

REGISTRATION AUTHORITY - GUIDANCE

WAIVER REQUESTS FOR LATE FILING PENALTIES

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Introduction to ADGM

ADGM is an international financial centre, of Abu Dhabi, the Capital of the United Arab Emirates. With its own civil and commercial laws based on English common law, ADGM offers the local, regional and international business communities a world-class legal system and regulatory regime.

The Registration Authority (“**RA**”) is the Registrar of Companies within ADGM, as well as the commercial and audit regulator. The RA is responsible for the licensing, registration and incorporation of entities seeking to establish a presence in ADGM, as well as the monitoring and enforcing of ADGM’s commercial legislation and facilitating government related services.

Guidance overview and application

This guidance sets out the RA’s policy and procedure on accepting, assessing and deciding waiver requests in relation to late filing fees and late filing fines.

This guidance should be read in conjunction with ADGM’s Commercial Legislation, which is available at www.adgm.com.

This guidance is issued pursuant to section 936(2) of the Companies Regulations 2020, section 23(1) of the Commercial Licensing Regulations 2015, and section 24 of the Beneficial Ownership and Control Regulations 2022, collectively (the “**Regulations**”).

For the purposes of this guidance, private limited companies, public limited companies, unlimited companies, limited liability partnerships and foundations, will be collectively referred to as “**entity**” or “**entities**”. Similarly, director, member, partner and councillor will be referred to as an “**officer**”, unless otherwise specified.

WAIVER REQUESTS OF LATE FILING PENALTIES

Overview

All late filing fees and late filing fines are issued automatically and can be viewed via the Online Registry Solution (ORS), which can be accessed [here](#).

ADGM entities may also request waivers for late filing fees and late filing fines through the online portal. ADGM companies need to meet specific criteria for the RA to consider any waiver request.

The table below sets out a non-exhaustive list of examples of different types of late filing fines and late filing fees.

Examples of Late Filing Fines	Examples of Late Filing Fees
<i>Late fines are imposed for most filing types in the commercial legislation that have a statutory deadline for filing with the Registrar. Late fines are typically either \$150 or \$300, depending on the type of filing.</i>	<i>The late fee is \$150 for each month (or part thereof) that the application / filing is overdue up to a maximum of \$450. The late fee is in addition to any applicable filing fee.</i>
<ul style="list-style-type: none"> Failure to deliver confirmation statement to the Registrar within 1 month 	<ul style="list-style-type: none"> Late submission of commercial licence renewal
<ul style="list-style-type: none"> Failure to deliver to the Registrar a return of allotment within 1 month 	<ul style="list-style-type: none"> Late filing of change of beneficial owner or controller
<ul style="list-style-type: none"> Failure to send Registrar copy of amended articles 	<ul style="list-style-type: none"> Late filing of a change of director
<ul style="list-style-type: none"> Failure to notify the Registrar of creation of new class of shares within one month from the date on which the new class is created 	

Reason for waiver

An entity may appeal against a late filing penalty by submitting a waiver request. However, the appeal will only be successful if the entity demonstrates that an error has occurred, including the late filing penalty being imposed incorrectly, or that the circumstances are exceptional.

The RA will consider a waiver request only for the following two categories:

A) Errors:

- A filing is submitted or document is uploaded to the RA via the ORS Portal where there is a clear and obvious mistake inputted, for example the year '2023' instead of '2024';
- There has been a system error by ADGM's registry system; or
- An incorrect notification or instruction is received by the entity directly from ADGM.

B) Exceptional Circumstances:

- Exceptional circumstances include unforeseen and catastrophic events that render an entity unable to submit a filing.
- Exceptional circumstances **do not** include:
 - a) the entity being dormant;
 - b) unfamiliarity with the company's filing obligations under ADGM's commercial legislation;
 - c) the directors / authorised signatories of the company are travelling / out of the country; nor
 - d) the entity having financial difficulties.

Requirements for consideration of all waiver request applications

The following requirements must be met before consideration of waiver requests:

Complete and accurate information provided to the RA

The applicant must ensure that one of the two categories of waiver (see 'Reasons' above) has been met, and that complete and accurate information has been provided to the RA to support this.

