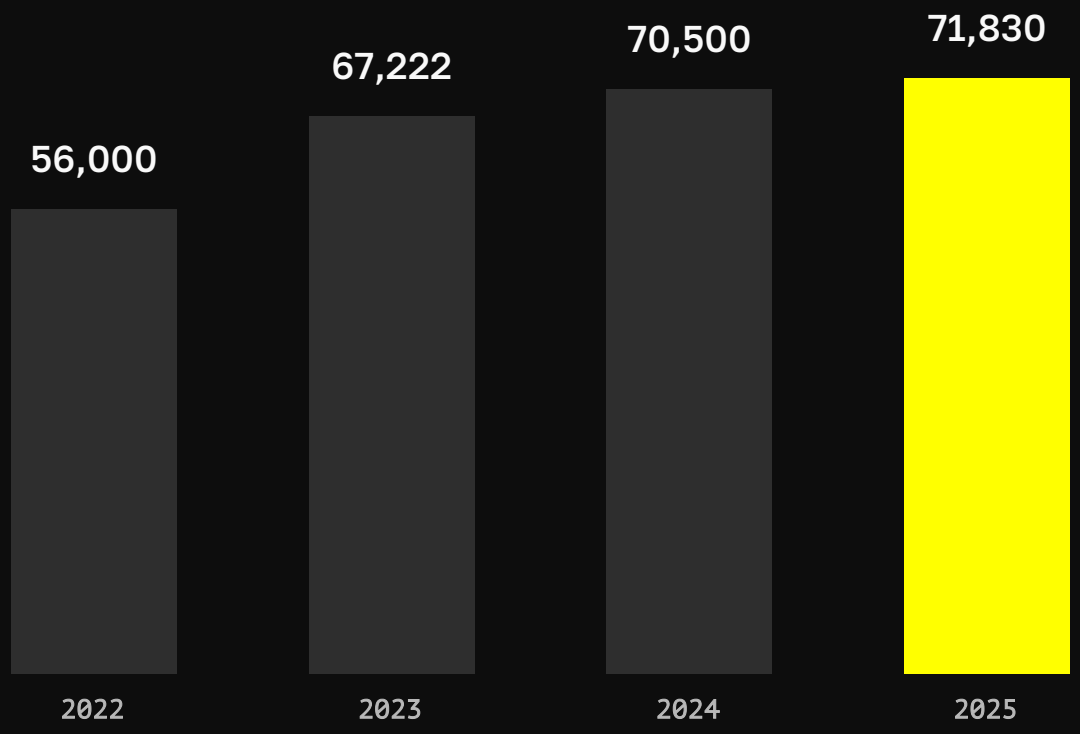


[DATA · DUBAI CHAMBERS, UAE MINISTRY OF ECONOMY]

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The UAE adds more companies every year

New Dubai Chambers members per year



≈250,000
new companies opened in 2025

1.4M+
companies in the UAE at the end of 2025

13,500+
Russian companies, ≈2,000 new licences a year

Dubai Chambers, 2022–2025 results. UAE Ministry of Economy and Tourism, briefing 07.01.2026. Data: 4dev.com.

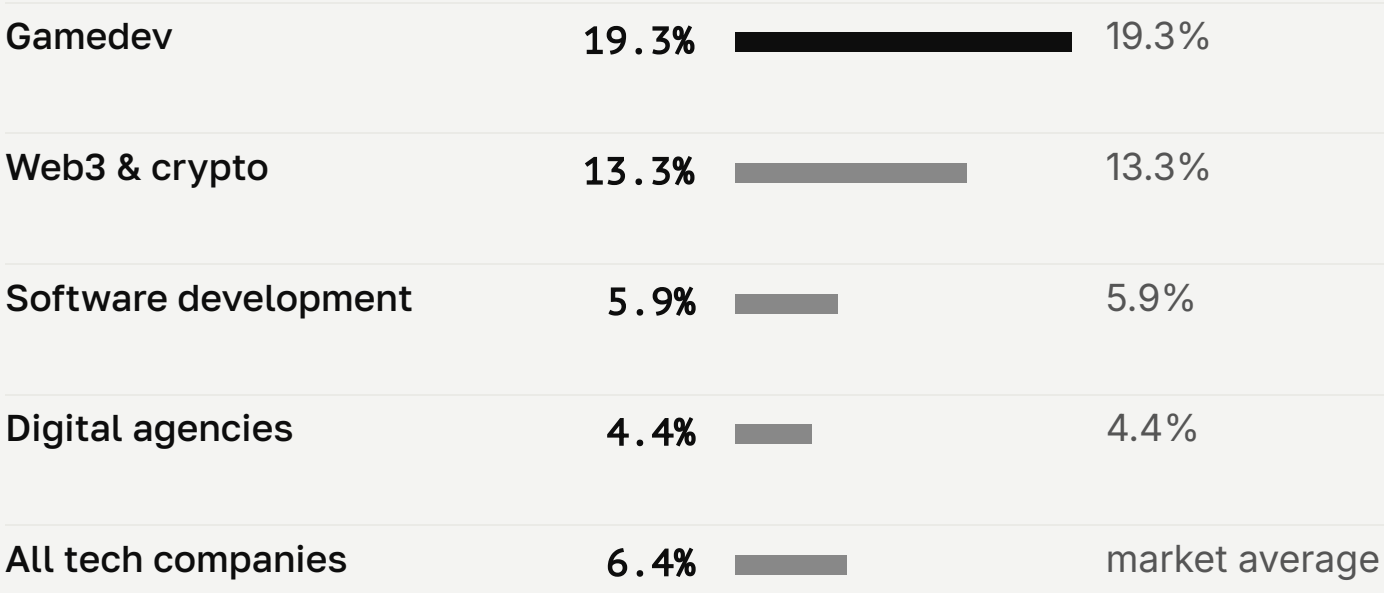
4dev.com

[DATA · LINKEDIN, SNAPSHOT 27.08.2026]

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Gamedev: UAE tech's most Russian-speaking niche

Share of companies with Russian speakers among founders and executives



×3

Russian-speaking founders are three times more common in gamedev than across UAE tech overall

18

game studios and publishers with Russian-speaking founders, verified via websites and profiles

LinkedIn: 6,823 UAE-headquartered tech companies with 10+ employees. Data: 4dev.com.

