UAE TAX | CORPORATE TAX · COMPLIANCE

Corporate Tax: the 30 September 2026 deadline has passed. What now?

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Calendar-year taxpayers had to file and pay for FY2025 by 30 September. What to check if you filed, and what to do if you did not.

The Federal Tax Authority reminded taxpayers in late September that businesses whose tax period ended on 31 December 2025 had to file their return and pay any Corporate Tax due by 30 September 2026. The rule behind that date is simple: the return and the payment are due within nine months of the end of the tax period.

If you filed

- Save the EmaraTax acknowledgement and payment confirmation with the return file.
- Keep the working papers behind revenue, taxable income and any elections. The FTA stresses that records must support every figure in the return.
- Reconcile the Corporate Tax return to your VAT returns. Turnover differences are an obvious review point for the Authority.

If you did not

- File as soon as possible. Late filing and late payment attract administrative penalties under the Tax Procedures Law; check the current penalty schedule on the FTA site for the amounts.
- If you have already filed and found an error, use the voluntary disclosure process rather than waiting for a review.
- Set the next deadline now. For a 31 December 2026 year end, nine months takes you to 30 September 2027.

Use the calculator

Our Corporate Tax simulation on the Simulations page works out the nine-month due date for any tax period and estimates the tax payable.

Sources

• FTA: 30 September 2026 deadline

Important. This summary is for general information and is not tax, legal or financial advice. It is based on public Ministry of Finance and Federal Tax Authority publications and may be incomplete or out of date. The official legislation and guidance prevail; check the official text before acting.

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