



Corporate Tax Registration on EmaraTax:

The Complete Guide



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Understanding the Basics of Corporate Tax in UAE



Introduction to Corporate Tax Registration on EmaraTax

The Complete Guide is a comprehensive look at the legal requirements related to corporate tax registration, documents required, procedures to follow, and mistakes to avoid. Read the guide for a step-by-step guide for Corporate Tax Registration on the EmaraTax portal.

Corporate Tax (CT) is a direct tax levied on the net income or profit of corporations and other businesses. CT is also referred to as “Corporate Income Tax” or “Business Profits Tax” in other jurisdictions.



A competitive CT regime based on international best practices is expected to cement the UAE’s position as a leading global hub for business and investment and accelerate the UAE’s development and transformation to achieve its strategic objectives.

The introduction of a CT regime also reaffirms the UAE’s commitment to meeting international standards for tax transparency and preventing harmful tax practices.

The UAE CT regime has become effective for financial years starting on or after 1 June 2023.



Examples

A business with a financial year starting on 1 July 2023 and ending on 30 June 2024 will become subject to UAE CT from 1 July 2023 (the beginning of the first financial year starting on or after 1 June 2023).

A business with a financial year starting on 1 January 2023 and ending on 31 December 2023 will become subject to UAE CT from 1 January 2024 (the beginning of the first financial year starting on or after 1 June 2023).

Who should register for Corporate Tax?

- Every taxable, including Free Zone Persons, must register with the Federal Tax Authority (FTA) under the CT Law regime.
- Every person carrying out business or business activities in the UAE under the license must obtain a tax registration number.

