UAE TAX | COMPLIANCE · VAT · EXCISE TAX · E-INVOICING · CORPORATE TAX

UAE tax compliance calendar: October 2026 and the year-end run

Published 3 October 2026 · The Finance Intellect · Source-based summary

The dates that matter between now and 31 December 2026, from excise and VAT returns to the e-invoicing provider deadline.

Dates at a glance

Date	What is due
15 October 2026	Final deadline to file the Excise Tax return (per FTA announcements)
28 October 2026	Final deadline to file VAT returns (per FTA announcements)
30 October 2026	Last day for businesses with revenue of AED 50 million or more to appoint an Accredited Service Provider
31 December 2026	Last tax period end date for Small Business Relief; end of the one-year window to request older refunds
1 January 2027	E-invoicing goes live for the first group of businesses

October is crowded. Several new VAT rules took effect on 1 October, three filing dates fall within the month, and a handful of year-end windows are already counting down. Here is the sequence, in order.

Already in force (1 October 2026)

- **Supplier checks for input VAT.** FTA Decision No. 13 of 2026 sets the checks businesses are expected to run on suppliers and supplies. See our note on supplier verification.
- **Employee expense rules.** FTA Decision No. 17 of 2026 lists the cases in which input VAT on employee benefits stays recoverable.
- **Amended VAT Executive Regulation.** The consolidated text was published on the FTA legislation page in September.

Dates this month

- **15 October:** final deadline to file the Excise Tax return, as shown in the FTA announcements.
- **28 October:** final deadline to file VAT returns, as shown in the FTA announcements.

- **30 October:** last day for businesses with revenue of AED 50 million or more to appoint an Accredited Service Provider for e-invoicing.
- **31 October:** advisers summarising FTA Decision No. 15 of 2026 note a catch-up window for wholly government-owned companies to apply for Corporate Tax exemption for periods that ended before 1 January 2026. Check the Decision text for eligibility.

Year-end watch list

- **31 December 2026:** the last tax period end date to which Small Business Relief applies, per the Ministerial Decision that created it. Plan the election now if you qualify.
- **31 December 2026:** the one-year transitional window, which started on 1 January 2026, to request refunds of older credit balances held with the FTA (see our Tax Procedures note).
- **1 January 2027:** e-invoicing goes live for the first group of businesses.

Put each date in your finance calendar with an owner and a reminder two weeks ahead. Where a date depends on your tax period or registration, confirm it in EmaraTax.

Sources

• FTA announcements
• FTA legislation page
• MoF e-invoicing amendment (10 May 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.

ABOUT THE FINANCE INTELLECT
A Finance Knowledge & Resource Platform by Neocor Consultancy. Weekly UAE tax and finance insights, Excel templates, calculators and a learning hub for finance leaders.

Platform: thefinanceintellect.com **Neocor Consultancy:** neocorconsultancy.com