



إمارات تاكس  
EMARATAX

Taxpayer User Manual  
Corporate Tax Return

Date: 17 September, 2024

Version 4.0.0.0

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## Navigating through EmaraTax

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

| Button                                     | Description   |
|--|---|
| <b>In the Portal</b>                       |   |
| <b>User types</b>                          | 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   |
| <b>English</b>                             | 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   |
| <b>Manage Account</b>                      | This is used to manage the user profile details such as the Name, Registered Email Address, Registered Mobile Number, and Password  |
| <b>Log Out</b>                             | This is used to log off from the portal   |
| <b>In the Business Process application</b> |   |
| <b>Previous Step</b>                       | This is used to go to the Previous section of the Input Form  |
| <b>Next Step</b>                           | This is used to go to the Next section of the Input Form  |
| <b>Save as Draft</b>                       | This is used to save the application as a draft, so that it can be completed later  |
|  | This menu at the top gives an overview of the various sections within the application 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 registered Corporate Tax Taxpayer to navigate through the Federal Tax Authority EmaraTax portal and file their Corporate Tax Return.



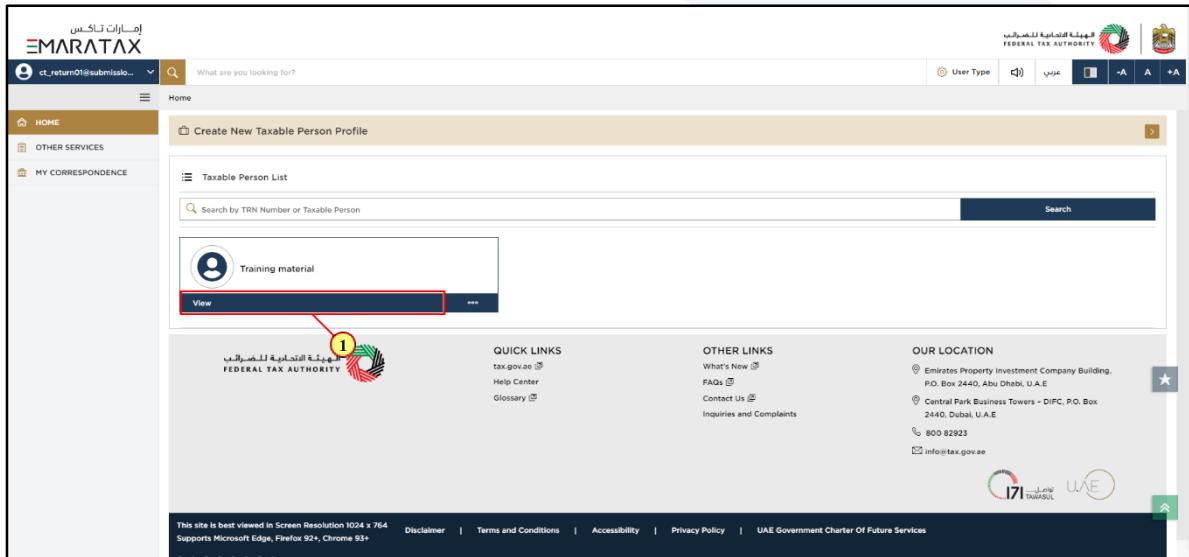
# Login to EmaraTax

The screenshot shows the EmaraTax login page. At the top, there's a message asking if the user is an existing e-Services user, with a link to reset the password. Below this, there are two main login options: 'Login with your E-mail' and 'Login with UAE PASS'. The 'Login with your E-mail' section contains fields for E-mail Address (containing 'ct\_return01@submission.com'), Password (redacted), and Enter Security Code (containing '607725'). A 'Login' button is highlighted with a red border. To the right, there's an 'OR' option for 'Login with UAE PASS', which is described as a single trusted digital identity for all citizens, residents, and visitors. The UAE PASS logo is shown. At the bottom of the page, there are sections for 'QUICK LINKS' (tax.gov.ae, Glossary), 'OTHER LINKS' (What's New, FAQs, Contact Us), and 'OUR LOCATION' (Emirates Property Investment Company Building, P.O. Box 2440, Abu Dhabi, U.A.E.). There are also links to 'Don't have an account?' and 'Sign Up'.



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.

# Taxable Person Dashboard



The screenshot shows the EMARATAX portal's Taxable Person List page. At the top, there is a search bar and navigation options. Below the header, a sub-header says 'Create New Taxable Person Profile'. The main content area is titled 'Taxable Person List' and contains a search bar. A list of taxable persons is displayed, with one entry highlighted and a red arrow pointing to its 'View' button. The bottom of the page includes links for 'QUICK LINKS' and 'OTHER LINKS', as well as contact information and location details.

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



Screenshot of the EMARATAX system interface showing the 'Corporate Tax' registration section.

The left sidebar shows navigation categories: HOME, TRAINING MATERIAL (VAT, EXCISE TAX, CORPORATE TAX), MY PAYMENTS, MY CORRESPONDENCE (highlighted with a yellow circle labeled '1'), USER AUTHORIZATION, MY AUDIT, MY REPORTS, and OTHER SERVICES.

The main content area displays 'Required Actions' with a message 'No data'. Below this is a 'Most Used Services' section with a link to 'Corporate Tax Registration'.

A large table titled 'Registration Overview' provides detailed registration information:

| Registration Type | Registration Status | TRN/WHK No.    | GIBAN                   | Effective Date of Registration | Action |
|-------------------|---------------------|----------------|-------------------------|--------------------------------|--------|
| Corporate Tax     | Active              | 10080892500001 | AES27350100808925000001 | 01/06/2023                     | ***    |
| Value Added Tax   | Not Registered      | -              | -                       | -                              | ***    |
| Tax Group         | Not Registered      | -              | -                       | -                              | ***    |
| Excise Tax        | Not Registered      | -              | -                       | -                              | ***    |
| Warehouse Keeper  | Not Registered      | -              | -                       | -                              | ***    |

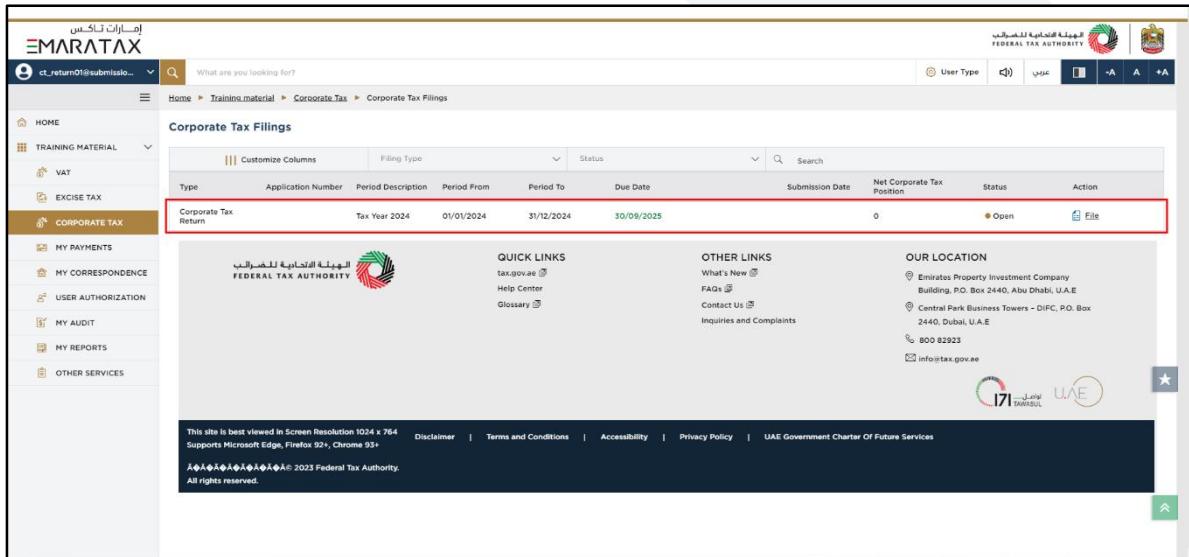
| Step | Action                 |
|------|------------------------|
| (1)  | Click 'CORPORATE TAX'. |



The screenshot shows the EMARATAX interface for Corporate Tax Returns & Refunds. The left sidebar includes categories like HOME, TRAINING MATERIAL, VAT, EXCISE TAX, CORPORATE TAX, MY PAYMENTS, MY CORRESPONDENCE, USER AUTHORIZATION, MY AUDIT, MY REPORTS, and OTHER SERVICES. The main dashboard displays several tiles: Corporate Tax Filings (1 Not filed, View All), Corporate Tax Refund (0 Total Requests, View All), Corporate Tax Applications (CT Group - Form Tax Group, View All), Corporate Tax Group Request History (View All), Elections (0 Total Requests, View All), and Others (Cash-based Accounting Under Exceptional Circumstances, Changing the Accounting basis from Cash to Accruals, Corporate Tax -Exemption Applications). A search bar and user navigation options are at the top right.

| Step | Action  |
|------|---|
| (1)  | Click 'View All' on the Corporate Tax Filings tile. |

# Corporate Tax Return Dashboard



The screenshot shows the Corporate Tax Filings page. A single row is selected in the grid:

| Type                 | Application Number | Period Description | Period From | Period To  | Due Date   | Submission Date | Net Corporate Tax Position | Status            | Action            |
|----------------------|--------------------|--------------------|-------------|------------|------------|-----------------|----------------------------|-------------------|-------------------|
| Corporate Tax Return |                    | Tax Year 2024      | 01/01/2024  | 31/12/2024 | 30/09/2025 |                 | 0                          | <span>Open</span> | <span>File</span> |


This dashboard displays information related to your Corporate Tax Return.



