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# Corporate Tax Registration User Manual



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Version 1.0.0.0

# 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		
(i) 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	
<b>□</b> )	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	
-A A +A	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	
0 2	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	





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### Introduction

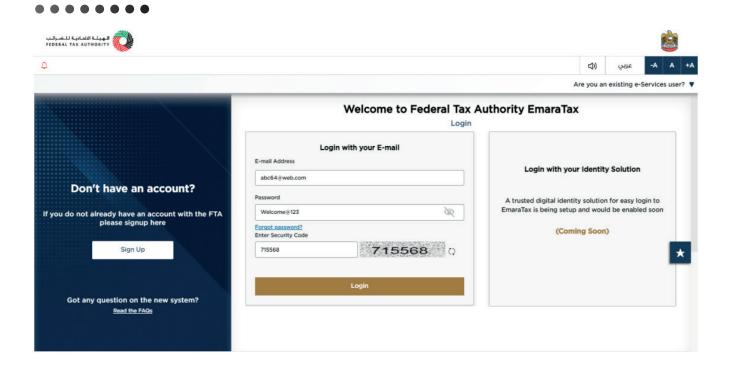




This manual is prepared to help you navigate through the Federal Tax Authority (FTA) portal and submit the Corporate Tax Registration application. You must be eligible to register for Corporate Tax mandatorily or voluntarily as per the criteria stipulated in Federal Decree Law Number (47) of 2022 on 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

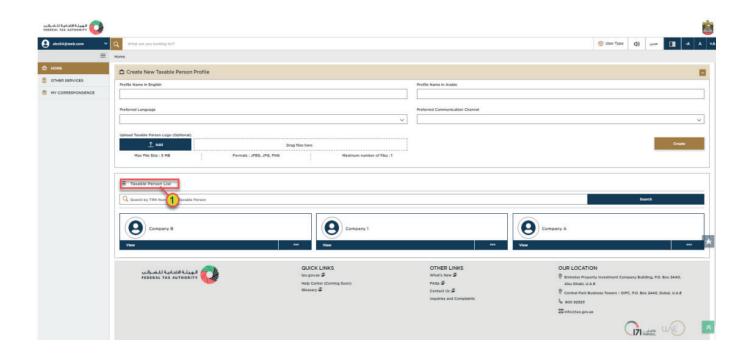






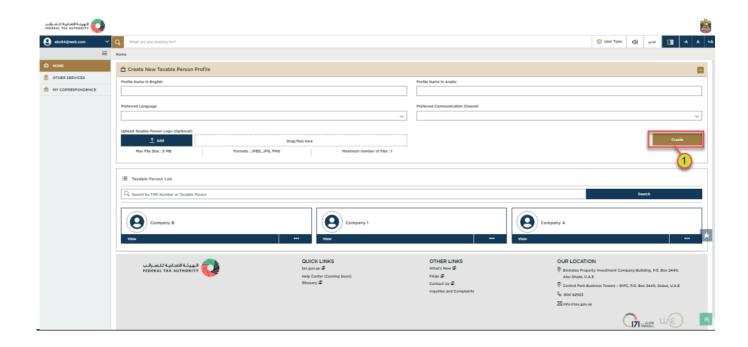
- If you login via your registered email and password, on successful login, the EmaraTax online user dashboard will be displayed. If you had opted for 2 factor authentication, you will be required to enter the OTP received in your registered email and mobile number to successfully login.
- If you wish 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.





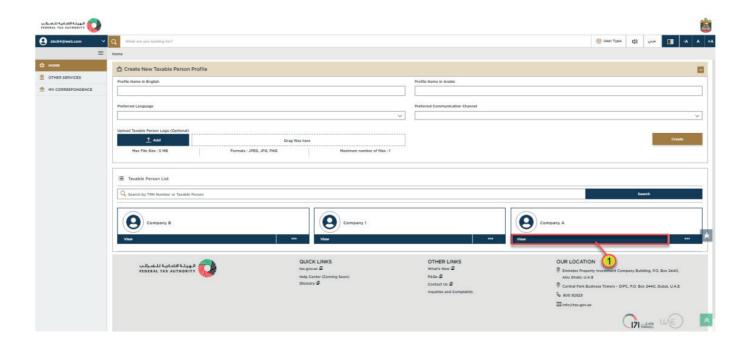
Step	Action
(1)	On successful login, the Taxable Person list screen is displayed. It displays the list of the Taxable Person linked to your EmaraTax user profile. If there are no Taxable Person linked to your user profile, this list will be empty and you would need to create a Taxable) Person.





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.

