



إمارات تاكس
EMARATAX

Corporate Tax De-Registration - Taxpayer User Manual

Date: 25 July 2023

Private and Confidential

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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 عربى	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



Button	Description
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
1 2	This menu on the top gives an overview of the various sections within the form. 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.



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Introduction



This manual is prepared to help a Taxpayer navigate through the Federal Tax Authority EmaraTax portal and submit their Corporate Tax De-Registration application. A Taxpayer is eligible or is required to apply to the FTA to De-Register from Corporate Tax based on the following criteria:

- Cessation of Business
- Sale of Business
- Merger of Business
- Redomiciliation of Business
- Any other reasons for Corporate Tax purposes.



Login to EmaraTax

 You can login into the EmaraTax account using your login credentials or using UAE Pass. If you have forgotten your password, you can use the 'Forgot password' feature to reset your password.



EMARATAX

Are you an existing e-Services user?

Welcome to Federal Tax Authority EmaraTax

Login

Login with your E-mail

E-mail Address: adwait@pp.com

Password:

[Forgot password?](#)

Enter Security Code: 799462

Login with UAE PASS

UAE Pass is a single trusted digital identity for all citizens,residents to United Arab Emirates

ASK US

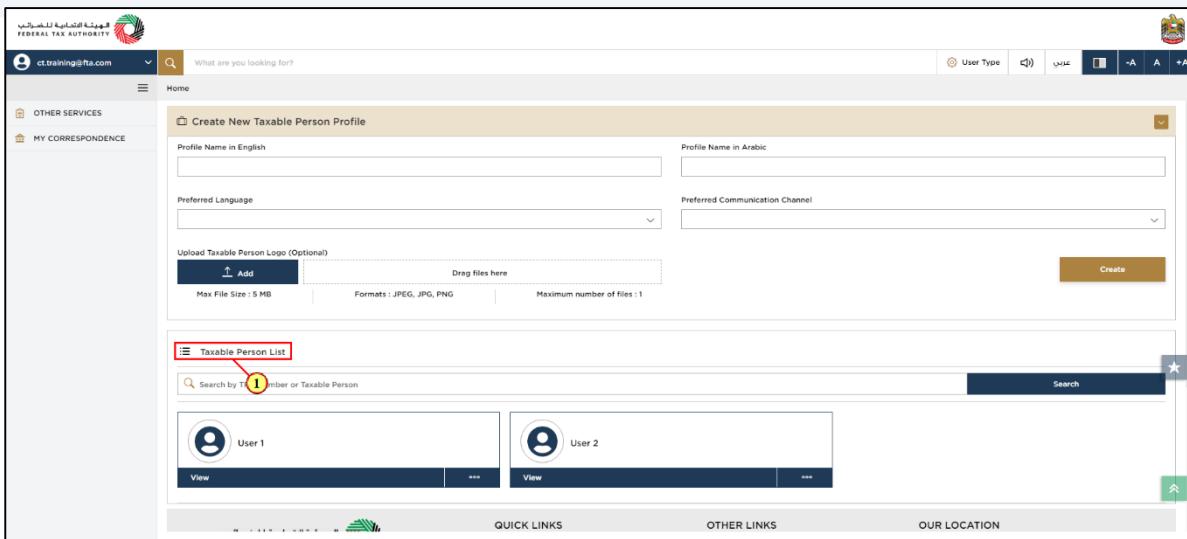
Don't have an account?

If you do not already have an account with the FTA please [signup here](#)

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



If you wish to login via UAE Pass, you will be redirected to UAE Pass portal. On successful UAE Pass login, you will be redirected back to the EmaraTax online user dashboard.

