

# UAE Corporate Tax Period Change Process Guide

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To (inside your company): CFO • Head of Tax • Financial Reporting • Controllers

## Executive takeaways

- Provides a digital application process for changing the Corporate Tax Period through the EmaraTax portal.
- Allows taxpayers to align their Corporate Tax Period with business requirements and financial reporting cycles.
- Requires the submission of supporting documentation and a justification for the requested change.
- The updated Corporate Tax Registration certificate reflects the new tax period without generating a separate certificate.

## What changed & why it matters

- Flexible Tax Period Management** — Enables taxpayers to change their Corporate Tax Period to align with business and reporting needs. *Why it matters:* This provides operational flexibility for businesses with seasonal patterns, international alignment requirements, or changing business models.
- Streamlined Digital Process** — A complete application workflow is available through the EmaraTax portal with guided steps. *Why it matters:* This simplifies the administrative process and reduces the bureaucratic burden for legitimate business alignment requests.
- Return Filing Impact Protection** — Applications may be auto-rejected if return filing deadlines are affected by the change. *Why it matters:* This prevents inadvertent compliance failures and ensures the proper timing of tax period changes.

## Action checklist

- Assess the business rationale and timing for a Corporate Tax Period change request.
- Prepare supporting documentation justifying the need for the tax period alignment.
- Evaluate the impact on current and future return filing deadlines before submitting the application.
- Submit the application through the EmaraTax portal with all required documentation and justification.
- Monitor the application status and respond promptly to any FTA requests for additional information.
- Update internal systems and processes to reflect the new tax period upon approval.

## Impact matrix

Compliance	H
Systems/ERP	M
Finance/Cash	M
Operations	L
Documentation	M
Training/Change	L

## Timeline

- Planning phase — assess business need & prepare documentation
- Application submission — submit through EmaraTax portal
- FTA review — respond to requests for additional information
- Implementation — update systems upon approval

## Take Away

The Corporate Tax Period change process provides essential flexibility for businesses to align their tax reporting with operational and financial reporting requirements. The digital application process streamlines the administrative burden while requiring proper justification and documentation. Companies should carefully consider timing implications, particularly regarding return filing deadlines, and ensure proper internal system updates upon approval to maintain compliance with the new tax period.

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