The screenshot shows the 'Corporate Tax Filings' page. The left sidebar has sections like HOME, TRAINING MATERIAL (VAT, EXCISE TAX, CORPORATE TAX), MY PAYMENTS, MY CORRESPONDENCE, USER AUTHORIZATION, MY AUDIT, MY REPORTS, and OTHER SERVICES. The main content area shows a table with columns: Type, Application Number, Period Description, Period From, Period To, Due Date, Submission Date, Net Corporate Tax Position, Status, and Action. A row is selected for 'Corporate Tax Return' with the following details: Application Number 'Tax Year 2024', Period From '01/01/2024', Period To '31/12/2024', Due Date '30/09/2025', Status 'Open', and Net Corporate Tax Position '0'. The 'Action' column for this row contains a blue 'File' button, which is highlighted with a red box and a yellow circle with the number '1' pointing to it. The footer includes links for tax.gov.ae, Help Center, Glossary, What's New, FAQs, Contact Us, Inquiries and Complaints, and Our Location. It also mentions the UAE Government Charter of Future Services and provides contact information: Emirates Property Investment Company Building, P.O. Box 2440, Abu Dhabi, U.A.E; Central Park Business Towers - DIFC, P.O. Box 2440, Dubai, U.A.E; 800 829223; and info@tax.gov.ae. Logos for I7I and UAE are also present.

| Step | Action   |
|------|--|
| (1)  | Click 'File' to start filing a Corporate Tax Return for the selected period. |



# Instructions and Guidelines

The screenshot shows the EMARATAX website interface for the Corporate Tax Return service. Key sections include:

- Tutorials:** Includes Video (Click here), Click here, User Manual (Click here), and Click here.
- Required Documents:** A detailed list of required documents:
  - 1. Financial statements
  - 2. Local File (Transfer Pricing documentation)
  - 3. Master File (Transfer Pricing documentation)
  - 4. Evidence of Tax Credit paid (if a tax credit claim is claimed)
  - 5. Documentation or certification issued by a qualified professional - Patent, Copyrighted software or Another right functionally equivalent to a patent.
  - 6. Record of Qualifying Expenditure and Overall Expenditures incurred
  - 7. Record of Overall Income derived from the Qualifying Intellectual Property
  - 8. Document which sets out the link between Qualifying Expenditures and Overall Income derived from Qualifying Intellectual Property
  - 9. Documentation to support the market value of the Qualifying Immovable Property at the start of the first tax period
  - 10. Documentation to support the market value of the Financial Assets/Liabilities at the start of the first tax period
 Accepted file types are PDF, DOC and DOCX. The individual file size limit is 15 MB.
- Service Details:** Includes About the Service, Service Steps, and a Start button.
- Eligibility Criteria:**



The ‘**instructions and guidelines**’ page is designed to help you understand certain important requirements relating to Corporate Tax Return in the UAE. It also provides guidance on what information you should have in hand when you are completing the Corporate Tax Return.



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ct\_return01@submissio...  What are you looking for?

User Type:

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Tutorials**  
[Video: Click here \(TBP\)](#)  
[User Manual: Click here \(TBP\)](#)

**Required Templates**  
NA

**Required Documents**  
List of documents that are required for Filing Corporate Tax Return is provided below (where applicable):  

- 1. Financial statements
- 2. Local File (Transfer Pricing documentation)
- 3. Master File (Transfer Pricing documentation)
- 4. Evidence of Foreign Tax Credit paid (if a foreign tax credit is claimed)
- 5. Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Patent, Copyrighted software or Another right functionally equivalent to a patent.
- 6. Record of Qualifying Expenditures and Overall Expenditures incurred
- 7. Record of Qualifying Immovable Property
- 8. Document which sets out the link between Qualifying Expenditures and Overall Income derived from Qualifying Intellectual Property.
- 9. Documentation to support the market value of the Qualifying Immovable Property at the start of the first tax period
- 10. Documentation to support the market value of the Financial Assets/Liabilities at the start of the first tax period

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 submit your Corporate Tax Return for the applicable Tax Period. Please input all figures to the nearest dirham. You may round down income and round up expenses to the nearest dirham.

**Eligibility Criteria**

**Service Steps**

**FAQs**

I confirm that I have read the above instructions and guidelines (1)

| Step | Action  |
|------|---|
| (1)  | Read the instructions and guidelines for Corporate Tax Return and mark the checkbox to confirm. |



**EMARATAX**

ct\_return01@submissio...  What are you looking for?

User Type:  عرب  English  A A  +A

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Tutorials**  
[Video: Click here \(TBP\)](#)  
[User Manual: Click here \(TBP\)](#)

**Required Templates**  
NA

**Required Documents**  
List of documents that are required for Filing Corporate Tax Return is provided below (where applicable):  
1. Financial statements  
2. Local File (Transfer Pricing documentation)  
3. Master File (Transfer Pricing documentation)  
4. Evidence of Foreign Tax Credit paid (if a foreign tax credit is claimed)  
5. Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Patent, Copyrighted software or Another right functionally equivalent to a patent.  
6. Record of Qualifying Expenditures and Overall Expenditures incurred  
7. Record of Qualifying Immovable Property  
8. Document which sets out the link between Qualifying Expenditures and Overall income derived from Qualifying Intellectual Property.  
9. Documentation to support the market value of the Qualifying Immovable Property at the start of the first tax period  
10. Documentation to support the market value of the Financial Assets/Liabilities at the start of the first tax period  
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 submit your Corporate Tax Return for the applicable Tax Period. Please input all figures to the nearest dirham. You may round down income and round up expenses to the nearest dirham.

**Eligibility Criteria**

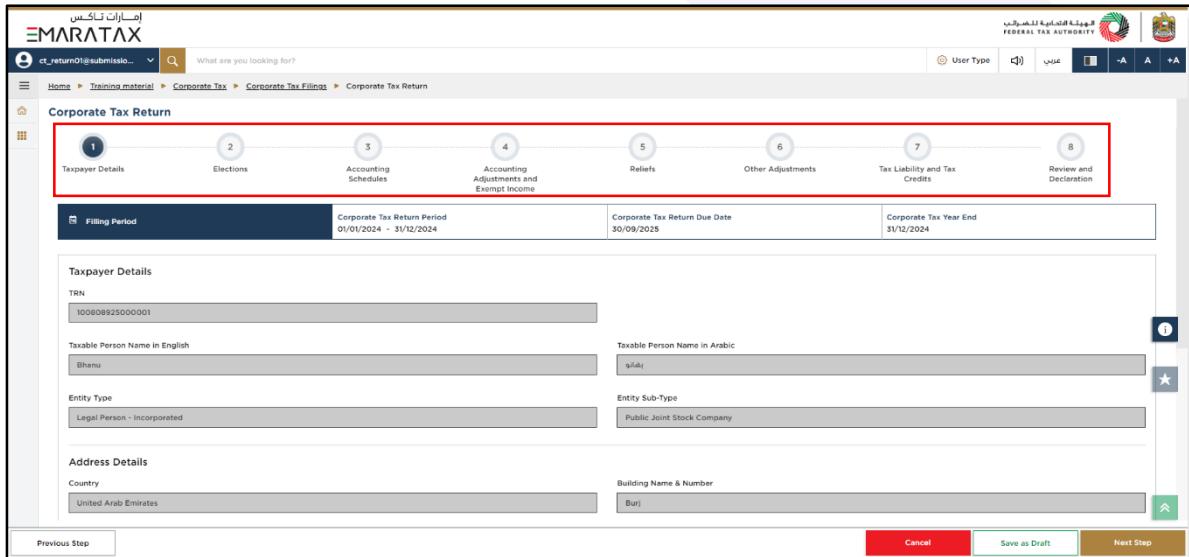
**Service Steps**

**FAQs**

I confirm that I have read the above instructions and guidelines

| Step | Action   |
|------|--|
| (1)  | Click ' <b>Start</b> ' to initiate the Corporate Tax Return. |

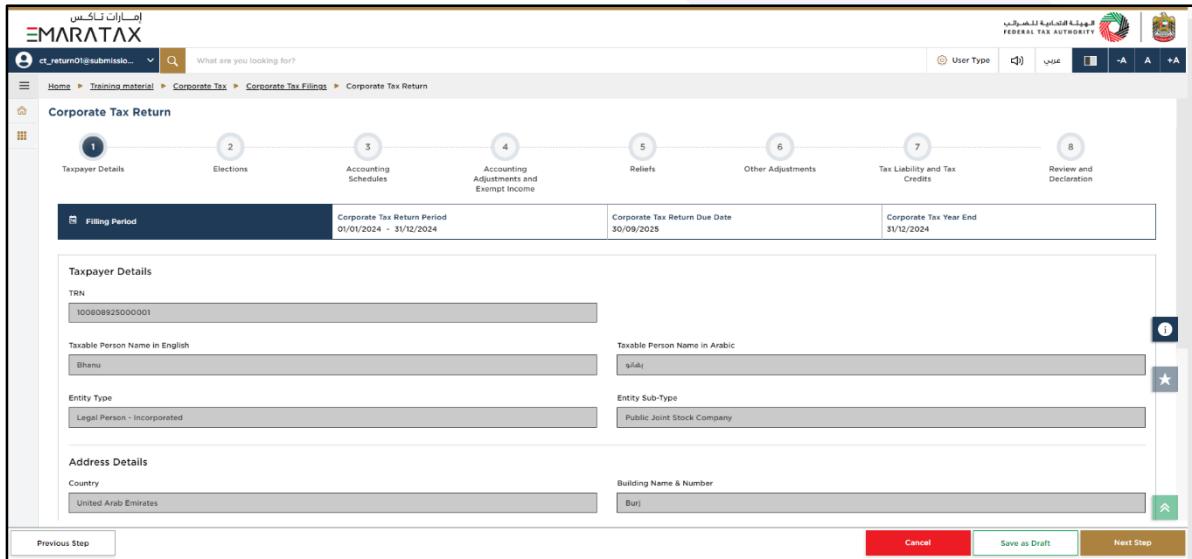
# Progress Bar



The screenshot shows the EMARATAX Corporate Tax Return interface. At the top, there's a navigation bar with links like Home, Training material, Corporate Tax, Corporate Tax Filings, and Corporate Tax Return. Below that is a search bar and user settings. The main area is titled 'Corporate Tax Return' and shows a progress bar with 8 numbered steps. Step 1 ('Taxpayer Details') is highlighted in blue, indicating it's the current step. The other steps are in grey. Each step has a corresponding section below it with various input fields. At the bottom right of the form, there are buttons for 'Cancel', 'Save as Draft', and 'Next Step'.