4dev.com

[ROADMAP]

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The full route we will cover today



[IN SEQUENCE]

01 Where to set up

02 Company and licence

03 Visa and Emirates ID

04 Bank account

05 Tax

06 Licences and content

07 Team

08 Game IP rights

09 Investor

Where to set up

FUTURA DIGITAL



[IN SEQUENCE]

[THEN IN PARALLEL]

01 Where to set up

02 Company and licence

03 Visa and Emirates ID

04 Bank account

05 Tax

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09 Investor

Why the UAE?

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Fast to enter

Free zone licence: remotely, in a few days

Friendly immigration rules

Stable banks

Tax and law

No personal income tax

Corporate tax 9%; gamedev has a path to almost zero

English law in ADGM and DIFC

Gaming is welcome

Government support, hubs, accelerators

Ten-year Golden Visas for creative talent

Dubai Program for Gaming 2033

Before you choose a location

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01

What the company does

02

Where the money comes from

03

Where the founders and team are

04

How many people relocate in year one

05

Do you plan to raise investment

The answers to these five questions decide which zone and which structure fit.

Fifty free zones and Mainland

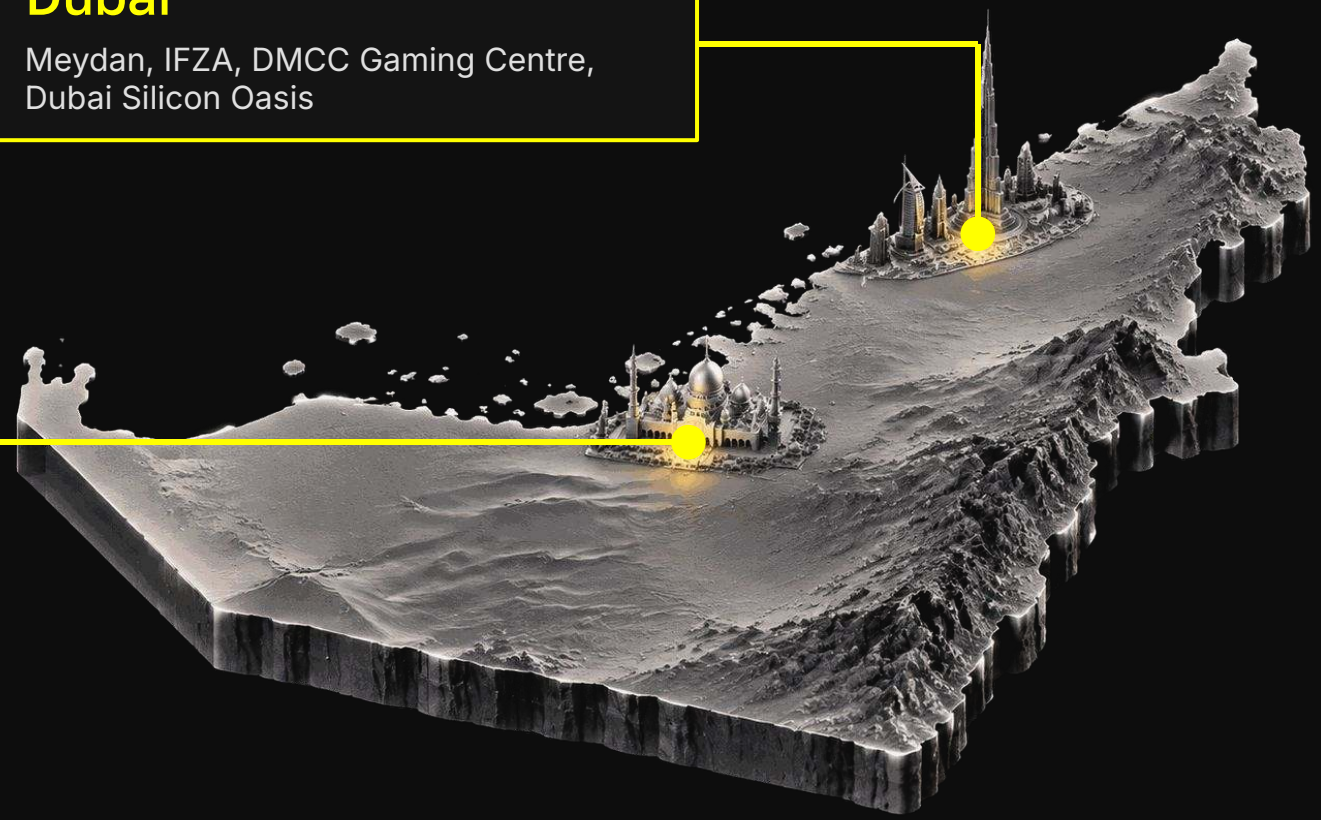
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Dubai

Meydan, IFZA, DMCC Gaming Centre,
Dubai Silicon Oasis

Abu Dhabi

Abu Dhabi Gaming / twofour54





Key locations gamedev / IT companies choose

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SMALL TEAM — LARGE STUDIO



LOWEST COST

Meydan, IFZA, Dubai Internet City, etc.

— Standard IT free zone

— Flexi desk / coworking, minimal obligations

— While the team is small and no round is in sight



COMMUNITY

DMCC Gaming Centre

— Gaming cluster inside DMCC

— Coworking, events, networking, partner perks (Unity included)

Zain covered it earlier



GOVERNMENT SUPPORT

Abu Dhabi Gaming and twofour54

— For large studios

— Support programmes, up to a partial rebate of team costs

How English law is used

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Investor

[HOLDING OR SPV · ADGM / DIFC]

English law, instruments investors know, courts in English

OWNS 100%

[OPERATING COMPANY · FREE ZONE]

Team, licence, visas, IP and revenue

Why a second layer

01 Investors want English law, familiar instruments and English-language courts: that means ADGM and DIFC

02 For an operating company it is costly and excessive

03 So the holding or SPV sits separately, while operations live in a free zone



[STEP 2 OF 4]

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Company and licence



[IN SEQUENCE]

[THEN IN PARALLEL]

01 Where to set up

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05 Tax

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09 Investor

Checklist: what to remember at registration

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STEP		WHAT HAPPENS	IF YOU SKIP IT
1	**Choose business activities**	List everything the company will do	⚠ You will have to amend the licence
2	**Get an establishment card**	Without it the company cannot sponsor a single visa	⚠ You cannot hire the team
3	**Register for corporate tax**	On your own, within three months	⚠ AED 10,000 fine
4	**Transfer IP to the company**	IP assignment agreements from the previous company and founders	⚠ The company cannot prove it owns the game

[STEP 3 OF 4]

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Visa and Emirates ID

[IN SEQUENCE]



01 Where to set up

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04 Bank account

[THEN IN PARALLEL]

05 Tax

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People: quota, visas and Emirates ID

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[BEFORE ANYTHING]

Quota

Calculate it before you promise the team relocation

[PROCEDURE]

IN-PERSON PRESENCE REQUIRED

1. Work permit
2. Entry
3. Medical test
4. Biometrics
5. Emirates ID
6. Residence visa

Documents



[STEP 4 OF 4]

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Bank account

[IN SEQUENCE]



01 Where to set up

02 Company and licence

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04 Bank account

[THEN IN PARALLEL]

05 Tax

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The account won't open itself :(

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[WHAT COMPLIANCE ASKS]

- How you make money and where it comes from
- Who the beneficial owner is
- Source of funds
- **Whether the answers match the licence**



Your answers to the bank must match the activities on the licence, or the account will not be opened.

