



Corporate Tax Registration User Manual

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Document Control Information



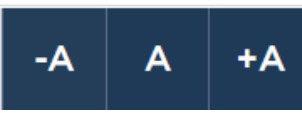



Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments



Navigating Through Emaratax

The Following Tabs and Buttons are available to help you navigate through this process

Button	Description
In the Portal	
 User types	This is used to toggle between various personas within the user profile such as Taxable Person, Tax Agent, Tax Agency, Legal Representative etc
	This is used to enable the Text to Speech feature of the portal
English عربي	This is used to toggle between the English and Arabic versions of the portal
	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
 Manage Account	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
 Log Out	This is used to log off from the portal
In the Business Process application	
Previous Step	This is used to go the Previous section of the Input Form
Next Step	This is used to go the Next section of the Input Form
Save as Draft	This is used to save the application as draft, so that it can be completed later
	This menu on the top gives an overview of the various sections within the. All the sections need to be completed in order to submit the application for review. The Current section is highlighted in Blue and the completed sections are highlighted in green with a check

The Federal Tax Authority offers a range of comprehensive and distinguished electronic services in order to provide the opportunity for taxpayers to benefit from these services in the best and simplest ways. To get more information on these services Click [Here](#)

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Introduction

This manual is prepared to help you navigate through the Federal Tax Authority (FTA) portal and submit the Corporate Tax Registration application. You must be eligible to register for Corporate Tax mandatorily or voluntarily as per the criteria stipulated in Federal Decree Law Number (47) of 2022 on Taxation of Corporations and Businesses. The applicant can be a natural person (For example, Individual), or a legal person (For example, a Public Joint Stock Company, Incorporated, government body).



Login to EmaraTax



Are you an existing e-Services user? ▼

Don't have an account?

If you do not already have an account with the FTA please signup here

Sign Up

Got any question on the new system?
[Read the FAQs](#)

Welcome to Federal Tax Authority EmaraTax

Login

Login with your E-mail

E-mail Address

Password

Forgot password?

Enter Security Code

715568

Login

Login with your Identity Solution

A trusted digital identity solution for easy login to EmaraTax is being setup and would be enabled soon

(Coming Soon)

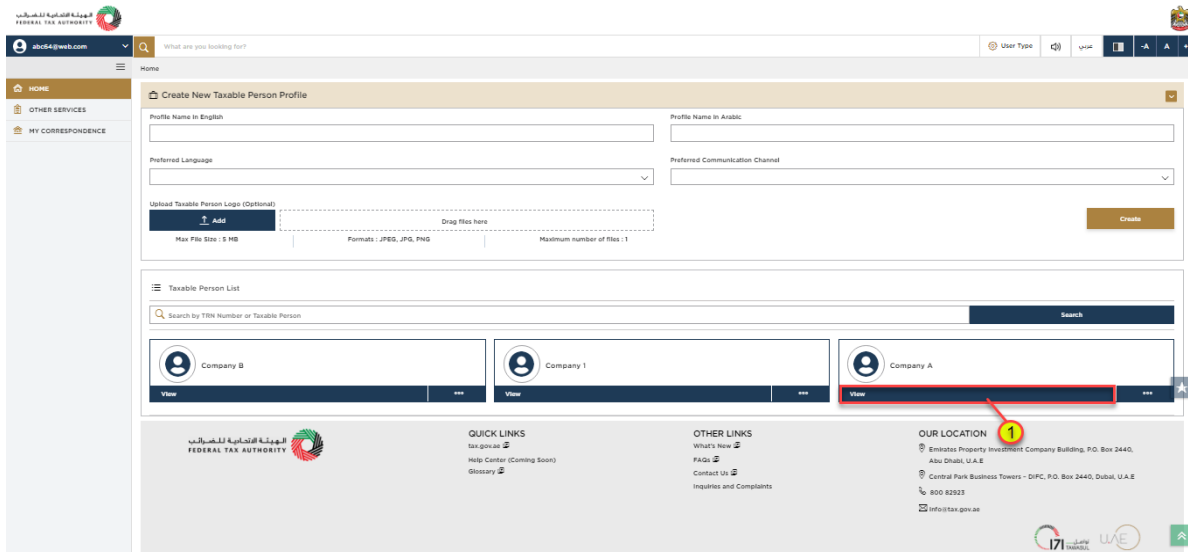
- You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the 'sign up' button. If you have forgotten your password, you can use the "forgot password" feature to reset your password.
 - If you login via your registered email and password, on successful login, the EmaraTax online user dashboard will be displayed. If you had opted for 2 factor authentication, you will be required to enter the OTP received in your registered email and mobile number to successfully login.
 - If you wish to login via UAE Pass, you will be redirected to UAE Pass. On successful UAE Pass login, you will be redirected back to the EmaraTax online user dashboard.



Step	Action
(1)	On successful login, the Taxable Person list screen is displayed. It displays the list of the Taxable Person linked to your Emaratax user profile. If there are no Taxable Person linked to your user profile, this list will be empty and you would need to create a Taxable) Person.



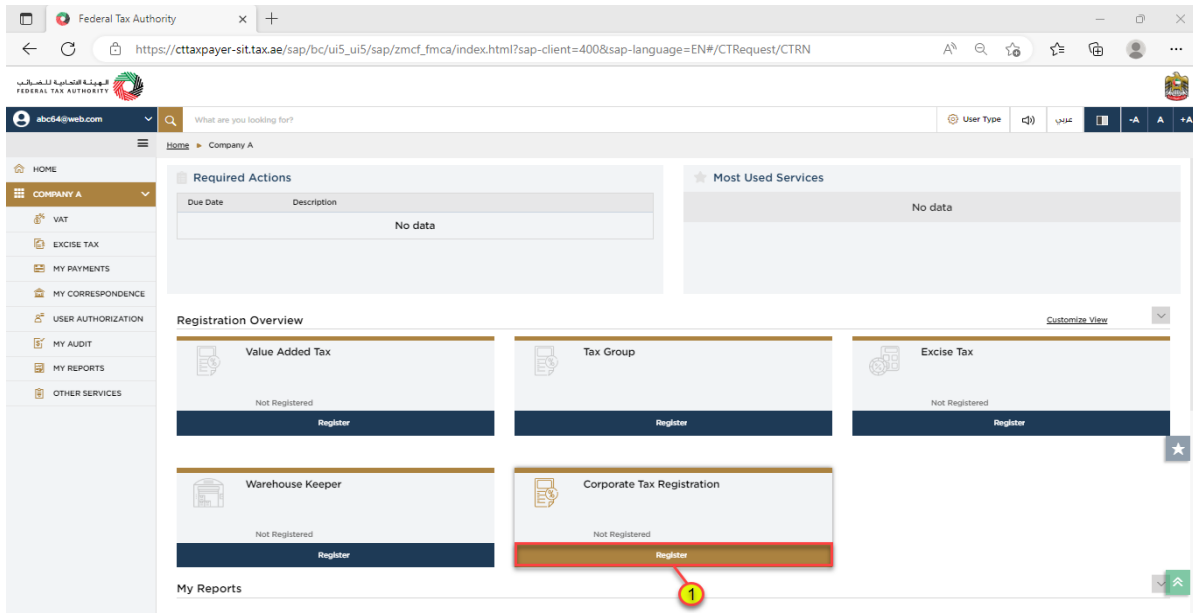
Step	Action
(1)	To create a new Taxable Person, enter the mandatory details and click 'Create'. The new Taxable Person will be displayed in the list.



The screenshot shows the 'Create New Taxable Person Profile' form with fields for 'Profile Name in English', 'Profile Name in Arabic', 'Preferred Language', and 'Preferred Communication Channel'. Below the form is a file upload section. Underneath is the 'Taxable Person List' with a search bar and three entries: 'Company B', 'Company 1', and 'Company A'. The 'View' button for 'Company A' is highlighted with a red box and a yellow circle containing the number '1'. The footer contains 'QUICK LINKS', 'OTHER LINKS', and 'OUR LOCATION' information.