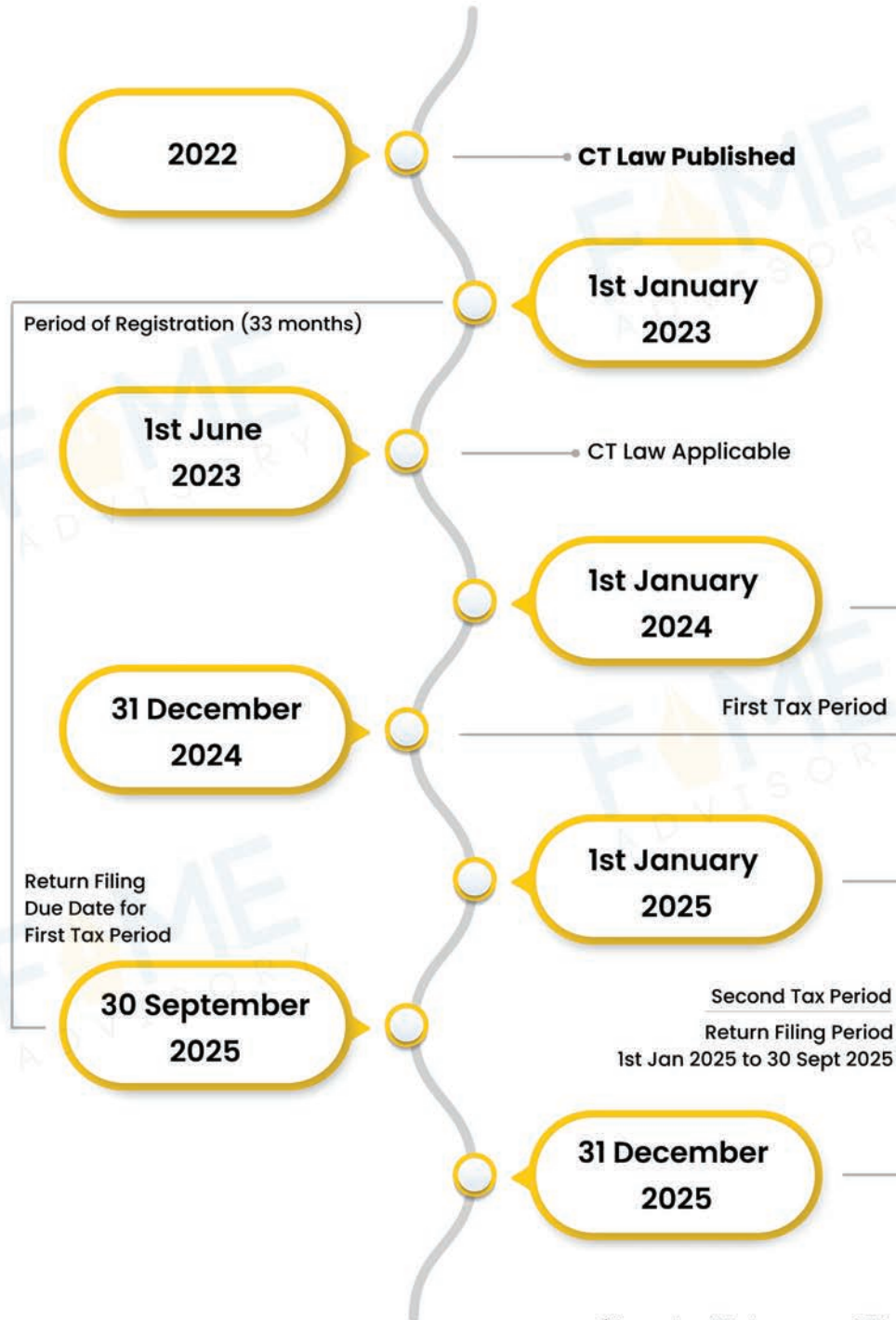
Timeline for Corporate Tax Registration



All the Taxable persons must register under the Corporate Tax regime within 9 months from the end of the relevant first Tax Period.

Example	Fiscal year-end	First reporting period	CT registration and due date of filing the first CT return and payment
1	December 2023	January 2024 to December 2024	30th Sep 2025
2	June 2023	July 2023 to June 2024	31st March 2025

Timeline for Corporate Tax Registration



* Important Dates as per CT Law

Know About EmaraTax Platform & Document Required



What is the EmaraTax Platform?

EmaraTax Platform is the Official website managed by the FTA (Federal Tax Authority of the UAE) that offers various digital services to UAE Businesses.

The services include handling Tax Registration, Filing of Returns, Payment of Taxes and Applying for tax refunds under the UAE CT Law regime.

What are the Documents Required for Corporate Tax Registration on EmaraTax?

Documents required for CT Registration on EmaraTax Portal:



Certificate of Incorporation and Copy of all the latest Trade licenses



Copy of Memorandum of Association & Articles of Association / Partnership Agreement or any other document showing ownership information about the business.



