

Corporate Tax Checklist

A guide to UAE Corporate Tax Compliance & Optimisation

✓ Compliance Essentials

- ✓ Verify financial year alignment with UAE CT registration
- ✓ Confirm timely submission of CT returns and payment deadlines
- ✓ Ensure updated Economic Substance Regulations (ESR) filing where applicable
- ✓ Review audited financials for accuracy against CT computations

🔗 Reliefs and Elections

- ✓ Assess eligibility for Small Business Relief, Free Zone incentives, or group relief
- ✓ Confirm elections filed within statutory deadlines
- ✓ Test de minimis thresholds for mixed income (free zone) annually

👥 Deduction Optimisation

- ✓ Validate all expense claims for deductibility under the law
- ✓ Identify and remove non-deductible provisions, fines, or unrelated expenses
- ✓ Ensure related-party transactions meet transfer pricing rules and documentation

✓ Risk Management

- ✓ Check thin capitalisation interest limits
- ✓ Review intra-group and cross-border arrangements for arm's-length compliance
- ✓ Keep contemporaneous documentation for all significant tax positions

\$ Cash Flow Planning

- ✓ Forecast tax liabilities quarterly to avoid year-end surprises
- ✓ Consider quarterly provisioning into a tax reserve account
- ✓ Use foreign tax credits where possible to reduce double taxation