



United Arab Emirates: Amendments to the Executive Regulations of the Tax Procedures Law

April 2026



In brief

On 23 March 2026, the UAE Cabinet issued Cabinet Decision No. 17 of 2026, amending Cabinet Decision No. 74 of 2023 on the Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures. The amendments took effect from **1 April 2026**.

According to the Ministry of Finance, these amendments were introduced following the changes made to the Tax Procedures Law, which entered into force on 1 January 2026. The stated objective is to improve clarity in tax procedures, enhance transparency, facilitate taxpayer compliance, and safeguard taxpayers' rights.

Key amendments under Cabinet Decision No. 17 of 2026

In practical terms, the amendments focus on a number of procedural areas that are relevant to day-to-day tax compliance and tax authority interactions. These include the treatment of voluntary disclosures, the application of refund procedures to credit balances, enhanced rules on disclosure of taxpayer information to competent government entities, an extended record retention period for certain pending refund claims, and the possibility of extending the period for the preservation or seizure of documents or assets during a tax audit or examination.

- The amendments introduce an additional **two-year record retention period** in cases where a refund application remains pending and no decision has yet been issued by the Authority.
- The rules on **voluntary disclosures** have been clarified, particularly where an incorrect refund application arises from an incorrect tax return or tax assessment.
- **Refund procedures** are now expressly stated to apply to any credit balance in favor of the taxpayer.
- The framework for **disclosure of information** to competent government authorities has been revised, with stronger emphasis on confidentiality, data protection, and limits on use.
- The amendments also allow for the **extension of the period for preservation or seizure of documents or assets** for tax audit and examination purposes.

key amendments under Cabinet Decision No. 17 of 2026

Reference	What changed	Suggested practical focus
Article 3(2)(e)	A new paragraph adds an additional 2 years of record retention where a refund application remains pending.	Review open refund files and retain supporting documentation for longer where relevant.
Article 10	For incorrect refund applications caused by an incorrect tax return or tax assessment, amounts above AED 10,000 require a voluntary disclosure within 20 business days; amounts of AED 10,000 or less may be corrected in the next eligible return, or by voluntary disclosure if no return is available.	Refresh refund correction and voluntary disclosure procedures.
Article 18(10)	A new clause allows the Authority to extend the period for seizing documents or assets, with notice to the concerned person where possible.	Build for potentially longer document holds during audits.
Article 26	The title changes from Tax Refund Procedures to Credit Balance Refund Procedures. The text now expressly refers to refund of credit balance, while the 20-business day decision period and 5 business day repayment initiation period remain.	Distinguish credit balance refunds more clearly in refund and compliance processes.
Article 28(1)(b)	Disclosure to a competent government entity now requires an agreement with the Authority that ensures confidentiality and data protection and defines permitted use and control procedures, replacing the earlier memorandum wording.	Reinforce data governance and information-sharing controls.

In practice, businesses may wish to revisit their **refund claim files, voluntary disclosure processes, document retention policies, and tax audit readiness protocols** In line with it coming to effect from 1 April 2026.

For the complete wording of the amendments and the updated Executive Regulation, please refer to the link [here](#).

Contact us

- With the recent amendments to the Executive Regulation of the UAE Tax Procedures Law, businesses should reassess how they manage refund claims, voluntary disclosures, record retention, and responses to tax audits and information requests.
- PwC's tax specialists work closely with businesses to proactively manage compliance, implement technology-enabled solutions, and minimise the risk of penalties.
- PwC's Middle East Tax team can support businesses in understanding the amendments, assessing their practical impact, and considering whether any updates are needed to existing tax compliance and documentation processes.



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