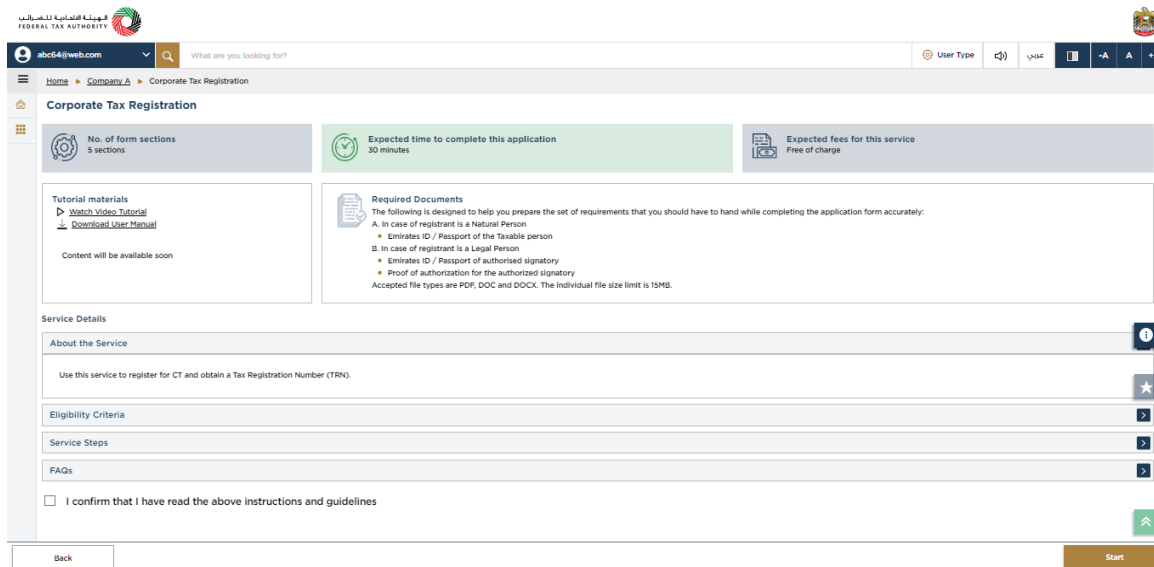
Step	Action
(1)	Select the Taxable Person from the list and click 'View' to open the dashboard.

EmaraTax Taxable person dashboard




Step	Action
(1)	Click 'Register' on the Corporate Tax tile within the Taxable Person dashboard to initiate the Corporate Tax registration application.

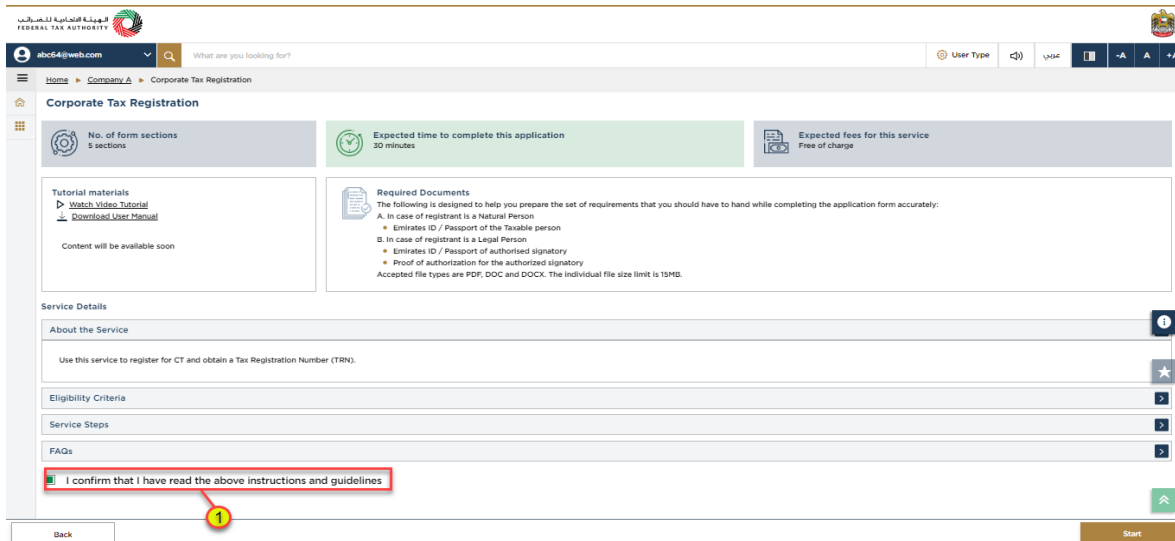
Guidelines and Instructions



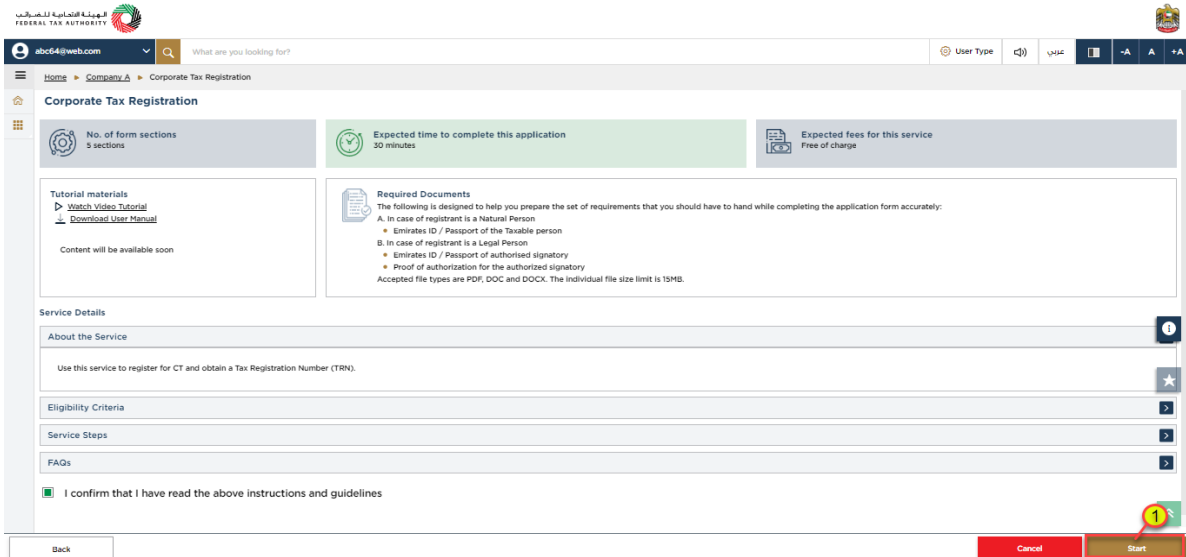
The screenshot displays the 'Corporate Tax Registration' page. At the top, there is a search bar and user information. The main content area includes:

- Key Statistics:**
 - No. of form sections: 5 sections
 - Expected time to complete this application: 30 minutes
 - Expected fees for this service: Free of charge
- Tutorial materials:**
 - Watch Video Tutorial
 - Download User Manual
 - Content will be available soon
- Required Documents:**
 - The following is designed to help you prepare the set of requirements that you should have to hand while completing the application form accurately:
 - A. In case of registrant is a Natural Person
 - Emirates ID / Passport of the Taxable person
 - B. In case of registrant is a Legal Person
 - Emirates ID / Passport of authorised signatory
 - Proof of authorization for the authorized signatory
 - Accepted file types are PDF, DOC and DOCX. The individual file size limit is 15MB.
- Service Details:**
 - About the Service:** Use this service to register for CT and obtain a Tax Registration Number (TRN).
 - Eligibility Criteria:** [Expandable]
 - Service Steps:** [Expandable]
 - FAQs:** [Expandable]
 - I confirm that I have read the above instructions and guidelines

 The 'guidelines and instructions' page is designed to help you understand certain important requirements relating to CT registration in the UAE. It also provides guidance on what information you should have in hand when you are completing the CT registration application.



Step	Action
(1)	A screen will appear with guidelines and instructions. Read the guidelines and instructions for CT Registration and mark the checkbox to confirm.



Corporate Tax Registration

No. of form sections: 3 sections

Expected time to complete this application: 30 minutes

Expected fees for this service: Free of charge

Tutorial materials
[Watch Video Tutorial](#)
[Download User Manual](#)
 Content will be available soon

Required Documents
 The following is designed to help you prepare the set of requirements that you should have to hand while completing the application form accurately:
 A. In case of registrant is a Natural Person
 • Emirates ID / Passport of the Taxable person
 B. In case of registrant is a Legal Person
 • Emirates ID / Passport of authorised signatory
 • Proof of authorization for the authorized signatory
 Accepted file types are PDF, DOC and DOCK. The individual file size limit is 15MB.

Service Details

About the Service
 Use this service to register for CT and obtain a Tax Registration Number (TRN).

