



ATOZ ALERT

UAE Corporate Tax: Compliance timelines for qualifying Investment Funds and their investors

11 December 2025

On 8 December 2025, the Federal Tax Authority (“FTA”) issued [Decision No. 8 of 2025](#) setting out timelines for tax compliance requirements applicable to certain investment funds and their juridical investors (the “**Decision**”).

The Decision clarifies the deadlines for registration, filing, reporting and deregistration for Qualifying Investment Funds (“**QIFs**”), Real Estate Investment Trusts (“**REITs**”), and juridical investors holding interests in these funds, for purposes of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses (the “**Corporate Tax Law**”). These rules apply to Tax Periods beginning on or after 1 January 2025.

In this Alert, we outline the key timelines outlined in the Decision for QIFs, REITs and their investors.

Timelines for investors in QIFs and REITs obligations

TAX REGISTRATION

Foreign juridical investors with a nexus in the UAE are required to register for Corporate Tax.

The applicable timelines **depend on how the nexus arises** under QIF/REIT rules. For further details on how a nexus is determined, please refer to our ATOZ Alert: [New UAE Cabinet Decision introduces new Non-Resident Person’s nexus criteria](#).

- *Nexus based on the fund’s Immovable Property Threshold (applicable to QIFS and REITS)*

When the nexus arises because the investor must include **80% of the income from UAE immovable property** held by the QIF or REIT in its Taxable Income:

- Within **12 months** after the end of the QIF or REIT’s Financial Year.

- *Nexus based on the funds' Ownership Interest Threshold (applicable to QIFs only)*

When the nexus arises because the investor must include its **prorated share of the QIF's net profit due to breaches of the diversity of ownership condition**¹:

- Within **3 months** after the end of the QIF's Financial Year in which this nexus is established (not from the date of nexus establishment as per the general Corporate Tax Law).

FILING OF TAX RETURNS AND SETTLEMENT OF CORPORATE TAX PAYABLE

Local and foreign juridical investors with a nexus in the UAE must also **file their tax returns and settle any corporate tax payable** within certain deadlines.

- When investors must **adjust their Taxable Income to include 80% of the income from UAE immovable property** held by a QIF or REIT (i.e., the immovable Property threshold), within the later of:
 - **12 months** from the end of the QIF or REIT's Financial Year, or
 - **9 months** from the end of the investor's own Tax Period.
- In all **other cases**:
 - Within **9 months** from the end of the relevant Tax Period or by such other date as directed by the FTA².

NOTIFICATION WHEN NO LONGER A TAXABLE PERSON

Foreign juridical investors **must notify the FTA when they no longer qualify as Taxable Person** provided all of the following conditions are met:

- they are no longer a Taxable Person;
- their previous taxable status was solely due to a nexus arising from the Immovable Property or Ownership Interest thresholds (see above); and
- they are not required to deregister (see below).

The notification must be submitted to the FTA for the Financial Year in which the Immovable Property or Ownership Interest threshold does not apply, within the later of:

- **12 months** from the end of the QIF or REIT's Financial Year, or
- **9 months** from the end of the investor's Financial Year.

TAX DEREGISTRATION

Foreign juridical investors must file a Tax Deregistration application if all the following conditions are met:

- It no longer has a nexus in the UAE arising because of the Immovable Property or Ownership interest thresholds (see above);
- It is not a Taxable Person; and
- It has not held any Ownership Interest in a QIF or REIT for a continuous 12-month period.

The deregistration application must be submitted within **3 months** after the end of this 12-month period.

Timelines for QIFs and REITs obligations

OBLIGATION TO PROVIDE INFORMATION TO THEIR INVESTORS

QIFs and REITs are required to furnish all juridical investors with the information, documents, and data necessary to calculate their adjusted Taxable Income. These obligations are essential to ensure investor compliance with Corporate Tax regulations and to preserve the funds' exempt status.

¹ I.e., when the investor and its Related Parties hold 30% or more of the ownership interests in a QIF with fewer than ten investors, or 50% or more in a QIF with ten or more investors.

² The Decision is silent on these deadlines and thus the general corporate tax rules remain applicable.

The timelines for providing this information **depend on the threshold based on which the adjustments are required** under QIF/REIT rules³:

- *Funds meeting the Immovable Property Threshold (applicable to QIFS and REITS)*

Within **9 months** after the end of its Financial Year, funds must:

- Inform the relevant investors in writing whether the 80% immovable property income threshold was met; and
- Provide all additional information required for investors' tax calculations.

- *Funds meeting the Ownership Interest Threshold (applicable to QIFs only)*

Within **6 months** after the end of its Financial Year, funds must Provide all information required for investors' tax calculations.

ANNUAL DECLARATION FOR EXEMPT QIFs AND REITs

QIFs and REITs that qualify as Exempt Persons must submit an annual declaration to the FTA within **10 months** after the end of their Financial Year. The declaration must confirm:

- Ongoing compliance with the applicable exemption conditions; and
- Validity of records held with the FTA.

The timeline specified in the Decision takes precedence over the general Corporate Tax filing deadline.

Conclusion

The Decision establishes a fund-specific compliance framework for QIFs, REITs and their investors, replacing certain general Corporate Tax timelines. By setting tailored deadlines for registration, filing, reporting, and deregistration, it provides greater certainty. The rules apply to Tax Periods commencing on or after 1 January 2025, and investors and fund managers should review their processes to ensure timely compliance.

Do you have any questions?



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³ For more information, see our ATOZ Alert on the topic : [New UAE Cabinet Decision introduces new Non-Resident Person's nexus criteria](#)