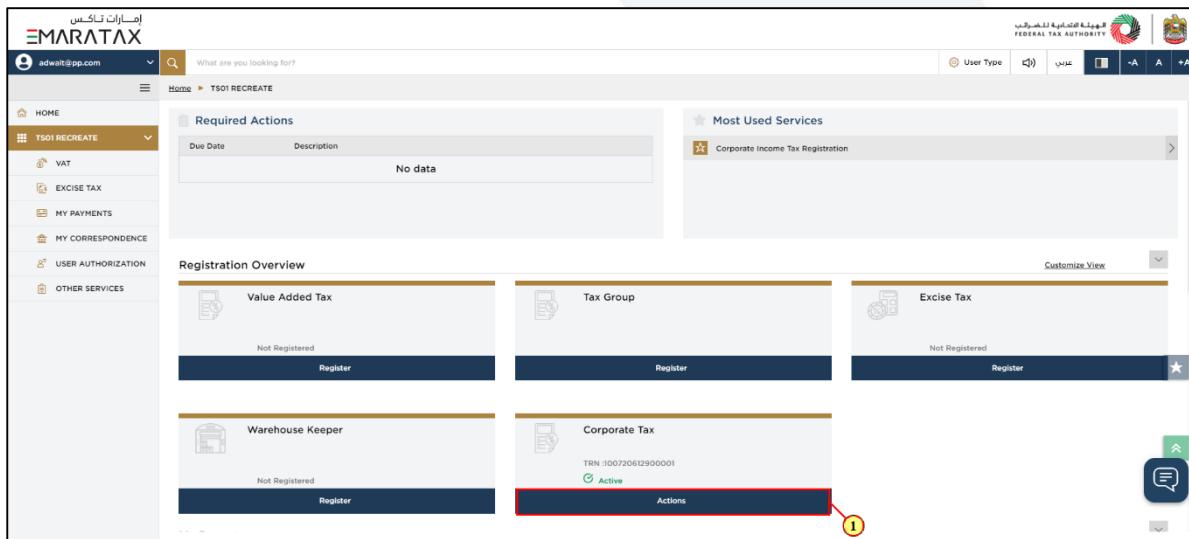


Step	Action
(1)	On successful login, the Taxable Person list screen is displayed. It displays the list of the Taxable Person linked to your EmaraTax user profile.



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

EmaraTax Taxable Person Dashboard



The screenshot shows the EmaraTax Taxable Person Dashboard. On the left, there's a sidebar with navigation links: HOME, TSOI RECREATE (selected), VAT, EXCISE TAX, MY PAYMENTS, MY CORRESPONDENCE, USER AUTHORIZATION, and OTHER SERVICES. The main area has a search bar at the top right. Below it, there are two sections: 'Required Actions' (empty) and 'Most Used Services' (listing 'Corporate Income Tax Registration'). The central part is titled 'Registration Overview' and contains four tiles: 'Value Added Tax' (Not Registered, Register), 'Tax Group' (Register), 'Excise Tax' (Not Registered, Register), and 'Corporate Tax' (TRN: 000720612900001, Active, Actions). The 'Actions' button on the Corporate Tax tile is highlighted with a red circle and the number 1.