- i
  - The Corporate Tax Return has been divided into sections, each section being represented in the progress bar. The current section will get highlighted in blue color on the progress bar. The number of sections to be completed is determined based on the Revenue specified or the Persona and can be from two to nine sections. 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, support the information entered by you in the Corporate Tax Return and all the documents and details are up-to-date.

# Taxpayer Details Section



The screenshot shows the 'Corporate Tax Return' process in EMARATAX. The current step is 'Taxpayer Details'. The interface includes a navigation bar with steps 1 through 8: 1. Taxpayer Details, 2. Elections, 3. Accounting Schedules, 4. Accounting Adjustments and Exempt Income, 5. Reliefs, 6. Other Adjustments, 7. Tax Liability and Tax Credits, and 8. Review and Declaration. Step 1 is highlighted. Below the navigation is a table for 'Filing Period' with columns for Corporate Tax Return Period (01/01/2024 - 31/12/2024), Corporate Tax Return Due Date (30/09/2025), and Corporate Tax Year End (31/12/2024). The 'Taxpayer Details' section contains fields for TRN (100808925000001), Taxable Person Name in English (Bhenu), Taxable Person Name in Arabic (جاني), Entity Type (Legal Person - Incorporated), Entity Sub-Type (Public Joint Stock Company), Country (United Arab Emirates), and Building Name & Number (Burj). At the bottom are buttons for 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step'.



The '**Taxpayer Details**' section is divided into four parts; Taxpayer Details, Address Details, Taxable Person Information and Free Zones.



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ct\_return01@submissio...  What are you looking for?

User Type:  عربى

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

1 Taxpayer Details    2 Elections    3 Accounting Schedules    4 Accounting Adjustments and Exempt Income    5 Reliefs    6 Other Adjustments    7 Tax Liability and Tax Credits    8 Review and Declaration

**Filing Period**

|  |   |                                      |
|--|---|--------------------------------------|
| Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|--|---|--------------------------------------|

**Taxpayer Details**

TRN  
100808925000001

Taxable Person Name in English  
Bhamu

Taxable Person Name in Arabic  
بامع

Entity Type  
Legal Person - Incorporated

Entity Sub-Type  
Public Joint Stock Company

**Address Details**

Country  
United Arab Emirates

Building Name & Number  
Burj



This section displays the '**Filing Period**' details based on the selected Corporate Tax Return.



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ct\_return01@submissio...  What are you looking for?

User Type:  عربى

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

1 Taxpayer Details      2 Elections      3 Accounting Schedules      4 Accounting Adjustments and Exempt Income      5 Reliefs      6 Other Adjustments      7 Tax Liability and Tax Credits      8 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Taxpayer Details**

TRN  
100808925000001

Taxable Person Name in English  
Bhamu

Taxable Person Name in Arabic  
بحمى

Entity Type  
Legal Person - Incorporated

Entity Sub-Type  
Public Joint Stock Company

**Address Details**

Country  
United Arab Emirates

Building Name & Number  
Burj



The 'Taxpayer Details' section is pre-populated with your details from your Registration application.



إمارات تاكس

**EMARATAX**

ct\_return01@submissio...  What are you looking for?

User Type:  عرب

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

**Address Details**

|              |                              |                        |              |              |                              |                 |          |
|--------------|------------------------------|------------------------|--------------|--------------|------------------------------|-----------------|----------|
| Country      | United Arab Emirates         | Building Name & Number | Burj         |              |                              |                 |          |
| Street       | Khalifa                      | Area                   | Firmanzah    |              |                              |                 |          |
| Emirate      | Dubai                        | City                   | ajunmen bhag |              |                              |                 |          |
| Country Code | 971 ( United Arab Emirates ) | Mobile Number          | 00000001     | Country Code | 971 ( United Arab Emirates ) | Landline Number | 00000001 |
| Email ID     | ct_return01@submission.com   | P.O. Box (Optional)    | 7493         |              |                              |                 |          |

Is the above information correct?  Yes  No

Previous Step  Save as Draft



The '**Address Details**' section is pre-populated with your details from your Registration application.



إمارات تاكس  
EMARATAX

ct\_return01@submissio... What are you looking for? User Type: عرب

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

ct\_return01@submission.com 2493

Is the above information correct?  Yes  No 1

**Taxable Person Information**

Is the Taxable Person a partner in an Unincorporated Partnership?  Yes  No 1

What is the Taxable Person's Revenue derived during the Tax Period? (AED) 200.000

Has the Taxable Person's Financial Statements been prepared under the cash or accrual basis?  Cash  Accrual 1

Is the Taxable Person a member of a Multinational Enterprise Group?  Yes  No 1

Is the Taxable Person incorporated or otherwise established or recognised under the laws of the UAE or under the laws of a Free Zone?  Yes  No 1

Is the Taxable Person tax resident in a foreign jurisdiction under an applicable Double Taxation Agreement?  Yes  No 1

**Free Zones**

Previous Step Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | Select 'Yes' if the information is correct. If the information is incorrect, you will be prompted to submit an application to amend the registration. Once the application to amend the registration is submitted, you can proceed with completing the Corporate Tax Return. |



إمارات تاكس  
EMARATAX

ct\_return01@submissio...  What are you looking for?

User Type:  عرب  English  Arabic  +A  A  A  +A

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

ct\_return01@submission.com 7493

Is the above information correct?  Yes  No

**Taxable Person Information**

Is the Taxable Person a partner in an Unincorporated Partnership?  Yes  No

What is the Taxable Person's Revenue derived during the Tax Period? (AED) 200.000

Has the Taxable Person's Financial Statements been prepared under the cash or accrual basis?  Cash  Accrual

Is the Taxable Person a member of a Multinational Enterprise Group?  Yes  No

Is the Taxable Person incorporated or otherwise established or recognised under the laws of the UAE or under the laws of a Free Zone?  Yes  No

Free Zones  Yes  No

| Step | Action   |
|------|--|
| (1)  | You can update the ' <b>Taxable Person Information</b> ', as applicable. |



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ct\_return0@submissio...  What are you looking for?

User Type:  Natural Person  Legal Person  Other  عربی  English  +A  -A

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

What is the Taxable Person's Revenue derived during the Tax Period? (AED)

Is the Taxable Person a member of a Multinational Enterprise Group?  Yes  No

Is the Taxable Person tax resident in a foreign jurisdiction under an applicable Double Taxation Agreement?  Yes  No

Has the Taxable Person's Financial Statements been prepared under the cash or accrual basis?  Cash  Accrual

Is the Taxable Person incorporated or otherwise established or recognised under the laws of the UAE or under the laws of a Free Zone?  Yes  No

**Free Zones**

Has the Taxable Person made an election which applied to any of the preceding 4 Tax Periods to not be subject to Corporate Tax at the rate applicable to Qualifying Free Zone Persons?  Yes  No

Is the Taxpayer incorporated, established, or otherwise registered in a Free Zone?  Yes  No

Does the Taxable Person meet the requirements to be considered a Qualifying Free Zone Person?  Yes  No

**Step 1**

Previous Step  Save as Draft

| Step | Action  |
|------|---|
| (1)  | You can complete the ' <b>Free Zones</b> ' details. Please complete this section carefully if you wish to proceed as a Qualifying Free Zone Person. |



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EMARATAX

ct\_return01@submissio...  What are you looking for?

User Type:  Natural Person  Legal Person  Other  عربی  English  +A  A  A+

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

What is the Taxable Person's Revenue derived during the Tax Period? (AED)

Is the Taxable Person a member of a Multinational Enterprise Group?  Yes  No

Is the Taxable Person tax resident in a foreign jurisdiction under an applicable Double Taxation Agreement?  Yes  No

Has the Taxable Person's Financial Statements been prepared under the cash or accrual basis?  Cash  Accrual

Is the Taxable Person incorporated or otherwise established or recognised under the laws of the UAE or under the laws of a Free Zone?  Yes  No

**Free Zones**

Has the Taxable Person made an election which applied to any of the preceding 4 Tax Periods to not be subject to Corporate Tax at the rate applicable to Qualifying Free Zone Persons?  Yes  No

Is the Taxable Person making an election to be subject to Corporate Tax under the standard Corporate Tax regime?  Yes  No

Is the taxpayer incorporated, established, or otherwise registered in a Free Zone?  Yes  No

Does the Taxable Person meet the requirements to be considered a Qualifying Free Zone Person?  Yes  No



- You may click on '**Cancel**' to cancel the application.
- You may click on '**Save as Draft**' to save your application and return to continue working on your application later.



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EMARATAX

ct\_return01@submissio...  What are you looking for?

