



WTS Dhruva Tax Alert – Corporate Tax Deregistration Timeline

Overview

Article 52 of Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses (UAE CT Law) provides for circumstances for making an application for Corporate Tax (CT) deregistration with the Federal Tax Authority (FTA).

Deregistration is possible only on cessation of business or business activity (dissolution, liquidation and so on). To deregister, the taxable person is required to discharge all pending CT dues / administrative penalties and file CT returns for all periods up to the date of cessation.

The FTA has issued Decision No. 6 of 2023 (Decision) stating the timeline to apply for CT deregistration.

In detail

Timeline to apply for CT deregistration

Person	Timeline
Natural Person	Within 3 months from the date of cessation of the business

Person	Timeline
Juridical Person	Within 3 months from the date the entity ceases to exist, cessation of business, dissolution, liquidation or otherwise

Dhruva Observations

Three months seems to be a reasonable time for making the deregistration application.

While the timeline for filing the deregistration application is notified, the form and manner for making such application is awaited. This will provide more clarity on the process and information / documents to be submitted along with the deregistration application.



WTS Dhruva Consultants

UAE

Dubai
Emaar Square Building 4, 2nd Floor,
Office 207, Downtown,
Dubai
Tel: + 971 4240 8477

Abu Dhabi
1905, Addax Tower, City of Lights, Al
Reem Island, Abu Dhabi

Dhruva Advisors

Mumbai

One World Center, 11th floor,
Tower 2B, 841, Senapati Bapat Marg,
Elphinstone Road (West),
Mumbai 400013
Tel: +91 22 6108 1000/1900

Ahmedabad

B3, 3rd Floor, Safal Profitaire,
Near Auda Garden,
Prahladnagar, Corporate Road,
Ahmedabad 380015
Tel: +91-79-6134 3434

Bengaluru

Prestige Terraces, 2nd Floor
Union Street, Infantry Road,
Bengaluru 560001
Tel: +91-80-4660 2500

Delhi/NCR

101 & 102, 1st Floor, Tower 4B
DLF Corporate Park
M G Road, Gurgaon
Haryana 122002
Tel: +91-124-668 7000

Pune

305, Pride Gateway, Near D-Mart,
Baner, Pune 411 045
Tel: +91-20-67301000

Kolkata

4th Floor, Unit No 403, Camac Square,
24 Camac Street, Kolkata
West Bengal 700016
Tel: +91-33-66371000

Singapore

Dhruva Advisors (Singapore) Pte. Ltd.
20 Collyer Quay, #11-05
Singapore 049319
Tel: +65 9105 3645

KEY CONTACTS

Dinesh Kanabar

Chief Executive Officer
dinesh.kanabar@dhruvaadvisors.com
Tel: +91 9820020647

Nimish Goel

Partner
nimish.goel@dhruvaadvisors.com
Tel: +971 50106 6531

K Venkatachalam

Partner
k.venkatachalam@dhruvaadvisors.com
Tel: +971 56853 5183

Hany Elnaggar

Associate Partner
hany.elnaggar@dhruvaadvisors.com
Tel: +971 52240 3695

Kapil Bhatnagar

Associate Partner
kapil.bhatnagar@dhruvaadvisors.com
Tel: +971 58683 6207

Jairajesh Nadar

Senior Manager
jairajesh.nadar@dhruvaadvisors.com
Tel: +971 50481 6301

Harpal Chudasama

Senior Manager
harpal.chudasama@dhruvaadvisors.com
Tel: +971 56596 5367

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