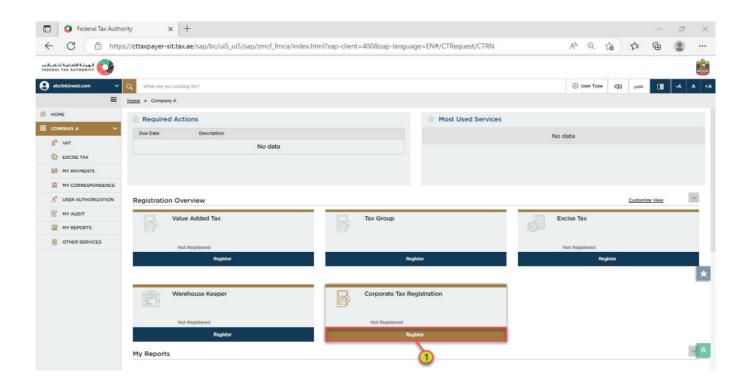




Step	Action
(1)	Select the Taxable Person from the list and click 'View' to open the dashboard.



# EmaraTax Taxable person dashboard

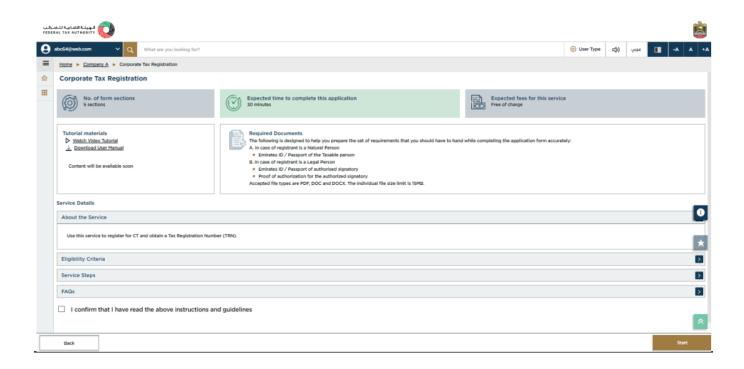


Step	Action
(1)	Click 'Register' on the Corporate Tax tile within the Taxable Person dashboard to initiate the Corporate Tax registration application.



### **Guidelines & Instructions**

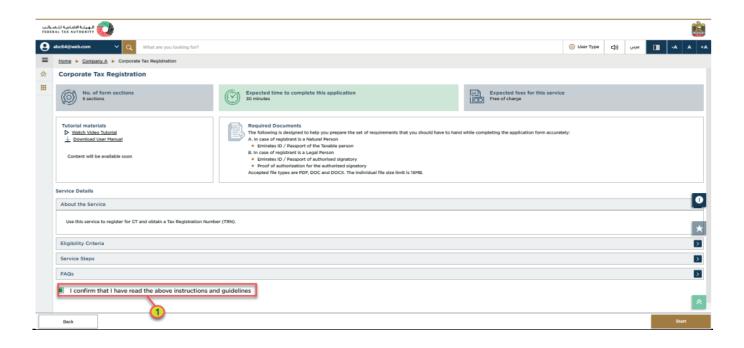
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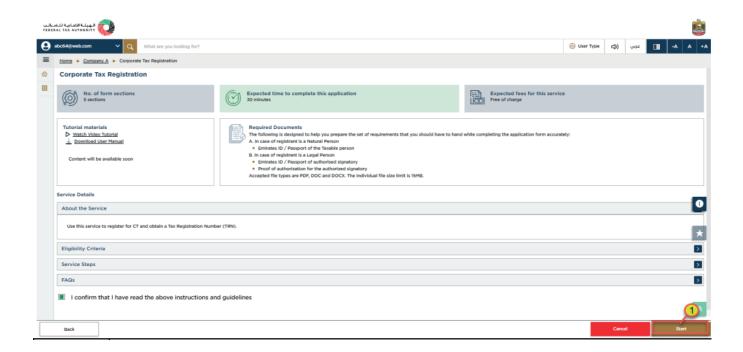
The 'guidelines and instructions' page is designed to help you understand certain important requirements relating to CT registration in the UAE. It also provides guidance on what information you should have in hand when you are completing the CT registration application.





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.

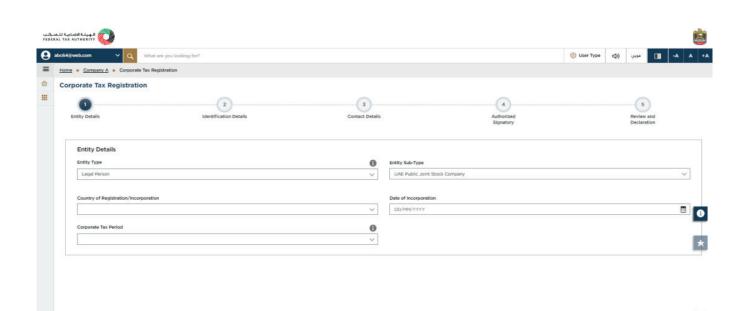


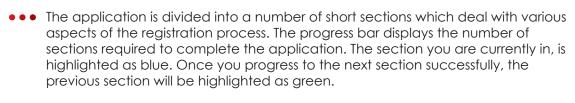


Step	Action
(1)	Click 'Start' to initiate the CT Registration application.



