UAE: 10 Steps Before Filing Your Corporate Tax Return in 2026

The deadline for most companies is 30 September 2026

Ten sequential steps will help ensure that the tax return is filed correctly, on time and without unnecessary risks

Stage 1. Analysis

Calculation of the company's revenue

If revenue does not exceed:

- AED 3M– exemption from both tax and the preparation of transfer pricing documentation;
- AED 50M – no audit is required (except for Qualifying Free Zone Persons, QFZPs)

April 2026

Review of transactions on arm's length level

Transactions with related parties and connected persons should be analysed even if the thresholds for transfer pricing (TP) documentation are not exceeded

May 2026

Review of the conditions for the QFZPs' 0% rate

Applicable to Free Zone residents seeking to qualify as QFZPs: **see our checklist**

Applicability of exemptions and adjustments

For example, the Participation Exemption (PartEx), exemptions for foreign permanent establishments and business restructuring relief

Assessment of the need for an FTA clarification request

In case of uncertainty in the legislation, it is possible to obtain a **private clarification** from the UAE FTA (from 60 business days). From 2026, a new form of tax directive for tax transactions has been introduced

June 2026

Stage 2. Compliance

July 2026

Financial statements and tax computation

For multinational groups, an additional calculation of the Domestic Minimum Top-up Tax (DMTT) under the Pillar II rules may also be required

Tax advisers' opinions for auditor

For taxpayers claiming benefits and for members of multinational (MNE) groups, auditors may request tax advisers' opinions to confirm the applicable tax rates and tax amounts

Audit

Mandatory for QFZPs; for all other taxpayers, mandatory if the revenue threshold of AED 50M is exceeded or where required by the relevant Free Zone

August 2026

TP documentation

Required if the company's revenue in the UAE exceeds AED 200M, or if it is a member of a MNE group with consolidated revenue exceeding AED 3.15B. Taxpayers claiming Small Business Relief are not required to prepare TP documentation

Tax return draft and defence file

We discussed the nuances in our materials on the **tax return** and the **documents** that may be requested by the UAE FTA during an audit

September 2026

Filing the corporate tax return and payment of tax

- The timeline and steps are indicative and are based on our experience in implementing similar projects
- For audit and transfer pricing documentation, we engage our trusted partners

Global Aim supports you at every step

We will identify all benefits and compile documents

Taking care of pre-filing tax analysis and preparing the tax return documents. Our partners will handle the audit and TP documentation.

We will guide you through the entire process

Preparing the draft tax return and assisting with its filing and the payment of tax

We will also support you after the filing

Compiling the defence file, preparing responses to requests from the UAE FTA (if any), and assisting with Pillar II compliance

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