

# UAE Corporate Tax Registration

Understanding Compliance and Procedures under Federal Decree-Law No. 47 of 2022



## UAE Corporate Tax Law – Key Points



- **Effective June 2023:** 9% tax on profits above AED 375,000.
- **Applies to UAE businesses:** Both resident and non-resident entities.
- **Includes exemptions:** For government bodies, qualifying free zones, and small businesses.

## Why Registration Matters



- **Mandatory for compliance:** Required even if exempt from tax.
- **Avoids penalties:** Ensures timely and lawful tax filing.
- **Enables benefits:** Access to reliefs and exemptions.

# Mandatory Documents and Details for Corporate Tax Registration

- › Trade License
  - Main license issued by the relevant authority (e.g., DED, Free Zone)
  - Include license number, issue date, and expiry date
- › Emirates ID (*if available*) and Passport
  - For owners, authorized signatories, and representatives
  - Must be valid and clearly scanned
- › Ownership Details
  - Shareholder information for those holding  $\geq 25\%$  ownership
  - Emirates ID/passport copies of owners
- › Authorization Documents (*which ever applicable*)
  - Memorandum of Association (MOA) may also be required
  - Power of Attorney (POA) or Board Resolution authorizing signatories
- › Contact Information
  - Registered business address
  - Valid email and phone number
- › Branch Details (if applicable)
  - Trade license and activity details for each branch
  - Note: Registration is done under the head office only


*i*

## Things to Keep in Mind:

- › Ensure trade licenses, Emirates IDs, and passports are valid and clearly scanned.
- › Business names, license numbers, and ownership details must be consistent throughout.
- › Avoid delays or rejections by filling in every required section.
- › Use PDF or image formats; avoid blurry or incomplete uploads.
- › Even if you have multiple branches, register only once under the main entity.
- › Double-check all entries and documents before finalizing the application.
- › Save a copy of the submitted application

# EMARATAX

EmaraTax is the UAE's official digital platform for managing tax services. Developed by the **Federal Tax Authority (FTA)**, it is designed to streamline processes such as tax registration, filing, and payments for businesses and individuals.

**1**

إمارات تاكس  
EMARATAX

الهيئة الاتحادية للضرائب  
FEDERAL TAX AUTHORITY

**Welcome to the Federal Tax Authority EmaraTax**

A new tax platform designed to provide a better experience for taxpayers managing their tax obligations

**Sign in with UAE PASS**

A single trusted identity for all citizens, residents and visitors.

Need a UAE PASS account? [Create New Account](#)

Non UAE PASS users may [Login here](#) Or [Signup Here](#)

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

**QUICK LINKS**  
tax.gov.ae  
Glossary

**OTHER LINKS**  
What's New  
FAQs  
Contact Us

**OUR LOCATION**  
Emirates Property Investment  
Company Building, P.O. Box  
2440, Abu Dhabi, U.A.E  
Central Park Business Towers

**2**

**Welcome to Federal Tax Authority EmaraTax**

Sign Up

**Sign up with UAE PASS**

Need a UAE PASS account? [Create New Account](#)

OR

E-mail Address  
afsal.abdulla@outlook.com

First Name in English  
First Name

Last Name in English  
Last Name

First Name in Arabic  
First Name

Last Name in Arabic  
Last Name

Country Code  
+971 (United Arab Emir...)

Mobile Number  
Mobile Number

Password  
Create Password

Password Strength

- One upper & lower case alphabet
- One numeric value
- One special character
- 10-20 character length

Confirm Password  
.....