Registered office address



Financial Year adopted by a Taxable person to prepare financial statements

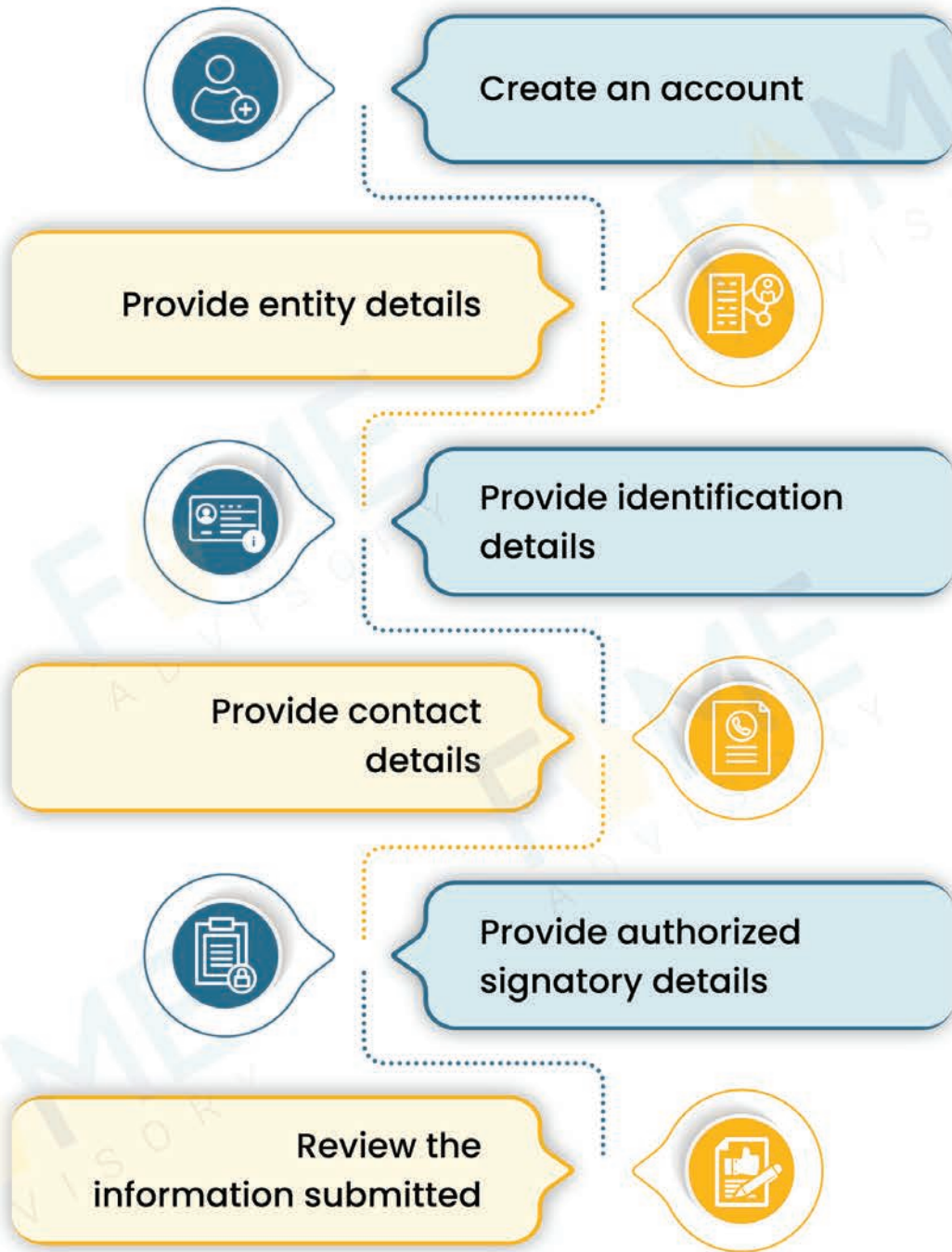


Copy of the latest Emirates ID and Passport of the Owners/shareholders, along with details of their shareholding in the business

The Steps for Corporate Tax Registration



CT Registration on the EmaraTax Portal



Step 1: Create an Account

Welcome to Federal Tax Authority EmaraTax Sign Up

OR

E-mail Address

e.g. yourname@email.com

First Name in English

First Name

Last Name in English

Last Name

First Name in Arabic

First Name

Last Name in Arabic

Last Name

Country Code

+971 (United Arab Emirates)

Mobile Number

Mobile Number

Password

Create Password



Password Strength

- One upper & lower case alphabet
- One numeric value
- One special character
- 10-20 character length

Confirm Password

Re-Enter The Password



Security Code

Enter Security Code

949658



By clicking Continue, I agree to [Terms & Conditions](#) of the FTA

Continue

Create an account on the EmaraTax portal by registering with your email ID and Phone number or logging in using your existing ID and password.

Step 2: Entity Details Section

Home > Cleanpro Cleaning Services LLC > Corporate Tax Registration

Corporate Tax Registration

1 Entity Details 2 Identification Details 3 Contact Details 4 Authorized Signatory 5 Review and Declaration

Entity Details

Entity Type i
 Legal Person - Incorporated

Entity Sub-Type
 UAE Private Company (incl. an Establishment)

Country of Registration/Incorporation
 United Arab Emirates

Date of Incorporation
 13/02/2018

Are you a Qualifying Public Benefit Entity? i
 Yes No

Upload Certificate of Incorporation
 Drag files here
 Max file size: 15 MB Formats: PDF, DOC Max No. of Files: 3

Corporate Tax Period i
 January - December

Select the appropriate option for Entity Type and Entity Sub Type.

