UAE Corporate Tax Deadline Checklist 2026

Know your real deadline — it's a formula, not a date.

THE AED 10,000 PENALTY WAIVER DEADLINE

END OF YOUR FIRST TAX PERIOD + 7 MONTHS

Standard filing & payment deadline = + 9 months · two separate clocks

YOUR FIRST TAX PERIOD ENDED	FILE BY (WAIVER DEADLINE)	FILING & PAYMENT DEADLINE
31 Dec 2025	**31 Jul 2026** MOST COMPANIES	**30 Sep 2026**
31 Jan 2026	31 Aug 2026	31 Oct 2026
28 Feb 2026	30 Sep 2026	30 Nov 2026
31 Mar 2026	31 Oct 2026	31 Dec 2026
30 Apr 2026	30 Nov 2026	31 Jan 2027
31 May 2026	31 Dec 2026	28 Feb 2027
30 Jun 2026	31 Jan 2027	31 Mar 2027
31 Jul 2026	28 Feb 2027	30 Apr 2027
31 Aug 2026	31 Mar 2027	31 May 2027
30 Sep 2026	30 Apr 2027	30 Jun 2027
31 Oct 2026	31 May 2027	31 Jul 2027
30 Nov 2026	30 Jun 2027	31 Aug 2027

First period ended before December 2025? Your waiver window may already be closed — log in to EmaraTax and check your status today. The waiver applies to your **first tax return only**.

Dates follow the FTA's month-end convention shown in its official examples. Always confirm your exact first tax period and due dates in your EmaraTax account.

Your filing checklist — by entity type

MAINLAND COMPANY

- [ ] Registered on EmaraTax — Corporate Tax TRN issued
- [ ] First tax period end date confirmed inside EmaraTax (not assumed)
- [ ] Books closed and financial statements prepared for the period
- [ ] **Small Business Relief considered** (revenue ≤ AED 3M) — it must be actively elected inside the return and cannot be reversed once submitted
- [ ] Return filed within **your** 7-month waiver window (see page 1)
- [ ] Any tax due scheduled for payment before the **9-month** deadline — a separate clock from filing

FREE ZONE COMPANY

- [ ] Registered on EmaraTax — **0% tax does not exempt you from filing**
- [ ] Revenue reviewed: qualifying vs non-qualifying — **mainland customers are the most common trap**
- [ ] De minimis check passed: non-qualifying revenue below the lower of 5% of total revenue or `AED 5M` — exceeding it costs QFZP status for this period **plus the next four**
- [ ] QFZP conditions documented: adequate substance, audited financial statements, transfer pricing compliance
- [ ] Return filed within **your** 7-month waiver window

DORMANT / ZERO-REVENUE COMPANY

- [ ] **Zero revenue ≠ zero obligation.** If the company is registered for corporate tax, filing is mandatory — even at a loss, even at nil
- [ ] Registered on EmaraTax even though the license is inactive
- [ ] Nil return prepared — simple books still required to support it
- [ ] Filed on time — late filing costs `AED 500/month` even when no tax is due
- [ ] Decision made: keep the license (and file every year) or deregister it properly — silence is the expensive option

What missing a deadline costs

THE PENALTY STACK — THESE RUN AT THE SAME TIME

AED 10,000	Late corporate tax registration — **waivable on your first return only**, if filed within the 7-month window
AED 500 / month	Late filing, rising to AED 1,000/month after 12 months — **applies even when no tax is due**
14% per year	On any unpaid corporate tax, accruing from the day after the payment deadline — uncapped

Two different tracks — don't confuse them.
Penalty not yet paid: filing within your 7-month window removes it automatically — no application needed. But it is **not instant**: the FTA reviews after submission and clears it on its own timeline.
Penalty already paid: the money does **not** come back by itself. After filing within the window, you must submit a **refund request application** through EmaraTax. Waiver = automatic. Refund = you must ask.

Do this today

1. Find your **first tax period end date** — check EmaraTax, your MOA, or ask your accountant. Do not assume it's December.
2. Add 7 months → your **waiver deadline**. Add 9 months → your **filing & payment deadline**. Use the table on page 1.
3. Put both dates in your calendar with a **3-week buffer** — accountants are fully booked in deadline weeks.
4. Gather your documents now: trade license, financial statements, shareholder details, MOA.

Prefer a professional to handle the whole filing?

→ uaefounderguide.ae/contact-us/

Official source: Federal Tax Authority — Waiver of Penalties: tax.gov.ae/en/about.fta/waiver.of.penalties.aspx
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