### **Entity Details Section**

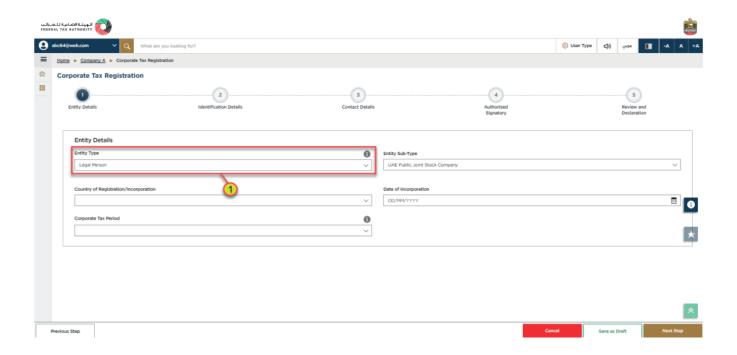






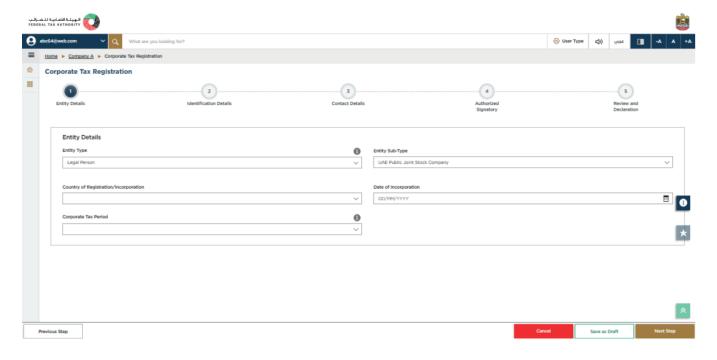
- • In order to move from one section to the next, all mandatory fields of the current section must be entered. The fields which are optional are marked as optional next to the field name.
- You are requested to ensure that the documents submitted, support the information entered by you in the application. This would help to avoid any rejection or resubmission of the application later.

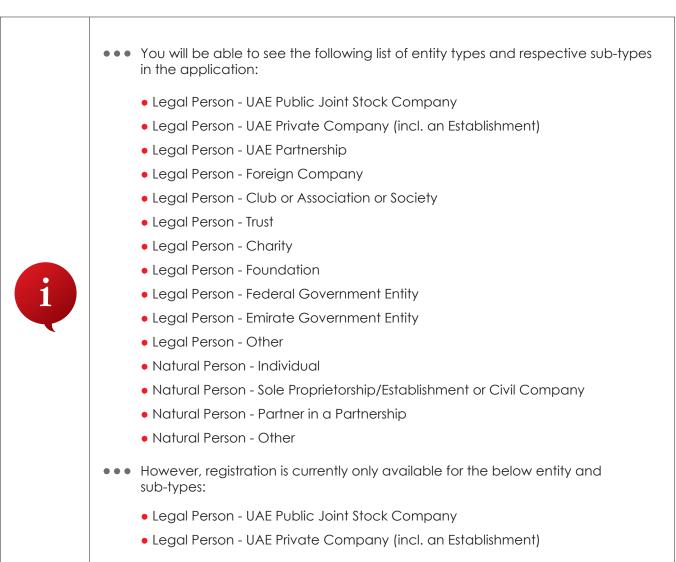




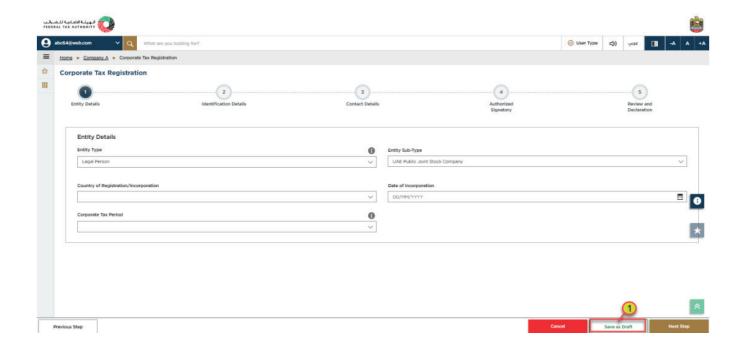
Step	Action
(1)	Select the Entity Type of your business from the list in the entity details section. Note that the input fields in this section may vary based on the entity type selected.