User Type:  عرب  English  Arabic  +A  -A

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

Yes  No

What is the Taxable Person's Revenue derived during the Tax Period? (AED)  
200.000

Cash  Accrual

Is the Taxable Person a member of a Multinational Enterprise Group?  
 Yes  No

Is the Taxable Person incorporated or otherwise established or recognised under the laws of the UAE or under the laws of a Free Zone?  
 Yes  No

Is the Taxable Person tax resident in a foreign jurisdiction under an applicable Double Taxation Agreement?  
 Yes  No

**Free Zones**

Has the Taxable Person made an election which applied to any of the preceding 4 Tax Periods to not be subject to Corporate Tax at the rate applicable to Qualifying Free Zone Persons?  
 Yes  No

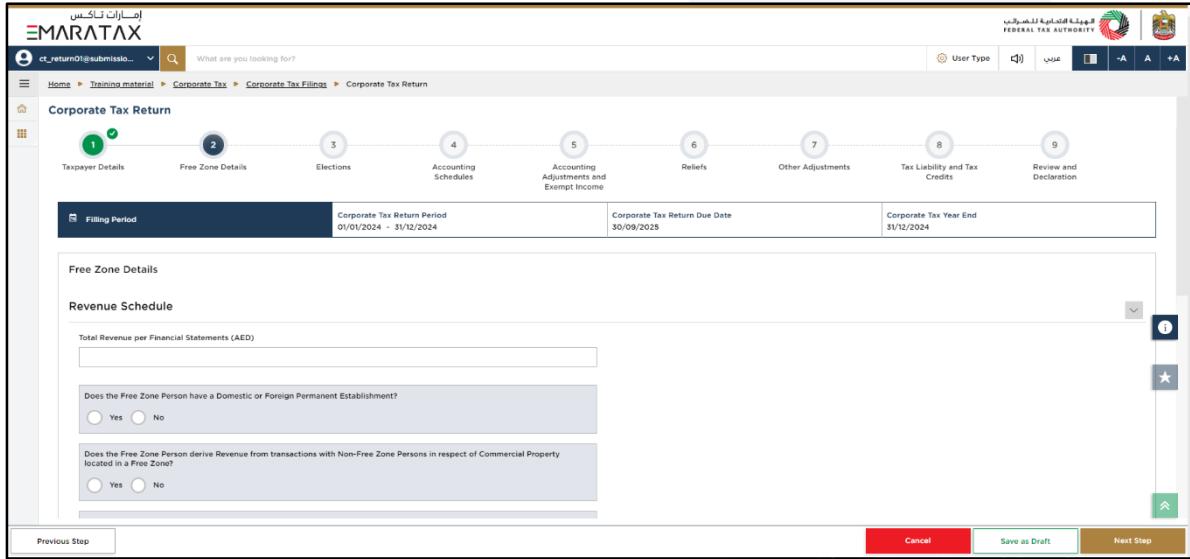
Is the taxpayer incorporated, established, or otherwise registered in a Free Zone?  
 Yes  No

Does the Taxable Person meet the requirements to be considered a Qualifying Free Zone Person?  
 Yes  No

A yellow circle with the letter 'I' is placed over the 'Next Step' button.

| Step | Action  |
|------|---|
| (1)  | After completing all mandatory fields, click the ' <b>Next Step</b> ' button to save and proceed to the next section. |

## Free Zone Details Section



The screenshot shows the 'Corporate Tax Return' process in EMARATAX. The current step is 'Free Zone Details'. The top navigation bar includes links for Home, Training material, Corporate Tax, Corporate Tax Filings, Corporate Tax Return, and a search bar. A progress bar at the top indicates the steps: 1. Taxpayer Details (green), 2. Free Zone Details (blue), 3. Elections, 4. Accounting Schedules, 5. Accounting Adjustments and Exempt Income, 6. Reliefs, 7. Other Adjustments, 8. Tax Liability and Tax Credits, and 9. Review and Declaration.

**Free Zone Details**

**Revenue Schedule**

Total Revenue per Financial Statements (AED):

Does the Free Zone Person have a Domestic or Foreign Permanent Establishment?

Yes  No

Does the Free Zone Person derive Revenue from transactions with Non-Free Zone Persons in respect of Commercial Property located in a Free Zone?

Yes  No

Buttons at the bottom: Previous Step, Cancel, Save as Draft, Next Step.

 The 'Free Zone Details' section allows you to update the free zone details relevant to you.



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ct\_return01@submissio... What are you looking for? User Type: عرب

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

Free Zone Details

**Revenue Schedule**

Total Revenue per Financial Statements (AED)  
500,000

Does the Free Zone Person have a Domestic or Foreign Permanent Establishment?  
 Yes  No

Total Revenue attributable to a Domestic or Foreign Permanent Establishment (AED)  
1,000

Does the Free Zone Person derive Revenue from transactions with Non-Free Zone Persons in respect of Commercial Property located in a Free Zone?  
 Yes  No

Total Revenue derived from transactions with Non-Free Zone Persons in respect of Commercial Property located in a Free Zone (AED)  
1,000

1 Previous Step Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | You can update the ' <b>Revenue Schedule</b> ' details, as applicable. |



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User Type:  عرب

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

Does the Free Zone Person have a Domestic or Foreign Permanent Establishment?

Yes  No

Total Revenue attributable to a Domestic or Foreign Permanent Establishment (AED)

Does the Free Zone Person derive Revenue from transactions with Non-Free Zone Persons in respect of Commercial Property located in a Free Zone?

Yes  No

Total Revenue derived from transactions with Non-Free Zone Persons in respect of Commercial Property located in a Free Zone (AED)

Does the Free Zone Person derive Revenue from immovable property located in a Free Zone that is not Commercial Property?

Yes  No

Total Revenue from immovable property located in a Free Zone that is not Commercial Property (AED)

Does the Free Zone Person derive Revenue from the ownership or exploitation of intellectual property?

Yes  No

Total Revenue derived from the ownership or exploitation of intellectual property that is not considered Qualifying Income (AED)

Total Revenue for the de minimis requirement (AED)

Non-Qualifying Revenue (1)

Revenue derived from Excluded Activities (AED)  Revenue derived from activities that are not Qualifying Activities where the other party to the transaction is a Non-Free Zone Person

Previous Step  Save as Draft

| Step | Action  |
|------|---|
| (1)  | <ul style="list-style-type: none"> <li>You can complete the updates to the '<b>Revenue Schedule</b>'.</li> <li>The '<b>Total Revenue for the de minimis requirement</b>' is auto-calculated.</li> </ul> |



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**Corporate Tax Return**

Does the Free Zone Person derive Revenue from the ownership or exploitation of intellectual property?  
 Yes  No

Total Revenue derived from the ownership or exploitation of intellectual property that is not considered Qualifying Income (AED)

Total Revenue for the de minimis requirement (AED)

**Non-Qualifying Revenue**

Revenue derived from Excluded Activities (AED)  Revenue derived from activities that are not Qualifying Activities where the other party to the transaction is a Non-Free Zone Person (AED)

Revenue derived from transactions with Free Zone Persons that are not the Beneficial Recipient of the relevant services or goods (AED)  Total non-qualifying Revenue (AED)

**De Minimis Calculation**

| Step | Action  |
|------|---|
| (1)  | You can update the ' <b>Non-Qualifying Revenue</b> ' details, as applicable.<br>The ' <b>Total non-qualifying Revenue</b> ' is auto-calculated. |



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User Type:  عرب

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

Corporate Tax Return

1,000

**De Minimis Calculation**

Is the de minimis requirement met?  Yes  No

**Qualifying Revenue**

Revenue derived from Free Zone Persons (except for income derived from Excluded Activities) (AED)

Revenue derived from Non-Free Zone Persons in respect of Qualifying Activities (AED)

Qualifying Activities undertaken

Distribution of goods or materials in or from a Designated Zone.

Revenue attributable to Qualifying Income in respect of the Qualifying Intellectual Property (AED)

**Substance(Free Zones)**

Are all employees located in a Free Zone?

| Step | Action   |
|------|--|
| (1)  | You cannot update the 'De Minimis Calculation' detail. |

إمارات تاكس

**EMARATAX**

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**Corporate Tax Return**

1,000

**De Minimis Calculation**

Is the de minimis requirement met?  Yes  No

**Qualifying Revenue**

|   |  |  |         |
|---|--|--|---------|
| Revenue derived from Free Zone Persons (except for income derived from Excluded Activities) (AED) | 93.000   | Revenue derived from Non-Free Zone Persons in respect of Qualifying Activities (AED) | 300.000 |
| Qualifying Activities undertaken  | Revenue attributable to Qualifying Income in respect of the Qualifying Intellectual Property (AED) |  |         |
| Distribution of goods or materials in or from a Designated Zone.                                  | 100.000  |  |         |

**Substance(Free Zones)**

Are all employees located in a Free Zone?

| Step | Action   |
|------|--|
| (1)  | You can update the ' <b>Qualifying Revenue</b> ' details, as applicable. |



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### Corporate Tax Return

Qualifying Activities undertaken

Distribution of goods or materials in or from a Designated Zone: Revenue attributable to Qualifying Income in respect of the Qualifying Intellectual Property (AED)

100.000

**Substance(Free Zones)**

Are all employees located in a Free Zone?

Yes  No

Total average number of full time employees: 100

Total average number of full time employees located in a Free Zone: 100

Total operating expenditure incurred in deriving Qualifying Income (AED): 100

Total capital expenditure incurred in deriving Qualifying Income (AED): 100

Have any of the core-income generating activities been outsourced to an outsourcing provider?

Yes  No

Free Zone Confirmations

1

Previous Step Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | You can update the ' <b>Substance (Free Zones)</b> ' details, as applicable. |



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**Corporate Tax Return**

Have any of the core-income generating activities been outsourced to an outsourcing provider?

Yes  No

**Free Zone Confirmations**

I confirm that:

- a) An adequate amount of assets were held in a Free Zone.
- b) An adequate number of qualified employees were located in a Free Zone.
- c) An adequate amount of operating expenditures were incurred in a Free Zone.
- d) Any Related Party transactions have been undertaken in accordance with Article 34.
- e) Transfer Pricing documentation has been prepared in accordance with Article 55.
- f) Audited financial statements have been prepared.

1

Previous Step Cancel Save as Draft Next Step

| Step | Action  |
|------|---|
| (1)  | You can update the ' <b>Free Zone Confirmations</b> ' details, as applicable. |



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**Corporate Tax Return**

Transfer Pricing documentation has been prepared in accordance with Article 55.

Audited financial statements have been prepared.