Security Code  
150046

- › **Visit** [www.tax.gov.ae](http://www.tax.gov.ae)
- › **Click** “Signup Here”

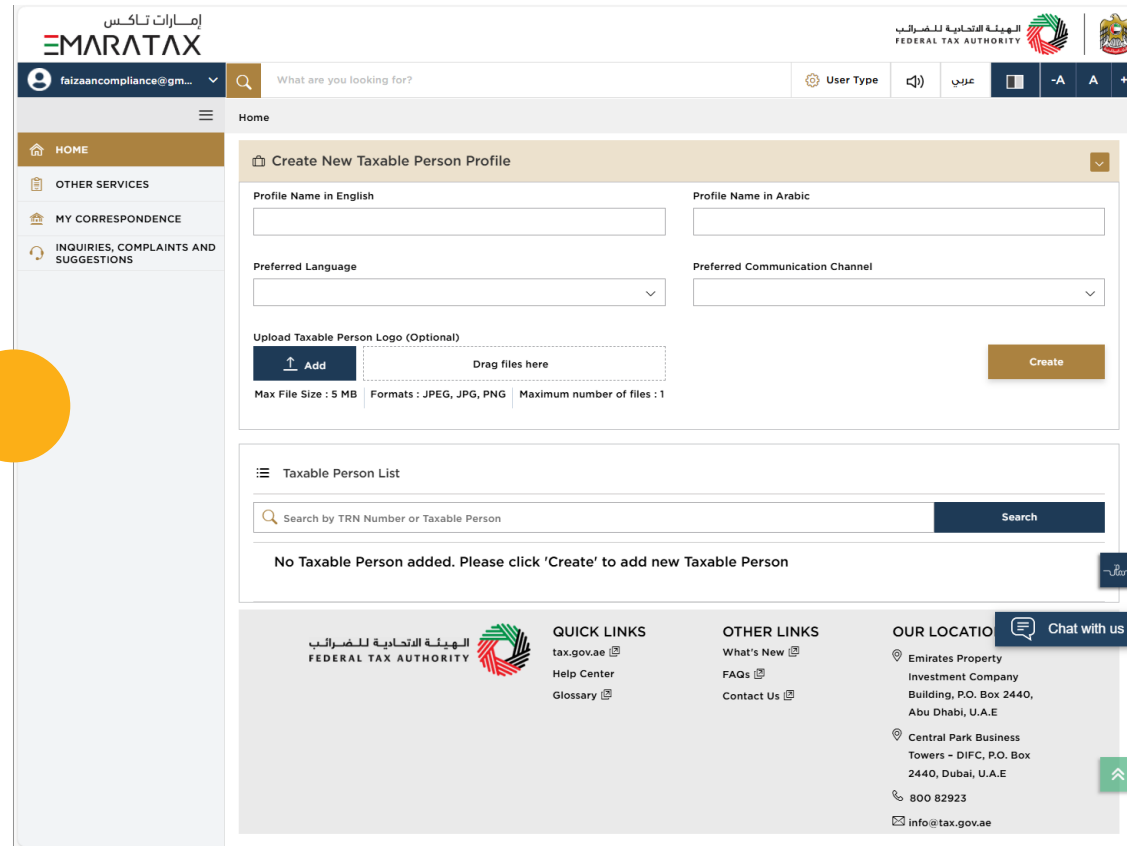
- › **Create** EmaraTax credentials or choose UAE PASS
- › **Complete** Personal Profile Setup with details

# Creating a Taxable Person Profile

A Taxable Person is any individual or entity that is subject to Corporate Tax under the UAE's Federal Decree-Law No. 47 of 2022.

It could be (*Subject to conditions*):

1. Natural Persons - Individuals conducting Business or Business Activities in the UAE
2. Juridical Persons - Companies and legal entities incorporated or effectively managed in the UAE
3. Non-Resident Persons - Foreign entities with a Permanent Establishment or earning State Sourced Income in the UAE



The screenshot shows the EmaraTax portal interface. The main heading is 'Create New Taxable Person Profile'. The form includes the following fields:

- Profile Name in English
- Profile Name in Arabic
- Preferred Language (dropdown menu)
- Preferred Communication Channel (dropdown menu)
- Upload Taxable Person Logo (Optional) with an 'Add' button and a 'Drag files here' area. Below this, it specifies 'Max File Size : 5 MB', 'Formats : JPEG, JPG, PNG', and 'Maximum number of files : 1'.
- A 'Create' button.