Eligibility Criteria

Service Steps

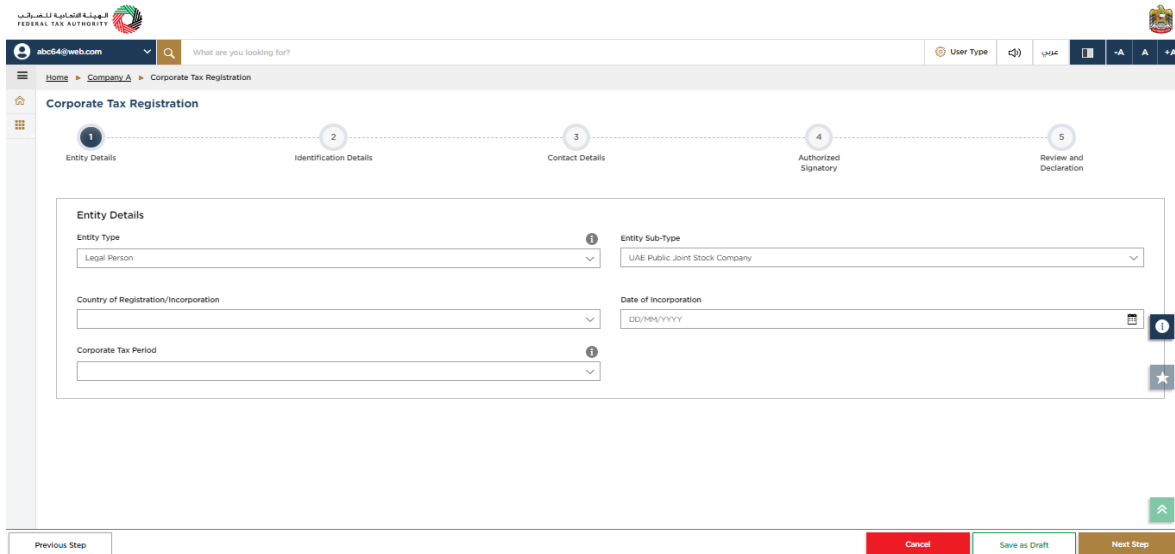
FAQs


I confirm that I have read the above instructions and guidelines

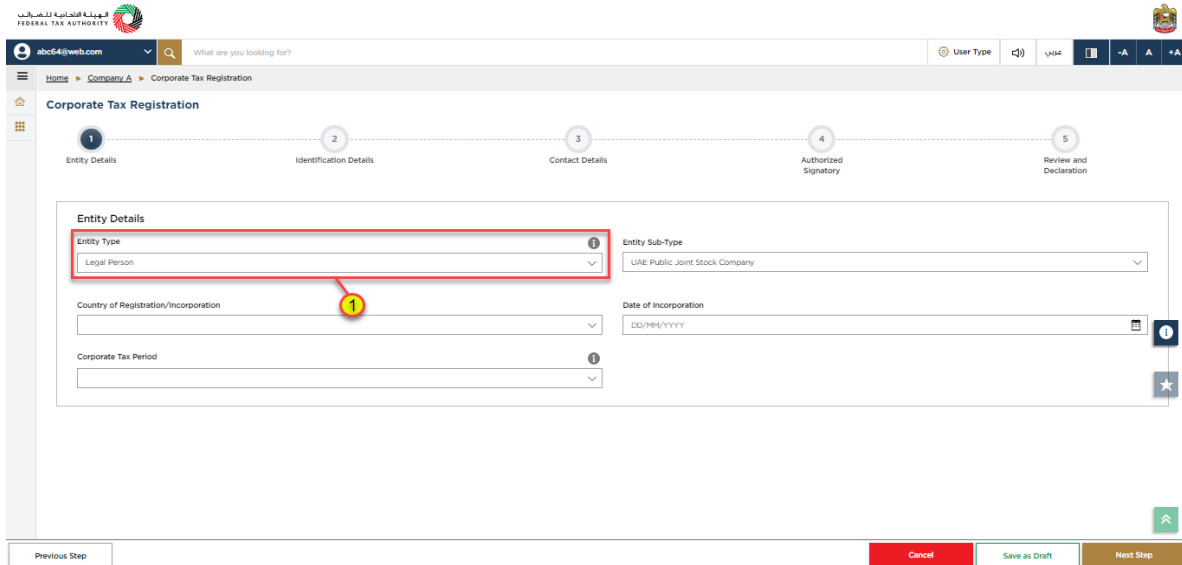
Back Cancel Start

Step	Action
(1)	Click 'Start' to initiate the CT Registration application.

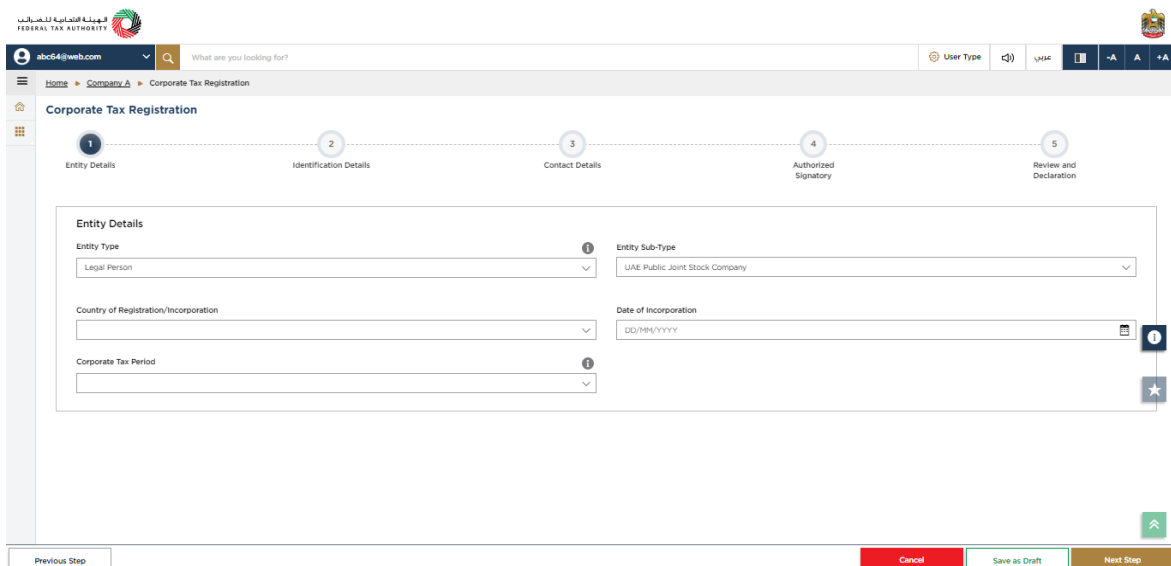
Entity Details Section



- 
 - The application is divided into a number of short sections which deal with various aspects of the registration process. The progress bar displays the number of sections required to complete the application. The section you are currently in, is highlighted as blue. Once you progress to the next section successfully, the previous section will be highlighted as green.
 - In order to move from one section to the next, all mandatory fields of the current section must be entered. The fields which are optional are marked as optional next to the field name.
 - You are requested to ensure that the documents submitted, support the information entered by you in the application. This would help to avoid any rejection or resubmission of the application later.



Step	Action
(1)	Select the Entity Type of your business from the list in the entity details section. Note that the input fields in this section may vary based on the entity type selected.

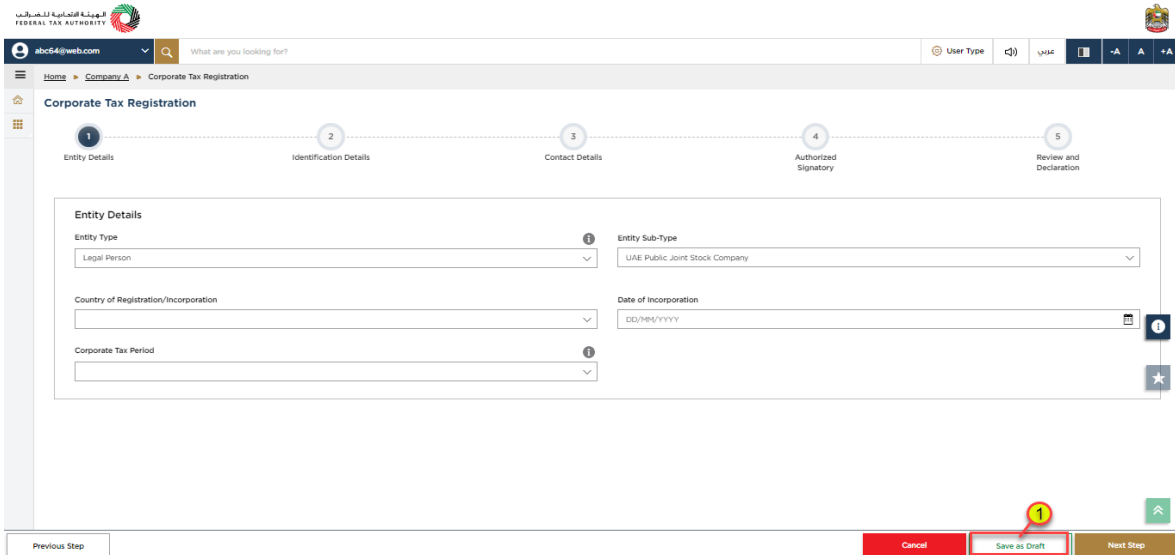


You will be able to see the following list of entity types and respective sub-types in the application:

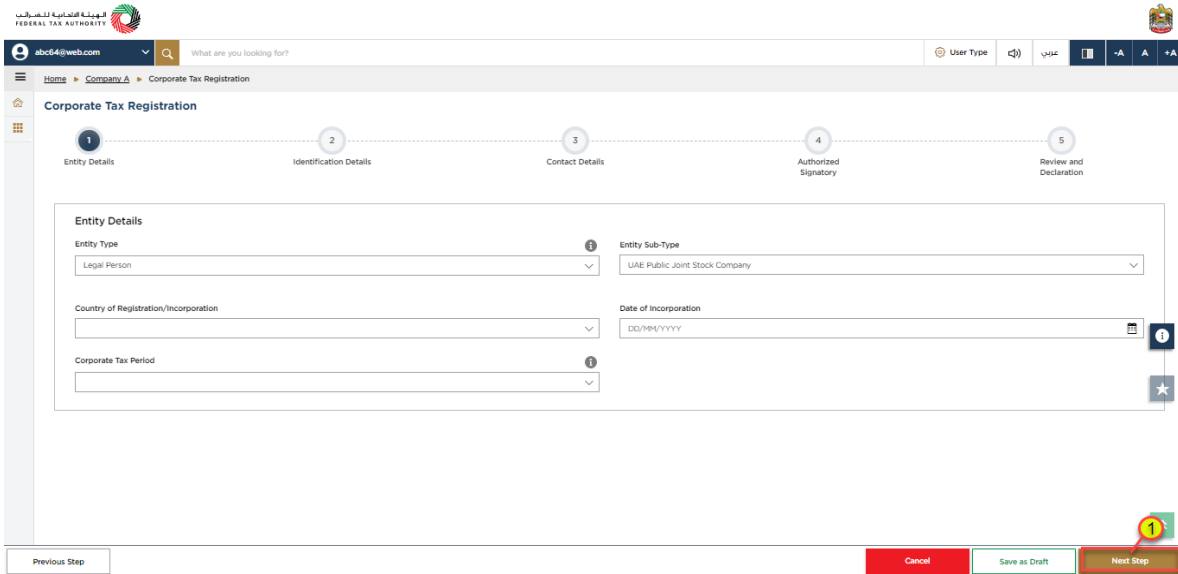
- Legal Person - UAE Public Joint Stock Company
- Legal Person - UAE Private Company (incl. an Establishment)
- Legal Person - UAE Partnership
- Legal Person - Foreign Company
- Legal Person - Club or Association or Society
- Legal Person - Trust
- Legal Person - Charity
- Legal Person - Foundation
- Legal Person - Federal Government Entity
- Legal Person - Emirate Government Entity
- Legal Person - Other
- Natural Person - Individual
- Natural Person - Sole Proprietorship/Establishment or Civil Company
- Natural Person - Partner in a Partnership
- Natural Person - Other

However, registration is currently only available for the below entity and sub-types:

- Legal Person - UAE Public Joint Stock Company
- Legal Person - UAE Private Company (incl. an Establishment)



Step	Action
(1)	You may click on 'Save as draft' to save your application and return to continue working on your application later.



The screenshot shows the 'Corporate Tax Registration' process at the 'Entity Details' stage. The form contains the following fields:

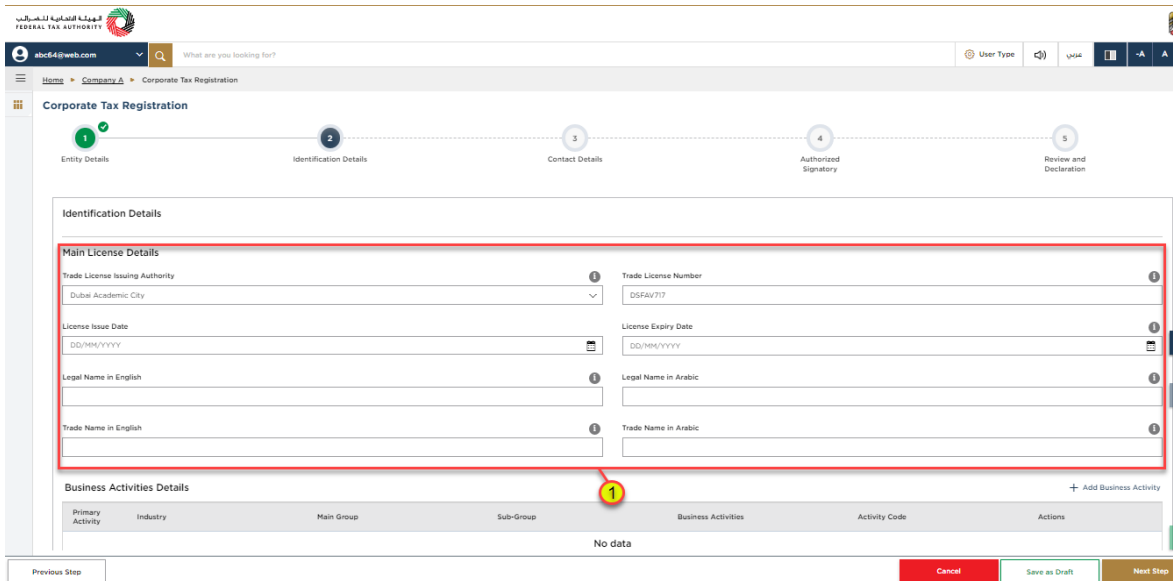
- Entity Type:** Legal Person
- Entity Sub-Type:** UAE Public Joint Stock Company
- Country of Registration/Incorporation:** (Empty dropdown)
- Date of Incorporation:** dd/MM/yyyy
- Corporate Tax Period:** (Empty dropdown)

At the bottom of the form, there are three buttons: 'Previous Step', 'Cancel', and 'Next Step'. The 'Next Step' button is highlighted with a red circle and a yellow box containing the number '1', indicating the action to be taken.

Step	Action
(1)	After completing all the mandatory fields, click 'Next Step' to save and proceed to the 'Identification Details' section.

Identification Details

Main License Details



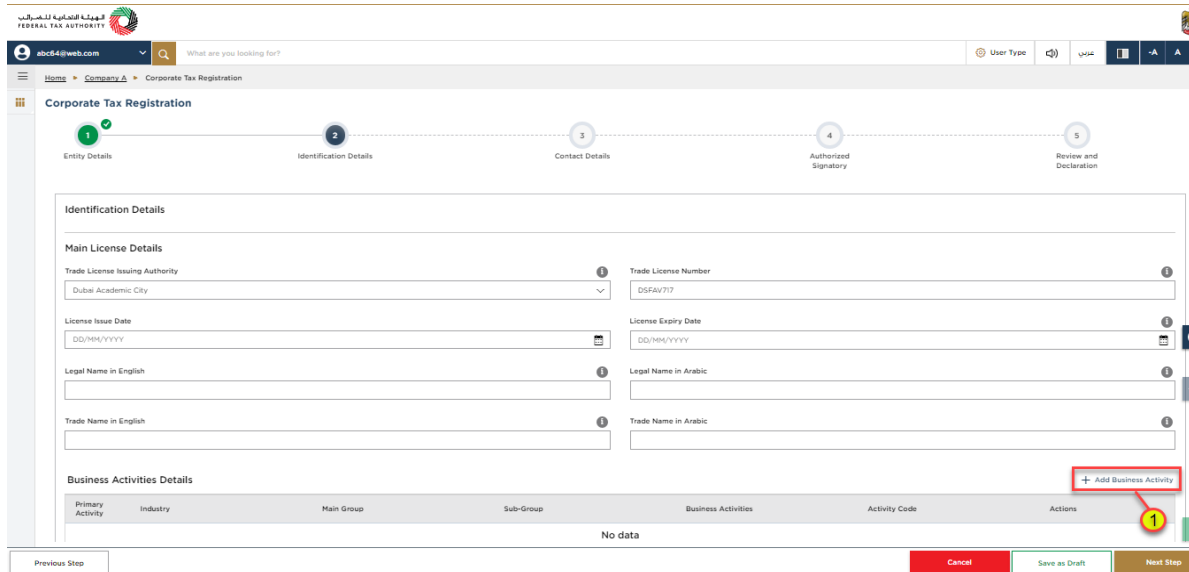
The screenshot shows the 'Corporate Tax Registration' process. The 'Identification Details' step is active. The 'Main License Details' section is highlighted with a red border and a red circle with the number 1. The form includes the following fields:

- Trade License Issuing Authority: Dubai Academic City
- Trade License Number: DSFAW717
- License Issue Date: DD/MM/YYYY
- License Expiry Date: DD/MM/YYYY
- Legal Name in English
- Legal Name in Arabic
- Trade Name in English
- Trade Name in Arabic

Below the license details is the 'Business Activities Details' section, which is currently empty with the text 'No data'. There is a '+ Add Business Activity' button.

