بي تي جي للاستشارات ش.ذ.م.م
PTG CONSULTANT LLC
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FREE CHECKLIST

Law as at 29 November 2026

UAE Corporate Tax return pre-filing checklist

Before you sign your Corporate Tax return, check these five boxes.

For owners, finance managers and accountants of UAE companies, mainland and free zone, filing on EmaraTax. Five boxes, 24 checks. Tick each one when it is done, on screen or on paper. A box you cannot tick is a question to answer before you submit.

What is at stake

- Your return, and any Corporate Tax payable, are due within **9 months** of the end of your tax period. Year ending 31 March 2026? File and pay by **31 December 2026**. (Corporate Tax Law, Federal Decree-Law (FDL) 47 of 2022, Art. 48 and 53)
- **Late return:** AED 500 for each month or part month for the first 12 months, then AED 1,000 a month.
- **Late payment:** 14% a year, charged monthly on the unpaid tax.
- **Incorrect return:** AED 500, unless you correct it before the filing deadline. Errors found after that are corrected by voluntary disclosure, and penalties can apply.

Penalties: Cabinet Decision 75 of 2023, as amended.

BOX 1 OF 5

1 Registration, tax period and accounts

- [ ] **Registration details match.** Your TRN, legal name, trade licence and financial year in EmaraTax match your licence and accounts.
  Not registered yet? Late registration costs AED 10,000 (Cabinet Decision 75 of 2023, as amended by Cabinet Decision 10 of 2024).
- [ ] **Right period, right deadline.** You know the start and end of the tax period this return covers and its due date. A change of financial year needs the FTA's approval first.
  FDL 47 of 2022, Art. 57 and 58
- [ ] **Right filer.** In an approved Tax Group, the parent company files one return for the whole group.
  FDL 47 of 2022, Art. 40
- [ ] **Accounts on the right basis.** Financial statements follow IFRS. IFRS for SMEs is allowed if revenue does not exceed AED 50 million, and the cash basis only if revenue does not exceed AED 3 million.
  Ministerial Decision 114 of 2023
- [ ] **Audited accounts, where required.** Audited financial statements are ready if revenue is above AED 50 million, if you are a Qualifying Free Zone Person, or if you file as a Tax Group (audited special-purpose aggregated statements).
  Ministerial Decision 84 of 2025, for tax periods starting on or after 1 January 2025

BOX 2 OF 5

2 Reliefs and elections

- [ ] **Small Business Relief decided.** If revenue is AED 3 million or less in this and every earlier tax period, and the period ends on or before 31 December 2029, you can elect the relief in the return. It is not available to Qualifying Free Zone Persons or members of large multinational groups. Check how electing affects tax losses and interest carried forward.
  FDL 47 of 2022, Art. 21; Ministerial Decision 73 of 2023, as amended by Ministerial Decision 131 of 2026
- [ ] **0% band applied.** The first AED 375,000 of taxable income is taxed at 0% and the rest at 9%.
  Cabinet Decision 116 of 2022
- [ ] **Free zone 0% claim tested.** If you claim Qualifying Free Zone Person status: adequate substance in the free zone, qualifying income only, non-qualifying revenue within the lower of 5% of total revenue or AED 5 million, transfer pricing rules met, audited accounts, and no election for the standard rate.
  FDL 47 of 2022, Art. 18; Cabinet Decision 100 of 2023; Ministerial Decision 229 of 2025
- [ ] **Elections made on time.** Any election you rely on is made in this return, for example the realisation basis for gains and losses, transitional rules for assets held before your first tax period, or Qualifying Group or Business Restructuring Relief. Some can only be made in your first return.
  FDL 47 of 2022, Art. 20(3), 26, 27 and 61; Ministerial Decision 120 of 2023

BOX 3 OF 5

3 Income and deductions

- [ ] **Starting point agreed.** Accounting net profit in the return agrees to your final financial statements.
  FDL 47 of 2022, Art. 20
- [ ] **Exempt income removed.** Dividends from UAE companies, and dividends and gains that meet the participation exemption (generally a 5% holding kept for 12 months, among other conditions), are taken out.
  FDL 47 of 2022, Art. 22 and 23
- [ ] **Non-deductible items added back.** For example fines and penalties, bribes, donations to bodies that do not qualify, dividends and other profit distributions, Corporate Tax itself and recoverable input VAT.
  FDL 47 of 2022, Art. 33
- [ ] **Entertainment at 50%.** Only half of client and supplier entertainment costs is deducted.
  FDL 47 of 2022, Art. 32
- [ ] **Interest limited.** Net interest above 30% of adjusted EBITDA is disallowed, unless net interest for the period is AED 12 million or less. Loans from related parties are checked against the specific rule.
  FDL 47 of 2022, Art. 30 and 31; Ministerial Decision 126 of 2023
- [ ] **Losses used correctly.** Losses brought forward offset no more than 75% of taxable income, and the ownership or same-business conditions are met.
  FDL 47 of 2022, Art. 37 and 39
- [ ] **Foreign tax credit capped.** A credit for foreign tax is claimed only on income taxed in the UAE, and for no more than the UAE tax on that income.
  FDL 47 of 2022, Art. 47

BOX 4 OF 5

4 Related parties and transfer pricing

- [ ] **Arm's length pricing.** Every transaction with related parties and connected persons is identified, priced at arm's length and supported by evidence. Payments to connected persons are deducted only at market value.
  FDL 47 of 2022, Art. 34 to 36
- [ ] **Related party disclosure.** If transactions with related parties total more than AED 40 million in the period, the disclosure form is completed, listing each type of transaction above AED 4 million.
  FTA Corporate Tax Return guide
- [ ] **Connected persons disclosure.** Payments or benefits to any one connected person above AED 500,000 in the period are disclosed.
  FTA Corporate Tax Return guide
- [ ] **Master File and Local File.** Kept if revenue in the period is AED 200 million or more, or if you belong to a multinational group with consolidated revenue of AED 3.15 billion or more.
  Ministerial Decision 97 of 2023

BOX 5 OF 5

5 Reconcile, keep records, pay and sign

- [ ] **Figures reconcile.** Revenue, expenses and balances in the return tie to your trial balance, financial statements and VAT returns, and any differences are explained.
- [ ] **Records kept for 7 years.** Accounts, invoices, contracts and working papers that support the return are kept for 7 years after the end of the tax period.
  FDL 47 of 2022, Art. 56
- [ ] **Payment planned.** Any Corporate Tax payable is paid in full by the same 9-month deadline.
  FDL 47 of 2022, Art. 48
- [ ] **Reviewed and signed off.** Someone other than the preparer reviews the return, and the authorised signatory approves it before it is submitted.
  The return's declaration confirms the information is correct and complete.

Not sure about a box? Book a CT return review.

A PTG consultant checks your draft return and accounts against this list before you submit.

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Book online: ptgconsultant.com/appointment
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Prepared by Ghazanfar Hussain, FTA-registered tax agent (TAAN 20057758), Tax Consultant & Director, PTG Consultant LLC, an FTA-registered tax agency, Business Bay, Dubai. This checklist does not cover every rule; apply the law to your own facts or take advice.