

# UAE Corporate Tax De-Registration Process Guide

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To (inside your company): CFO • Head of Tax • Legal & Compliance • Corporate Secretary

## Executive takeaways

- Provides comprehensive digital process for Corporate Tax de-registration through the EmaraTax portal.
- Covers five eligible scenarios: cessation, sale, merger, redomiciliation, and other valid Corporate Tax reasons.
- Requires settlement of all outstanding tax liabilities and submission of final returns before approval.
- The FTA may request a final Corporate Tax Return as part of the de-registration process with full review.

## What changed & why it matters

- Streamlined Digital Process** — The complete de-registration workflow is available through the EmaraTax portal with guided instructions. *Why it matters:* This simplifies the administrative burden and provides clear step-by-step guidance for taxpayers seeking to exit the Corporate Tax system.
- Settlement Prerequisite** — A taxpayer cannot proceed with de-registration unless all outstanding tax liabilities are settled and pending applications resolved. *Why it matters:* This protects government revenue and ensures complete compliance before a taxpayer exits the system.

## Action checklist

- Determine the eligibility category and gather supporting documentation for the de-registration reason.
- Complete the settlement of all outstanding Corporate Tax liabilities and resolve any pending applications.
- Prepare and file the final Corporate Tax Return if requested by the FTA during the review process.
- Submit the de-registration application through the EmaraTax portal with required supporting documents.
- Monitor the application status and respond promptly to any FTA requests for additional information.

## Impact matrix

Compliance	H
Systems/ERP	L
Finance/Cash	H
Operations	M
Documentation	H
Training/Change	L

## Timeline

- Pre-application — settle liabilities
- Application — submit via EmaraTax
- FTA Review — respond to requests

## Take Away

The FTA's digital de-registration process provides a clear and structured path for entities ceasing their UAE operations. The critical prerequisites are the full settlement of all tax dues and the submission of all required returns. Proper planning is essential to ensure a smooth and timely exit from the Corporate Tax system.

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