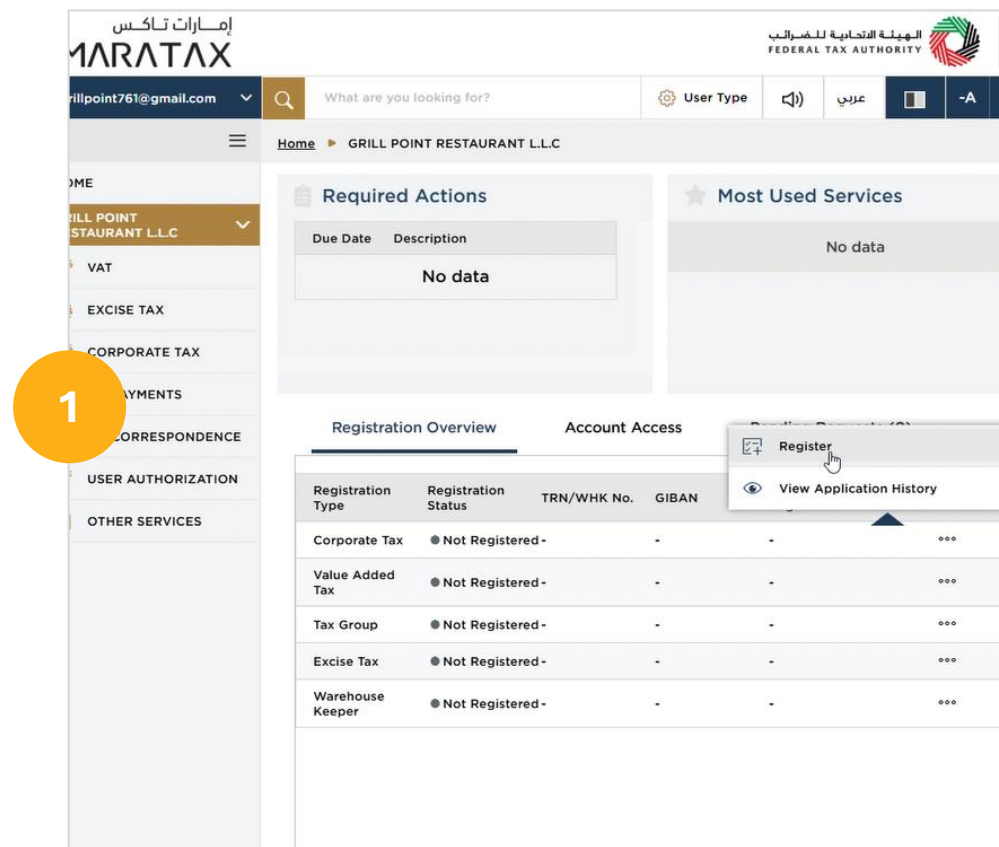
Below the form is a 'Taxable Person List' section with a search bar and a 'Search' button. A message states: 'No Taxable Person added. Please click 'Create' to add new Taxable Person'.

The footer contains the Federal Tax Authority logo, quick links (tax.gov.ae, Help Center, Glossary), other links (What's New, FAQs, Contact Us), and location information for the Emirates Property Investment Company and Central Park Business Towers in Dubai, along with contact details (800 82923, info@tax.gov.ae).