Step 3 : Identification Details

The screenshot shows the 'Identification Details' step in the EMARATAX Corporate Tax Registration process. The form is divided into several sections:

- Main License Details:**
 - Trade License Issuing Authority: Dubai Economy and Tourism
 - Trade License Number: 800535
 - License Issue Date: 13/02/2018
 - License Expiry Date: 12/02/2024
- Legal Name:**
 - Legal Name in English: CLEANPRO CLEANING SERVICES LLC
 - Legal Name in Arabic: كينبرو لخدمات التنظيف ذ.م.ش
- Trade Name:**
 - Trade Name in English: CLEANPRO CLEANING SERVICES LLC
 - Trade Name in Arabic: كينبرو لخدمات التنظيف ذ.م.ش
- Upload Copy of Trade License:** A section with a file upload button and a drag-and-drop area. Max file size: 15 MB, Formats: PDF, DOC, Max No. of Files: 3.
- Business Activities Details:** A table with columns: Primary Activity, Industry, Main Group, Sub-Group, Business Activities, Activity Code, and Actions.

Primary Activity	Industry	Main Group	Sub-Group	Business Activities	Activity Code	Actions
Administrative and support service activities		Services to buildings and landscape activities	Cleaning activities	Other building and industrial cleaning activities	8129	***

At the bottom of the form, there are buttons for 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step'.

1. Depending on the 'Entity Type' selected, you must provide the main trade license details in the identification details section.
2. Click 'Add Business Activities' to enter all the business activity information associated with the trade license.
3. Enter the mandatory business activity information and click on Add.
4. Click on 'Add Owners' to enter all the owners that have 25% or more ownership in the entity being registered.
5. Select 'Yes' if you have one or more branches, and add the local branch details.

Step 4 : Contact Details

The screenshot shows the 'Contact Details' step of the Corporate Tax Registration process on the Emarat Tax Authority website. The form is titled 'Contact Details' and includes a note: 'If you have a trade license in the UAE, please ensure that the address details that you enter are identical to the information on the trade license. For natural persons, enter the address details of your house.' The form fields are as follows:

Country	United Arab Emirates	Building Name & Number	Office 704
Street	Al Garhoud	Area	Al Karama
City	Dubai	Emirate	Dubai
Country Code	+971 (United Arab Emirates)	Mobile Number	506434967
		Country Code	+971 (United Arab Emirates)
		Landline Number	42266661
Email ID	omar@almarab.com	P.O. Box (Optional)	6952

At the bottom of the form, there are three buttons: 'Previous Step', 'Cancel', and 'Save as Draft' (disabled), and 'Next Step'.

1. Enter the registered address details of the business.
2. Do not use another company's address (for example, your accountant). If you have multiple addresses, provide details of the place where most of the day-to-day activities of the business are carried out
3. If you are a foreign business applying to register for UAE CT, you may choose to appoint a tax agent in the UAE. In such cases, provide the necessary details.

Step 5 : Authorized Signatory

The screenshot shows the 'Authorized Signatory' form in the EMARATAX system. The form is titled 'Authorized Signatory' and contains the following fields and sections:

- First Name in Arabic:** OTAIBA SAEED AHMED KHALAF
- Last Name in Arabic:** ALOTAIBA
- Country Code:** +971 (United Arab Emirates)
- Mobile Number:** 050643406
- Email ID:** otaiiba@ototaba.com
- Designation:** MANAGER
- Is the authorized signatory a resident of the UAE?:** Yes (selected), No
- Emirates ID Number:** 784-1976-9735983-0
- Emirates ID Expiry Date:** 06/03/2029
- Upload Emirates ID:** Add/View() button, Drag files here area, Max file size: 15 MB, Formats: PDF, DOC, Max No. of Files: 3
- Passport Number:** LPP00471
- Passport Issuing Country:** United Arab Emirates
- Passport Expiry Date:** 06/07/2026
- Source of Authorization:** Memorandum of Association
- Upload Memorandum of Association:** Add/View() button, Drag files here area, Max file size: 15 MB, Formats: PDF, DOC, Max No. of Files: 3

At the bottom of the form, there are buttons for 'Previous Step', 'Cancel', 'Save as Draft', 'Update', and 'Next Step'.

1. Click 'Add Authorized Signatory' to enter the Authorized Signatory details.
2. Evidence of authorisation may include a Power of Attorney or Memorandum of Association for legal persons.

Step 6 : Review & Declaration

1. This section highlights all the details you entered across the application. You are requested to review and submit the application formally.
2. After submitting your application successfully, a Reference Number is generated for your submitted application. Note this reference number for future communication with FTA.

Other Important Aspects

Registration of Foreign Entity under UAE CT Law Regime:

The option for registration of foreign owners on the Emara Tax Portal has not been enabled yet. Consequently, branches of foreign companies cannot register for the UAE CT Regime through this platform. The Federal Tax Authority (FTA) will soon provide information regarding the timeline for enabling the registration of foreign owners on the Emara Tax Portal.

The Mistakes to Avoid During UAE CT Registration





Incomplete Documentation

It is to be ensured that the documents submitted support the information you entered in the application. This would help to avoid any rejection or resubmission of the application later.



Expired Documents

Please ensure all legal documents, such as the trade license, are current and not expired when submitting your application. Expired documents will delay processing, and FTA may raise queries accordingly.



Inappropriate Information

The applicants are supposed to provide a 'Date of Incorporation' while applying for CT registration. Applicants commonly make a mistake in providing a Trade License Renewal date. However, here, it is expected to provide the Date of Incorporation of the entity. Such mistakes may lead to the rejection of the CT registration application by the FTA, UAE.



Selection of Options while applying for CT Registration with the FTA

If the entity has selected entity Type as 'Legal persons – Other' in VAT Registration, then at the time applying for CT Registration Application, the Applicant cannot edit the Type of Entity, and it will be auto-populated as 'Legal Persons-other'. And eventually such application are getting rejected by the FTA Authority and entities will have to wait for the update on the Emara Portal.

Post-Registration Responsibilities & Compliance



Regular Tax Return Filing

Article 53 'Tax Returns' provides that every taxable person is liable to file a return of income online within 9 months from the end of the tax period or by any other such date as directed by the FTA. Information to be disclosed in the tax return.

It is mandatory for the taxable person to disclose the following information in the tax return.

- The tax period to which such tax return relates;
- The name, address, and tax registration number of the taxable person;
- Date of submission of the tax return;
- The accounting basis used in the financial statements;
- Taxable income for the tax period;
- Particulars of the brought forward loss;
- Particulars of the tax loss transferred and set off against the income of another taxable person;
- Particulars of withholding tax credit and foreign tax credit;
- Corporate tax payable for the tax period.

Exempt categories of persons are also needed to register under UAE CT Law and need to file a declaration with FTA for the same

- The parent shall file the tax return for the 'Tax Group'.
- The FTA may decide on the different forms and particulars to be submitted by different categories of the taxable person

Due date to submit the tax return

Return is to be filed within 9 months from the end of the relevant tax period or by such other date as may be decided by the FTA.

Audits and Assessments



Audit & Accounts

A taxable person with revenue exceeding AED 50,000,000 (fifty million dirhams) during the relevant tax period and a Qualifying Free Zone Person will be required to prepare and maintain Audited Financial Statements.

Taxable and exempt persons shall maintain all records and documents for a period of (7) seven years.



