UAE & Pakistan business tax filing reference

Practical statutory reference for finance managers and company directors operating in the United Arab Emirates, Pakistan or both. Always confirm period-specific dates and statutory extensions on your official FTA EmaraTax or FBR IRIS taxpayer profile.

UAE VAT	UAE CORPORATE TAX	PAKISTAN SALES TAX	BOOKS BASELINE
5% · Form 201 (28 days)	0% / 9% · Within 9 months	10th / 15th / 18th monthly	IFRS monthly statement pack

Core statutory returns across both jurisdictions

JURISDICTION & RETURN	STANDARD STATUTORY RULE & PORTAL
UAE VAT Return (Form 201)	Filed and paid via FTA EmaraTax within 28 calendar days after the end of each assigned quarterly or monthly tax period
UAE Corporate Tax Return	0% up to AED 375,000 taxable income and 9% above; return and settlement due within 9 months from financial period end
Pakistan Monthly Sales Tax	FBR IRIS / STRN cycle: Annex-C sales submission by the 10th, tax payment by the 15th and return e-filing by the 18th of next month
Pakistan Provincial Sales Tax	Monthly service sales tax returns with PRA (Punjab) and SRB (Sindh) aligned with monthly input/output invoice schedules
Pakistan Income Tax (IRIS)	Annual return: 30 September for individuals and AOPs; 31 December for companies closing their financial year on 30 June
Pakistan Withholding (Sec. 165)	Statutory withholding deductions on supplier, rent, contract and salary payments tracked and filed with FBR schedules

Monthly records that prevent filing rushes

- **Reconciled bank & wallet statements:** Match every account monthly so sales receipts and supplier payments tie out before tax cut-off.
- **Valid tax invoices (TRN / STRN):** Verify supplier TRNs in the UAE and active taxpayer / STRN status in Pakistan before claiming input tax.
- **Sequential credit notes & cancellations:** Keep voided invoices and credit notes documented rather than deleting invoice numbers.
- **Withholding & payroll schedules:** Record deductions at the time of payment rather than reconstructing them at quarter or year end.

How Umaish Solutions manages compliance

- **Written annual calendar:** On day one we list every VAT, sales tax, withholding and corporate return due for your entity.
- **Books + tax under one roof:** Returns are prepared straight from IFRS-aligned monthly books or your Umaish Solutions ERP ledgers.
- **Cross-border Dubai & Pakistan desk:** Ideal for groups trading across Business Bay and Punjab/Islamabad operating entities.
- **Notice & audit attendance:** If FTA or FBR raises an enquiry or audit, we prepare the schedules and assist through closure.

Next step: Estimate UAE & Pakistan liabilities interactively at umaish.com/tax-calendar · Book a tax call at umaish.com/book

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