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CORPORATE TAX · 29 JULY 2026 · 8 MIN READ

What founders still underestimate about UAE corporate tax readiness

Why defensible tax positions begin with operating discipline.

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> The first UAE corporate tax cycles have moved the conversation from awareness to execution. Yet many founders still treat readiness as a filing exercise rather than an operating discipline.

A return can be submitted on time and still rest on weak foundations. The quality of the underlying position depends on how a company records transactions, identifies related parties, supports key judgments, and connects its tax treatment to the commercial reality of the business.

Readiness begins long before the return

Strong tax readiness is not a year-end clean-up. It is the result of choices made throughout the year: how the chart of accounts is structured, how agreements are maintained, how non-deductible items are identified, and how management information is reviewed.

> *"The goal is not simply to file. It is to explain—clearly and consistently—why the filed position is reasonable."*

When these disciplines are built into normal operations, compliance becomes faster, less disruptive, and more defensible. When they are absent, the tax process becomes an expensive reconstruction of decisions that were never documented properly.

Four gaps founders should address now

01	**Related-party visibility.** Maintain a complete view of connected persons and intra-group transactions—not only the obvious ones.
02	**Decision evidence.** Preserve the reasoning behind material treatments, elections, and estimates while the context is fresh.
03	**Financial data quality.** Make sure the general ledger can support tax adjustments without extensive manual reconstruction.
04	**Ownership of the process.** Define who gathers information, who reviews positions, and who signs off before deadlines create pressure.

Turn compliance into a management advantage

The disciplines that support tax readiness also improve the business. Cleaner information strengthens planning. Better agreements reduce ambiguity. Clearer ownership improves accountability. A defensible tax position is often the outcome of a better-managed company.

For growing businesses, the practical question is not whether every process is perfect. It is whether the most material risks are visible, owned, and improving. A focused readiness review can establish that baseline and create a realistic plan before the next reporting cycle.

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Tax-readiness quick check

1. Confirm the responsible legal entity and registration position.
2. Reconcile the accounts, tax adjustments and supporting evidence.
3. Document ownership, review and approval before filing.

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