[IN PARALLEL · 1 OF 4]

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Tax



[THEN IN PARALLEL]

05 Tax

06 Licences and content

07 Team

08 Game IP rights

09 Investor

[IN SEQUENCE]

01 Where to set up

02 Company and licence

03 Visa and Emirates ID

04 Bank account

Three taxes to keep in mind

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0–9%	**Corporate tax** On profit, not revenue
0–5%	**VAT** Export of services: zero
0–30%	**Withholding tax** Withheld not here, but in the payer's country

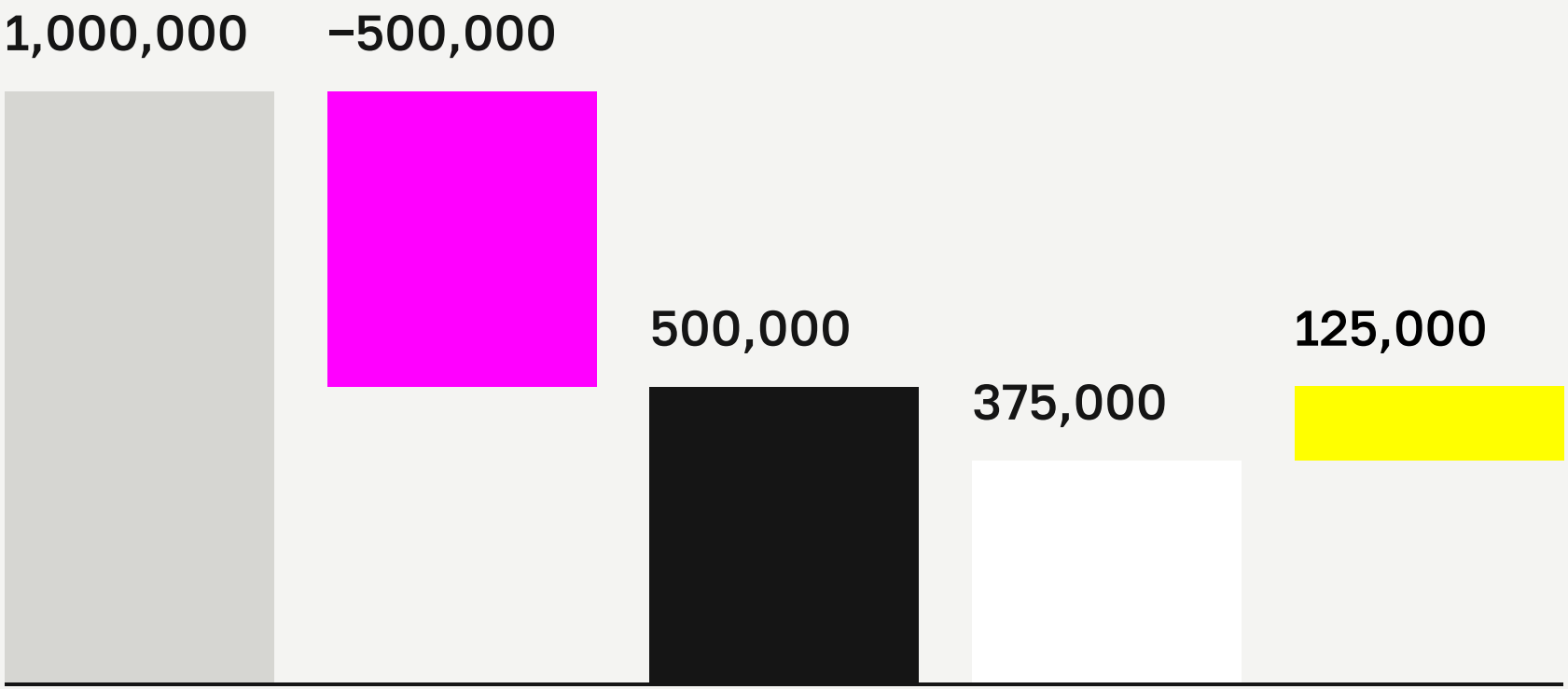


No personal income tax

[CORPORATE TAX]

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Nine percent of profit, not revenue



[TOTAL TAX]

11,250 AED

≈1.1% of revenue

IP box

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[CONDITIONS — ALL AT ONCE]

Only a free zone company with Qualifying Free Zone Person status pays zero

- ✓ Substance in the zone
- ✓ Qualifying income
- ✓ Transfer pricing
- ✓ Audit

NO IP BOX ON THE MAINLAND

[WHAT COUNTS AS QUALIFYING IP]

- ✓ Patents and copyrighted software
- ✓ A game is software: its income, including in-game purchases, can qualify
- ✗ Art and music on their own
- ✗ Trademarks: no

[NEXUS RATIO]

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What drives the size of the benefit

Raises the zero-rated share

- Salaries of your own developers in the UAE
- Outsourcing to an independent contractor abroad

Lowers the zero-rated share

- Development through your own related company abroad
- Acquired IP: engine, art, software
- Income from acquired IP gets no zero rate at all

How you engage your team directly sets your tax rate.