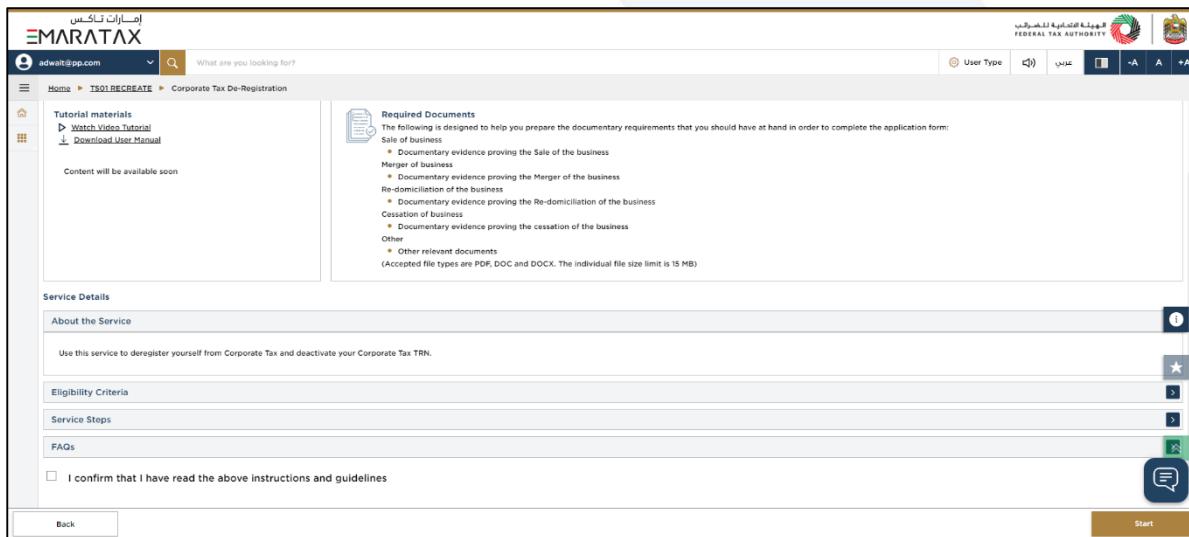
Step	Action
(1)	Click 'Actions' on the Corporate Tax tile within the Taxable Person Dashboard to initiate the Corporate Tax De-Registration application.

De-Register

The screenshot shows the EMARATAX interface. On the left, there's a sidebar with various navigation options like VAT, EXCISE TAX, MY PAYMENTS, etc. The main area is titled 'TSD RECREATE' and shows sections for 'Value Added Tax', 'Excise Tax', and 'Warehouse Keeper'. Under 'Excise Tax', a dropdown menu is open over a 'Tax Group' card, listing 'View', 'Amend', 'Deregister', 'Change Corporate Tax Period', and 'Update Bank Details'. The 'Deregister' option is highlighted with a red box and circled with a red number 1.

Step	Action
(1)	Click 'Deregister' to initiate the Corporate Tax De-Registration application.

Instructions and Guidelines



The screenshot shows the EMARATAX website interface for Corporate Tax De-Registration. The top navigation bar includes links for 'Home', 'TS01 RECREATE', and 'Corporate Tax De-Registration'. A search bar and user profile options are also present. The main content area is titled 'Required Documents' and lists several types of documentary evidence required for different business transactions. Below this, there's a section for 'Service Details' containing links for 'About the Service', 'Eligibility Criteria', 'Service Steps', and 'FAQs'. A checkbox for confirming reading the instructions is shown, along with a 'Start' button at the bottom right.

 The 'Instructions and Guidelines' page is designed to help you understand certain important requirements relating to Corporate Tax De-Registration in the UAE. It also provides guidance on what information you should have in hand when you are completing the De-Registration application.



إمارات تابع

EMARATAX

adwait@pp.com

What are you looking for?

User Type: عرب

Home > TSO1:DECREATE > Corporate Tax De-Registration

Tutorial materials

- Watch Video Tutorial
- Download User Manual

Content will be available soon

Required Documents

The following is designed to help you prepare the documentary requirements that you should have at hand in order to complete the application form:

Sale of business

- Documentary evidence proving the Sale of the business

Merger of business

- Documentary evidence proving the Merger of the business

Re-domiciliation of the business

- Documentary evidence proving the Re-domiciliation of the business

Cessation of business

- Documentary evidence proving the cessation of the business

Other

- Other relevant documents

(Accepted file types are PDF, DOC and DOCX. The individual file size limit is 15 MB)

Service Details

About the Service

Use this service to deregister yourself from Corporate Tax and deactivate your Corporate Tax TRN.

Eligibility Criteria

Service Steps

FAQs

I confirm that I have read the above instructions and guidelines

Back 1 Start

Step	Action
(1)	<ul style="list-style-type: none"> A screen will appear with instructions and guidelines. Read the instructions and guidelines for Corporate Tax De-Registration and mark the checkbox to confirm.



إمارات تابع

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What are you looking for?

