



## UAE Tax Compliance

### UAE Tax Compliance Calendar

The upcoming year 2026 is set to be a very compliance intensive year for Companies registered and operating in the UAE from a tax and financial reporting perspective. It is therefore critical for businesses to have clear visibility on statutory timelines and well-defined roles and responsibilities to ensure timely and accurate compliance.

Outlined below is a summary of the key tax and regulatory deadlines applicable in the UAE:

#### Value Added Tax (VAT)

<b>VAT Return Filing</b>	<ul style="list-style-type: none"> <li>Monthly/Quarterly, based on the tax period assigned by the FTA.</li> <li>28th of the following month for each tax period</li> </ul>
<b>VAT Payment, if any</b>	<ul style="list-style-type: none"> <li>28th of the following month for each tax period. Payments follows the same due date as return</li> </ul>
<b>VAT Refund</b>	<ul style="list-style-type: none"> <li>Following amendments to VAT refund timelines, refund applications can be submitted within 5 years from the end of the relevant tax year.</li> <li>Accordingly, VAT refund claims relating to the January to March 2021 tax period must be submitted on or before 31 March 2026, and similarly for subsequent periods. (briefly FY 2026 would be the last period to claim refunds for FY 2021)</li> <li>Failure to file the application within the timeline will lead to the loss of relevant refund value</li> </ul>

#### Corporate Tax (CT)

<b>CT Return Filing</b>	<ul style="list-style-type: none"> <li>Within 9 months from the end of the relevant FY</li> <li>FY July to June: Due date is 31st March 2026</li> <li>FY Jan to Dec: Due date is 30th Sept 2026</li> <li>FY April to Mar: Due date is 31st Dec 2026</li> <li>For entities where this is the first CT return and a late registration penalty has been imposed, filing the return within 7 months may enable waiver of the penalty, subject to FTA conditions.</li> </ul>
<b>CT Payments</b>	<ul style="list-style-type: none"> <li>Within 9 months from the end of the relevant FY. Payments follows the same due date as return</li> </ul>

#### Application for Tax Grouping

<b>Timelines</b>	<ul style="list-style-type: none"> <li>Groups intending to apply for Tax Grouping under the CT regime for FY 2026 must submit the application before the end of the relevant financial year, as applicable to the group</li> </ul>
------------------	--

## Transfer Pricing Disclosure

<b>Disclosure &amp; Compliance</b>	<ul style="list-style-type: none"><li>TP disclosure forms, where applicable, form part of the CT return and therefore follow the same filing deadlines as the CT return.</li><li>Currently, there are no prescribed statutory deadlines for preparation of TP documentation, however, documentation should be maintained to support disclosures.</li></ul>
------------------------------------	--

## Domestic Minimum Top-Up Tax (DMTT)

<b>Registration</b>	<ul style="list-style-type: none"><li>The FTA is yet to issue guidance on the timelines, procedures and requirements for both, registration and deregistration.</li></ul>
<b>DMTT Return</b>	<ul style="list-style-type: none"><li>The designated MNE group entity shall be required to file the DMTT return:<ul style="list-style-type: none"><li>within 15 months following the end of the relevant financial year, or</li><li>within 18 months for the first reporting year.</li></ul></li></ul>
<b>DMTT Payment</b>	<ul style="list-style-type: none"><li>Payments follows the same due date as return</li></ul>

## E-invoicing

<b>Timelines &amp; Preparedness</b>	<ul style="list-style-type: none"><li>For businesses with annual turnover exceeding AED 50 million:<ul style="list-style-type: none"><li>Appointment of an Accredited Service Provider (ASP) to be completed on or before 31 July 2026.</li><li>Full preparedness for the live phase should be ensured by 31 December 2026, to enable go-live from 1 January 2027.</li></ul></li></ul>
-------------------------------------	--

## Excise Tax

<b>Excise Return Filing</b>	<ul style="list-style-type: none"><li>Monthly</li><li>15th of the following month for each tax period</li></ul>
<b>Excise Payment</b>	<ul style="list-style-type: none"><li>15th of the following month for each tax period. Payments follows the same due date as return</li></ul>

## Financial Audit

<b>Timelines</b>	<ul style="list-style-type: none"><li>While there is no general statutory deadline for completion of audits:<ul style="list-style-type: none"><li>Companies with annual revenue exceeding AED 50 million, or</li><li>Companies availing Free Zone benefits under the CT Law, should ensure completion of the financial audit before the CT return filing deadline.</li></ul></li><li>Audit deadlines, in certain cases, may also depend on the trade license renewal date or the requirement of specific FZ authority</li></ul>
------------------	---

Please share your suggestions and feedback at  
[info@reina-consulting.com](mailto:info@reina-consulting.com)

## Reina Consulting

1st Unit 9, 9th Floor, Arabian Sky Business Centre, Citi Bank Building, Sheikh Rashid Road,  
Dubai, United Arab Emirates  
[www.reina-consulting.com](http://www.reina-consulting.com)

## Dubai | Delhi (NCR)

[reinaconsulting-uae](http://reinaconsulting-uae)

Follow our LinkedIn page for regular updates

## Disclaimer

This legal update is the copyright of Reina Consulting FZ LLC. The update is not intended to be a form of solicitation or advertising. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate thereafter. No person should act on such information without appropriate professional advice based on the circumstances of a particular situation.