The reporting window for Reporting Period 2025 (“**RP2025**”) opened on 1 June 2026 for the submission of filing an Annual Returns or Nil Returns (as applicable), together with the Risk Based Assessment Questionnaire, through the FATCA/CRS System (“**System**”).

The Ministry of Finance are also pleased to inform you that the reporting deadline for RP2025 has been <u>extended until **13 July 2026**</u>.

Entities registered under both FATCA and CRS are required to submit separate filings for each regime.

<u>Please note that only Reporting Financial Institutions that are registered in the System will be able to submit their Annual Return or Nil Return, as applicable, and file their Risk Based Assessment Questionnaire.</u>

The FATCA/CRS portal can be accessed using the following link https://fatcacrs.mof.gov.ae/.

Please refer to the classification guidance below to check if Reporting obligations apply.

Reporting Obligations include:

- Data or nil report submission
- Risk based assessment

FATCA

Classification Types	Obligations
Custodial Institution	Apply
Depository Institution	Apply
Specified Insurance Company	Apply
Investment Entity	Apply
Active NFE	Do not apply
Passive	Do not apply
Registered Deemed Compliant FI	Do not apply
Certified Deemed Compliant FI	Do not apply
Exempt Beneficial Owner	Do not apply

CRS

Classification Types	Obligations
Custodial Institution	Apply
Depository Institution	Apply
Specified Insurance Company	Apply
Investment Entity	Apply
Active NFE	Do not apply
Passive	Do not apply
Non-Reporting Financial Institution	Do not apply

If reporting obligations apply as per your classification, you will be required to submit data / nil report and risk assessment for **RP2025** by **13th July 2026**

If reporting obligations do not apply as per your classification, then no further action would be required if registration is authorized by your Regulatory Authority.

To further assist you in fulfilling your entity’s FATCA and/or CRS reporting obligations, you may also refer to the following guidance materials published on the UAE Ministry of Finance FATCA/CRS webpage:

1. **FATCA/CRS System FAQs** – guidance on system registration, data submission, and risk self-assessment requirements: https://mof.gov.ae/wp-content/uploads/2024/05/FATCA-CRS-System-Registration-Data-Submission-Risk-Self-Assessment-FAQs.pdf

2. **CRS Reporting Requirements Guide** – guidance on information required to be included in CRS reporting: https://mof.gov.ae/wp-content/uploads/2026/04/Circular-on-What-Should-be-Included-in-CRS-Reporting.pdf

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