**Additional Information**

Provide details of EBITDA and salaries and wages attributable to each Emirate

| Emirate        | Earnings Before Interest, Tax, Depreciation and Amortisation (EBITDA) (AED) | Salaries and Wages (AED) |
|----------------|---|--------------------------|
| Abu Dhabi      | 100   | 100                      |
| Ajman          | 100   | 100                      |
| Dubai          | 100   | 100                      |
| Fujairah       | 100   | 100                      |
| Ras Al Khaimah | 100   | 100                      |
| Sharjah        | 100   | 100                      |

1

| Step | Action   |
|------|--|
| (1)  | You can update the ' <b>Additional Information</b> ' details, as applicable. |



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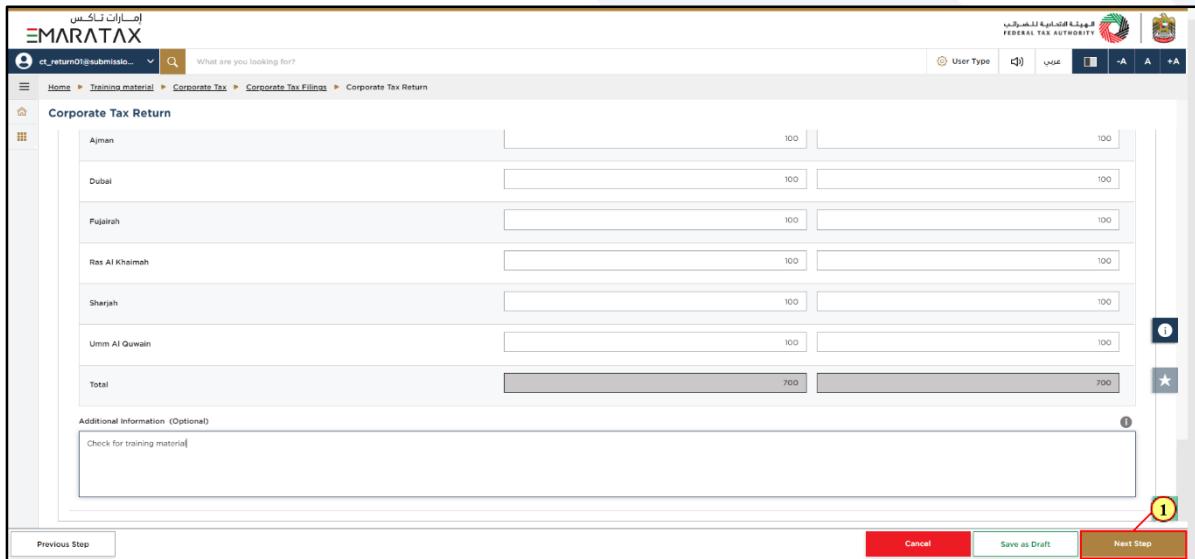
**Corporate Tax Return**

|                |     |     |
|----------------|-----|-----|
| Ajman          | 100 | 100 |
| Dubai          | 100 | 100 |
| Fujairah       | 100 | 100 |
| Ras Al Khaimah | 100 | 100 |
| Sharjah        | 100 | 100 |
| Umm Al Quwain  | 100 | 100 |
| Total          | 700 | 700 |

Additional Information (Optional)  
Check for training material

Previous Step Cancel Save as Draft Next Step

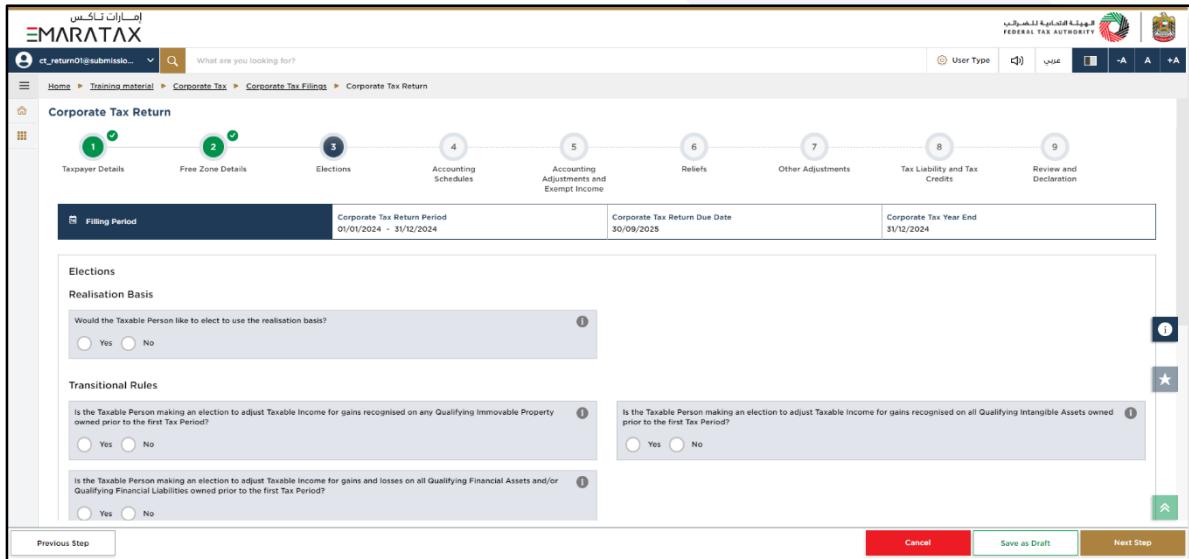
| Step | Action   |
|------|--|
| (1)  | Add ' <b>Additional Information</b> ' as applicable. |



The screenshot shows the 'Corporate Tax Return' section of the EMARATAX system. It displays seven mandatory fields for different emirates: Ajman, Dubai, Fujairah, Ras Al Khaimah, Sharjah, Umm Al Quwain, and Total. Each field has a value of '100'. Below these fields is an optional section titled 'Additional Information (Optional)' containing a checkbox labeled 'Check for training material'. At the bottom right of the page, there are three buttons: 'Cancel' (red), 'Save as Draft' (green), and 'Next Step' (brown). The 'Next Step' button is circled in green.

| Step | Action  |
|------|---|
| (1)  | After completing all mandatory fields, click the ' <b>Next Step</b> ' button to save and proceed to the next section. |

## Elections Section



The screenshot shows the 'Corporate Tax Return' process in EMARATAX. The current step is 'Elections'. The top navigation bar includes links for Home, Training material, Corporate Tax, Corporate Tax Filings, and Corporate Tax Return. Below the navigation is a progress bar with nine steps: Taxpayer Details (1), Free Zone Details (2), Elections (3), Accounting Schedules (4), Accounting Adjustments and Exempt Income (5), Reliefs (6), Other Adjustments (7), Tax Liability and Tax Credits (8), and Review and Declaration (9). The main content area contains sections for 'Realisation Basis' (with a question about electing realisation basis and 'Yes' or 'No' radio buttons), 'Transitional Rules' (with questions about adjusting taxable income for gains from qualifying immovable property and intangible assets, each with 'Yes' or 'No' radio buttons), and a section for adjusting taxable income for gains and losses on financial assets and liabilities. At the bottom are 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step' buttons.

 The 'Elections' section allows you to make the elections relevant to you.



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Elections**

**Realisation Basis**

Would the Taxable Person like to elect to use the realisation basis?

Yes  No

Is the Taxable Person a Bank or Insurance Provider?

Yes  No

Would the Taxable Person like to elect for the realisation basis in respect of:

All assets and liabilities that are subject to fair value or impairment accounting  All assets and liabilities held on capital account at the end of a Tax Period

**Transitional Rules**

Is the Taxable Person making an election to adjust Taxable Income for gains recognised on any Qualifying Immovable Property owned prior to the first Tax Period?

Yes  No

**1** Taxable Person making an election to adjust Taxable Income for gains recognised on all Qualifying Intangible Assets owned prior to the first Tax Period?

Yes  No

Previous Step Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | You can make the election to apply the ' <b>Realisation Basis</b> '. |



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**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Elections**

**Realisation Basis**

Would the Taxable Person like to elect to use the realisation basis?  Yes  No Is the Taxable Person a Bank or Insurance Provider?  Yes  No

Would the Taxable Person like to elect for the realisation basis in respect of:  All assets and liabilities that are subject to fair value or impairment accounting  All assets and liabilities held on capital account at the end of a Tax Period

**Transitional Rules**

Is the Taxable Person making an election to adjust Taxable Income for gains recognised on any Qualifying Immovable Property owned prior to the first Tax Period?  Yes  No Is the Taxable Person making an election to adjust Taxable Income for gains recognised on all Qualifying Intangible Assets owned prior to the first Tax Period?  Yes  No

Previous Step Cancel Save as Draft Next Step

| Step | Action  |
|------|---|
| (1)  | You can make the election to apply the ' <b>Transitional Rules</b> '. |



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**EMARATAX**

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User Type: عرب

Corporate Tax Return

Is the Taxable Person making an election to adjust Taxable Income for gains and losses on all Qualifying Financial Assets and/or Qualifying Financial Liabilities owned prior to the first Tax Period?

Yes  No

Small Business Relief

Revenue in the Tax Period (AED)

200,000

Is the Taxable Person a member of a Multinational Enterprise Group?

Yes  No

Transfers within a Qualifying Group

Did the Taxable Person transfer any assets or liabilities to a member of the same Qualifying Group during the Tax Period?

Yes  No

Business Restructuring Relief

Did the Taxable Person transfer a Business or an independent part of a Business during the Tax Period under which Business Restructuring Relief may apply?

Yes  No

Would the Taxable Person like to make an election to apply Business Restructuring Relief?

Yes  No

Foreign Permanent Establishment Income

Previous Step Cancel Save as Draft Next Step



- You can make the election to apply the '**Small Business Relief**'. You are only entitled to this relief if your revenue is AED 3 million or less.
- If you are entitled for small business relief, you should answer '**Yes\No**' to the question: '**Is the Taxable Person a member of a Multinational Enterprise Group?**'.