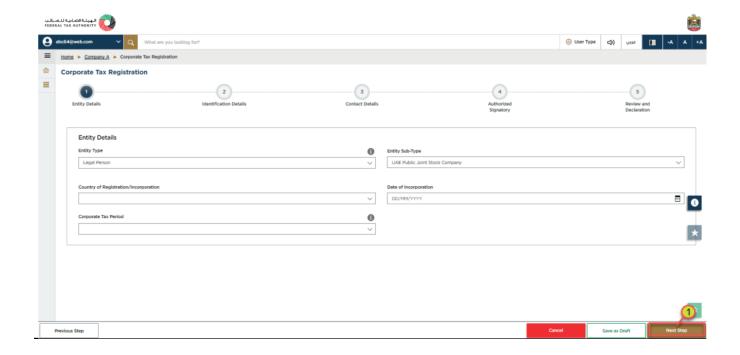






Step	Action
(1)	You may click on 'Save as draft' to save your application and return to continue working on your application later.



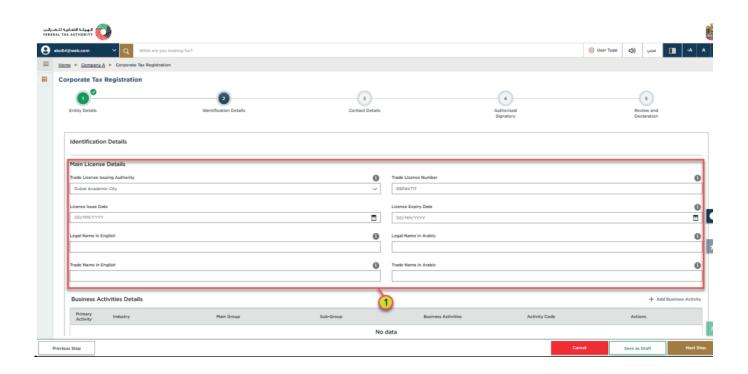


Step	Action
(1)	After completing all the mandatory fields, click 'Next Step' to save and proceed to the 'Identification Details' section.



### **Identification Details**

### **Main License Details**

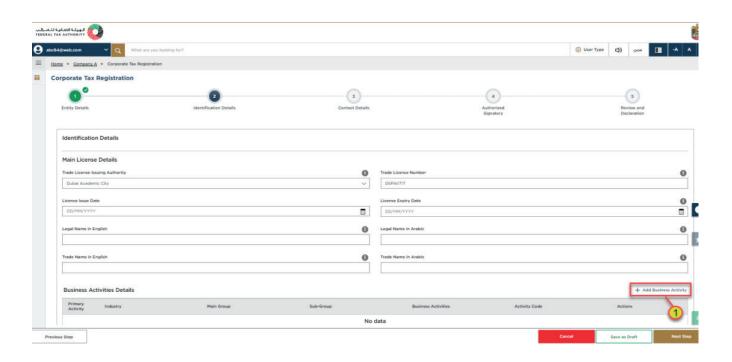


Step	Action
(1)	Depending on the 'Entity Type' selected, you are required to provide the main trade license details in the identification details section.



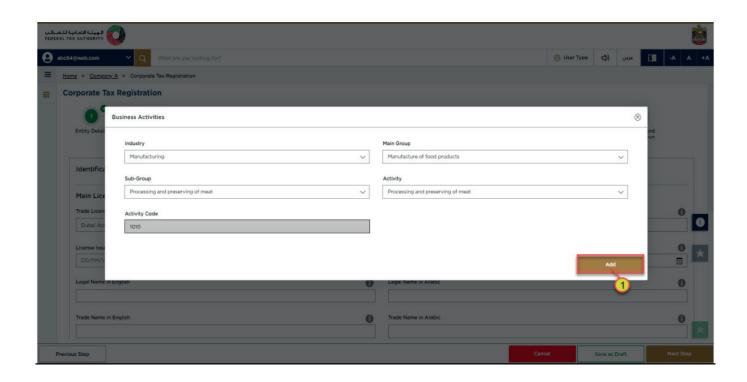
### **Business Activities**





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



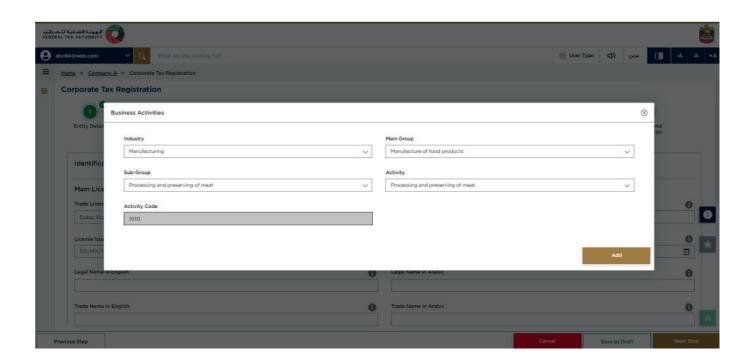


Step	Action
(1)	Enter the mandatory business activity information and click on Add.



