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GLOBAL STRUCTURING · UAE

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THE DEADLINE TRACKER

# UAE

## *Compliance Calendar*

Every regulatory deadline for your UAE company. Calendar-year edition.

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PREPARED BY

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*Edition I · MMXXVI*

## INTRODUCTION

# Your year-round UAE compliance map

*Most penalties UAE companies incur are not for substantive failures — they're for missed deadlines. ESR notification not filed. UBO update late. Corporate tax return overdue. Each carries fines of AED 5,000 to AED 400,000+, and repeated breaches compound.*

This calendar tracks every regulatory deadline a UAE company faces in a typical calendar year (31 December year-end). Use it as a wall-chart, paste into your accounting system, or hand to your compliance provider. Adjust dates if your fiscal year is different.

## Month-by-month deadlines

### JANUARY

**Throughout** · Begin year-end accounting close from prior FY (Dec 31 year-end)

**Throughout** · Confirm registered agent details, mailing address still valid

**31** · Stamp duty and economic substance evaluation begin if applicable

### FEBRUARY

**Throughout** · Engage auditor for prior FY (if audit required)

**Throughout** · Begin Tax Residency Certificate (TRC) application for prior year

### MARCH

**28** · VAT Q1 return due (if VAT-registered) — payment also due

**Throughout** · Audit fieldwork typically in progress

### APRIL

**Throughout** · Finalize audited financial statements

**Throughout** · Begin preparing UBO update if any changes during prior FY

### MAY

**Throughout** · Submit TRC application to FTA if not yet done

**Throughout** · Quarterly board meeting documentation (substance evidence)

### JUNE

**28** · VAT Q2 return due (if VAT-registered)

**30** · ESR Notification due (for prior calendar year) — AED 20,000 fine if missed

**Throughout** · Update UBO register if any changes during H1

### JULY

**Throughout** · Mid-year strategic review with advisors

**Throughout** · Confirm director and signatory information current

## AUGUST

**Throughout** · Begin preparing data for Q3 VAT return

**Throughout** · Plan year-end accounting close

## SEPTEMBER

**28** · VAT Q3 return due (if VAT-registered)

**30** · Corporate tax return due (for FY ending Dec 31 — 9 months after FYE)

**Throughout** · Quarterly board meeting documentation

## OCTOBER

**Throughout** · Trade license renewal preparation (60 days before expiry)

**Throughout** · Establishment card renewal if expiring in Q4

## NOVEMBER

**Throughout** · Visa renewal preparation for any visas expiring before year-end

**Throughout** · Final reconciliation of accounting records

## DECEMBER

**28** · VAT Q4 return due (if VAT-registered)

**31** · ESR Report due (for entities with relevant activities + income)

**31** · Calendar year-end — begin next year's close prep

**31** · Most trade licenses expire — confirm renewals processed

## PENALTIES

## What missing each deadline costs

Deadline missed	Fine
ESR Notification (first occurrence)	AED 20,000
ESR Notification (repeated)	AED 50,000+
ESR Report (first occurrence)	AED 50,000
ESR Report (repeated)	AED 400,000+
UBO declaration / update	AED 50,000+
Corporate tax registration (late)	AED 10,000
Corporate tax return (late filing)	AED 500 / month, then 2-14% of tax due
VAT return (late)	AED 1,000 first time, AED 2,000 repeat
VAT payment (late)	2% immediately, 4% after 7 days, 1% daily up to 300%
Trade license renewal (late)	AED 100–500 per day late
Visa renewal (late)	AED 25 per day overstay
Director / address change not reported	AED 1,000–10,000

### THE INFORMATION-EXCHANGE CONSEQUENCE

Beyond the direct fines, UAE regulators share information with foreign tax authorities through CRS, CbCR, and Automatic Exchange of Information. A missed ESR Report, for example, signals substance failure to your home jurisdiction — which can trigger home-country tax assessments, treaty benefit denials, and audit exposure. The total cost of a substance failure typically dwarfs the direct UAE fine 5-10x.

## Practical compliance discipline

After 800+ engagements, these are the practices that prevent every missed deadline:

- **Calendar everything immediately.** Day 1 of forming the entity, calendar all annual deadlines. Set 30/60/90-day reminders.
- **Quarterly board meetings, documented.** Even if minimal, the minutes are your substance evidence.
- **Single point of compliance ownership.** One person — internal or external — accountable for the calendar.
- **Annual compliance retainer.** Most clients outsource this to their formation advisor. Bundled cost is usually less than one missed deadline.

- **Pre-deadline reviews.** 30 days before each deadline, confirm filing prepared and submitted.

#### **BUNDLE COMPLIANCE INTO YOUR ANNUAL RETAINER**

Salient Formation manages the full compliance calendar for clients on annual retainer. ESR, UBO, VAT, corporate tax, license renewals — every deadline tracked, every filing prepared. We have never had a client miss a regulatory deadline.

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