- › Begin by logging into the EmaraTax portal via [www.tax.gov.ae](http://www.tax.gov.ae)
- › Navigate to “Create New Taxable Person Profile”
- › Fill in:
  - › Profile name (Business name, English & Arabic)
  - › Preferred language and communication channel (recommended: email)
  - › Upload logo (optional but recommended)

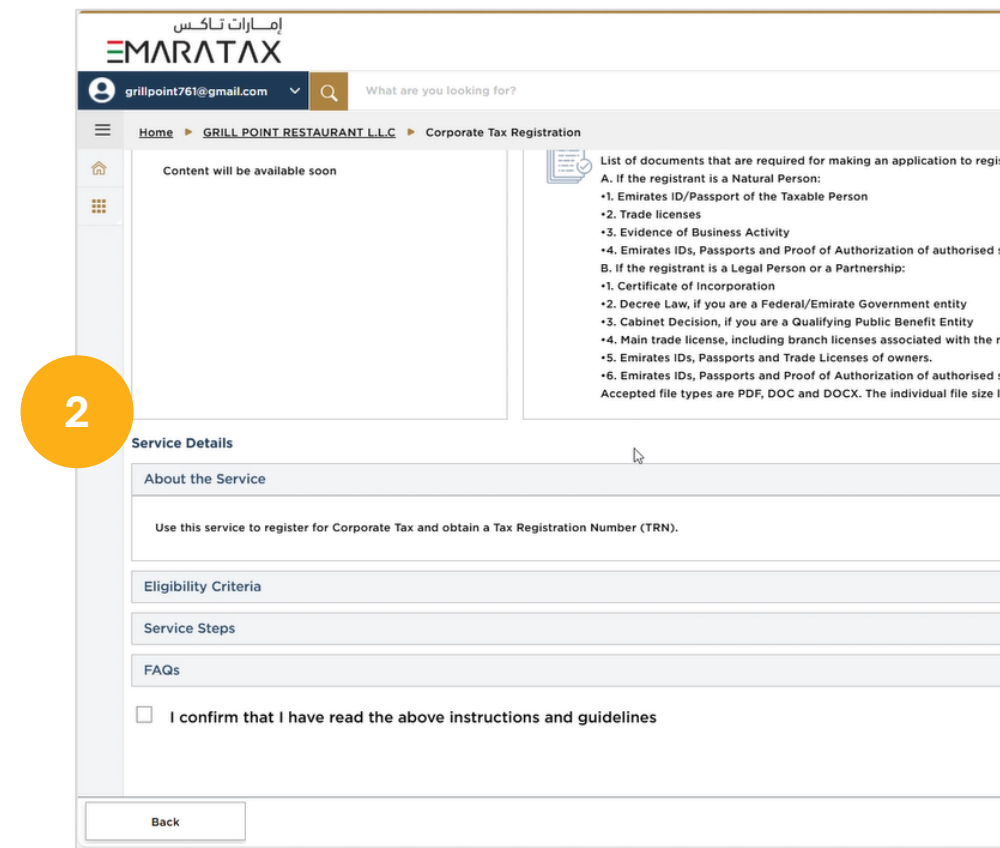
# Initiating Corporate Tax Registration Application

After creating the taxable person, click ‘view’ on the profile of the created taxable person listed in ‘Taxable person list



In the registration overview section, in the Action column for ‘Corporate Tax’ row