### **Owner Details**

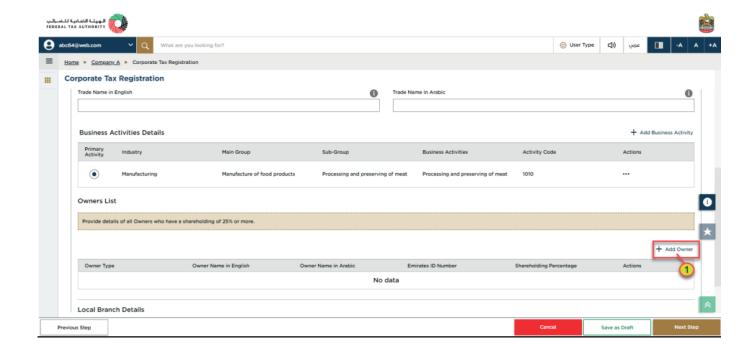
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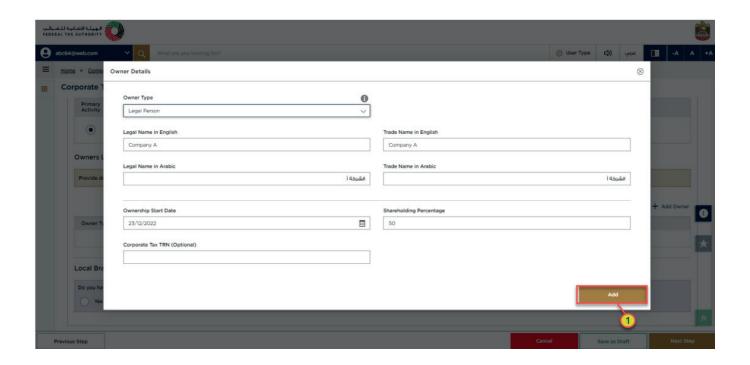
Ensure that the information about all your business activities is included. The activity code will get populated on the screen.





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

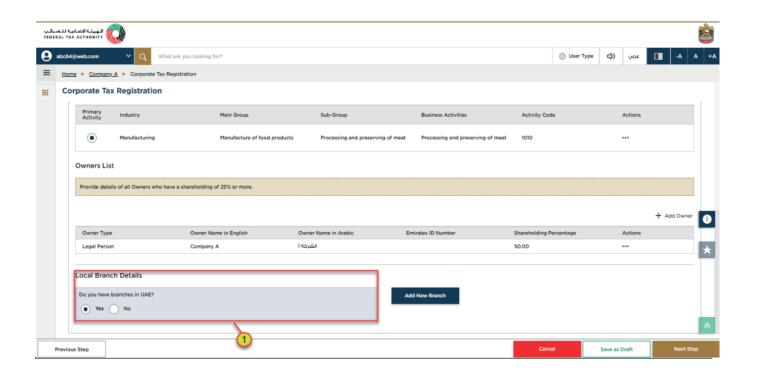




Step	Action
(1)	Enter the mandatory owner information and click on Add

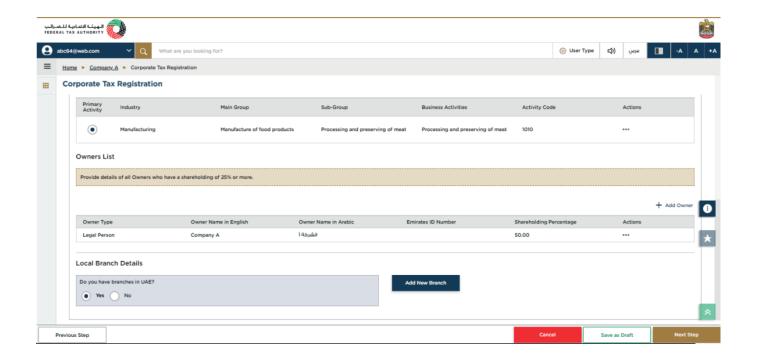


### **Branch Details**



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.