The applicant must ensure that in an application for a waiver, all information and declarations made are complete and accurate, including any supporting documents and statements.

Failure to provide complete and accurate information may result in a person contravening section 984 of the CR 2020 – *general false statement contravention*. A contravention of section 984 may result in a financial penalty of up to level 8 (USD 1,000,000).

Application of waiver must be made within 30 days of issue of late filing penalty

In instances where an application of waiver relates to a clear and obvious mistake in a filing submitted, or document uploaded, the applicant must also ensure that any application for a waiver is made within 30 days of the issuance of the relevant notice of a late filing penalty (“**Notice**”). The Notice will be sent to the service email address of the ADGM entity’s online portal user, and is available to be viewed by the ADGM entity via the [Online Portal](#).

Application of waiver for late fees and late fines to be made via the Online Portal

If the applicant believes that they meet one of the categories for a waiver of a late filing fee or a late filing fine, they may make an application via the [Online Portal](#). The applicant must provide the following information:

- a) The waiver category which the late filing fee / filing fine meets;
- b) The reason(s) the late filing fee / filing fine meets the waiver category; and
- c) Any supporting documentation.

Declaration by the applicant to the RA

The applicant must declare that:

- a) The late filing fee / filing fine meets one of the acceptable reasons of waiver;
- b) The applicant acknowledges that if they do not provide complete and accurate information regarding the waiver request that they may be liable for a financial penalty; and
- c) The applicant acknowledges that if they do not provide complete and accurate information regarding the waiver request, and they are completing the application on behalf of an ADGM entity, the ADGM entity might be held liable for a financial penalty.

Submission of waiver request

Once all applicable information has been provided, and the three above declarations have been made by the applicant, the applicant can submit the waiver request.

Waiver requests submitted via email will not be considered by the Registration Authority unless the applicant can demonstrate a technical issue with the ADGM portal. In such cases, the submission must include supporting evidence, such as a screenshot of the error encountered.

Outcome of waiver request – late filing fees and late filing fines

The RA will consider the reasons given for the waiver request. The two outcomes are:

- The waiver request is accepted; or
- The waiver request is rejected.

If the waiver request is accepted by the RA, the late filing penalty will be cancelled.

If an entity appeals a late filing penalty after paying the fee or fine and the waiver request is accepted, a credit note will be applied to any future payments due by the entity. No refund will be given.

In either case, the entity requesting the waiver will be notified of the outcome in writing to their registered service email address.

Failure to pay late fees or fines

If a late filing or fee remains unpaid for 30 days access to certain services will be suspended until the outstanding amounts are paid.

This includes, but is not limited to the following types of services:

- Certificates of Good Standing
- Certificates of Incumbency, and
- Requests for Registrar certified documents

For more information, please download the [RA's Services Restriction Policy](#) available here.

It is essential to resolve any outstanding fines or fees promptly to avoid service disruptions. If you wish to appeal the late filing fine or late filing fee please refer to the information above on

how to request a waiver. In instances where a waiver request is received within 30 days of receiving a late fee or fine, the blocking of services will be halted until such time that the RA concludes its review of the waiver application. In instances where the waiver request is rejected and 30 days have elapsed since the fee or fine was issued the blocking of services will take immediate effect.

The RA may also apply to ADGM Courts for recovery of any part outstanding of the fee or fine as a debt.

Further information

For further information on requirements of companies responsibilities to the RA, please visit: <https://www.adgm.com/operating-in-adgm/monitoring-and-enforcement/latefilings-to-the-registrar>

Disclaimer

This guidance is a non-binding indicative guidance and should be read together with the relevant legislation, in particular ADGM's Companies Regulations 2020, Commercial Licensing Regulations 2025 and Beneficial Ownership and Control Regulations 2022, and any other relevant regulations and enabling rules, which may change over time without notice. Information in this guidance is not to be deemed, considered, or relied upon as legal advice and should not be treated as a substitute for specific advice concerning any individual situation. Any action taken upon the information provided in this guidance is strictly at your own risk and the RA will not be liable for any losses and damages in connection with the use of or reliance on information provided in this guidance. The RA makes no representations as to the accuracy, completeness, correctness, or suitability of any information provided in this guidance.