User Type: عرب

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Tutorial materials

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- Documentary evidence proving the Merger of the business

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Cessation of business

- Documentary evidence proving the cessation of the business

Other

- Other relevant documents

(Accepted file types are PDF, DOC and DOCX. The individual file size limit is 15 MB)

Service Details

About the Service

Use this service to deregister yourself from Corporate Tax and deactivate your Corporate Tax TRN.

Eligibility Criteria

Service Steps

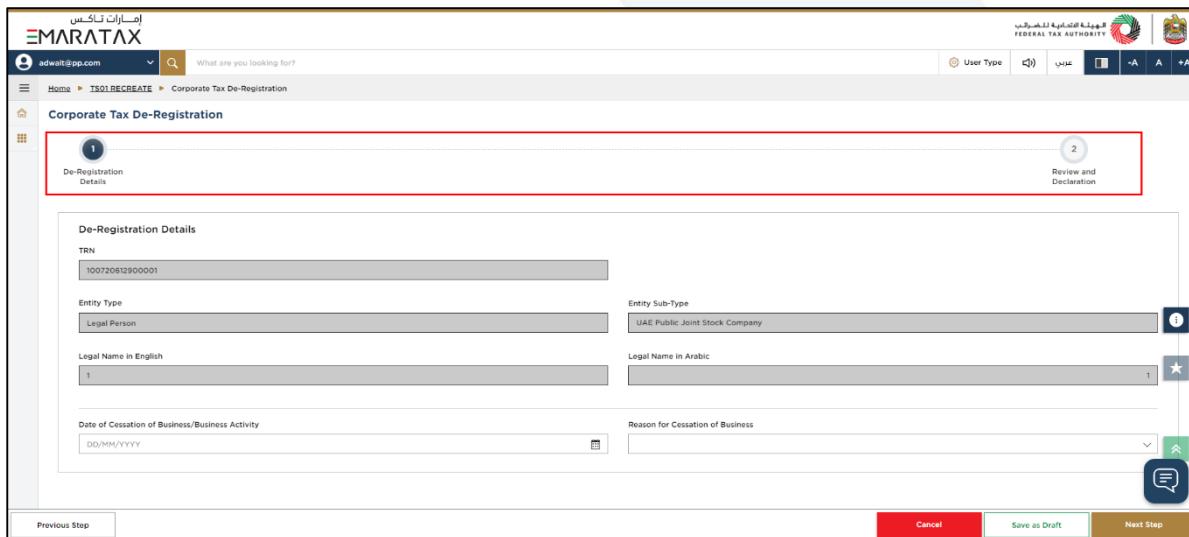
FAQs

I confirm that I have read the above instructions and guidelines

Start

Step	Action
(1)	Click 'Start' to initiate the Corporate Tax De-Registration application.

De-Registration information



	<ul style="list-style-type: none"> The application has been divided into two sections, each section being represented in the progress bar. The current section will get highlighted in blue color on the progress bar. As you move to the next steps, the completed sections will get highlighted in green color. 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, supports the information entered by you in the application. This would help to avoid any rejection or resubmission of the application later. The taxpayer Corporate Tax registration details are pre-populated in the De-Registration application.
---	---



EMARATAX

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What are you looking for?

User Type: عرب

Review and Declaration

Corporate Tax De-Registration

De-Registration Details

TRN: 100720612900001

Entity Type: Legal Person

Entity Sub-Type: UAE Public Joint Stock Company

Legal Name in English: I

Legal Name in Arabic: I

Date of Cessation of Business/Business Activity: 01/01/2021

Reason for Cessation of Business:

Cancel Save as Draft Next Step

Step	Action
(1)	Enter the ' Date of Cessation of Business or Business Activity '.



EMARATAX

adwait@pp.com What are you looking for?