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User Type: عربى A A +A

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

Is the Taxable Person making an election to adjust Taxable Income for gains and losses on all Qualifying Financial Assets and/or Qualifying Financial Liabilities owned prior to the first Tax Period?  Yes  No

Is the Taxable Person a member of a Multinational Enterprise Group?  Yes  No

**Transfers within a Qualifying Group**

Did the Taxable Person transfer any assets or liabilities to a member of the same Qualifying Group during the Tax Period?  Yes  No

**Business Restructuring Relief**

Did the Taxable Person transfer a Business or an independent part of a Business during the Tax Period under which Business Restructuring Relief may apply?  Yes  No

I the Taxable Person like to make an election to apply Business Restructuring Relief?  Yes  No

Revenue in the Tax Period (AED) 200.000

Foreign Permanent Establishment Income

Previous Step Cancel Save as Draft Next Step

| Step | Action  |
|------|---|
| (1)  | You can make an election for relief on ' <b>Transfers within a Qualifying Group</b> ', as applicable. |



إمارات تاكيس EMARATAX

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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

Small Business Relief

Revenue in the Tax Period (AED)

Is the Taxable Person a member of a Multinational Enterprise Group?  Yes  No

Transfers within a Qualifying Group

Did the Taxable Person transfer any assets or liabilities to a member of the same Qualifying Group during the Tax Period?  Yes  No

Business Restructuring Relief

Did the Taxable Person transfer a Business or an independent part of a Business during the Tax Period under which Business Restructuring Relief may apply?  Yes  No

Would the Taxable Person like to make an election to apply Business Restructuring Relief?  Yes  No

Foreign Permanent Establishment Income

Does the Taxable Person have any Foreign Permanent Establishments?  Yes  No

Would the Taxable Person like to make an election to exempt both income and expenditure of their Foreign Permanent Establishments?  Yes  No

Previous Step Cancel Save as Draft Next Step

| Step | Action  |
|------|---|
| (1)  | You can make an election for relief on ' <b>Business Restructuring transaction</b> '. |



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What are you looking for?

User Type:  عرب  English  A  A  +A

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

Yes  No

**Small Business Relief**

Revenue in the Tax Period (AED)  ⓘ

Is the Taxable Person a member of a Multinational Enterprise Group?  Yes  No

**Transfers within a Qualifying Group**

Did the Taxable Person transfer any assets or liabilities to a member of the same Qualifying Group during the Tax Period?  Yes  No

**Business Restructuring Relief**

Did the Taxable Person transfer a Business or an independent part of a Business during the Tax Period under which Business Restructuring Relief may apply?  Yes  No

Would the Taxable Person like to make an election to apply Business Restructuring Relief?  Yes  No

**Foreign Permanent Establishment Income**

Does the Taxable Person have any Foreign Permanent Establishments?  Yes  No

Would the Taxable Person like to make an election to exempt both income and expenditure of their Foreign Permanent Establishments?  Yes  No

1 Previous Step Cancel Save as Draft Next Step

| Step | Action  |
|------|---|
| (1)  | You can make an election to exempt the ' <b>Foreign Permanent Establishment Income</b> '. |



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User Type:  عرب  English  Arabic  +A  -A

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

Yes  No

**Small Business Relief**

Revenue in the Tax Period (AED)

Is the Taxable Person a member of a Multinational Enterprise Group?  Yes  No

**Transfers within a Qualifying Group**

Did the Taxable Person transfer any assets or liabilities to a member of the same Qualifying Group during the Tax Period?  Yes  No

**Business Restructuring Relief**

Did the Taxable Person transfer a Business or an independent part of a Business during the Tax Period under which Business Restructuring Relief may apply?  Yes  No

Would the Taxable Person like to make an election to apply Business Restructuring Relief?  Yes  No

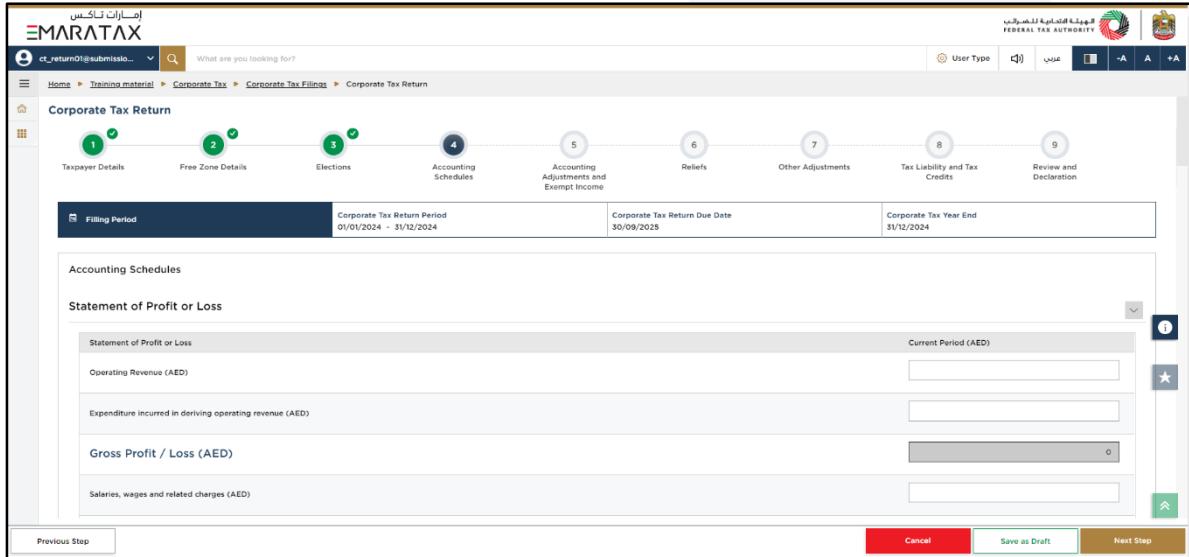
**Foreign Permanent Establishment Income**

Does the Taxable Person have any Foreign Permanent Establishments?  Yes  No

Would the Taxable Person like to make an election to exempt both income and expenditure of their Foreign Permanent Establishments?  Yes  No

| Step | Action  |
|------|---|
| (1)  | After completing all mandatory fields, click the ' <b>Next Step</b> ' button to save and proceed to the next section. |

# Accounting Schedules Section



The screenshot shows the EMARATAX system interface for a Corporate Tax Return. The top navigation bar includes links for Home, Training material, Corporate Tax, Corporate Tax Filings, and Corporate Tax Return. Below this is a step-by-step progress bar labeled 1 through 9, with 'Accounting Schedules' highlighted. The main content area displays the 'Statement of Profit or Loss' section, which includes fields for Operating Revenue (AED), Expenditure incurred in deriving operating revenue (AED), Gross Profit / Loss (AED), and Salaries, wages and related charges (AED). At the bottom are buttons for Previous Step, Cancel, Save as Draft, and Next Step.



- The 'Accounting Schedules' section is divided into three parts; Statement of Profit or Loss, Comprehensive Income and Statement of Financial Position. You can update the details for each of these as applicable.
- All numerical values should be entered as positive. The system will determine where positive/negative adjustments will be applied in the tax calculation depending on the nature of the field.



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User Type:  عربى

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

1 TAxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

Accounting Schedules

Statement of Profit or Loss

|  |     |
|--|-----|
| Operating Revenue (AED)                                  | 300 |
| Expenditure incurred in deriving operating revenue (AED) | 100 |
| Gross Profit / Loss (AED)                                | 200 |
| Salaries, wages and related charges (AED)                | 400 |

1

Previous Step  Save as Draft

| Step | Action   |
|------|--|
| (1)  | <ul style="list-style-type: none"> <li>You can update the Operating Revenue details, as applicable.</li> <li>The '<b>Gross Profit / Loss</b>' is auto-calculated.</li> </ul> |

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**Corporate Tax Return**

Gross Profit / Loss (AED) 200

Salaries, wages and related charges (AED) 400

Depreciation and amortisation (AED) 500

Interest income (AED) 600

Interest expense (AED) 700

**Net interest expense / (income) (AED) 100**

Gains on Disposal of Assets (AED) 800

Losses on Disposal of Assets (AED) 900

Net losses / (gains) on disposal of assets (AED) 100

Previous Step Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | <ul style="list-style-type: none"> <li>You can update the interest expense / (income) details, as applicable.</li> <li>The '<b>Net interest expense / (income)</b>' is auto-calculated.</li> </ul> |

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User Type:  عرب  English  A  A+  +A

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

|   |     |
|---|-----|
| Gross Profit / Loss (AED)                               | 200 |
| Salaries, wages and related charges (AED)               | 400 |
| Depreciation and amortisation (AED)                     | 500 |
| Interest income (AED)                                   | 600 |
| Interest expense (AED)                                  | 700 |
| <b>Net interest expense / (income) (AED)</b>            | 100 |
| Gains on Disposal of Assets (AED)                       | 800 |
| Losses on Disposal of Assets (AED)                      | 900 |
| <b>Net losses / (gains) on disposal of assets (AED)</b> | 100 |

Previous Step  Cancel Save as Draft Next Step

| Step | Action  |
|------|---|
| (1)  | <ul style="list-style-type: none"> <li>You can update the losses / (gains) on disposal of assets details, as applicable.</li> <li>The '<b>Net losses / (gains) on disposal of assets</b>' are auto-calculated.</li> </ul> |

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**EMARATAX**

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User Type: عربى

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

|   |            |
|---|------------|
| Losses on Disposal of Assets (AED)                    | 900        |
| Net losses / (gains) on disposal of assets (AED)      | 100        |
| Foreign exchange gains (AED)                          | 200        |
| Foreign exchange losses (AED)                         | 300        |
| <b>Net losses / (gains) on foreign exchange (AED)</b> | <b>100</b> |
| Fines and Penalties (AED)                             | 400        |
| Donations (AED)                                       | 500        |
| Client entertainment expenses (AED)                   | 600        |
| Other non-operating expenses (AED)                    | 700        |
| Other non-operating revenue (AED)                     | 900        |

Previous Step  Save as Draft

| Step | Action   |
|------|--|
| (1)  | <ul style="list-style-type: none"> <li>You can update the foreign exchange gains / losses details, as applicable.</li> <li>The '<b>Net losses / (gains) on foreign exchange</b>' are auto-calculated.</li> </ul> |

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**Corporate Tax Return**

|   |       |
|---|-------|
| Other non-operating expenses (AED)          | 700   |
| Other non-operating revenue (AED)           | 900   |
| Dividends received (AED)                    | 2,000 |
| <b>Expenses (Net of Other Income) (AED)</b> | 500   |
| <b>Net Profit/(Loss) (AED)</b>              | -300  |

**Statement of Other Comprehensive Income**

|  |                      |
|--|----------------------|
| Statement of Other Comprehensive Income                            | Current Period (AED) |
| Income that will not be reclassified to the income statement (AED) | 100                  |
| Losses that will not be reclassified to the income statement (AED) | 200                  |

| Step | Action  |
|------|---|
| (1)  | <ul style="list-style-type: none"> <li>You can update the expenses of other income details, as applicable.</li> <li>The '<b>Expenses (Net of Other Income)</b>' are auto-calculated.</li> </ul> |

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**Corporate Tax Return**

|                                      |             |
|--------------------------------------|-------------|
| Other non-operating expenses (AED)   | 700         |
| Other non-operating revenue (AED)    | 900         |
| Dividends received (AED)             | 2,000       |
| Expenses (Net of Other Income) (AED) | 500         |
| <b>Net Profit/(Loss) (AED)</b>       | <b>-300</b> |

**Statement of Other Comprehensive Income**

|  |                      |
|--|----------------------|
| Statement of Other Comprehensive Income                            | Current Period (AED) |
| Income that will not be reclassified to the income statement (AED) | 100                  |
| Losses that will not be reclassified to the income statement (AED) | 200                  |

| Step | Action   |
|------|--|
| (1)  | The ' <b>Net profit / (loss)</b> ' is auto-calculated based on all the details entered under the Profit or Loss section. |



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ct\_return0@submissio...  What are you looking for?

