

Registering, filing and paying Corporate Tax in the UAE

All Taxable Persons (including Free Zone Persons) will be required to register for Corporate Tax and obtain a Corporate Tax Registration Number. The Federal Tax Authority may also request certain Exempt Persons to register for Corporate Tax.

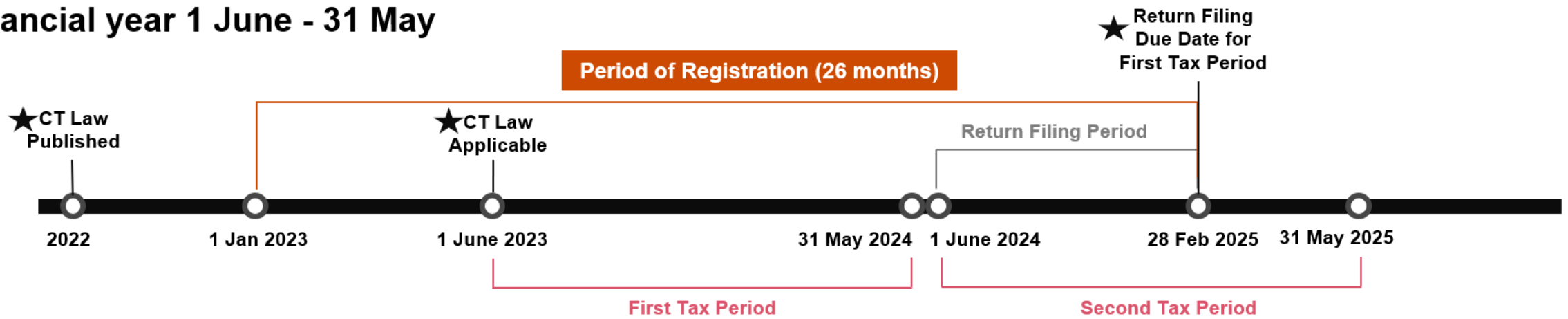
Taxable Persons are required to file a Corporate Tax return for each Tax Period within 9 months from the end of the relevant period.

The same deadline would generally apply for the payment of any Corporate Tax due in respect of the Tax Period for which a return is filed.

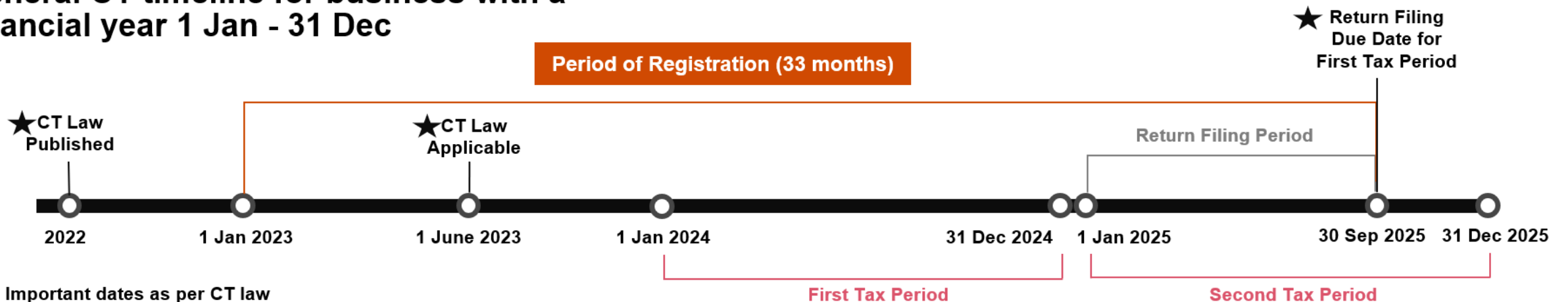
Illustrated below are examples of the registration, filing and payment deadlines associated for Taxable Persons with a Tax Period (Financial Year) ending on 31 May or 31 December (respectively).

Source: <https://mof.gov.ae/corporate-tax/>

General CT timeline for businesses with a financial year 1 June - 31 May



General CT timeline for business with a financial year 1 Jan - 31 Dec



★ Important dates as per CT law