User Type: عرب | A -A +A

Home > TSO1DECERATE > Corporate Tax De-Registration

Corporate Tax De-Registration

1 De-Registration Details 2 Review and Declaration

De-Registration Details

TRN: 100720612900001

Entity Type: Legal Person Entity Sub-Type: UAE Public Joint Stock Company

Legal Name in English: I

Legal Name in Arabic: I

Date of Cessation of Business/Business Activity: 01/01/2021

Reason for Cessation of Business:

Cancel Save as Draft Next Step

A red box highlights the 'Reason for Cessation of Business' dropdown, and a yellow circle with the number '1' points to it.

Step	Action
(1)	Select the ' Reason for Cessation of Business ' from the drop down.



EMARATAX

adwait@pp.com What are you looking for?

User Type: عربى A A +A

Home > TSO1DECREATE > Corporate Tax De-Registration

Corporate Tax De-Registration

1 De-Registration Details

2 Review and Declaration

De-Registration Details

TRN: 100720612900001

Entity Type: Legal Person

Entity Sub-Type: Sale of business

Legal Name in English: I

Date of Cessation of Business/Business Activity: 01/01/2021

Reason: Other

Reason Options: Sale of business, Merger, Redomiciliation, Cessation of business

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

Step	Action
(1)	Select the Reason as ' Sale of Business '



إمارات تطوير

EMARATAX

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What are you looking for?

User Type: عرب

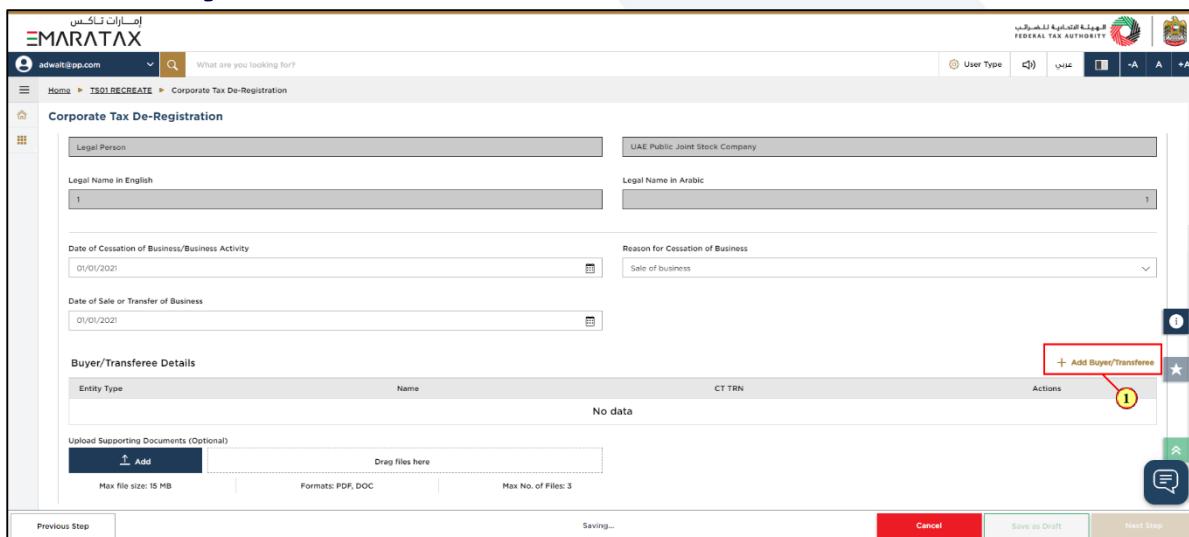
Home > TSO1:DECBEATE > Corporate Tax De-Registration

Corporate Tax De-Registration

Legal Person	UAE Public Joint Stock Company		
Legal Name in English	Legal Name in Arabic		
1	1		
Date of Cessation of Business/Business Activity	Reason for Cessation of Business		
01/01/2021	Sale of business		
Date of Sale or Transfer of Business			
01/01/2021			
Buyer/Transferee Details <div style="text-align: center;">(1)</div>			
Entity Type	Name	CT TRN	Actions
No data			
Upload Supporting Documents (Optional) <input type="button" value="Add"/> Drag files here		Max file size: 15 MB Formats: PDF, DOC Max No. of Files: 3	
Previous Step		Cancel Save as Draft Next Step	

Step	Action
(1)	Enter the 'Date of Sale or Transfer of Business'

Add Buyer/Transferee



The screenshot shows the 'EMARATAX' interface for 'Corporate Tax De-Registration'. The 'Buyer/Transferee Details' section is highlighted. A red box surrounds the '+ Add Buyer/Transferee' button, which is circled with a yellow circle labeled '1'.