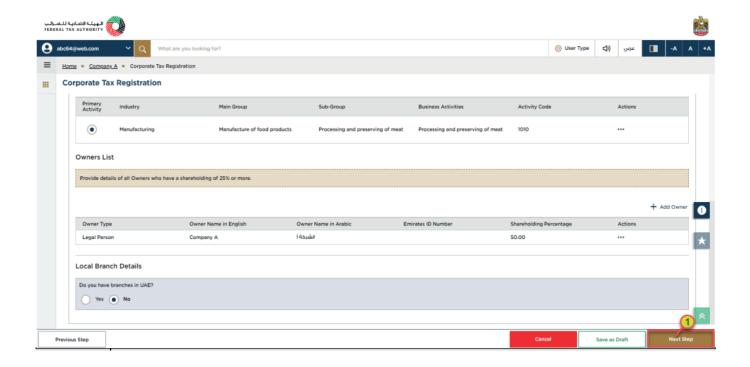






The registration will be in the name of head office meeting the relevant criteria. Registration will not be performed in the name of Branch. Even if you are operating via branches in more than one Emirate, only one CT registration is required.

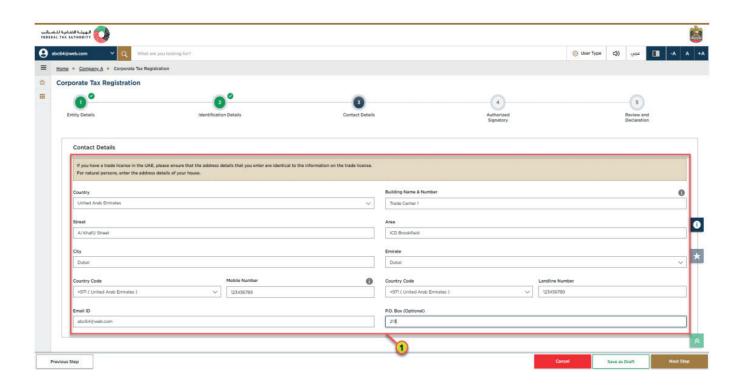




Step	Action
(1)	After completing all mandatory fields, click 'Next Step' to save and proceed to the 'Contact Details' section

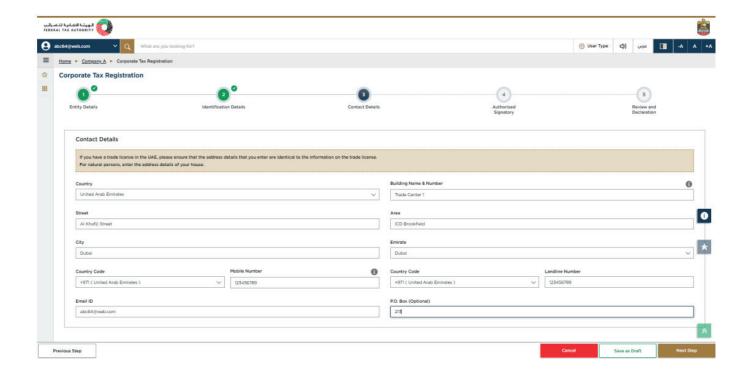


### **Contact Details**



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

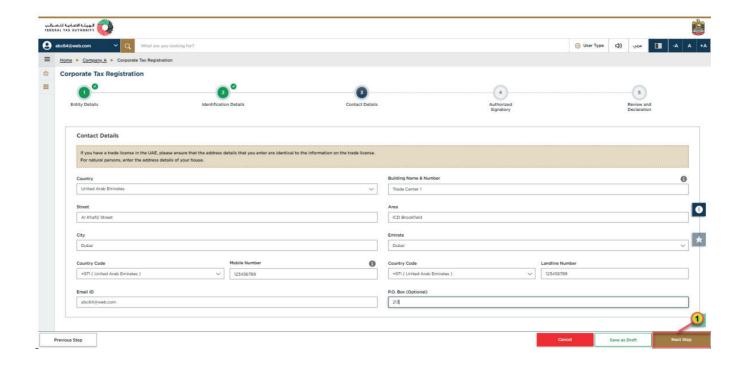






- • Do not use another company's address (for example, your accountant). If you havemultiple addresses, provide details of the place where most of the day-to-day activities of the business are carried out.
- • If you are a foreign business applying to register for UAE CT, you may choose to appoint a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

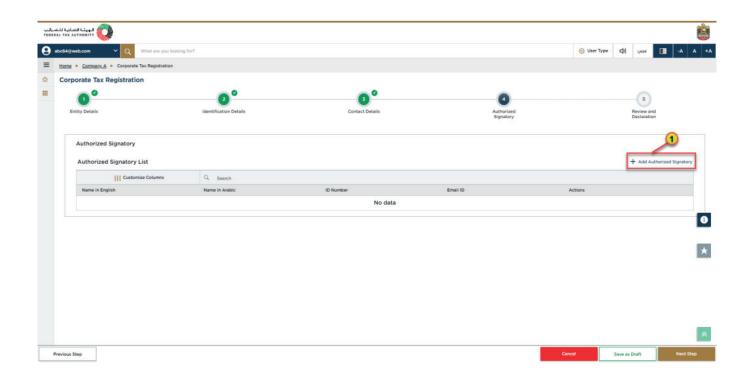




Ste	ер	Action
(1	1)	After completing all mandatory fields, click 'Next Step' to save and proceed to the 'Authorized Signatory' section.