[WORKED EXAMPLE: UNICORN GAMES]

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One year, three team structures

Revenue AED 12,000,000 · development costs AED 6,000,000 · pre-tax profit AED 4,000,000

Without IP box	As is	With contractors
Standard regime: 9% of profit above the 375,000 threshold	Two people work through their own company in Poland. Nexus ratio 76%	Same spend, different relationship. Nexus ratio 100%
326,250 AED	**87,000 AED**	**0 AED**

The R&D tax credit applies from 2026

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2 R&D STAFF IN UAE

15%

on the first AED 1M of spend

6 EMPLOYEES

35%

on the second million

14 EMPLOYEES

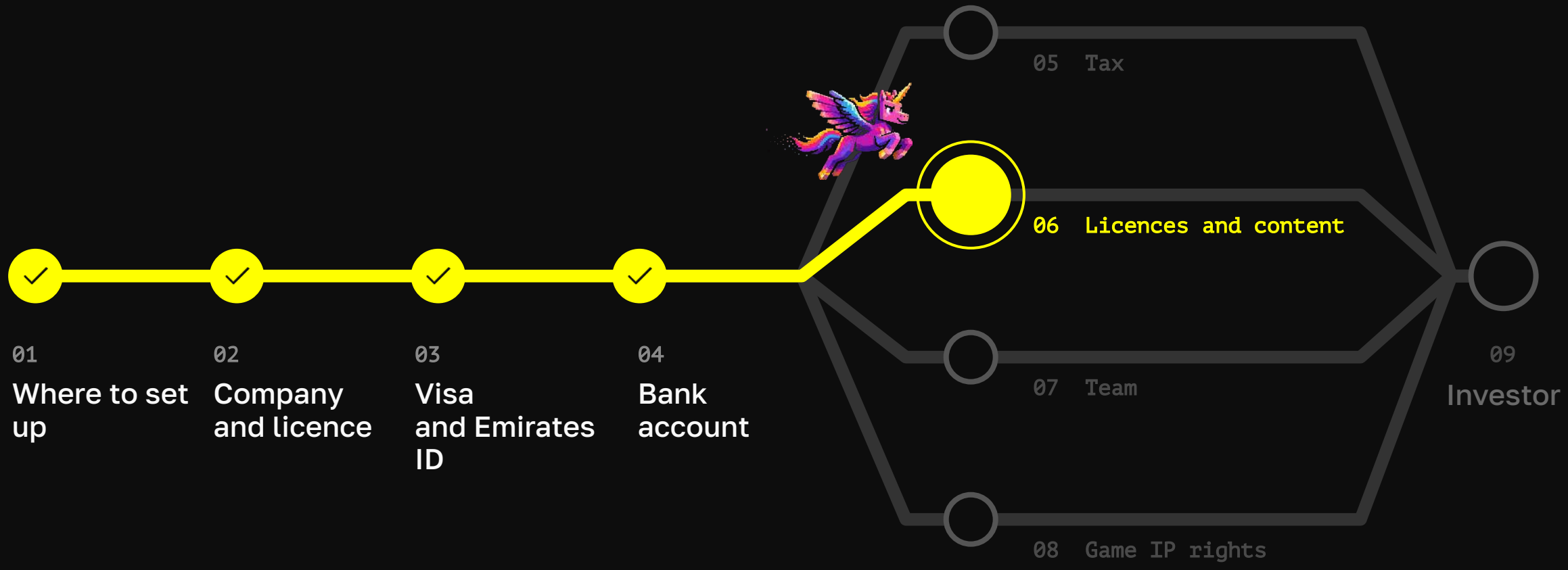
50%

on spend from AED 2M to 5M

[IN PARALLEL · 2 OF 4]

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Licences and content



Media licence: two requirements

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[STEP 1 · COMPANY]



Media licence

— For distributing electronic video games

— Issued by the National Media Authority



[STEP 2 · EACH GAME]



Title permit

— five working days

— A build or link is required

Company first → then titles.

By default, a game ships to every country

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	COMPANY LICENCE	GAME PERMIT	IP-CERTIFICATE
UAE excluded from territories	—	—	—
UAE included in territories	✓	✓	✓
Physical copies, code-to-content cards	✓	✓	✓

If you do not exclude the UAE from store territories, the game is treated as distributed here too.

What to avoid in the game and in promo

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Religion and state

Insulting religion, mocking the state and its symbols



Circumvention

VPNs and bypass tools, piracy, cheats



Gambling, alcohol, tobacco

Promoting them in-game or in marketing



CASE

Image of the UAE

Spec Ops:
The Line shows a ruined Dubai. It was banned

[IN PARALLEL · 3 OF 4]

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Distributed team

[IN SEQUENCE]

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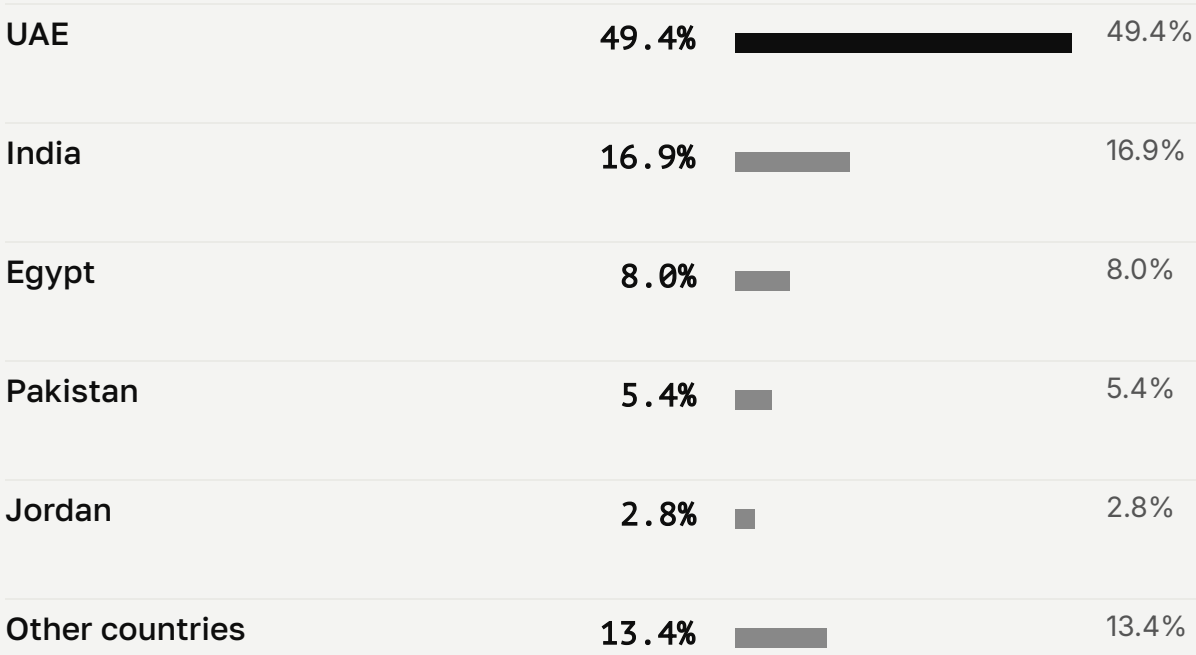


[DATA · LINKEDIN VIA ANYSITE, 10.11.2026]

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Half of the workforce lives outside the UAE

Where employees of UAE-headquartered tech companies live, share of LinkedIn profiles



57%

of UAE companies keep half their team or more outside the country

64%

of employees live outside the UAE at companies with Russian-speaking leadership

1,000 profiles from 941 UAE-headquartered companies. Data: 4dev.com.

