UAE TAX | TAX PROCEDURES · VAT · COMPLIANCE

Tax Procedures amendments in 2026: refunds and voluntary disclosures

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Federal Decree-Law No. 17 of 2025 took effect on 1 January 2026. The Executive Regulation amendments followed on 1 April 2026.

The Ministry of Finance announced two linked changes to the tax procedures framework.

1 January 2026: the law

Federal Decree-Law No. 17 of 2025 amended the Tax Procedures Law. It sets a clearer timeframe for requesting refunds of credit balances held with the FTA. There is a transition: where the five-year period for a credit balance ended before 1 January 2026, or ends within a year of that date, the taxpayer may submit a refund request within one year of 1 January 2026.

1 April 2026: the Executive Regulation

The Ministry amended Cabinet Decision No. 74 of 2023. The changes clarify how voluntary disclosures are submitted and align them with the updated law, apply refund procedures to any credit balance in the taxpayer's favour, and revise how information is disclosed to competent government authorities, while keeping confidentiality protections.

Action for finance teams

- List credit balances on your FTA account for VAT, Excise and Corporate Tax, with the date each arose.
- File refund requests for older balances before the transitional window closes on 31 December 2026.
- Review open errors and decide which need a voluntary disclosure.

Sources

• MoF: Tax Procedures Law amendments (29 Nov 2025)
• MoF: Executive Regulation amendments (1 Apr 2026)

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 It is based on public Ministry of Finance and Federal Tax Authority publications and may be incomplete or out of date.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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