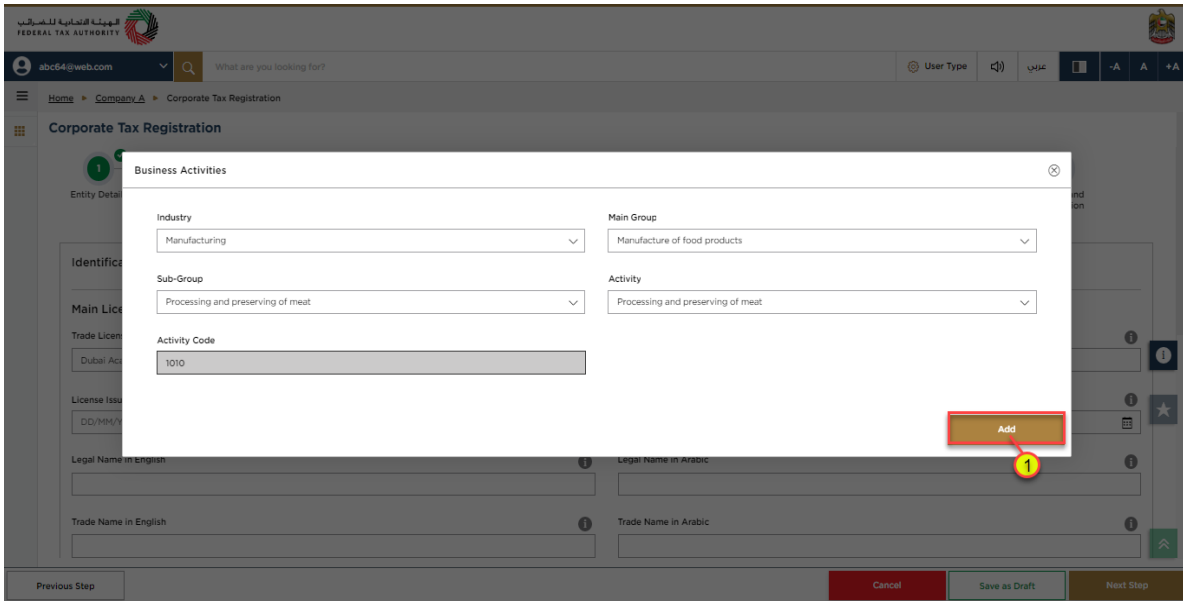
Step	Action
(1)	Depending on the 'Entity Type' selected, you are required to provide the main trade license details in the identification details section.

Business Activities



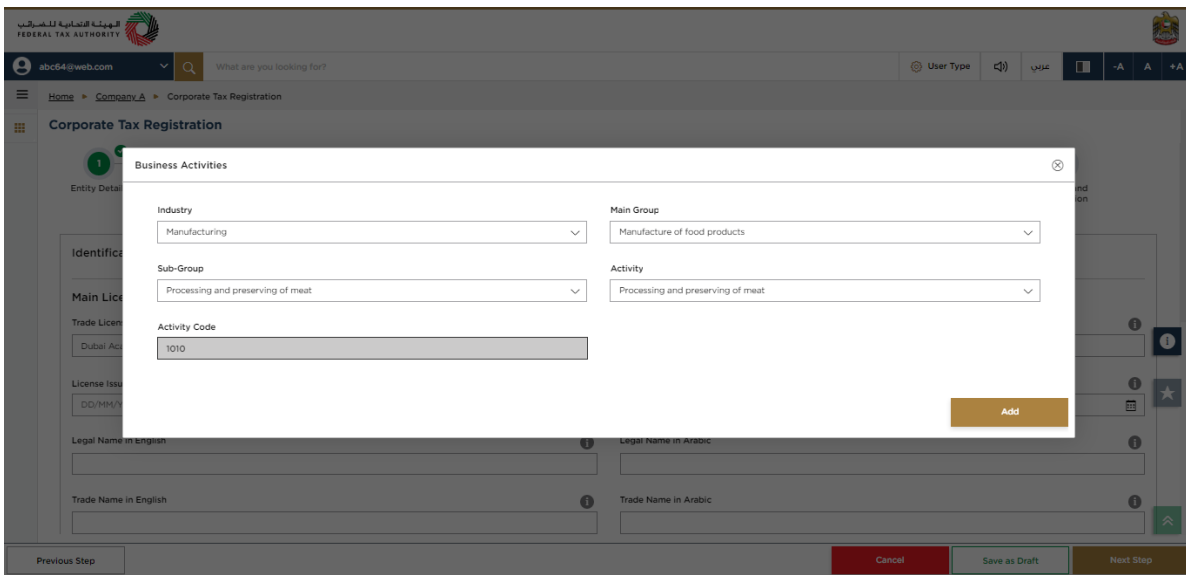
The screenshot shows the 'Corporate Tax Registration' process at the 'Identification Details' stage. The 'Business Activities Details' table is currently empty, displaying 'No data'. A red box highlights the '+ Add Business Activity' button, with a yellow callout bubble containing the number '1' pointing to it.

Step	Action
(1)	Click on 'Add Business Activities' to enter all the business activity information associated with the trade license.



Step	Action
(1)	Enter the mandatory business activity information and click on Add.

Owner Details



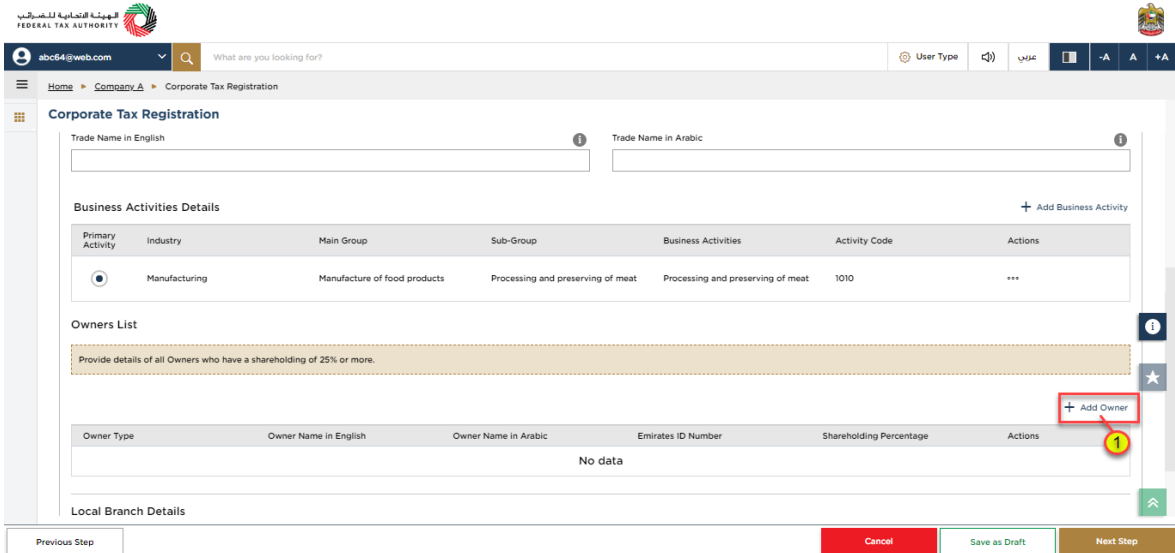
The screenshot shows the 'Corporate Tax Registration' interface. A modal window titled 'Business Activities' is open, allowing the user to add a new activity. The form contains the following fields:

- Industry:** Manufacturing
- Main Group:** Manufacture of food products
- Sub-Group:** Processing and preserving of meat
- Activity:** Processing and preserving of meat
- Activity Code:** 1010

An 'Add' button is located at the bottom right of the modal. The background shows the registration form with fields for 'Legal Name in English', 'Legal Name in Arabic', 'Trade Name in English', and 'Trade Name in Arabic'. Navigation buttons 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step' are visible at the bottom of the page.



Ensure that the information about all your business activities is included. The activity code will get populated on the screen.



