The UAE 7-year record checklist

Corporate Tax records must be kept for seven years after the end of the tax period they relate to. This checklist sets out what belongs in that file, the other retention periods that can apply, and a routine that keeps the file complete without a year-end scramble.

How long to keep what

RECORD	KEEP FOR	SOURCE
Corporate Tax records and documents	7 years after the end of the tax period they relate to	Federal Decree-Law No. 47 of 2022
VAT and other tax records	At least 5 years after the end of the tax period	Tax Procedures rules
VAT records relating to real estate	15 years after the end of the tax period	VAT Executive Regulation
Any period with a refund claim pending	A further 2 years where the FTA has not yet decided	Tax Procedures Executive Regulation, as amended from 1 April 2026

Rule of thumb: keep each record for the longest period that applies to it. Anything that supports a Corporate Tax return should be kept for seven years after that tax period, even where the VAT rules alone would allow less.

Failing to keep the required Corporate Tax records carries an administrative penalty of AED 10,000, rising to AED 20,000 for a repeat within 24 months.

EVERY YEAR

The core ledger file

- ☐ General ledger, trial balance and the year-end financial statements, under the basis the client is allowed to use (IFRS; IFRS for SMEs up to AED 50 million revenue; cash basis up to AED 3 million).
- ☐ Bank and card statements for every account, with a reconciliation for every month.
- ☐ Sales and purchase invoices, credit notes, contracts and agreements.
- ☐ A fixed-asset register with depreciation workings, and evidence of additions and disposals.
- ☐ Payroll records and the journals that post them to the ledger.

CORPORATE TAX

Tax-specific evidence

- ☐ The Corporate Tax registration, every return filed, and the computation behind each one: accounting profit, adjustments and the resulting taxable income.
- ☐ A log of related-party and connected-person transactions, with the pricing evidence behind them.
- ☐ Evidence for any relief or status claimed: Small Business Relief (revenue of AED 3 million or less), Qualifying Free Zone Person conditions, or exempt status.
- ☐ Audited financial statements and the auditor's report where they are required: revenue above AED 50 million, and every Qualifying Free Zone Person.

VAT

VAT evidence

- [ ] Every VAT return, reconciled to the ledger, with the workings behind each box.
- [ ] Tax invoices and tax credit notes issued and received, and import and export documents.
- [ ] Records of any refund claimed, kept until the FTA has decided it (and for the extra period that applies while it is pending).

2027

Ready for e-invoicing

- [ ] Customer and supplier master data cleaned: legal names, Tax Registration Numbers and addresses that match what the e-invoicing system will transmit.
- [ ] Tax codes and document types mapped, so invoices, credit notes and self-billing flow through the accredited service provider without manual fixes.
- [ ] Go-live dates noted for each client: 1 January 2027 (revenue of AED 50 million or more) or 1 July 2027 (others).

MONTHLY

A monthly routine that keeps the file complete

- [ ] Close the books every month: reconcile every account, and log anything unclear as a written query rather than a suspense entry.
- [ ] Reconcile VAT to the ledger every quarter, before filing, not after.
- [ ] Store every invoice, contract and statement in one searchable place, filed by tax period.
- [ ] Check revenue against the AED 3 million and AED 50 million thresholds every quarter.
- [ ] Keep the file ready for an FTA audit: the notice gives ten business days.

FOR UAE ACCOUNTING FIRMS

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Sources

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