



# Corporate Tax Registration – Enabled on EmaraTax Portal

## Corporate Tax Registration

In line with Federal Decree-Law No. 47 of 2022 - Taxation for Corporations and Businesses, the Federal Tax Authority ('FTA') has now enabled Corporate Tax Registration on the EmaraTax portal for the following entities:

- a. Legal Person - UAE Public Joint Stock Company
- b. Legal Person - UAE Private Company (including an Establishment)

Currently, registration can be made only by entities that have received invitations from the FTA.

To provide guidance on the registration application, the FTA has released a **Corporate Tax Registration User Manual** along with a tutorial video that provides instructions and a step-by-step process for making the application.

## Steps for registration

Corporate Tax Registration application can be made by accessing the 'Emara Tax account' using Value Added Tax ('VAT') credentials. If not registered on the EmaraTax portal, an account creation will be required on the portal.

The registration procedure is divided into five (5) sections as below:

- (i) Entity Details
- (ii) Identification Details
- (iii) Contact Details
- (iv) Authorized Signatory
- (v) Review and Declaration

## Documents/ Information required

The following documents/information should be available while registering on the portal:

- Trade License
- Ownership details in case where shareholding is at least 25% (Owner Type, ownership start date)
- Documents to be uploaded:
  - a. **In case registrant is a Natural Person** -  
Emirates ID / Passport Copy of the Taxable Person
  - b. **In case registrant is a Legal Person** -  
- Proof of Authorization for the Authorized Signatory  
- Emirates ID / Passport Copy of the Authorized Signatory



## Points for consideration

- Business activities information associated with the trade license is to be added
- Details regarding the registered address of the business:
  - a. In case of multiple addresses - details of the place where most of the day-to-day activities of the business are carried out
  - b. If case where a foreign business is applying to register for UAE CT – it may choose to appoint a tax agent in the UAE and provide the necessary details
- In case of entities having one or more branches:
  - a. For each branch, enter the trade license details and associated business activities and owners list
  - b. The registration will be in the name of head office meeting the relevant criteria. Registration will not be performed in the name of Branch. Even if one is operating via branches in more than one Emirate, only one CT registration is required
- More than one Authorized Signatory can be added.

## Post Application submission

- After the application is submitted successfully, a Reference Number is generated. This reference number is to be noted for future communication with FTA.
- Once the application is submitted, the FTA may approve or reject or seek additional information and ask for a resubmission.
- Once the FTA confirms acceptance of application, a notification will be received.
- Application status can be checked on the dashboard from time to time.

## Dhruva Comments

FTA has enabled the EmaraTax portal for Corporate Tax Registration and currently, invitations are shared only with selected companies by way of an email. It is important for taxable persons to collate the required information, documents and start the registration process in line with the guidelines and instructions.

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