

# UAE Corporate Tax Update Advance Corporate Tax Payment Facility



The UAE Federal Tax Authority (FTA) has introduced Advance Corporate Tax (CT) Payment on EmaraTax. A proactive step to help businesses with cash-flow management and smoother tax compliance.

## → Key Highlights



**Make advance** payments toward future Corporate Tax liabilities



Better **manage and settle** tax obligations early



**Offset** against next year's tax return or future Corporate Tax dues



**Important applicability rules:** Applicable only to financial years ending in 2026 onwards (i.e., tax periods ending after 31 December 2025) and not available for tax periods ending in 2025.

This initiative supports early settlement of tax obligations and improved cash-flow planning.

Tax Period End Date	CT Return Filing Due Date	Advance CT Payment Status
30 June 2025	31 March 2026	<input type="checkbox"/> Not Available
31 December 2025	30 September 2026	<input type="checkbox"/> Not Available
<b>31 March 2026</b>	<b>31 December 2026</b>	<input checked="" type="checkbox"/> Available
<b>30 June 2026</b>	<b>31 March 2027</b>	<input checked="" type="checkbox"/> Available
<b>31 December 2026</b>	<b>30 September 2027</b>	<input checked="" type="checkbox"/> Available

## → Key Benefits

- Avoids late payment interest
- Improves cash-flow
- Enhances budgeting & forecasting
- Reduces year end compliance stress
- Aligns UAE tax practices with international standards
- Helps Penalty Mitigation



**Strategic Takeaway:** A proactive way to better manage Corporate Tax liabilities and maintain financial discipline.