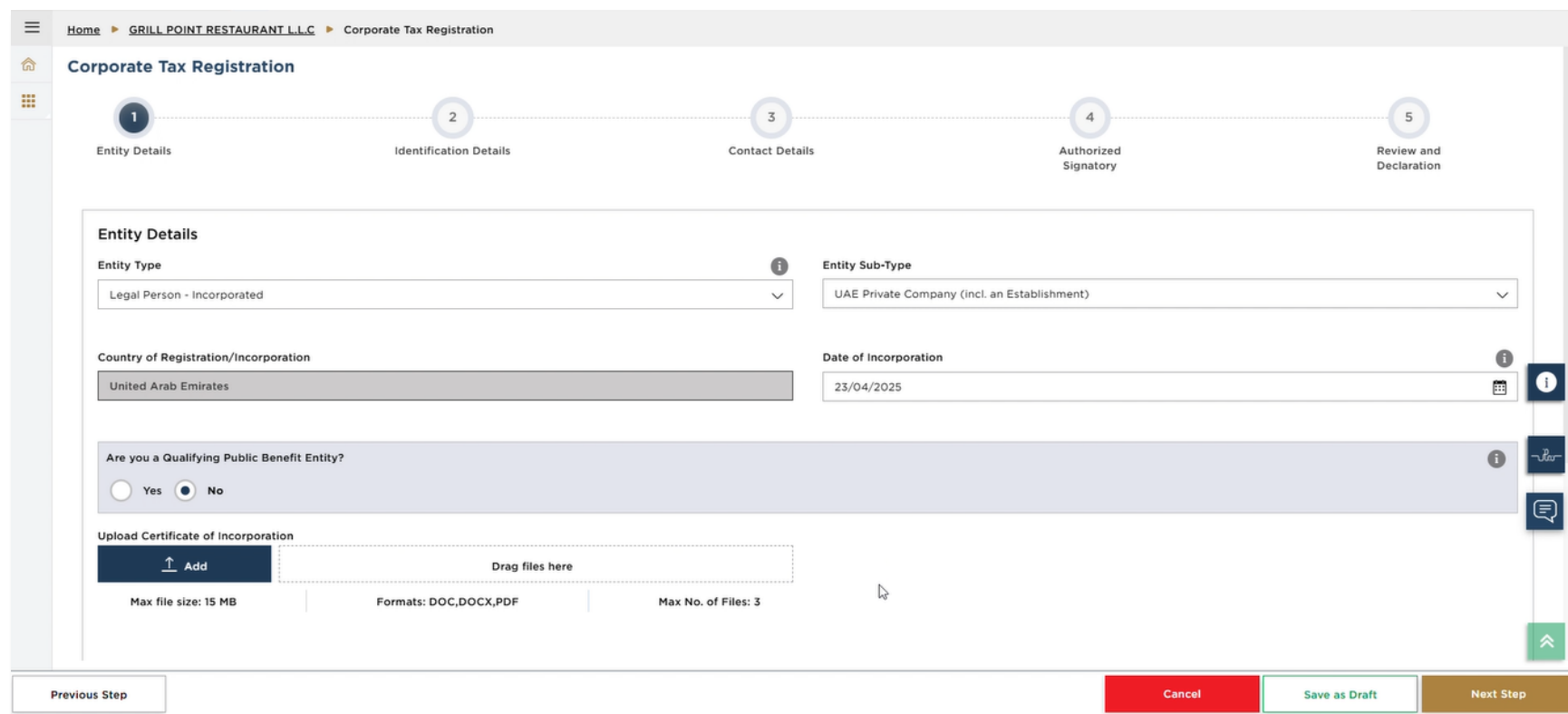
› **Click** “Register”



› **Confirm** by clicking the checkbox

› **Click** on start to proceed

# 1. Entity Details



› You can refer Trade License for required information.

In the case of uploading Certificate of incorporation, preference goes in this order:

1. Certificate of Incorporation / Formation
2. Memorandum of Association (MoA)
3. Trade License
4. Or any other relevant document

*i*

A **Qualifying Public Benefit Entity** is an entity that:

- Operates exclusively for public benefit (e.g., charitable, educational, cultural, religious, or scientific purposes)
- Does not distribute profits to private individuals
- Is listed in a Cabinet Decision issued at the recommendation of the Minister of Finance

Examples: Emirates Red Crescent, Zayed University, UAE Jiu Jitsu Federation, Emirates Quality Association, Arab Youth Center