Step	Action
(1)	Click on 'Add Owners' to enter all the owners that have a 25% or more ownership in the entity being registered



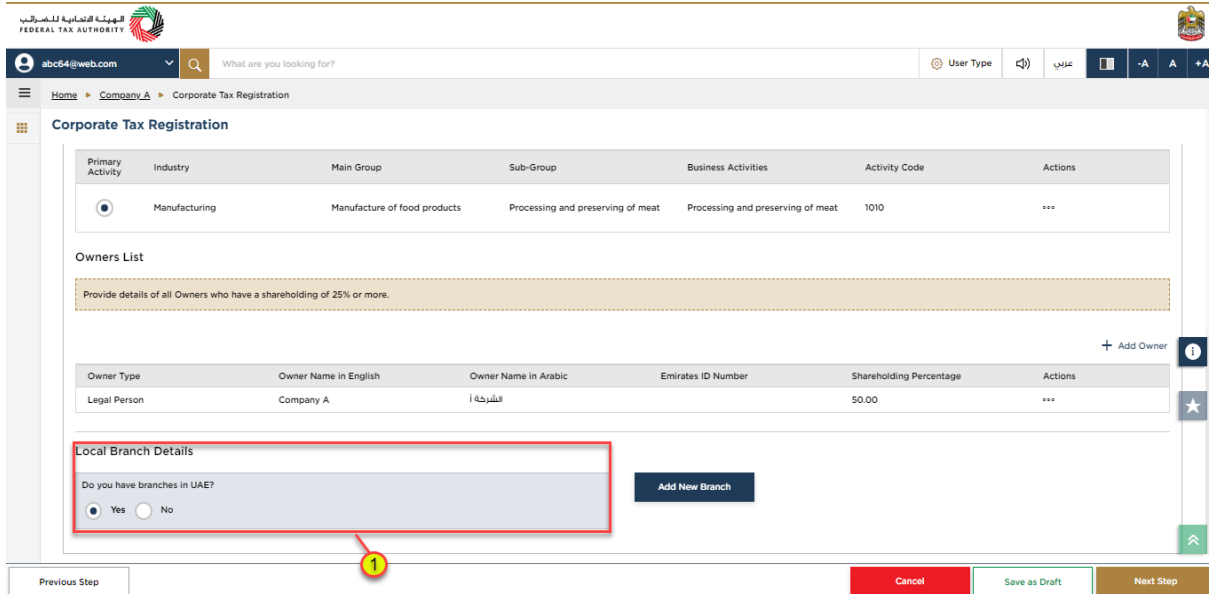
The screenshot shows the 'Owner Details' form with the following fields and values:

- Owner Type: Legal Person
- Legal Name in English: Company A
- Trade Name in English: Company A
- Legal Name in Arabic: الشركة أ
- Trade Name in Arabic: الشركة أ
- Ownership Start Date: 23/12/2022
- Shareholding Percentage: 50
- Corporate Tax TRN (Optional):

The 'Add' button is highlighted with a red box and a yellow circle containing the number 1.

Step	Action
(1)	Enter the mandatory owner information and click on Add.

Branch Details



The screenshot shows the 'Corporate Tax Registration' interface. The 'Local Branch Details' section is highlighted with a red box and a yellow circle containing the number 1. This section contains a question: 'Do you have branches in UAE?' with radio buttons for 'Yes' and 'No'. Below the question is an 'Add New Branch' button. The interface also shows a table for 'Owners List' with one entry for 'Company A' and a 'Previous Step' button.

Step	Action
(1)	Select 'Yes', if you have one or more branches, and add the local branch details. For each branch, enter the trade license details and associated business activities and owners list.



abc64@web.com What are you looking for? User Type عربي -A A +A

Home > Company > Corporate Tax Registration

Corporate Tax Registration

Primary Activity	Industry	Main Group	Sub-Group	Business Activities	Activity Code	Actions
<input checked="" type="radio"/>	Manufacturing	Manufacture of food products	Processing and preserving of meat	Processing and preserving of meat	1010	***

Owners List

Provide details of all Owners who have a shareholding of 25% or more.

Owner Type	Owner Name in English	Owner Name in Arabic	Emirates ID Number	Shareholding Percentage	Actions
Legal Person	Company A	شركة أ		50.00	***

Local Branch Details

Do you have branches in UAE?
 Yes No [Add New Branch](#)

Previous Step [Cancel](#) [Save as Draft](#) [Next Step](#)



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 you are operating via branches in more than one Emirate, only one CT registration is required.

abc64@web.com What are you looking for? User Type عربي -A A +A

Home > Company A > Corporate Tax Registration

Corporate Tax Registration

Primary Activity	Industry	Main Group	Sub-Group	Business Activities	Activity Code	Actions
<input checked="" type="radio"/>	Manufacturing	Manufacture of food products	Processing and preserving of meat	Processing and preserving of meat	1010	***

Owners List

Provide details of all Owners who have a shareholding of 25% or more.

+ Add Owner ⓘ

Owner Type	Owner Name in English	Owner Name in Arabic	Emirates ID Number	Shareholding Percentage	Actions
Legal Person	Company A	الشركة أ		50.00	***

Local Branch Details

Do you have branches in UAE?

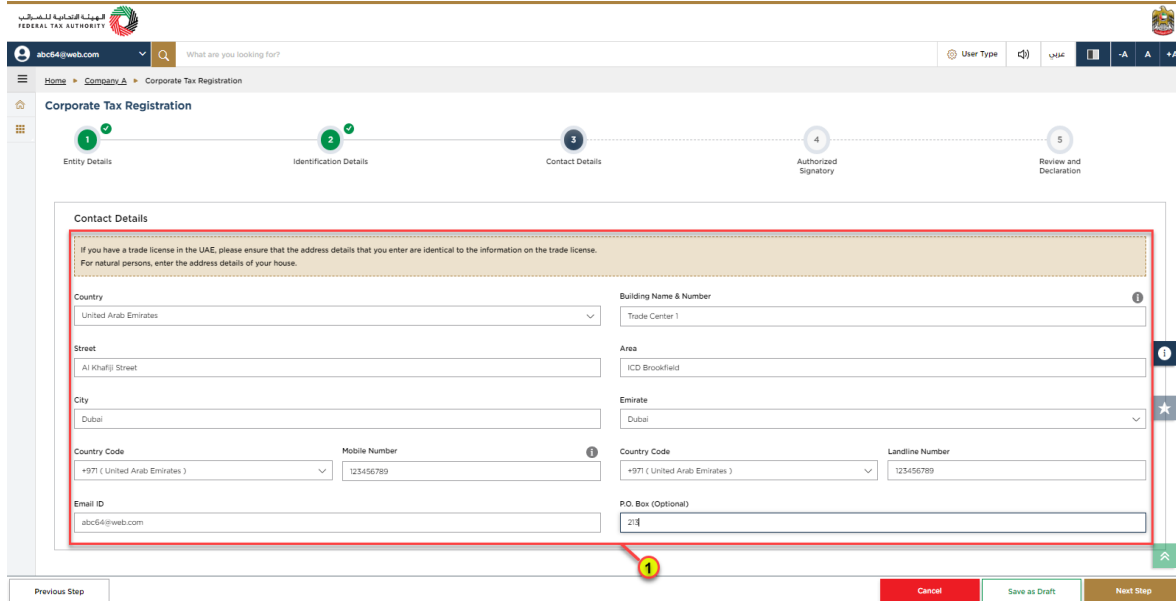
Yes No

1 ⬆

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	After completing all mandatory fields, click 'Next Step' to save and proceed to the 'Contact Details' section

Contact Details



Step	Action
(1)	Enter the registered address details of the business.

abc64@web.com What are you looking for? User Type عربي

Home > Corporate Tax Registration

Corporate Tax Registration

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

Contact Details

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.

Country United Arab Emirates	Building Name & Number Trade Center 1
Street Al Khalfi Street	Area ICD Brookfield
City Dubai	Emirate Dubai
Country Code +971 (United Arab Emirates)	Mobile Number 123456789
	Country Code +971 (United Arab Emirates)
	Landline Number 123456789
Email ID abc64@web.com	P.O. Box (Optional) 214

Previous Step Cancel Save as Draft Next Step



- 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.
- 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.

abc64@web.com What are you looking for? User Type عربي -A A +A

Home Corporate Tax Registration

Corporate Tax Registration

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

Contact Details

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.

Country: United Arab Emirates Building Name & Number: Trade Center 1

Street: Al Khafji Street Area: ICD Brookfield

City: Dubai Emirate: Dubai

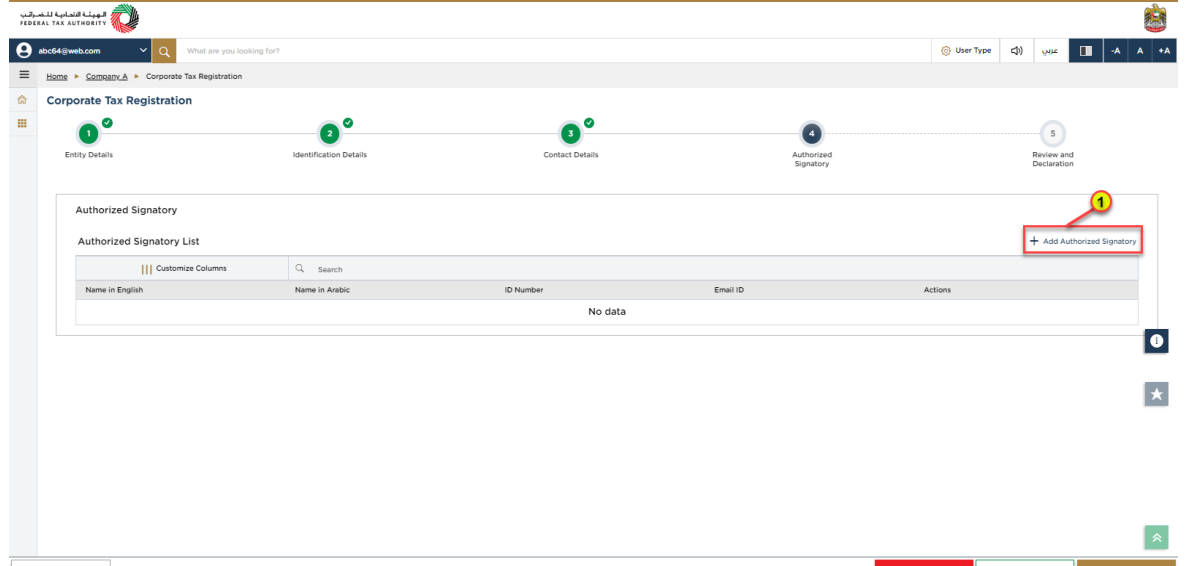
Country Code: +971 (United Arab Emirates) Mobile Number: 123456789 Country Code: +971 (United Arab Emirates) Landline Number: 123456789

Email ID: abc64@web.com P.O. Box (Optional): 214

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	After completing all mandatory fields, click 'Next Step' to save and proceed to the 'Authorized Signatory' section.

