

FTA Tax Records Amendment & Late-Notification Penalties

The 20-business-day rule on changes to your registered tax records

Under the UAE Tax Procedures Law, **any change to your registered details must be reported to the Federal Tax Authority within 20 business days of the date it takes effect.** EmaraTax now records that effective date, measures the deadline from it, and applies an administrative penalty automatically where you file late.



20 BUSINESS DAYS TO NOTIFY

Report any change to your registered details to the FTA, counted in working days from the date it takes effect (Article 6(4)).



EFFECTIVE DATE IS RECORDED

EmaraTax records the date each change takes effect — the clock runs from then, not from the day you file.



ADMINISTRATIVE PENALTY — FAILURE TO NOTIFY A CHANGE

AED 1,000

FIRST FAILURE

AED 5,000

REPEAT WITHIN 24 MONTHS

The waiver ended **31 March 2025** — the same penalty now applies across Corporate Tax, VAT & Excise.

— Changes that start the 20-day clock

Notify the FTA within 20 business days of the date each one takes effect.

- ✓ Business / trading name
- ✓ Trade licence (renewal or amendment)
- ✓ Memorandum / Articles of Association
- ✓ Registered address
- ✓ Place the business is conducted from
- ✓ Nature of the business
- ✓ Licensed activities & primary activity
- ✓ Legal form / entity type
- ✓ Authorised signatory details
- ✓ Email & contact details
- ✓ Partnership agreement
- ✓ Owners / ownership details



One message is all it takes

Tell us the moment any registered detail changes — **we run the full compliance for you:**

- › Confirm the effective date
- › Compile the supporting documents
- › File the EmaraTax amendment within the 20 business days
- › Manage the FTA review through to approval
- › Regularise any unreported back-log

Tell us once — we keep your tax records compliant.

Legal basis: Tax Procedures Executive Regulation (Cabinet Decision 74/2023, as amended), Article 6; penalties under Cabinet Decision 75/2023 (Corporate Tax) and Cabinet Decision 129/2025 (VAT & Excise, in force 14 April 2026). Source: FTA "Tax Records Amendment" service, tax.gov.ae. General information as at June 2026; not legal or tax advice.