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Dubai | Delhi-NCR | Mumbai | Bengaluru

2026

Tax Webinar

UAE Corporate Tax Deadline: 20 Things to Check Before You File

Corporate Tax | Transfer Pricing

September 2026

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Registration and Financials

01

QUESTION

Does the Taxpayer have an active TRN Status?

WHAT TO CHECK

It is essential to check Corporate Tax Registration complete with an **active Tax Registration Number (TRN)** issued by the **FTA**, fully updated on the **EmaraTax portal**

02

QUESTION

Does the Taxpayer have a **Confirmed Tax Period** for Tax Filing?

WHAT TO CHECK

Confirm the **Financial Tax Period** with the FTA (e.g., Jan-Dec or Apr-Mar), ensuring the **9-month filing** window is correctly calculated

03

QUESTION

Do the details in the **Trade License match** with the EmaraTax portal?

WHAT TO CHECK

All legal entity **details, trade license activities**, and ownership structure information on Emara Tax should match the current operational setup

EXAMPLE

E.g. Mismatch of legal entity type i.e. sole proprietorship vs LLC as per trade license and Emara tax portal

04

QUESTION

Have the financial Statements been **finalized in line with UAE CT provisions**?

WHAT TO CHECK

Ensure standalone Financial Statements have been **finalized for the correct Tax Period and audited Financial Statements (revenue exceeding AED 50 million)** are available where required.

Risk of FTA rejecting the tax return if appropriate financial statements are not provided

Mandatory to provide audited financial statements irrespective of quantum of revenue in case of **Qualifying Free Zone and Tax Groups.**

05

QUESTION

Have the correct Accounting **Standards been applied in the FS?**

WHAT TO CHECK

Confirm the appropriate accounting **standards (i.e. IFRS) and permitted accounting basis (i.e. accrual basis)** have been consistently applied when determining
Accounting Income. **Cash basis of accounting only permissible in certain scenarios**

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06

QUESTION

Has the correct **exchange rates** been applied?

WHAT TO CHECK

Where financials are presented in currencies other than AED, mandatory to apply the **currency conversion rate** which aligns with the **UAE Central Bank rate.**

07

QUESTION

Has the **reconciliation with VAT Returns** been done?

WHAT TO CHECK

Match revenue and expense totals reported in your **VAT** returns with those in your **corporate tax accounts**

08

QUESTION

Are all the **deductible expenses** reviewed?

WHAT TO CHECK

Review expenses for **deductibility**, **including entertainment, donations, fines, personal expenditure, capital items, provisions and prior-period expenses.**

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09

QUESTION

Are the Interest Limitation Rules checked?

WHAT TO CHECK

Identify all **Interest** and **financing** amounts, apply the specific and general interest limitation rules and track any disallowed amounts carried forward.
For e.g. interest on related party loan utilized for capital contribution to related party triggers
specific interest deduction unless it can **demonstrated** that no **CT** advantage was obtained

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Reliefs, Elections & Free Zones

10

QUESTION

Have the Tax Elections been reviewed?

WHAT TO CHECK

Confirm all relevant elections have been **assessed** and made when required, including the **realization basis, transitional rules** and **Foreign PE exemption**.
For e.g. Provision/Impairment of trade receivables would need to be appropriately adjusted in the CT return if Realization basis is opted for all assets and liabilities.

11

QUESTION

Has the Exempt Income been appropriately identified?

WHAT TO CHECK

Review **UAE dividends**, **Participating Interests**, ensuring all exemption conditions are satisfied and documented.
Also essential to track any expenses in connection with earning exempt income are appropriately disallowed in the **CT Return**.

12

QUESTION

Are all the **Available Reliefs considered**?

WHAT TO CHECK

Assess eligibility for **Small Business Relief, Qualifying Group Relief and Business Restructuring Relief**, including any election and claw back conditions.

For e.g. in order to be eligible for Small Business Relief, total revenue should be less than **AED 3 million**. Total revenue would include income from all sources and not just **business related** revenue.

13

QUESTION

Is the Free Zone/QFZP **Position confirmed**?

WHAT TO CHECK

Confirm the QFZP conditions, income classification, de minimis test, adequate substance, audited Financial Statements and other compliance requirements.

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14

QUESTION

Has the Tax Loss Position confirmed?

WHAT TO CHECK

Reconcile current and brought-forward Tax Losses, apply the **75% utilization limit** and **validate any loss transfers or pre-grouping restrictions.**
For e.g. change of ownership of more than 50% and change of business activity could result in lapse of brought forward tax losses.

15

QUESTION

Have the Foreign Tax Credits been reviewed?

WHAT TO CHECK

Identify foreign taxes paid on income included in UAE Taxable Income, apply the relevant credit limitation and retain supporting evidence.

Foreign Tax Relief is calculated as lower of the following:

- Actual foreign taxes paid
- Corporate Tax due on relevant foreign source income = (Corporate Tax due on total Taxable Income of the Taxable Person before any Foreign Tax Credit * Relevant foreign source income) / Total Taxable Income of the Taxable Person

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Transfer Pricing

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16

QUESTION

Have all Connected Persons been identified?

WHAT TO CHECK

- Don't **solely rely** on formal job titles when assessing who may qualify
- Payments and benefits both to be **included** in the connected persons schedule

17

QUESTION

Have all Free of cost **goods/services** transactions been considered?

WHAT TO CHECK

All free of charge goods, services or other benefits should be identified. The potential benefit received by the recipient entity should be evaluated, along with whether an **arm's-length charge** should apply. Where appropriate, the transfer pricing implications, including the potential for a downward adjustment, should also be considered and **documented**.

18

QUESTION

Are any shared employees/KMP costs shared between group entities?

WHAT TO CHECK

Identify the actual benefit: If employees of one entity provide services to other group entities, assess whether an intercompany transaction exists.
Distinguish shareholder activities: Costs relating purely to shareholder/ownership activities generally should not be **recharged to subsidiaries.**
Where a group entity receives a service/benefit: Consider an arm's-length recharge including markup

Other Points

19

QUESTION

What are the other mandatory details and hygiene factors for CT return?

WHAT TO CHECK

- **Essential to collate below necessary information:**
  - Whether entity part of MNE Group
  - Immediate and Ultimate Parent Company details

- **Hygiene factors:**
  - Cross check the last year financials with the previous year figures in FY 2025 FS
  - Any erroneous adjustments in prior year to be impacted in the current year return where additional tax impact is AED 10,000 or less

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Final Submission

20

QUESTION

What are the final filing and payment checks?

WHAT TO CHECK

Complete all applicable **EmaraTax schedules** and disclosures, reconcile the tax payable, obtain approval, file and pay by the deadline and retain supporting records.

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Q&A

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