

• UAE COMPLIANCE REFERENCE

Business Compliance Calendar 2026–2027

Deadlines, recurring obligations, and regulatory milestones — verified against primary legislation, maintained quarterly.

Free download · Cited to source · kudwa.co/uae-compliance

46

Total obligations tracked

Primary

Source citations on every entry

Quarterly

Maintenance cadence

Free

Excel + PDF, source-cited

URGENCY — AS OF 3 JUNE 2026

- Passed
- In Force
- This Month
- Next 90 Days
- Future
- Rolling

WHAT'S INSIDE

- 28 fixed-date deadlines (pp. 3–4)
- 18 recurring obligations (pp. 5–6)
- Entity profile guide (p. 2)
- Full source citations in Excel version

Using this calendar

Fixed-date deadlines (pp. 3–4)

28 dated obligations in chronological order, Dec 2025 – Oct 2027. Coloured badge = urgency as of 3 June 2026.

Rolling obligations (pp. 5–6)

18 recurring obligations — monthly, quarterly, annually, or per event. Grouped by category. No fixed calendar date.

Excel with full sourcing

Per-row citations: Federal Decree-Law, article reference, authority URL, verification status. Free at kudwa.co/uae-compliance.

Quarterly updates

Subscribe at kudwa.co/uae-compliance for notifications when regulations change.

Which obligations typically apply to you

A starting filter. Review the full calendar for your complete obligations.

ENTITY TYPE	CATEGORIES THAT TYPICALLY APPLY
Mainland LLC	Corporate Tax · VAT · Employment / WPS · GPSSA · Emiratisation (≥50 staff, mainland only) · UBO · LLC AGM · Chamber · Voluntary Disclosure
Free Zone — DMCC	Corporate Tax · DMCC Audit (6M) · Name Suffix Change (pre-2025) · VAT · WPS · UBO
Free Zone — JAFZA	Corporate Tax · JAFZA Audit (6M FZE/FZCO) · VAT · WPS · UBO
Free Zone — DIFC	Corporate Tax · DIFC Accounts (7M non-small / 9M other private) · VAT · WPS · UBO (DIFC)
Free Zone — ADGM	Corporate Tax · ADGM Accounts (9M private / 6M public; branches & Foundations exempt) · VAT · WPS
Listed PJSC	Capital Markets filings (CMA / exchange) · Corporate Tax · VAT · Employment · UBO · Plus mainland
MNE Group (≥€750M revenue)	DMTT — first filing 30 Jun 2027 for FY Dec 2025 (18-month transition) · CbCR · All Corp. Tax
Small Business (≤AED 3M)	Corporate Tax — SBR must be actively elected; last eligible period ending ≤31 Dec 2026
Revenue ≥ AED 50M	E-Invoicing ASP appointment by 30 Oct 2026 · Phase 1 mandatory from 1 Jan 2027 · Plus standard
Any entity generating GHG emissions	Climate Change Law — full compliance 30 May 2026; no minimum threshold; free zones included

● CHRONOLOGICAL · 2025 – 2027

Fixed – date deadlines

Sorted chronologically. Urgency relative to 3 June 2026. Full source citations in the Excel at kudwa.co/uae-compliance.

STATUS	DEADLINE	OBLIGATION · WHO IT AFFECTS	CATEGORY
Passed	31 Dec 2025	CT return & payment — FY ending 31 March 2025 Mainland and free zone entities with March year-end	CORP. TAX
In Force	1 Jan 2026	UAE VAT Law amendments — Federal Decree – Law 16 of 2025 All VAT-registered businesses in the UAE	VAT
In Force	1 Feb 2026	UAE Media Council Advertiser Permit — online promotional content Individuals, content creators, and influencers publishing promotional content	GENERAL
Passed	3 Mar 2026	Dubai Free Zone Mainland Permit — regularisation deadline Dubai free zone entities operating in mainland Dubai	FZ LICENSING
Passed	31 Mar 2026	CT return & payment — FY ending 30 June 2025 Entities with 30 June year-end	CORP. TAX
Passed	31 Mar 2026	Listed company annual audited financial statements (Dec year-end) Listed PJSCs (DFM, ADX, NASDAQ Dubai)	CAPITAL MARKETS
In Force	1 Apr 2026	Cabinet Decision 17 of 2026 — Tax Procedures amendments effective All taxable persons	TAX PROCEDURES
In Force	14 Apr 2026	VAT & Excise new penalty regime — Cabinet Decision 129 of 2025 All VAT-registered businesses and excise taxpayers	VAT/EXCISE
Passed	30 May 2026	Climate Change Law — full compliance deadline All UAE entities — no minimum threshold, free zones included	CLIMATE
This Month	30 Jun 2026	DMCC company name suffix change — pre-2025 incorporations DMCC entities incorporated before 2 January 2025	FREE ZONE
This Month	30 Jun 2026	DMCC free zone — annual audit submission (Dec year-end) All DMCC member companies	FZ AUDIT
This Month	30 Jun 2026	JAFZA annual audit submission (Dec year-end) JAFZA FZE/FZCO/member companies	FZ AUDIT
Next 90 Days	1 Jul 2026	E-Invoicing Pilot opens (voluntary) All businesses (voluntary pilot)	E-INVOICING
Next 90 Days	31 Jul / 30 Sep 2026	DIFC annual accounts / audited accounts (Dec year-end) DIFC private companies	FZ AUDIT