User Type:  عربى

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

|                                      |       |
|--------------------------------------|-------|
| Other non-operating expenses (AED)   | 700   |
| Other non-operating revenue (AED)    | 900   |
| Dividends received (AED)             | 2,000 |
| Expenses (Net of Other Income) (AED) | 500   |
| Net Profit/(Loss) (AED)              | -300  |

**Statement of Other Comprehensive Income**

|  |                      |
|--|----------------------|
| Statement of Other Comprehensive Income                            | Current Period (AED) |
| Income that will not be reclassified to the income statement (AED) | 100                  |
| Losses that will not be reclassified to the income statement (AED) | 200                  |

1

| Step | Action   |
|------|--|
| (1)  | You can update the statement of other comprehensive income details, as applicable. |

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**Corporate Tax Return**

|  |      |
|--|------|
| Losses that will not be reclassified to the income statement (AED)                 | 200  |
| Income that may be reclassified to the income statement (AED)                      | 300  |
| Losses that may be reclassified to the income statement (AED)                      | 400  |
| Other income reported in other comprehensive income for the year, net of tax (AED) | 500  |
| Other losses reported in other comprehensive income for the year, net of tax (AED) | 600  |
| <b>Total comprehensive income for the year (AED)</b>                               | -300 |

**Statement of Financial Position**

Statement of Financial Position Current Period

|                            |       |
|----------------------------|-------|
| Assets                     |       |
| Total current assets (AED) | 1,000 |
| Non-current Assets         |       |

| Step | Action   |
|------|--|
| (1)  | The ' <b>Total comprehensive income for the year</b> ' is auto-calculated. |

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### Corporate Tax Return

|  |      |
|--|------|
| Losses that will not be reclassified to the income statement (AED)                 | 200  |
| Income that may be reclassified to the income statement (AED)                      | 300  |
| Losses that may be reclassified to the income statement (AED)                      | 400  |
| Other income reported in other comprehensive income for the year, net of tax (AED) | 500  |
| Other losses reported in other comprehensive income for the year, net of tax (AED) | 600  |
| Total comprehensive income for the year (AED)                                      | -300 |

**Statement of Financial Position**

| Statement of Financial Position | Current Period |
|---------------------------------|----------------|
| Assets                          |                |
| Total current assets (AED)      | 1,000          |
| Non-current Assets              |                |

1

| Step | Action  |
|------|---|
| (1)  | You can update the assets details, as applicable. |



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**Corporate Tax Return**

Statement of Financial Position

Assets

|                                       |       |
|---------------------------------------|-------|
| Total current assets (AED)            | 1,000 |
| <b>Non-current Assets</b>             |       |
| Property, plant and equipment (AED)   | 1,000 |
| Intangible assets (AED)               | 1,000 |
| Financial assets (AED)                | 1,000 |
| Other non-current assets (AED)        | 1,000 |
| <b>Total non-current assets (AED)</b> | 4,000 |
| <b>Total assets (AED)</b>             | 5,000 |

Liabilities

(1)

Previous Step  Save as Draft

| Step | Action  |
|------|---|
| (1)  | <ul style="list-style-type: none"> <li>You can update the non-current assets details, as applicable.</li> <li>The '<b>Total non-current assets</b>' and '<b>Total assets</b>' are auto-calculated.</li> </ul> |

إمارات تاكس

**EMARATAX**

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User Type:  عرب  English  Arabic  +A  A  A+

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

**TOTAL NON-CURRENT ASSETS (AED)**

Total assets (AED)

**Liabilities**

Total current liabilities (AED)

Total non-current liabilities (AED)

**Total liabilities (AED)**

**Equity**

Share capital (AED)

Retained earnings (AED)

Other equity (AED)

**Total equity (AED)**

(1)

| Step | Action   |
|------|--|
| (1)  | <ul style="list-style-type: none"> <li>You can update the liability details, as applicable.</li> <li>The '<b>Total liabilities</b>' is auto-calculated.</li> </ul> |

امارات تاكس  
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الهيئة الاتحادية للضرائب  
FEDERAL TAX AUTHORITY

User Type: عرب

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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

|                                     |       |
|-------------------------------------|-------|
| Total current assets (AED)          |       |
| Total assets (AED)                  | 5,000 |
| <b>Liabilities</b>                  |       |
| Total current liabilities (AED)     | 1,000 |
| Total non-current liabilities (AED) | 1,000 |
| <b>Total liabilities (AED)</b>      | 2,000 |
| <b>Equity</b>                       |       |
| Share capital (AED)                 | 1,000 |
| Retained earnings (AED)             | 1,000 |
| Other equity (AED)                  | 1,000 |
| <b>Total equity (AED)</b>           | 3,000 |

| Step | Action  |
|------|---|
| (1)  | <ul style="list-style-type: none"><li>You can update the equity details, as applicable.</li><li>The '<b>Total equity</b>' is auto-calculated.</li></ul> |



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User Type:  عرب

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**Corporate Tax Return**

|   |              |
|---|--------------|
| Other equity (AED)                        | 1,000        |
| Total equity (AED)                        | 3,000        |
| <b>Total equity and liabilities (AED)</b> | <b>5,000</b> |
| Total number of employees                 | 123          |

**Audit**

Have the Financial Statements been audited?

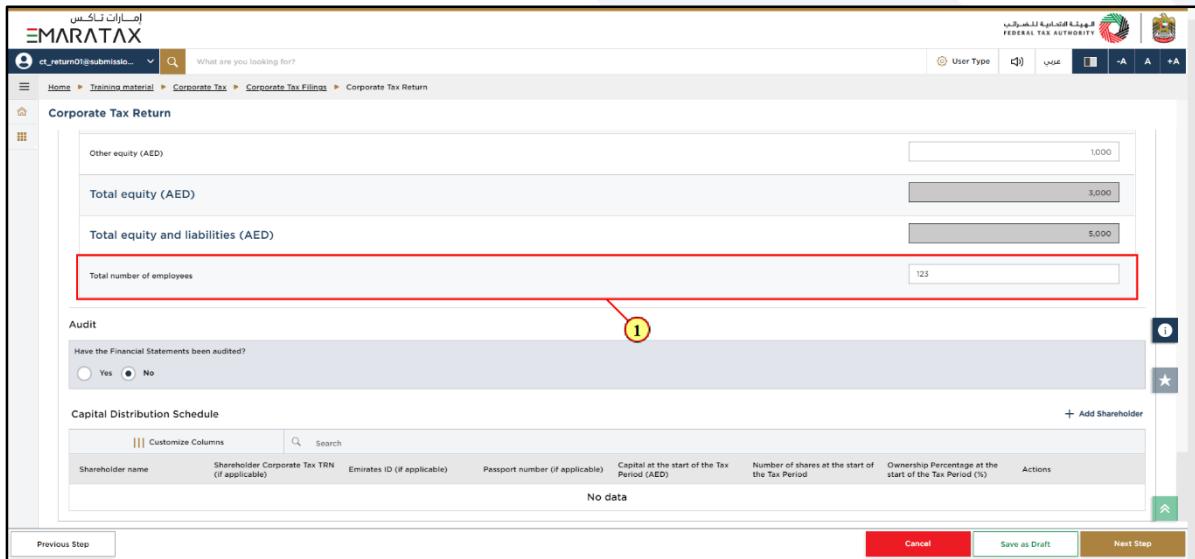
Yes  No

**Capital Distribution Schedule**

Customize Columns

| Shareholder name | Shareholder Corporate Tax TRN<br>(if applicable) | Emirates ID (if applicable) | Passport number (if applicable) | Capital at the start of the Tax Period (AED) | Number of shares at the start of the Tax Period | Ownership Percentage at the start of the Tax Period (%) | Actions |
|------------------|--|-----------------------------|---------------------------------|--|---|---|---------|
| No data          |  |                             |                                 |  |   |   |         |

| Step | Action  |
|------|---|
| (1)  | The ' <b>Total equity and liabilities</b> ' are auto-calculated based on the details entered above. |



The screenshot shows the 'Corporate Tax Return' page. In the 'Audit' section, there is a question 'Have the Financial Statements been audited?' with 'No' selected. Below it is a 'Capital Distribution Schedule' table with one row labeled 'No data'. At the bottom are buttons for 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step'.

| Step | Action  |
|------|---|
| (1)  | Enter the ' <b>Total number of employees</b> '. |



إمارات تاكس

**EMARATAX**

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User Type:  عرب

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

|                                    |       |
|------------------------------------|-------|
| Other equity (AED)                 | 1,000 |
| Total equity (AED)                 | 3,000 |
| Total equity and liabilities (AED) | 5,000 |
| Total number of employees          | 123   |

**Audit**

Have the Financial Statements been audited?