Step	Action
(1)	Click to 'Add Buyer/Transferee'



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EMARATAX

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What are you looking for?

User Type: عرب

Home > TSO1.RECREATE > Corporate Tax De-Registration

Corporate Tax De-Registration

Legal Person	UAE Public Joint Stock Company		
Legal Name in English	Legal Name in Arabic		
Date of Cessation	Date of Sale or Transfer		
Buyer/Transferee Details			
Buyer/Transferee Type	<input type="text"/> Natural Person <input type="text"/> Legal Person		
Add + Add Buyer/Transferee			
Buyer/Transferee Details			
Entity Type	Name	CT TRN	Actions
No data			
Upload Supporting Documents (Optional)		Add Drag files here Max file size: 15 MB Formats: PDF, DOC Max No. of Files: 3	
		Cancel Save as Draft Next Step	

Previous Step

Step	Action
(1)	Select ' Natural Person '.



Buyer/Transferee Details

Buyer/Transferee Type <input type="button" value="Natural Person"/>	Last Name in English <input type="text" value="add"/>
First Name in English <input type="text" value="add"/>	Last Name in Arabic <input type="text" value="أحمد"/>
First Name in Arabic <input type="text" value="أحمد"/>	Date of Birth <input type="text" value="1990-01-01"/>
Is the Buyer/Transferee a resident of the UAE? <input type="radio"/> Yes <input type="radio"/> No	
Passport Number <input type="text" value="P1234567890"/>	Passport Expiry Date <input type="text" value="DD/MM/YYYY"/>
Passport Issuing Country <input type="text" value="United States"/>	Trade Name in English <input type="text" value="ABC Company"/>
Trade License Issuing Authority <input type="text" value="Ministry of Economy"/>	Trade License Number <input type="text" value="T1234567890"/>



Add Buyer/Transferee Details.



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Buyer/Transferee Details

Is the Buyer/Transferee a resident of the UAE?

Yes No

Emirates ID Number	Emirates ID Expiry Date
199-199-9918877-7	01/01/2040

Passport Number	Passport Expiry Date
PASSQ24656565	01/01/2040

Passport Issuing Country
Azerbaijan

Trade Name in English	Trade Name in Arabic
traders	مُتَجَرُّون

Trade License Issuing Authority	Trade License Number
Dubai Gold and Diamond Park	traders3232

Does the Buyer/Transferee have a Corporate Tax TRN?

Yes No

Reason for not having a Corporate Tax TRN

reason

Add

Cancel

Save & Next Step

Next Step

Step	Action
(1)	Enter all mandatory information and click on 'Add'.



إمارات تكاديس

EMARATAX

adwait@pp.com

What are you looking for?

User Type: عرب

Home > TSO1:DECBEATE > Corporate Tax De-Registration

Corporate Tax De-Registration

Entity type: Legal Person Entity sub-type: UAE Public Joint Stock Company

Legal Name in English: ١ Legal Name in Arabic: ١

Date of Cessation of Business/Business Activity: 01/01/2021 Reason for Cessation of Business: Sale of business

Date of Sale or Transfer of Business: 01/01/2021

Buyer/Transferee Details:

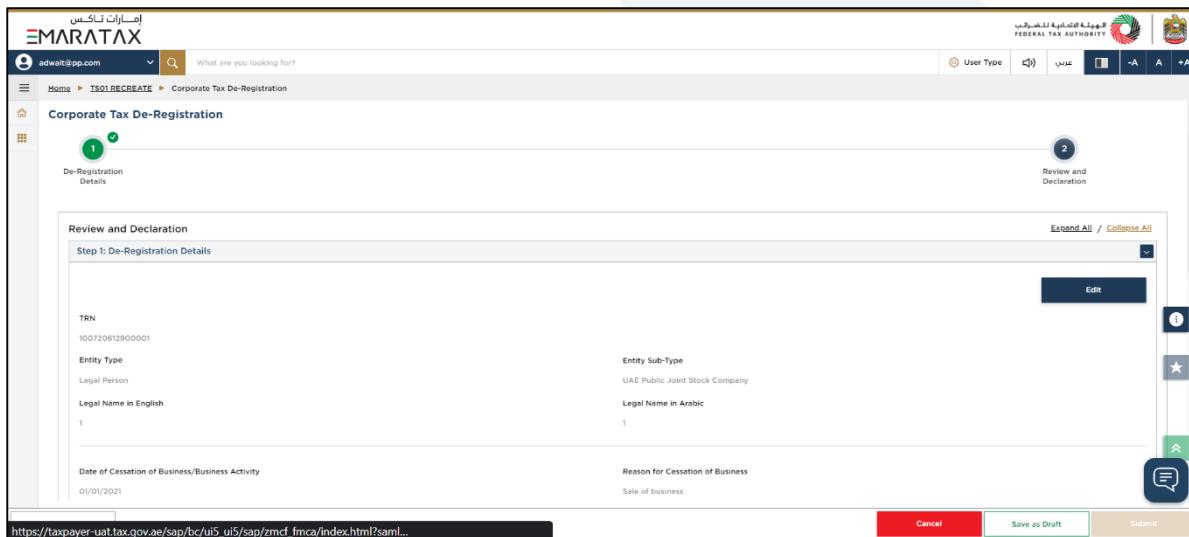
Entity Type	Name	CT TRN	Actions
Natural Person	add add	-	***

Upload Supporting Documents (Optional):
 Drag files here
 Max file size: 15 MB Formats: PDF, DOC Max No. of Files: 3

Cancel Save as Draft Next Step (1)

Step	Action
(1)	After entering the required information, click ' Next Step ' to save and proceed to the next section.

Review and Declaration



The screenshot shows the 'Corporate Tax De-Registration' application on the EMARATAX platform. The user is at Step 1: De-Registration Details. The form contains the following data:

Field	Value
TRN	100720612900001
Entity Type	Legal Person
Entity Sub-Type	UAE Public Joint Stock Company
Legal Name in English	1
Legal Name in Arabic	1
Date of Cessation of Business/Business Activity	01/01/2021
Reason for Cessation of Business	Sale of business

Buttons at the bottom include 'Cancel', 'Save as Draft', and 'Submit'.



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



[إمارات تكاد](#) [EMARATAX](#)

adwait@pp.com What are you looking for?

User Type: عرب A +A

Home > TSO1:DEC:CREATE > Corporate Tax De-Registration

Corporate Tax De-Registration

Authorized Signatory

Name in English or r3	Name in Arabic 342 3432	ID Number PASIWD8	Email ID as@ss.com
--------------------------	----------------------------	----------------------	-----------------------

Declaration

First Name in English ad	Last Name in English du
First Name in Arabic 8787	Last Name in Arabic 8787
Country Code +971 (United Arab Emirates)	Mobile Number 788788788
Submission Date 26/04/2023	Email ADWAIT@PP.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](#) 1 Next Step

Cancel Save as Draft Submit

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.



[إمارات تكاد](#) [EMARATAX](#)

User Type: [User Type](#) [A](#) [+A](#)

adwait@pp.com [Search](#) What are you looking for?