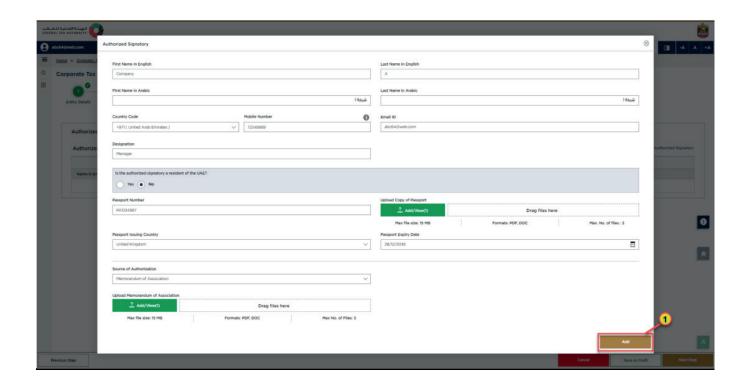


### **Authorized Signatory**



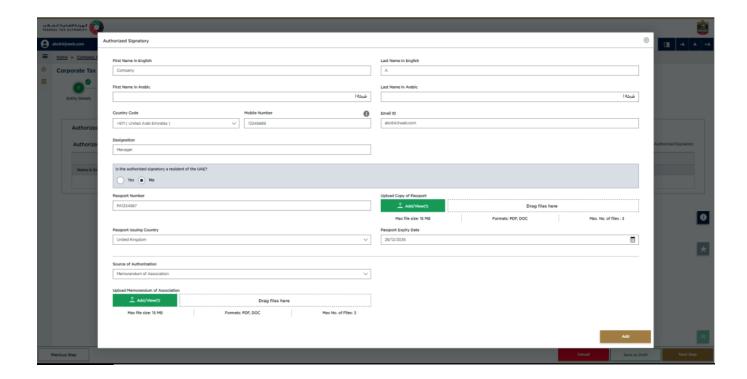
Step	Action
(1)	Click 'Add Authorized Signatory' to enter the Authorized Signatory details.





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

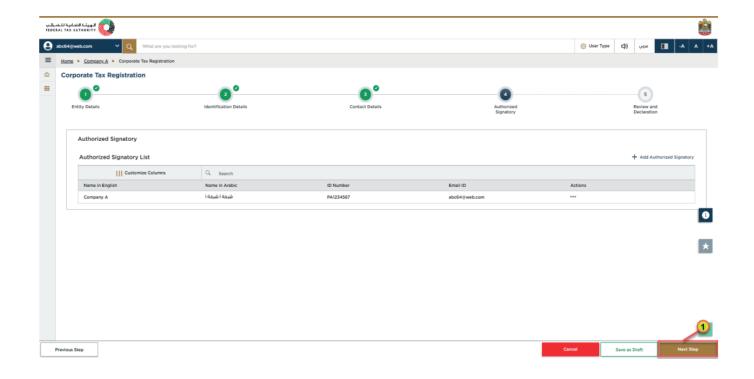






- • Evidence of authorization may include a Power of Attorney or Memorandum of Association in the case of legal persons.
- • You can add one or more Authorized Signatory, if required.



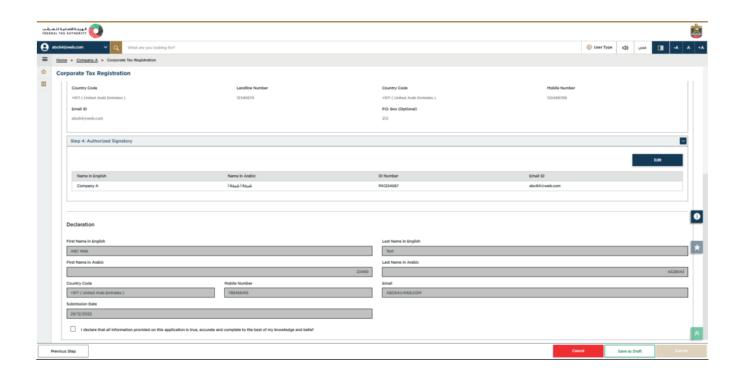


Step	Action
(1)	After completing all mandatory fields, click 'Next Step' to save and proceed to the 'Review and Declaration' section.