4dev.com

Employee or independent contractor

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Integration	Tasks	Tools	Payment
Inside your processes or standalone tasks	Who sets them; schedule and reporting lines	Whose equipment and access they use	Fixed on a set date or per accepted deliverable



How to engage someone outside the UAE

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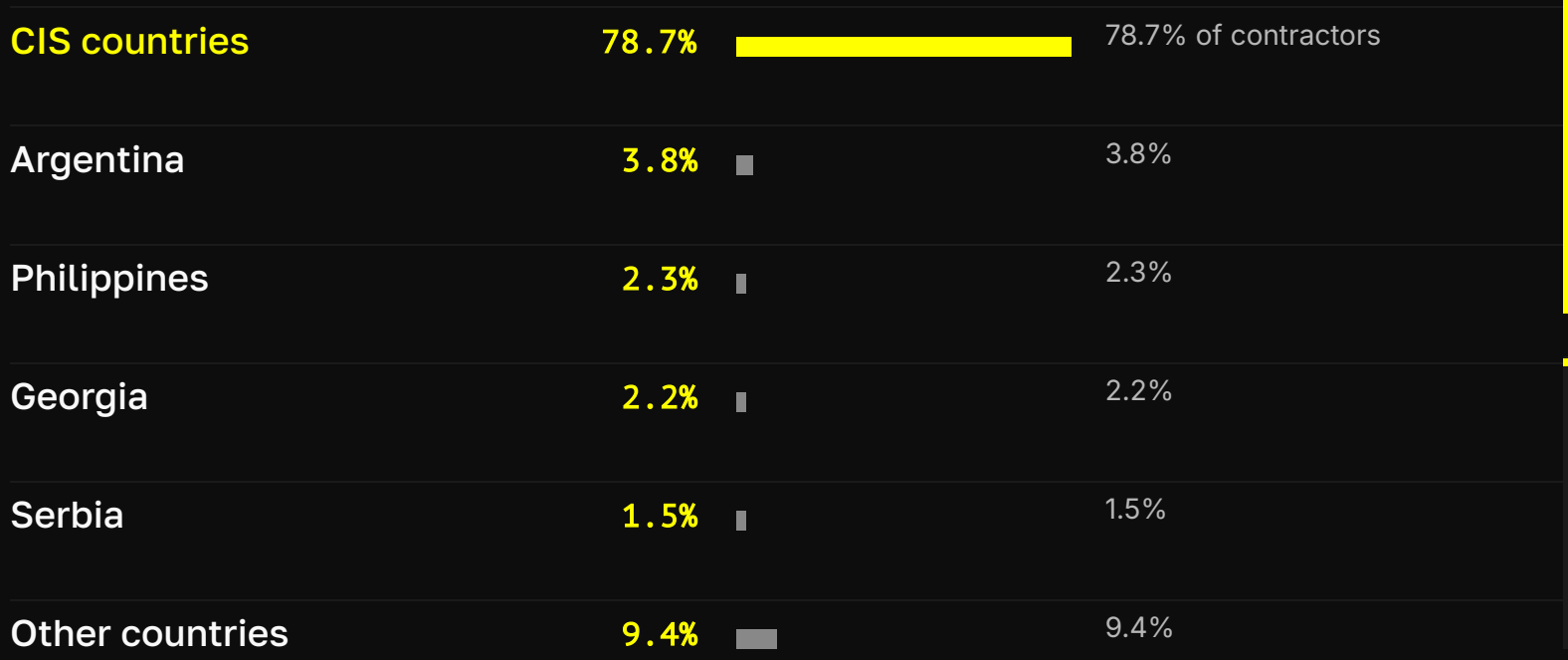
	DIRECT CONTRACT	EOR (SOON)	CONTRACTOR OF RECORD
Person's status	Independent contractor	Employee	Independent contractor
Contracting party	Your company	Provider's entity in the person's country	Provider
Who handles onboarding	You	EOR	Provider, including identity checks
When it fits	You run everything yourself and can handle the workload	You need an actual employee where you have no entity	Ongoing work with contractors



[DATA · 4DEV.COM, 10.2025–09.2026]

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Where contractors of UAE companies live



60+

countries where contractors of UAE companies live

3rd

UAE's rank among countries by number of 4dev.com clients

Contractors paid by UAE-registered companies. Data: 4dev.com.

4dev.com

[ESTIMATE AS OF NOVEMBER 2026]

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€33–38K a month for a team of 12

Salary or fee in all three groups is €2,500–2,833 a month before personal taxes.

6 employees in Dubai

On the payroll of a DMCC company

Per person per month

€2,640–3,100

€1,300–1,320 one-off

Per group per month

€15.8–18.6K

€7,860 one-off

2 employees in Poland

Through a local employer (EOR)

Per person per month

€3,410–3,880

€460–580 one-off

Per group per month

€6.8–7.8K

€930–1,150 one-off

4 remote contractors

Contracts via 4dev.com

Per person per month

€2,575–2,918

€0 onboarding

Per group per month

€10.3–11.7K

up to 3% fee

€404–465K in year one

This includes about €9K for onboarding and relocation.