Assessments

Once the taxpayer files the return of income, the next step is processing the return of income by the FTA. The FTA examines the return of income for its correctness, commonly referred to as 'Assessment'.

The FTA shall issue a tax assessment to determine the corporate tax payable, corporate tax refundable or any other matters as prescribed by the CT law and notify the taxable person within 10 business days of its issuance in any of the following cases:

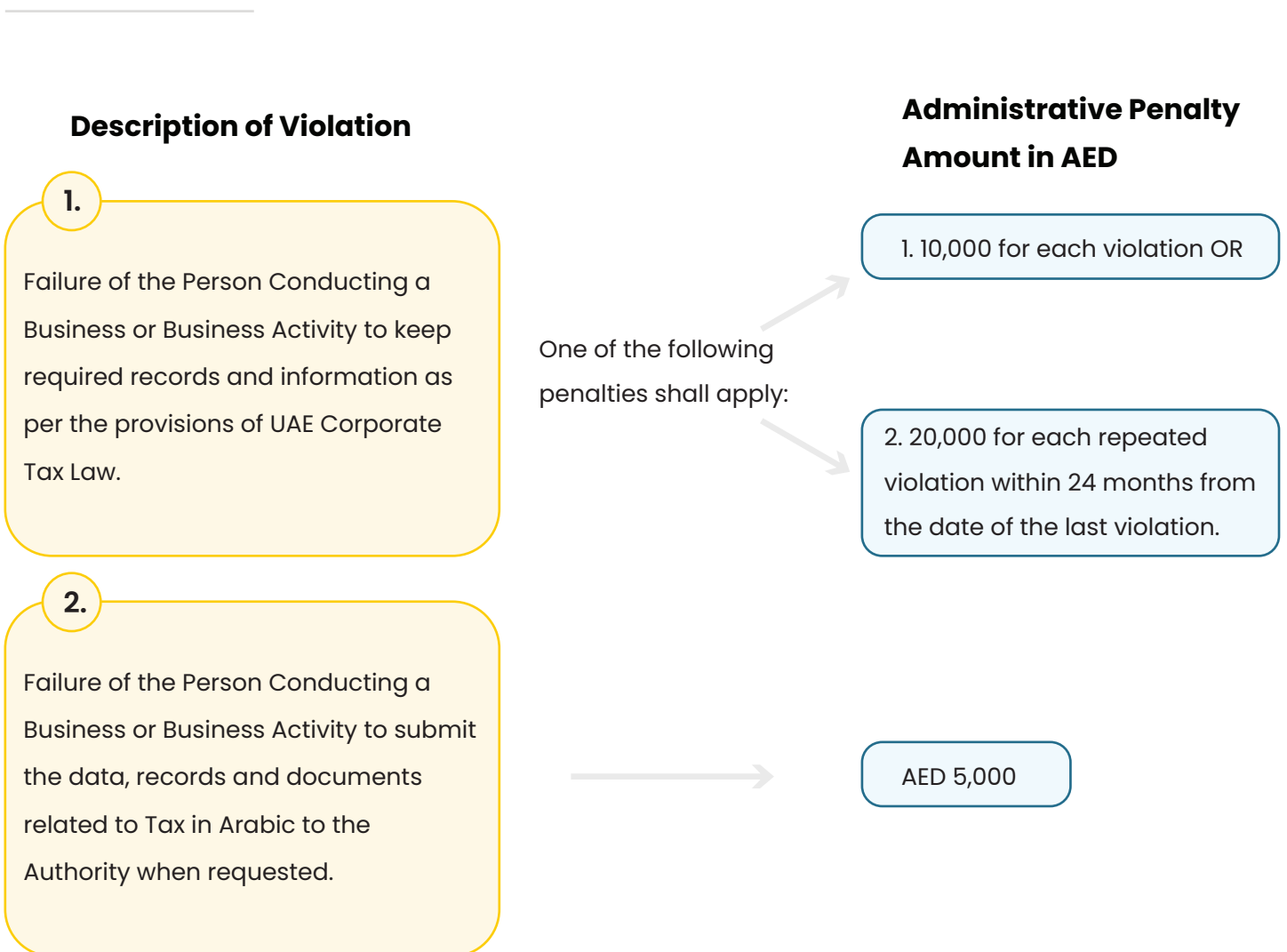
1. The taxable person fails to apply for registration within the prescribed time frame;
2. The registrant fails to submit a tax return within the prescribed timeframe;
3. The taxable person fails to pay the payable tax as per the tax return submitted within 9 months from the end of the tax period;
4. The taxable person submits an incorrect tax return;
5. The registrant fails to calculate tax on behalf of another person when he is obligated to do so under the tax law;
6. There is a shortfall in the payment of tax as a result of a person evading tax or as a result of a tax evasion in which such person was involved;
7. Any other cases in accordance with the CT Law.