Home > [TSD1:DECREATE](#) > Corporate Tax De-Registration

Corporate Tax De-Registration

Authorized Signatory

Name in English or r3	Name in Arabic 342 3432	ID Number PASIW08	Email ID as@ss.com
--------------------------	----------------------------	----------------------	-----------------------

Declaration

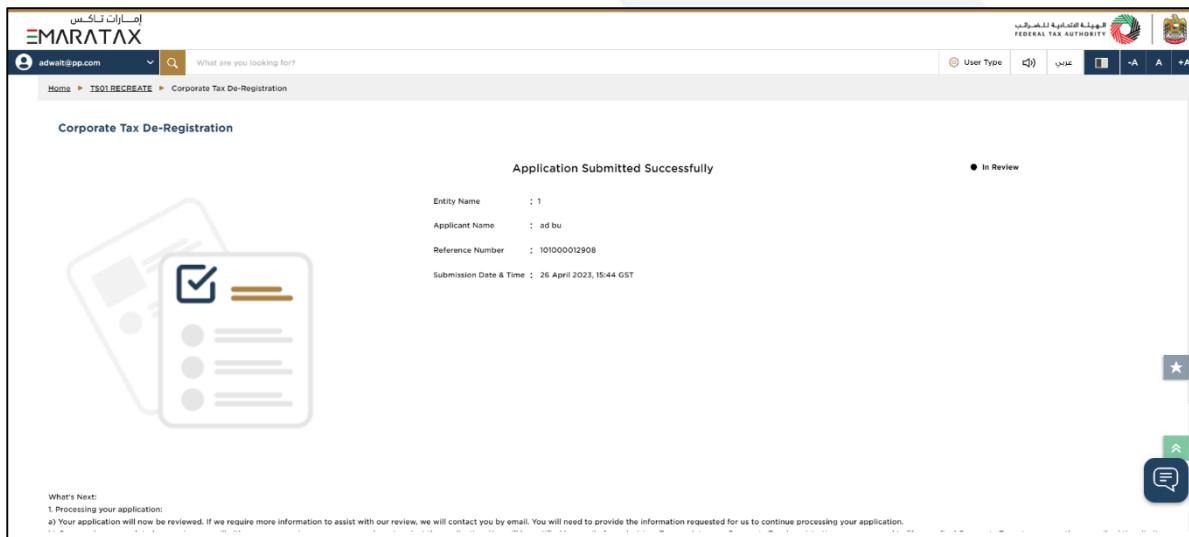
First Name in English ad	Last Name in English bu
First Name in Arabic 8787	Last Name in Arabic 8787
Country Code +971 (United Arab Emirates)	Mobile Number 788788788
Submission Date 26/04/2023	Email ADWAIT@PP.COM

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**

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

Post Application Submission



The screenshot shows a successful application submission on the EmaraTax platform. The message "Application Submitted Successfully" is displayed. The submitted details are listed:

- Entity Name : ١
- Applicant Name : ad bu
- Reference Number : 101000012908
- Submission Date & Time : 26 April 2023, 15:44 GST

The status is marked as "In Review". A sidebar on the left contains a checklist icon, and a bottom note provides "What's Next" information.

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

What's next?

- Once the De-Registration application is submitted, the FTA shall pre-approve, approve or reject the request and notify the registrant accordingly. Further, the FTA may ask to provide additional supporting documents.
- You may check your application status in the dashboard from time to time. Once the FTA confirms acceptance of your De-Registration application form, you will be notified of the pre-approval.
- You may also be required to submit a final tax return which will be generated by the EmaraTax. You will receive an email and an SMS notification informing you of the status of the application and requesting to complete the payment of the outstanding liabilities.
- Depending on your account balance status you may be required (or entitled) for tax payment (or refund). Please note, you will not be De-Registered unless you've paid all Tax and Administrative Penalties due and filed all Tax Returns including any outstanding returns as well as the final tax return. In case you have credit amount with the FTA, you are required to initiate the Refund process on FTA EmaraTax.
- Read the "What Next" and "Important Notes".

Correspondences



Taxpayer receives the following correspondences:

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