FOR CFOs, FINANCE MANAGERS & HR LEADS

Two deadlines. One window. One checklist.

June 30 carries two simultaneous compliance obligations. Your corporate tax books must be clean enough to support a September 30 FTA filing. Your Emiratisation targets must be met before MoHRE begins verification on July 1. Both converge on your finance team in the same four-week window.

This checklist breaks each deadline into weekly tasks, assigns ownership, and flags intersection points where a late Emiratisation hire creates a payroll problem that delays your tax close.

How to use this checklist

Check each item as completed. Red warning rows are intersection points where tax and Emiratisation decisions directly affect payroll. CFO and HR must align before action is taken. Status options: On Track | At Risk | Done | Not Started.

TRACK A

Corporate Tax Book Closure

Finance owns this track. Start reconciliations in May. The June 30 book close gives you three months of buffer before the September 30 FTA filing deadline.

	Task	Owner	Deadline
[]	Run a VAT-to-corporate-tax reconciliation check for H1 2026	Finance	May 30
[]	Identify and resolve mismatches between VAT filings and ledger entries	Finance	Jun 6
[]	Lock all June transactions and close sub-ledgers	Finance	Jun 20
[]	Prepare trial balance and review for unusual items	Finance	Jun 25
[]	Finalise general ledger and run final reconciliation	Finance	Jun 28
!	Capture all Emirati hire payroll entries before ledger lock on June 28		
[]	Brief external tax advisor on year-end position and audit flags	CFO / Finance	Jun 30
[]	Confirm September 30 filing plan with tax advisor	CFO	Jun 30

TRACK B

Emiratisation Hiring

HR owns this track. Positions must be posted on Nafis, candidates genuinely screened, and offers issued early enough for onboarding to complete before June 30.

	Task	Owner	Deadline
[]	Calculate current Emirati headcount as a percentage of skilled workforce	HR	May 15
[]	Identify number of positions needed to meet June 30 target	HR	May 15
[]	Post all open positions on Nafis with accurate job titles and requirements	HR	May 20
[]	Begin screening Nafis candidate pool and schedule interviews	HR	May 27
[]	Complete interviews and select candidates	HR	Jun 6
!	Share confirmed hire details with Finance by June 7 to allow payroll setup before June 20 ledger lock		
[]	Issue conditional offers to selected Emirati candidates	HR	Jun 10
[]	Collect onboarding documents: Emirates ID, passport, residency proof	HR	Jun 12
[]	Generate and sign MoHRE employment contracts before start date	HR	Jun 14
[]	Register all new Emirati hires with GPSSA within 30 days of start date	HR / Finance	Jun 30
[]	Confirm all hires are logged on the Nafis platform as employed	HR	Jun 30

TRACK C

Payroll Setup and Cash Flow

Finance and HR share this track. Every new Emirati hire changes your payroll structure. Set it up before the ledger closes, not after.

	Task	Owner	Deadline
!	Payroll setup must be completed before June 20. Late setup delays the tax close.		
[]	Confirm Emirati salary structures are separate from expatriate payroll	Finance	Jun 7
[]	Confirm applicable GPSSA contribution regime before payroll: 1999 regime or Federal Law No. 57 of 2023 treatment. Keep the rate confirmation in the audit pack.	Finance	Jun 10
[]	Map Nafis wage subsidy entitlement for qualifying hires	Finance	Jun 10
[]	Model cash-flow impact of new Emirati salaries on June and July working capital	Finance / CFO	Jun 12
[]	Run first payroll for new Emirati hires and verify WPS submission	Finance	Jun 28
[]	Set up monthly MoHRE Emiratisation reporting in HR or finance system	HR / Finance	Jun 30

Penalty reference

Corporate Tax

Filing deadline: September 30, 2026 for a 31 December year-end.

Late filing / payment: AED 500 per month or part month for the first 12 months; AED 1,000 per month or part month from month 13.

Risk: VAT and CT records should reconcile.

Emiratisation

Verification begins: July 1, 2026.

Penalty: AED 9,000 per month per unfilled position, subject to MoHRE assessment.

Also check: 20-49 employee specified-sector rules.

Payroll intersection

Late hire details delay payroll.

Finance needs salary, allowances, start date, GPSSA treatment and WPS setup before ledger lock.

Do not treat the hiring file and tax close as separate workstreams.

Need help coordinating both deadlines?

Unison Direct works with mid-market companies across the UAE to manage the tax close, Emiratisation payroll setup and the finance coordination between both. If your teams are stretched in June, we can step in.

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Final sign-off stack

Finance

Ledger lock, trial balance and advisor brief confirmed.

HR

Nafis status, contracts and onboarding documents complete.

Payroll

WPS, GPSSA and payslip controls tested.

CFO

Penalty exposure and filing plan signed off.

Source basis: MoHRE Emiratisation guidance, Nafis platform material, GPSSA contribution guidance and FTA Corporate Tax guidance. General business information only; not legal advice.