Three document groups

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Who they are

- Master agreement
- Identity verification
- Registration and tax status

What they did

- Scope of work and terms
- Proof of delivery and acceptance
- Invoices and payments

Who owns it

- Rights to the deliverables
- Confidentiality
- Licences for third-party materials



[IN PARALLEL · 4 OF 4]

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Game IP rights

[IN SEQUENCE]

01 Where to set up

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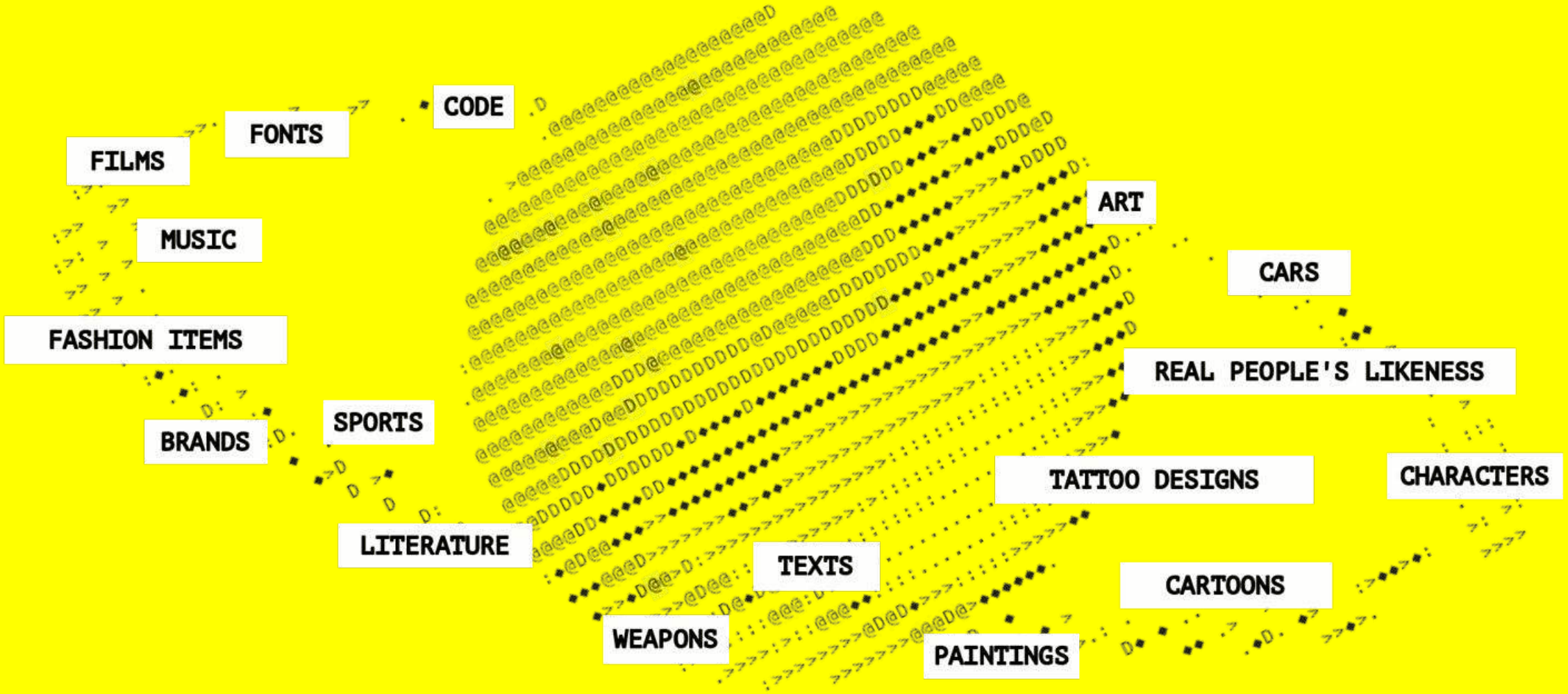
08 Game IP rights

09 Investor



A whole universe of assets

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Who owns what you paid for

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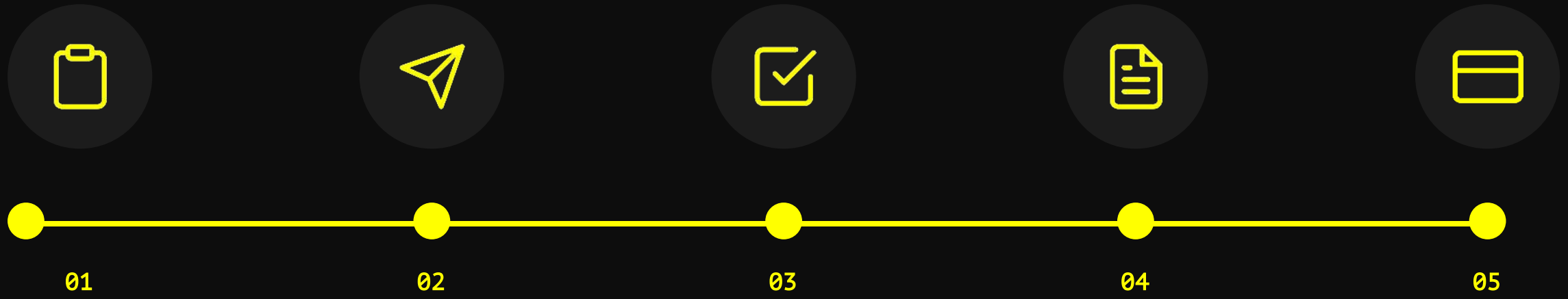
[SITUATION]	[DEFAULT OWNER]
A contractor creates work you commissioned	▶ You, the client
An employee creates work on your instruction or with your resources	▶ Employer
An employee creates work unrelated to your business, without your resources	▶ Employee
IP created by a previous company or founders before the UAE entity	▶ Previous owner

Yellow: the company owns the rights. Black: rights must be assigned by contract.



A chain of documents proves ownership

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01

Task

with a defined deliverable

02

Handover

of the deliverable to the client

03

Acceptance

sign-off or confirmation

04

Rights regime

set out in the contract

05

Payment

proof of payment

Lose one link, and proving the company owns the game gets harder.

Copyright deposit and trademark

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Copyright deposit

Registering copyright is not required:
it arises automatically. But a deposit makes
it easier to prove ownership
to platforms and courts.