Authorized Signatory

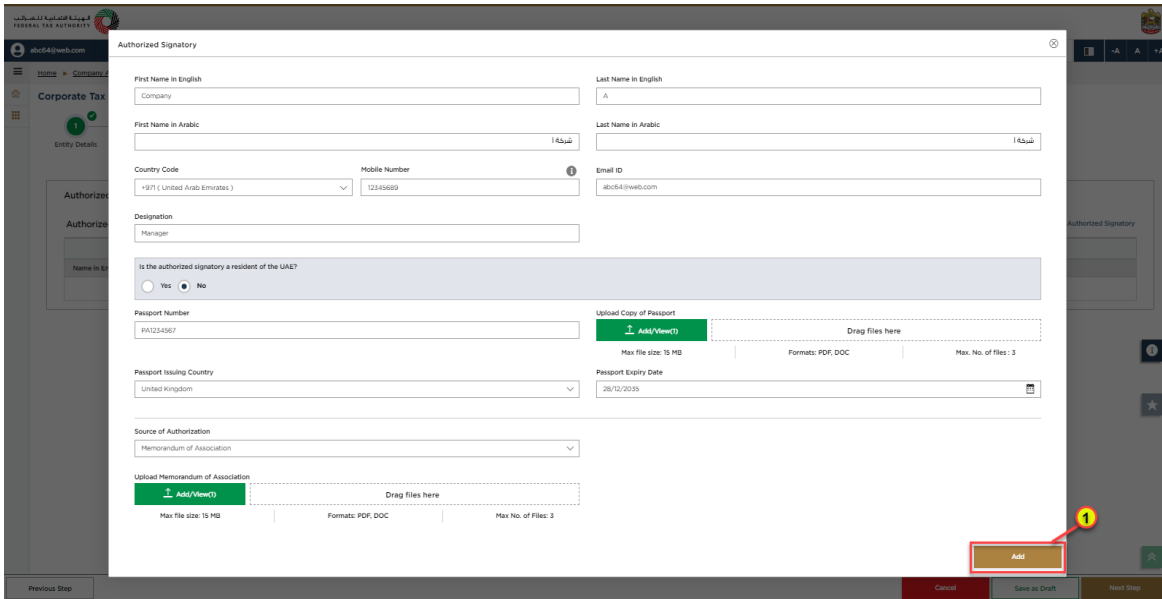


Authorized Signatory List

Name in English	Name in Arabic	ID Number	Email ID	Actions
No data				

Previous Step Cancel Save as Draft Next Step

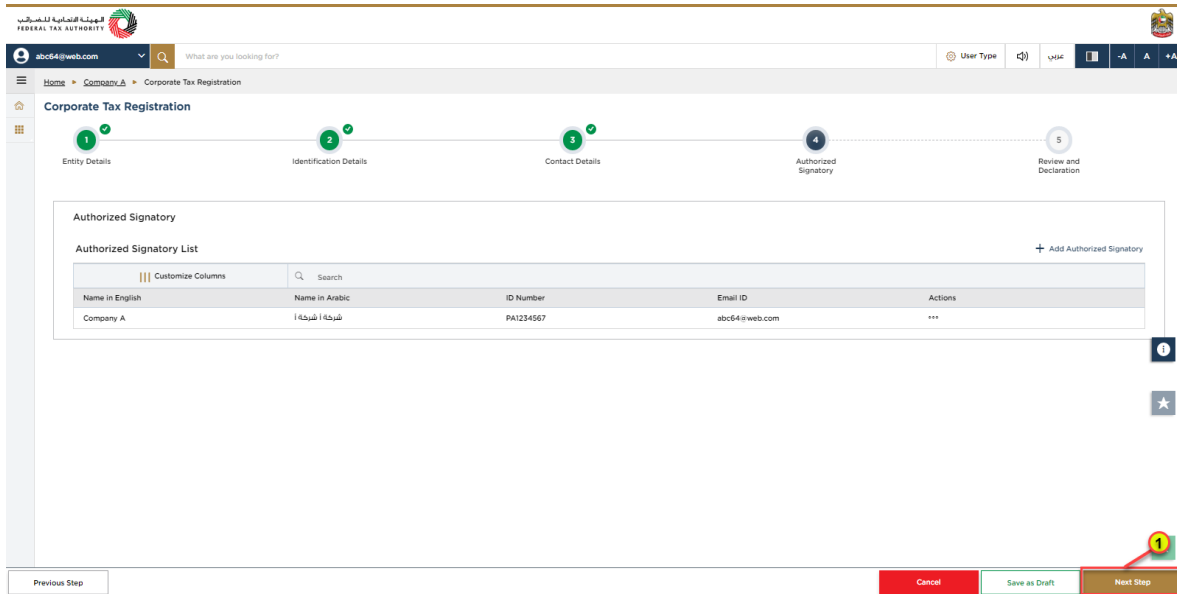
Step	Action
(1)	Click 'Add Authorized Signatory' to enter the Authorized Signatory details.



The screenshot shows the 'Authorized Signatory' form with the following fields and sections:

- Personal Information:** First Name in English (Company), Last Name in English (A), First Name in Arabic, Last Name in Arabic, Country Code (+971), Mobile Number (12345689), Email ID (abc64@web.com).
- Designation:** Manager.
- Residency:** Radio buttons for 'Yes' and 'No' (No is selected).
- Passport Information:** Passport Number (9A1234567), Passport Issuing Country (United Kingdom), Passport Expiry Date (28/12/2015).
- Source of Authorization:** Memorandum of Association.
- Uploads:** 'Upload Copy of Passport' and 'Upload Memorandum of Association' sections, each with an 'Add/View()' button and a 'Drag Files here' area.
- Navigation:** 'Previous Step', 'Add' (highlighted with a red box and '1'), 'Cancel', 'Save as Draft', and 'Next Step' buttons.

Step	Action
(1)	After entering the required information for an Authorized Signatory, click 'Add'



Step	Action
(1)	After completing all mandatory fields, click 'Next Step' to save and proceed to the 'Review and Declaration' section.



Review and Declaration

abc64@web.com What are you looking for?

Home > Corporate Tax Registration

Corporate Tax Registration

Country Code +971 (United Arab Emirates)	Landline Number 12345678	Country Code +971 (United Arab Emirates)	Mobile Number 123456789
Email ID abc64@web.com		P.O. Box (Optional) 213	

Step 4: Authorized Signatory

Name in English	Name in Arabic	ID Number	Email ID
Company A	شركة أ ش.م.ع	PA1234567	abc64@web.com