Penalties for Non-Compliance



Administrative Penalties

If the taxable person fails to submit a tax registration application within the prescribed time limit, then the administrative penalty would be as follows:



Seeking Professional Help for Tax Registration on Emara Tax



Benefits of Hiring FAME as Your Tax Consultant in the UAE



Smart Advice:

They know UAE tax rules inside out and talk to you like a friend, not a tax robot.



Custom Plans:

They make tax plans that fit your business like a glove—no generic stuff.



Time Saver:

They handle the tax fuss, giving you more time for your job.



No Fines, No Stress:

Keep up with deadlines, avoid fines, and wave goodbye to tax stress.



Audit Buddy:

If a tax audit happens, they've got your back. Less stress, more support.



Save Money, Not Spend:

Yeah, you pay them, but it's an investment. Saves more than it costs.



Money Talk, Plain and Simple:

They explain how tax moves affect your money. No fancy talk, just straightforward advice.

Connections Beyond Tax:

Need more than tax help? They've got a network for legal and money matters. So, a corporate tax consultant isn't just an expense. It's a wise move. They bring smarts, keep you in the tax game, and set you up for business success.

Final Words

The UAE government has introduced the Corporate Tax (CT) and positioned the country as a business and investment hub. It demonstrates the UAE authorities' commitment to bringing transparency into business dealings. The introduction of corporate tax in the UAE will boost the economy and attract foreign direct investment.

Businesses in the UAE need to assess the applicability of the corporate tax law for their entities and establish sound record-keeping and compliance practices to comply with the legal requirements. The businesses need to train their staff and follow the updates and ministerial decisions issued by the UAE Federal Tax Authority.

The Federal Tax Authority maintains the EmaraTax Portal. It provides a streamlined process for Corporate Tax Registration in the UAE.

Meet Our Team



Mr. Nirav Shah
Director at FAME Advisory

With over two decades of experience in corporate advisory, consultancy, and compliance, CA Nirav Shah is a qualified Chartered Accountant and a stalwart in the industry, being recognized as amongst the top corporate structuring, international tax, and compliance experts in the UAE, India, and other countries. For more than 15 years, Mr Nirav has had a distinguished journey consulting global clients on Corporate Structures and Governance and family asset holding structures and has served as a specialist in providing strategic inputs to organizations.



Hemang Agravat
Manager - Business Development

As a Business Development Manager at FAME, Hemang has had a long professional career with a focus on growing the company's client base. He holds a successful track record of nurturing clients & has been instrumental in building high-performing teams. He specializes in building programs that add value to the clients relationship. Hemang brings in a wealth of experience bridging the gap between Sales & Advisory teams.



Udit Chokshi
Senior Corporate Trainer - Accounting,
Tax & Accounting Software

Udit has been working with FAME Advisory since 2014 & has been entrusted with the responsibility of the Corporate Training division for the company. He supervises a team of 6 & has a proven track record of managing 40 plus VAT Returns monthly with his team. During his career, Udit has held a pivotal role in executing training projects for the company with a result-oriented approach while building high-performance teams & collaborating across departments.



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