## 2.1 Identification Details - Main License Details

Home > GRILL POINT RESTAURANT L.L.C > Corporate Tax Registration

### Corporate Tax Registration

#### Identification Details

##### Main License Details

Upload Trade License

[Add/View\(1\)](#) Drag files here

Max file size: 15 MB | Formats: PDF | Max No. of Files: 3

<p>Trade License Issuing Authority</p> <p>Sharjah Economic Development Department</p>	<p>Trade License Number</p> <p>915728</p>
<p>Trade License Issue Date</p> <p>23/04/2025</p>	<p>Trade License Expiry Date</p> <p>23/04/2026</p>
<p>Legal Name in English</p> <p>GRILL POINT RESTAURANT L.L.C</p>	<p>Legal Name in Arabic</p> <p>مطعم نقطة الشواء ذ.م.م</p>
<p>Trade Name in English (Optional)</p> <p></p>	<p>Trade Name in Arabic (Optional)</p> <p></p>

Business Activities Details [+ Add Business Activity](#)

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

- › Ensure consistency with trade license and MOA
- › Select the correct entity subtype to avoid misclassification
- › Use official names as per government records

- Do not be mistaken by issue date and renewal date in the Trade License. In the section we need to provide the issue date. i.e, the first date that the Trade License was issued in the license number for this business.

## 2.2 Entity Details - Business Activities & Owner Details

Home > GRILL POINT RESTAURANT L.L.C > Corporate Tax Registration

### Corporate Tax Registration

Activity	Industry	Main Group	Sub Group	Activity	Sub Activity	Activity Code	Actions
<input checked="" type="radio"/> Accommodation and food service activities		Food and beverage service activities	Restaurants and mobile food service activities	Restaurants and mobile food service activities	Restaurant	5610	...

Do any of the owners hold 25% or more of the ownership?

☒ Yes ☐ No

#### Owners List

+ Add Owner

Owner Type	Name in English	Name in Arabic	ID Number	Shareholding Percentage	Actions
Natural Person	Shabeer Cheriya Changoth Ebrayikkutty	شبير شيريا شانجوت ابرايكوتي	784-1987-2415560-5	34.00	...
Natural Person	Muhammed Shajeer Madamulla Peedikayil Kunhabdulla	محمد شجير مادامولا بيديكاييل كونه عبدالله	784-1987-7900706-5	33.00	...
Natural Person	SIRAJ URUTTINTAVIDA KUNHISOOPY	سراج اوريتونتافيدا كونهيسوبي	C1866102	33.00	...

#### Local Branch Details

Do you have branches in the UAE related to the Trade License provided above?

☐ Yes ☒ No

- NB: When adding Owners details, some owners might have joined in different dates rather than that of the date of incorporation. Refer MoA or Amendment to MoA for such details.
- Ensure that branch information aligns with trade licenses and business activity records.

- › Information required to fill up these can be found in Trade License. If not, in MoA.
- › If you can't find the exact activity as in Trade License, go for the next best activity matching with what the business actually does.
- › If you are unsure of what the primary activity is, ask client.

For filling out the Owners List you will need information from the below documents and upload them.

- › Emirates ID
- › Passport



### 3. Contact Details

Home > GRILL POINT RESTAURANT L.L.C > Corporate Tax Registration

#### Corporate Tax Registration

**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

Shop No 2+1

Street

ملك علي عبدالله علي شهيل ال شهيل

Area

الشارقة-الغوير/الشارقة

City

Sharjah

Emirate

Sharjah

Country Code

+971 ( United ...

Mobile Number

566559004

Country Code

+971 ( United ...

Landline Number

62988309

Email ID

P.O. Box (Optional)

Previous Step Cancel Save as Draft Next Step

- › **Ensure** address matches trade license
- › **Add** all owners with significant control (Ownership percentage  $\geq 25\%$ )

### 4. Authorized Signatory Details

Home > GRILL POINT RESTAURANT L.L.C > Corporate Tax Registration

#### Corporate Tax Registration

1

2

3

4

5

Entity Details Identification Details Contact Details Authorized Signatory Review and Declaration

**Authorized Signatory**

**Authorized Signatory List** + Add Authorized Signatory

Name in English	Name in Arabic	ID Number	Email ID	Actions
SHABEER CHERIYA CHANGOTH EBRAYIKKUTTY	شبير شيريا شانجوت ابرايكوتي	784-1987-2415560-5	shabeercc@gmail.com	...
MUHAMMED SHAJEER MADAMULLA PEEDIKAYIL KUNHABDULLA	محمد شجير مادامولا بيديكاييل كونه عبدالله	784-1987-7900706-5	shabeercc@gmail.com	...
SIRAJ URUTTINTAVIDA KUNHISOOPY	سراج اوريتونتافيدا كونهيسوبي	C1866102	shabeercc@gmail.com	...