Declaration

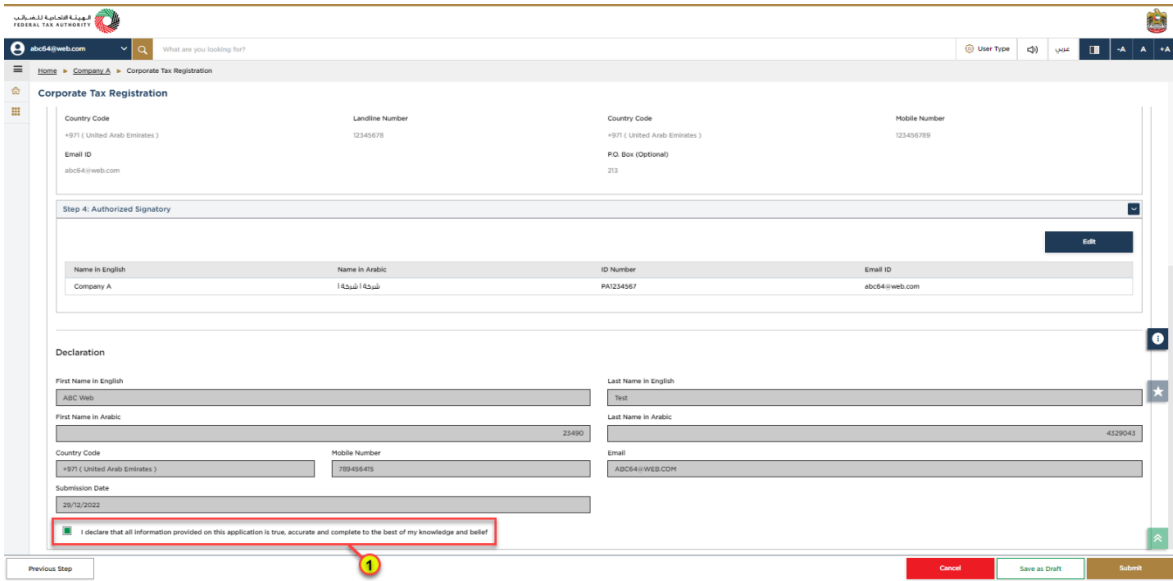
First Name in English ABC Web	Last Name in English Test
First Name in Arabic شركة أ ش.م.ع	Last Name in Arabic شركة أ ش.م.ع
Country Code +971 (United Arab Emirates)	Mobile Number 78945645
Submission Date 29/12/2022	Email ABC64@WEB.COM

I declare that all information provided on this application is true, accurate and complete to the best of my knowledge and belief

Previous Step Cancel Save as Draft Submit



This section highlights all the details entered by you across the application. You are requested to review and submit the application formally.

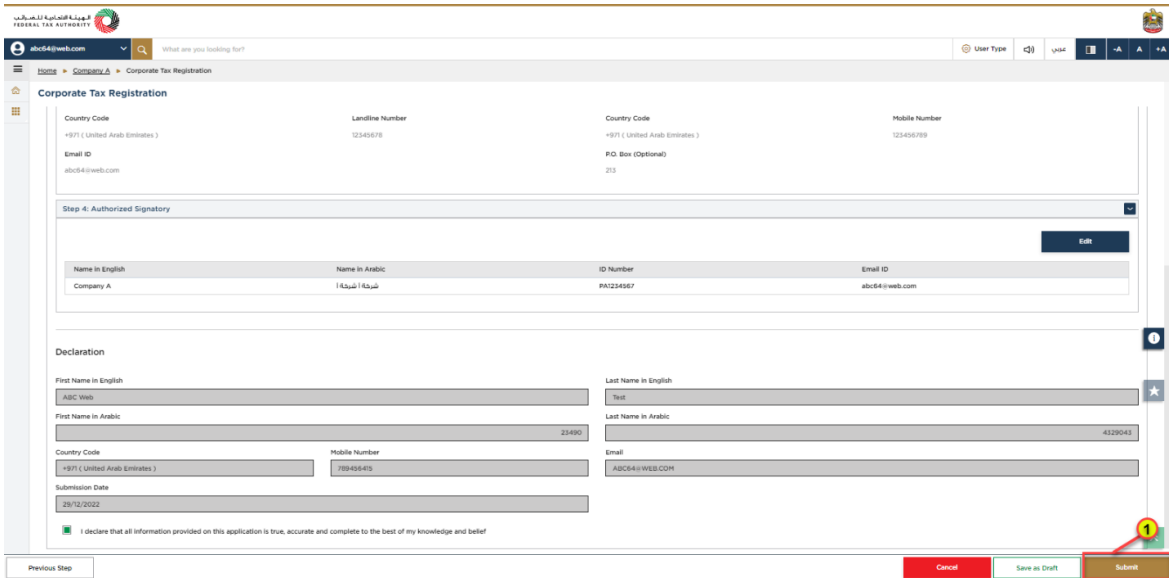


The screenshot shows the 'Corporate Tax Registration' form. The 'Declaration' section contains the following fields:

- First Name in English: ABC Web
- Last Name in English: Text
- First Name in Arabic: 23490
- Last Name in Arabic: 4329043
- Country Code: +971 (United Arab Emirates)
- Mobile Number: 989498475
- Email: ABC64@WEB.COM
- Submission Date: 29/12/2022

A red box highlights the declaration checkbox with the text: "I declare that all information provided on this application is true, accurate and complete to the best of my knowledge and belief". A yellow circle with the number 1 points to this checkbox.

Step	Action
(1)	After carefully reviewing all of the information entered on the application, mark the checkbox to declare the correctness of the information provided in the application.



Corporate Tax Registration

Country Code: +971 (United Arab Emirates) | Landline Number: 12345678 | Country Code: +971 (United Arab Emirates) | Mobile Number: 123456789

Email ID: abc64@web.com | P.O. Box (Optional): 213

Step 4: Authorized Signatory

Name in English	Name in Arabic	ID Number	Email ID
Company A	شركة أ	PA1234567	abc64@web.com

Declaration

First Name in English: ABC Web | Last Name in English: Test

First Name in Arabic: | Last Name in Arabic: |

Country Code: +971 (United Arab Emirates) | Mobile Number: 78943210 | Email: ABC64@WEB.COM

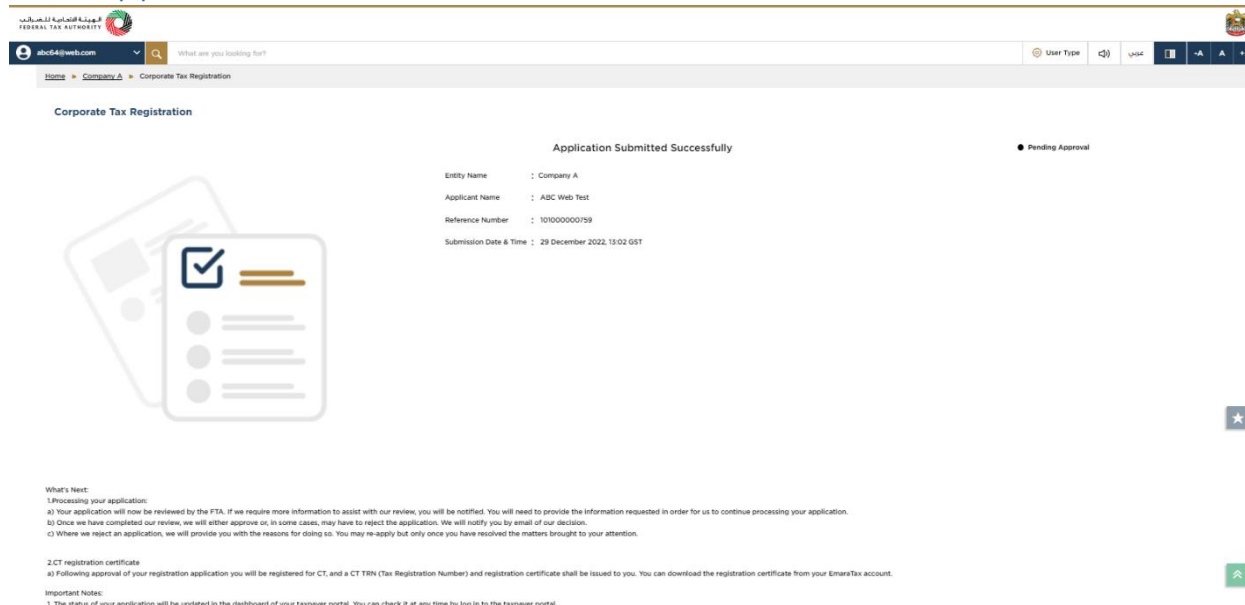
Submission Date: 29/12/2022

I declare that all information provided on this application is true, accurate and complete to the best of my knowledge and belief

Buttons: Previous Step, Cancel, Save as Draft, Submit

Step	Action
(1)	Click 'Submit' to submit the Corporate Tax Registration application.

Post Application Submission



The screenshot shows the 'Corporate Tax Registration' page on the FTA website. The main heading is 'Application Submitted Successfully'. To the left is an illustration of a document with a checkmark. To the right, the following details are listed:

- Entity Name : Company A
- Applicant Name : ABC Web Test
- Reference Number : 101000000159
- Submission Date & Time : 29 December 2022, 13:02 GST

Below the details, there is a 'Pending Approval' status indicator. Further down, there are sections for 'What's Next' and 'Important Notes'.

After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future communication with FTA.

What's next?

- Once the application is submitted, the FTA shall approve, reject or resubmit for additional information and notify the applicant accordingly.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, you will be notified of the decision.
- The status of your application in the dashboard will be updated accordingly. You may check your application status in the dashboard from time to time.
- Read the "What Next" and "Important Notes".



Correspondences



Taxpayer receives the following correspondences:

- Application submission acknowledgment.
- Additional information notification (only if FTA requires more information to assist with their review of your application).
- Application approval or rejection notification.



Thank you