STATUS	DEADLINE	OBLIGATION · WHO IT AFFECTS	CATEGORY
Next 90 Days	31 Jul 2026	CT late registration waiver deadline — first-period filers First-period CT filers (FY Dec 2025) who registered late	CORP. TAX
Next 90 Days	14 Aug 2026	Listed company Q2 2026 interim financials — CMA / exchange filing Listed PJSCs (DFM, ADX, NASDAQ Dubai)	CAPITAL MARKETS
Future	16 Sep 2026	CB Law 2025 transition deadline — CBUAE licensing CBUAE-licensed financial institutions	BANKING
Future	30 Sep 2026	CT return & payment — FY ending 31 December 2025 Mainland and free zone entities with calendar year-end	CORP. TAX
Future	30 Oct 2026	E-Invoicing ASP appointment — businesses ≥ AED 50M revenue Businesses with annual revenues exceeding AED 50M	E-INVOICING
Future	14 Nov 2026	Listed company Q3 2026 interim financials — CMA / exchange filing Listed PJSCs (DFM, ADX, NASDAQ Dubai)	CAPITAL MARKETS
Future	31 Dec 2026	Pre-2021 VAT input tax credits — final expiry VAT-registered businesses with pre-2021 input VAT	VAT
Future	31 Dec 2026	Small Business Relief — last eligible tax period Resident persons with revenue ≤ AED 3M electing relief	CORP. TAX
Future	31 Dec 2026	Emiratization quota — 10% skilled roles target Mainland private sector ≥ 50 employees (free zones exempt)	EMIRATISATION
Future	31 Mar 2027	E-Invoicing ASP appointment — Phase 2 (< AED 50M) & Phase 3 (government) Businesses with revenue < AED 50M and government entities — same ASP deadline	E-INVOICING
Future	30 Jun 2027	DMTT first filing — FY ending 31 December 2025 (transition year) MNE groups with consolidated revenue ≥ AED 3.15B / €750M	CORP. TAX/DMTT
Future	1 Jul 2027	E-Invoicing Phase 2 — mandatory for remaining businesses (< AED 50M) Remaining in-scope businesses with revenue < AED 50M	E-INVOICING
Future	30 Sep 2027	CT return & payment — FY ending 31 December 2026 Mainland and free zone entities with calendar year-end	CORP. TAX
Future	1 Oct 2027	E-Invoicing Phase 3 — government entities Federal and local government entities	E-INVOICING

● RECURRING OBLIGATIONS

Recurring obligations

Apply on a cycle — monthly, quarterly, annually, or per event. No fixed calendar date.

● CORPORATE TAX & TRANSFER PRICING

9 months after FY end (annually)	Corporate Tax return & payment All taxable persons under CT Law
9 months after FY end — with CT return (annually)	Transfer Pricing Disclosure Form (TPDF) Taxpayers with related-party transactions ≥ AED 40M or Connected Person payments ≥ AED 500K
12 months after group year-end	Country-by-Country Report (CbCR) MNE groups with consolidated revenue ≥ AED 3.15B / €750M
31 March following the calendar year	CT registration — natural persons (>AED 1M business revenue) Natural persons / sole traders / freelancers with >AED 1M business revenue

● VAT & EXCISE

28th of month following tax period	VAT return & payment All VAT-registered businesses
15th of month following tax period	Excise Tax return & payment Excise-registered importers, producers, stockpilers
Within 20 business days of cessation	VAT deregistration on ceasing taxable supplies VAT-registered persons ceasing taxable activity
Within 30 days of threshold crossing	VAT registration — mandatory threshold Any business crossing the mandatory threshold

● EMPLOYMENT & PAYROLL

1st of each month (grace until 15th)	GPSSA pension contributions — new scheme (Federal Law 57 of 2023) Emirati employees first employed from 31 October 2023 onwards
1st of each month (grace until 15th)	GPSSA pension contributions — old scheme (Federal Law 7 of 1999) Emirati employees registered before 31 October 2023 under Federal Law 7/1999
1st of each Gregorian month	Wages Protection System (WPS) salary payment Private-sector employers registered with MOHRE

● CAPITAL MARKETS

45 days after each quarter-end

Listed company quarterly interim financials — CMA / exchange filing

Listed PJSCs (DFM, ADX, NASDAQ Dubai)

● CORPORATE STRUCTURE & FREE ZONE

At licensing / as required by Emirate authority

Chamber of Commerce registration / membership

Mainland & free zone entities where Chamber membership is required

Within 4 months of FY end (annually)

LLC Annual General Assembly

All UAE LLCs

At annual trade licence renewal

UBO declaration update

All UAE legal persons (financial free zones: own regime)

9M private cos / LLPs; 6M public cos

ADGM annual accounts filing

ADGM companies & LLPs (excl. RSCs, Foundations, branches)

7M (non-small) / 9M (other private)

DIFC annual accounts / audited accounts filing

DIFC private companies (public cos & DFSA-regulated: confirm separately)

● GENERAL

Within 20 business days of discovering error

Voluntary Disclosure — CT, VAT, Excise errors

Any taxpayer who discovers an error in a filed return, refund application, or assessment

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This calendar reflects how Kudwa works: verified data, one source of truth, no manual assembly. We bring the same to multi-entity finance teams across the GCC.

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Get quarterly updates

Subscribe by email at kudwa.co/uae-compliance. We notify subscribers when the calendar updates — quarterly at minimum.

This calendar is a reference resource, not legal or tax advice. Compliance obligations vary by entity type, fiscal year-end, sector, and free zone. Always confirm specific obligations with a qualified UAE tax advisor or the relevant authority before acting.