### **Review & Declaration**

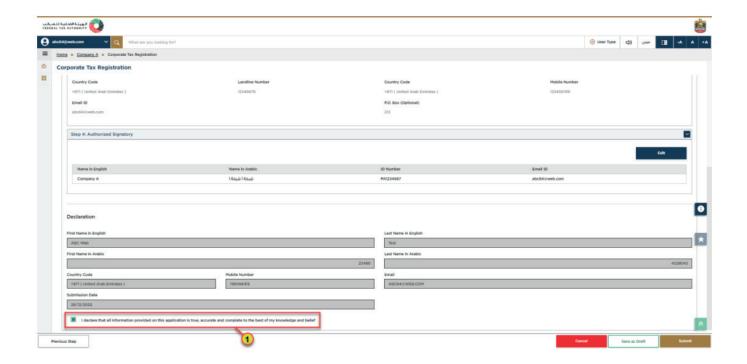
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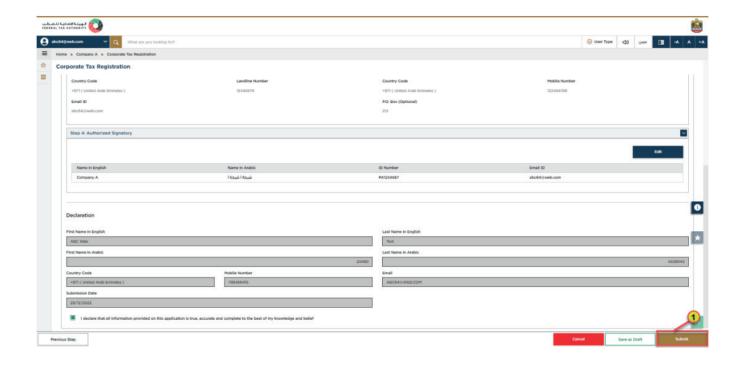
••• This section highlights all the details entered by you across the application. You are requested to review and submit the application formally.





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.



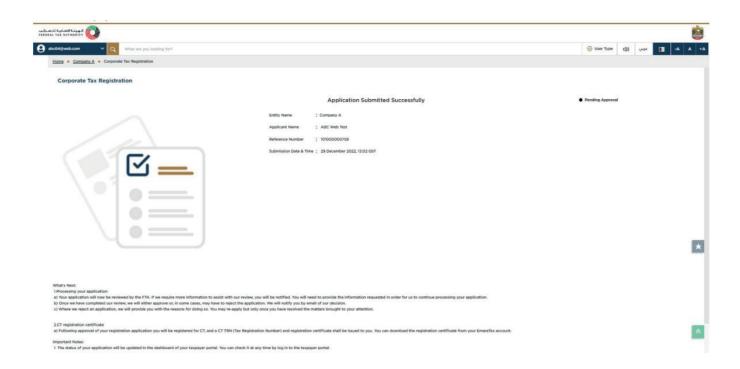


Step	Action
(1)	Click 'Submit' to submit the Corporate Tax Registration application.



### **Review & Declaration**





• • • 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.





info@bmsauditing.com h: +971 4 551 6399 ib: +971 52 997 4124 sapp: +971 58 169 4027

DAMAC Smart Heights - Office No. 1501 Barsha Heights - Dubai, UAE (Head Office)

ABU DHAB! info@bmsauditing.com ob: +971 52 997 4124 (sapp: +971 58 169 4027

Office No. 89 Near Three Star Building Mussaffah - 45, Abu Dhabi - UAE

ksa@bmsauditing.com b : +966 57 037 6076 lsapp : +966 57 037 6076

Khobar Gate Tower, King Fahd Rd. Al Bandariyah, Level 21 Al Khobar 31952, Saudi Arabia

qatar@bmsauditing.com Nob: +974 4 452 8139 alsapp: +974 7446 2840

Level 14 & 15 Commercial Bank Plaza Doha - Qatar

bahrain@bmsauditing.com Mab: +973 1704 4431 halsapp: +973 3598 2893

Unit 46, Building 104 4th floor, Manama Centre The Kingdom of Bahrain

man@bmsauditing.com bb : +968 9656 9829 sapp : +968 9656 9829

Floor No. 2, Building No. 441 Wadi Al Udhaiba Street Muscat, Oman

: India@bmsauditing.com Aob : +91 807 898 5958 atsapp : +91 807 898 5958

1st floor, MSR Complex, 5th main Maleshpalya main Road, Maleshpalya Bengaluru, Karnataka - India

uk@bmsauditing.com bb : +44 7452 213297 sapp : +44 7452 213297

@bmsauditing.com +1 929 461 3948 p.:+1 929 461 3948

651 N Broad ST, STE 205 # 6935 Delaware, Middle Town, DE 19709



info@bmsauditing.com







+971 58 169 4027