Previous Step Cancel Save as Draft Next Step

- › **Ensure** signatory has legal authority to represent the entity
- › **Use** consistent names and ID numbers

## 5. Review and Declaration

Home > GRILL POINT RESTAURANT L.L.C > Corporate Tax Registration

### Corporate Tax Registration

Name in English	Name in Arabic	ID Number	Email ID
SHABEER CHERIYA CHANGOTH EBRAYIKKUTTY	شبير شيريا شالوجوت ابرايكوتي	784-1987-2415560-5	shabeercc@gmail.com
MUHAMMED SHAJEER MADAMULLA PEEDIKAYIL KUNHABDULLA	محمد شجير مادامولا بيديكاييل كونه عبدالله	784-1987-7900706-5	shabeercc@gmail.com
SIRAJ URUTTINTAVIDA KUNHISOOPY	سراج اوريتونتافيدا كونهيسوبي	C1866102	shabeercc@gmail.com

### Declaration

First Name in English  
 GRILL POINT

Last Name in English  
 RESTAURANT LLC

First Name in Arabic  
 مطعم نقطة

Last Name in Arabic  
 المشواء ذمه

Country Code  
 +971 ( United Arab Emirates )

Mobile Number  
 581007399

Email  
 grillpoint761@gmail.com

Submission Date  
 12/07/2025

☒ 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

This section is the final checkpoint before submitting your Corporate Tax registration application to the Federal Tax Authority (FTA).

- › Carefully verify all entered information across all sections. Any false or misleading information may result in penalties or rejection.
- › Ensure all uploaded files are: Clear, complete, and correctly formatted, Signed and stamped where required
- › Once submitted, changes may require formal amendment requests.
- › Keep a copy of the final submission and acknowledgment for your records.

## Post-Registration Responsibilities

- › File Corporate Tax Returns annually via EmaraTax.
- › Maintain accounting records for at least 7 years.
- › Update FTA on changes in ownership, address, or business status.
- › Respond to FTA communications and audits promptly.

## Support & Resources

- › EmaraTax Help Center: Step-by-step guides and FAQs.
- › FTA Contact Channels: Phone, email, and office locations.
- › User Manuals: Available on [www.tax.gov.ae](http://www.tax.gov.ae)



### Key Terms & Definitions:

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>› Corporate Tax (CT): A direct tax imposed on the net income or profit of corporations and other businesses.</li> <li>› EmaraTax: The UAE's official digital platform for tax registration, filing, and compliance.</li> <li>› Permanent Establishment (PE): A fixed place of business through which a non-resident conducts business in the UAE.</li> <li>› Exempt Person: An entity or individual not subject to Corporate Tax, such as government bodies or qualifying public benefit entities.</li> <li>› Small Business Relief: A tax relief available to eligible businesses with revenue below AED 3 million.</li> </ul> | <ul style="list-style-type: none"> <li>› Qualifying Income: Income that meets specific conditions to be taxed at 0% for Free Zone Persons.</li> <li>› Transfer Pricing: Rules ensuring that transactions between related parties are conducted at arm's length.</li> <li>› Arm's Length Principle: The condition that transactions between related parties should be priced as if they were between independent entities.</li> <li>› Tax Period: The financial year for which Corporate Tax is calculated and reported.</li> <li>› FTA (Federal Tax Authority): The government body responsible for tax administration and enforcement in the UAE.</li> </ul> |
|--|---|