MINISTRY OF ECONOMY AND TOURISM ≈10 WORKING DAYS

Trademark

CLASSES

GAME: 09 + 41

STUDIO: 09 + 42

GOVERNMENT FEE ≈ AED 6,500 PER CLASS

750 filing · 750 publication · 5,000 registration

[ONE YEAR LATER]

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An investor arrives

[IN SEQUENCE]

[THEN IN PARALLEL]

01 Where to set up

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09 Investor

What due diligence covers

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[EVERYTHING IS CHECKED]



Corporate structure and ownership



Licences and permits



Tax and reporting



Contracts, finance

personal data



Intellectual property

[SEPARATELY AND VERY CAREFULLY]

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[THE DEAL]

A legal structure is hard to fix right before a deal; build it clean from day one



[CHECKLIST]

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Unicorn Games: the full route

[IN SEQUENCE]

01 Where to set up

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[THEN IN PARALLEL]

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09 Investor

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Thank you!
Over to Q&A

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[THREE SET-UPS]

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Mainland, free zone, or ADGM and DIFC

	MAINLAND	FREE ZONE	ADGM / DIFC
Zero rate and IP box	No ✗	Yes, if all QFZP conditions are met ✓	Yes, as in a free zone ✓
Sales inside the UAE	Freely across the country ✓	Mostly abroad; in Dubai via a DET branch licence (2025+), taxed at 9%	As a free zone; DIFC is excluded from the scheme
Dismiss without cause	Not allowed ✗	Not allowed in most zones ✗	Allowed, with notice ✓
Law and courts	UAE civil law	UAE civil law	English common law, courts in English ✓

Two more tax points

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E-invoicing

B2B and B2G. Revenue from AED 50M: from 1 January 2027, provider by 30 October 2026.

Everyone else: provider by 31 March 2027, go-live 1 July 2027.

Sales to players are out of scope.

Withholding tax

There is no UAE–US tax treaty:
US royalties are taxed at 30%.

App Store, Google Play, AdSense do not withhold.
Steam and YouTube withhold on the US share.

Publisher: US 30%, Cyprus 0%, China 10%.

- File a W-8BEN-E with every US payer · get a UAE tax residency certificate every year
- re-check how the payment is labelled in your publisher contract



Zain Alqudah

Manager, DMCC Gaming Centre

DMCC
GAMING CENTRE

People: quota, visas and Emirates ID

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Quota

Calculate the quota before you promise the team relocation.

Procedure

Work permit, entry, medical test, biometrics, Emirates ID, residence visa.

Requires in-person presence.

Documents

Internal HR policies are mandatory.

Authorities do not accept templates from the internet.

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Nine percent of profit, not revenue

CALCULATION STEP	EXAMPLE
Revenue	1,000,000 AED
Minus expenses: salaries, rent, servers	500,000 AED
Taxable profit	500,000 AED
First 375,000 at 0%	0 AED
Remaining 125,000 at 9%	11,250 AED

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A whole universe of assets

Code

Source code, builds, backend

Visuals

Art, 3D models, animation, UI

Audio

Music, voice-over, SFX

Text and brand

Script, dialogue, title, logo

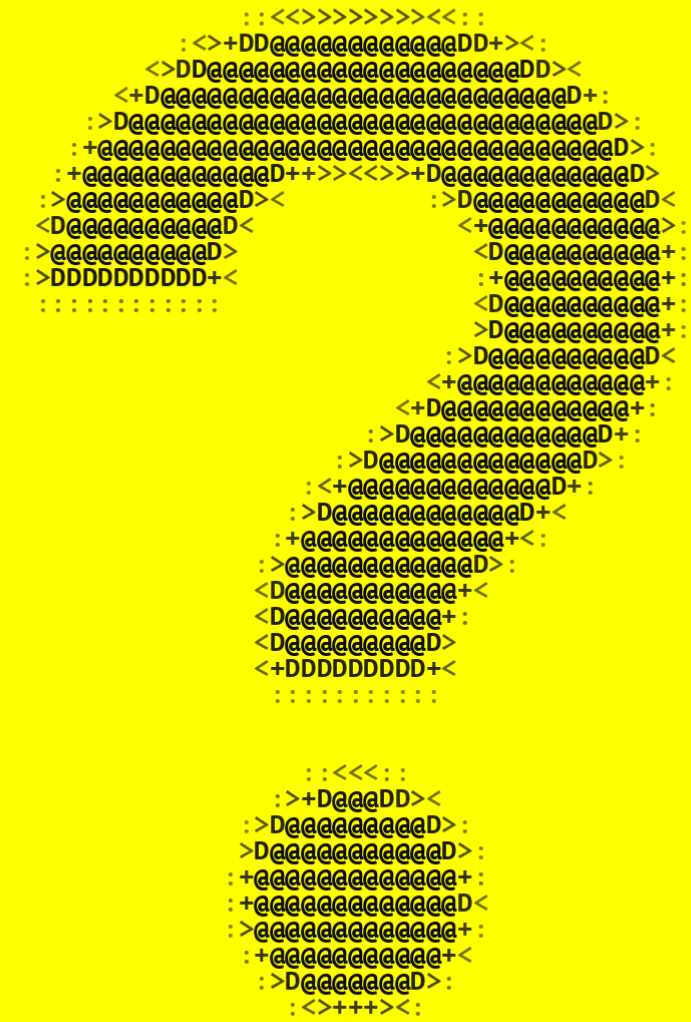
[MYTH OR TRUTH?]

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The UAE is a tax-free jurisdiction

[TYPE A NUMBER IN THE CHAT]

1 Myth	2 Truth





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[MYTH OR TRUTH? · ANSWER]

It's a myth

There are taxes: corporate tax from 0 to 9%, VAT from 0 to 5%, plus withholding tax in the payer's country.

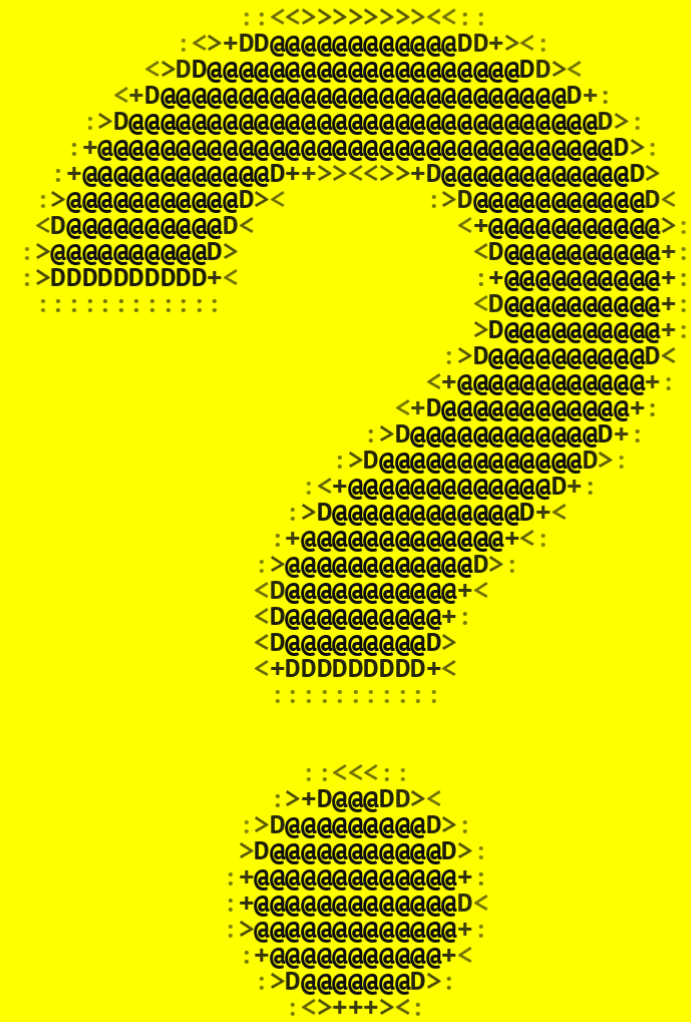
[MYTH OR TRUTH?]

