

Corporate Tax Compliance Checklist

Registration, elections, record-keeping, filing and payment — everything to tick off each tax period.

UAE Corporate Tax (CT) applies to financial years starting on or after 1 June 2023. Taxable income up to AED 375,000 is taxed at 0% and income above that at 9%. Use this checklist to stay on track every tax period.

Registration

- ☐ Register for CT with the FTA and obtain your CT registration number (required even if no tax is payable).
- ☐ New companies: register within the deadline set by the FTA (generally within three months of incorporation).
- ☐ Confirm your tax period (normally your financial year) and keep the registration details up to date.

Elections and status

- ☐ Check eligibility for Small Business Relief (revenue of AED 3 million or less).
- ☐ Free zone companies: assess Qualifying Free Zone Person (QFZP) conditions.
- ☐ Consider tax group or qualifying group elections where relevant.
- ☐ Document related-party and connected-person transactions at arm's length.

Records and financial statements

- ☐ Prepare financial statements under IFRS (or IFRS for SMEs where permitted).
- ☐ Obtain audited financial statements if revenue exceeds AED 50 million or you are a QFZP.
- ☐ Keep accounting and tax records for at least seven years after the end of the tax period.
- ☐ Maintain a tax computation file linking accounting profit to taxable income.

Filing and payment

- ☐ File the CT return within nine months of the end of the tax period.
- ☐ Pay any CT due by the same deadline.
- ☐ Include the transfer pricing disclosure form if required.
- ☐ Diarise next year's deadline as soon as the return is filed.

Key penalty (general)	Amount
Late registration	AED 10,000
Late filing of CT return	AED 500 per month for months 1-12; AED 1,000 per month after
Late payment	14% per annum, charged monthly on unpaid tax

Penalties shown are general and may be waived or reduced in specific circumstances. Always confirm the latest FTA guidance.

Need help applying this to your business?

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