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The UAE has no personal income tax

[TYPE A NUMBER IN THE CHAT]

1 Myth	2 Truth





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[MYTH OR TRUTH? · ANSWER]

It's true

The only one of the four statements that is true.
There really is no personal income tax.

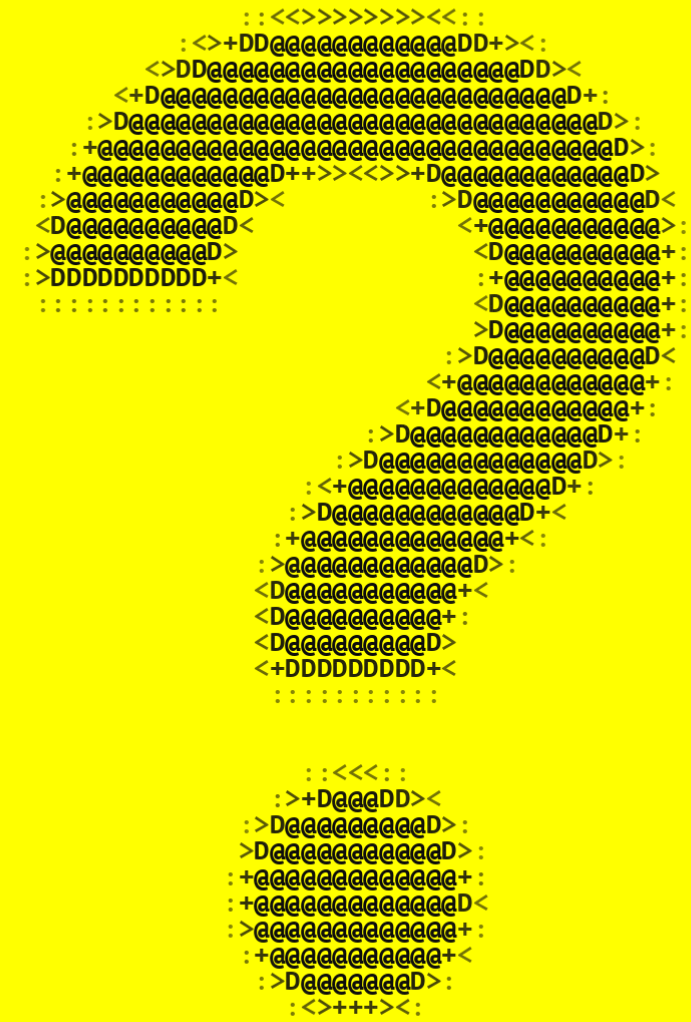
[MYTH OR TRUTH?]

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A free zone company pays no tax

[TYPE A NUMBER IN THE CHAT]

1 Myth	2 Truth





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[MYTH OR TRUTH? · ANSWER]

It's a myth

The zero rate is not automatic. It comes with Qualifying Free Zone Person status, and all conditions must be met at once.

[MYTH OR TRUTH?]

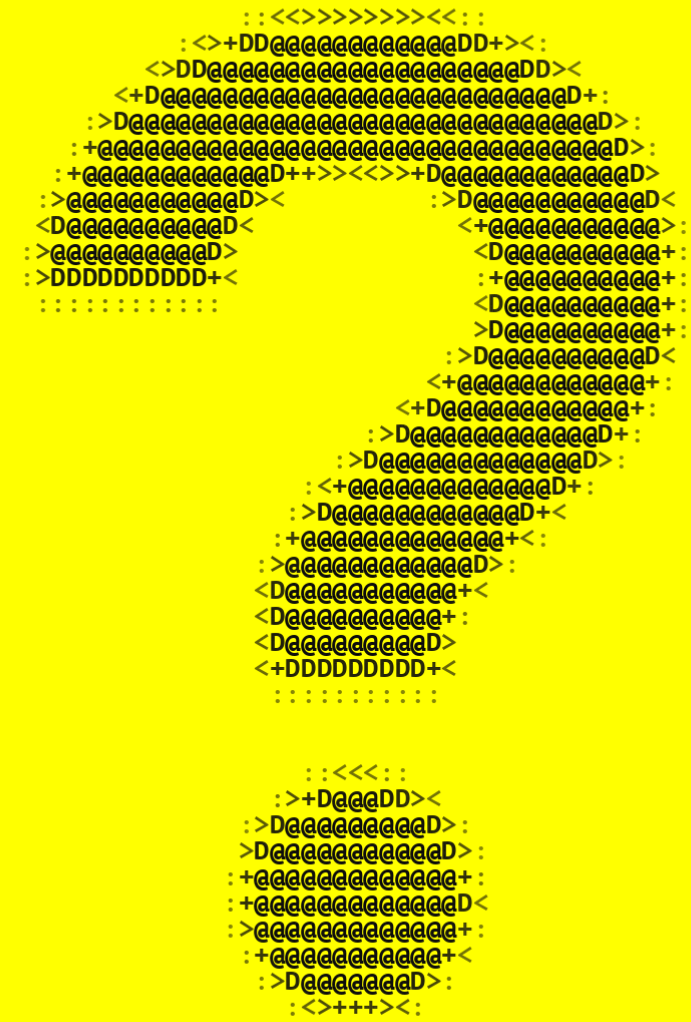
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Got a licence, so I'm registered for tax

[TYPE A NUMBER IN THE CHAT]

1 Myth

2 Truth





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[MYTH OR TRUTH? · ANSWER]

It's a myth

You must register for corporate tax yourself,
within three months.
It does not happen automatically.