Yes  No

**Capital Distribution Schedule**

No data

+ Add Shareholder

Customize Columns Search

| Shareholder name | Shareholder Corporate Tax TRN (if applicable) | Emirates ID (if applicable) | Passport number (if applicable) | Capital at the start of the Tax Period (AED) | Number of shares at the start of the Tax Period | Ownership Percentage at the start of the Tax Period (%) | Actions |
|------------------|---|-----------------------------|---------------------------------|--|---|---|---------|
|------------------|---|-----------------------------|---------------------------------|--|---|---|---------|

Previous Step  Save as Draft

| Step | Action  |
|------|---|
| (1)  | You can update the ' <b>Audit</b> ' details, as applicable. |



إمارات تاكس

**EMARATAX**

ct\_return0@submissio...  What are you looking for?

User Type:  عرب

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

|                                    |       |
|------------------------------------|-------|
| Other equity (AED)                 | 1,000 |
| Total equity (AED)                 | 3,000 |
| Total equity and liabilities (AED) | 5,000 |
| Total number of employees          | 123   |

**Audit**

Have the Financial Statements been audited?

Yes  No

**Capital Distribution Schedule**

+ Add Shareholder

| Shareholder name | Shareholder Corporate Tax TRN (if applicable) | Emirates ID (if applicable) | Passport number (if applicable) | Capital at the start of the Tax Period (AED) | Number of shares at the start of the Tax Period | Ownership Percentage at the start of the Tax Period (%) | Actions |
|------------------|---|-----------------------------|---------------------------------|--|---|---|---------|
| No data          |   |                             |                                 |  |   |   |         |

Previous Step  Save as Draft



You may click '**Add Shareholder**' to add shareholder details, as applicable.



إمارات تاكس

**EMARATAX**

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User Type:  عرب

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

|                                    |       |
|------------------------------------|-------|
| Other equity (AED)                 | 1,000 |
| Total equity (AED)                 | 3,000 |
| Total equity and liabilities (AED) | 5,000 |
| Total number of employees          | 123   |

**Audit**

Have the Financial Statements been audited?

Yes  No

**Capital Distribution Schedule**

+ Add Shareholder

| Shareholder name | Shareholder Corporate Tax TRN (if applicable) | Emirates ID (if applicable) | Passport number (if applicable) | Capital at the start of the Tax Period (AED) | Number of shares at the start of the Tax Period | Ownership Percentage at the start of the Tax Period (%) | Actions |
|------------------|---|-----------------------------|---------------------------------|--|---|---|---------|
| No data          |   |                             |                                 |  |   |   |         |

| Step | Action  |
|------|---|
| (1)  | After completing all mandatory fields, click the ' <b>Next Step</b> ' button to save and proceed to the next section. |



# Accounting Adjustments and Exempt Income Section



The 'Accounting Adjustments and Exempt Income' section allows you to update the accounting income for adjustments such as provision adjustments and realization basis adjustments. You can update the exempt income section by providing details of all the income to be adjusted in the accounting income.



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Accounting Adjustments and Exempt Income**

**Accounting Income**

Description: Accounting Income for the Tax Period (AED) Total Amount (AED): 400.000

Has the Taxable Person realized any capital Gains or Losses during the Tax Period?  
 Yes  No

Does the Taxable Person account for any investments under the equity method of accounting?  
 Yes  No

Previous Step Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | Enter ' <b>Accounting Income</b> ' details, as applicable. |



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**Corporate Tax Return**

Has the Taxable Person realised any capital Gains or Losses during the Tax Period?  
 Yes  No

Does the Taxable Person account for any investments under the equity method of accounting?  
 Yes  No

| Description   | Total Amount (AED) |
|---|--------------------|
| Share of Profit relating to investments accounted for under the Equity Method of Accounting (AED) | 400                |
| Share of Losses relating to investments accounted for under the Equity Method of Accounting (AED) | 500                |

Has the Taxable Person derived any accounting net profits or accounting net losses from Unincorporated Partnerships that are treated as separate Taxable Persons?  
 Yes  No

| Description   | Total Amount (AED) |
|---|--------------------|
| Accounting net profits derived from Unincorporated Partnerships that are treated as separate Taxable Persons (AED) <span style="color: #0070C0;">(1)</span> | 700                |
| Accounting net losses derived from Unincorporated Partnerships that are treated as separate Taxable Persons (AED)   | 600                |

1 Previous Step Cancel Save as Draft Next Step

| Step | Action  |
|------|---|
| (1)  | Continue with the update of the accounting income details, as applicable. |



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User Type:  عربى

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

| Description   | Total Amount (AED)  |
|---|---|
| Accounting net profits derived from Unincorporated Partnerships that are treated as separate Taxable Persons (AED) <small>i</small>   | 700   |
| Accounting net losses derived from Unincorporated Partnerships that are treated as separate Taxable Persons (AED)   | 600   |
| Gains on the transfer, sale, or other disposal of an interest in an Unincorporated Partnership which meets the conditions of the Participation Exemption (AED)                              | 700   |
| Losses on the transfer, sale, or other disposal of an interest in an Unincorporated Partnership which meets the conditions of the Participation Exemption (AED)                             | 900   |
| Has the Taxable Person recognised any realised or unrealised gains or losses in the Financial Statements that will not subsequently be recognised in the income statement? <small>i</small> | <input checked="" type="radio"/> Yes <input type="radio"/> No |
| Description   | Total Amount (AED)  |
| Gains reported in the Financial Statements that would not subsequently be recognised in the income statement (AED)  | 100   |
| Losses reported in the Financial Statements that would not subsequently be recognised in the income statement (AED)   | 1,200   |

| Step | Action  |
|------|---|
| (1)  | Continue with the update of the accounting income details, as applicable. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

Unrealised Gains reported in the Financial Statements that would not subsequently be recognised in the income statement (AED)

Losses reported in the Financial Statements that would not subsequently be recognised in the income statement (AED)

**Realisation Basis Adjustments**

Has there been any unrealised Gains / Losses recognised in Accounting Income in the current Tax Period?  Yes  No

Description Total Amount (AED)

Unrealised Gains recognised in the current Tax Period (AED)

Unrealised Losses recognised in the current Tax Period (AED)

Have any unrealised Gains or Losses from previous Tax Periods been realised in the current Tax Period?  Yes  No

Cancel Save as Draft Next Step

1

| Step | Action  |
|------|---|
| (1)  | You can update the ' <b>Realisation Basis Adjustments</b> ' details, as applicable. |



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**Corporate Tax Return**

Unrealised Losses recognised in the current Tax Period (AED) 1,000

Have any unrealised Gains or Losses from previous Tax Periods been realised in the current Tax Period?

Yes  No

| Description   | Total Amount (AED) |
|---|--------------------|
| Unrealised gains from previous Tax Periods realised in the current Tax Period (AED)                 | 1,200              |
| Unrealised losses from previous Tax Periods realised in the current Tax Period (AED)                | 400                |
| Adjustments to depreciation in respect of an asset which was subject to the realisation basis (AED) | 500                |
| Other adjustments in respect of unrealised Gains (AED)  | 700                |
| Other adjustments in respect of unrealised Losses (AED)   | 600                |
| Description of the nature of the other adjustments in respect of unrealised gains or losses         |                    |

Previous Step Cancel Save as Draft Next Step

| Step | Action  |
|------|---|
| (1)  | Continue with the update of the realisation basis adjustments details, as applicable. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

Other adjustments in respect of unrealised Gains (AED)

Other adjustments in respect of unrealised Losses (AED)

Description of the nature of the other adjustments in respect of unrealised gains or losses  
check for training material recording

**Transitional Adjustments**

Have you held any Qualifying Immovable Property, Qualifying Intangible Assets, Qualifying Financial Assets or Qualifying Financial Liabilities during the Tax Period?  Yes  No

Has the Taxable Person disposed of any Qualifying Immovable Property during the Tax Period?  Yes  No

Description   
Adjustments in respect of Gains on elected immovable Property owned prior to the first Tax Period (AED)

| Step | Action   |
|------|--|
| (1)  | You can update the ' <b>Transitional Adjustments</b> ' details, as applicable. |



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**Corporate Tax Return**

Adjustments in respect of Gains on elected Immovable Property owned prior to the first Tax Period (AED)

Has the Taxable Person disposed of any Qualifying Intangible Assets during the Tax Period?  Yes  No

Description Total Amount (AED)

Adjustments in respect of gains on Qualifying Intangible Assets owned prior to the first Tax Period (AED) 100

Has the Taxable Person disposed of any Qualifying Financial Assets or Qualifying Financial Liabilities which were owned prior to the first Tax Period?  Yes  No

Description Total Amount (AED)

Adjustments in respect of gains on Qualifying Financial Assets owned prior to the first Tax Period (AED) 800

Adjustments in respect of losses on Qualifying Financial Assets owned prior to the first Tax Period (AED) 900

Adjustments in respect of gains on Qualifying Financial Liabilities owned prior to the first Tax Period (AED) 700

Previous Step Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | Continue with the update of the transitional adjustments details, as applicable. |



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**Corporate Tax Return**

Adjustments in respect of gains on Qualifying Financial Liabilities owned prior to the first Tax Period (AED)

Adjustments in respect of losses on Qualifying Financial Liabilities owned prior to the first Tax Period (AED)

**Exempt Income**

Has the Taxable Person received any Dividends or Profit distributions from a UAE Resident Person?  Yes  No

Description: Dividends and Profit distributions received from UAE Resident Persons (AED)  Total Amount (AED)

Has the Taxable Person derived any Income or Losses from a Participating Interest?  Yes  No

Description: Income derived from a Participating Interest (AETI)  Total Amount (AED)

| Step | Action  |
|------|---|
| (1)  | You can update the ' <b>Exempt Income</b> ' details, as applicable. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

Has the Taxable Person derived any Income or Losses from a Participating Interest?

Yes  No

| Description  | Total Amount (AED) |
|--|--------------------|
| Income derived from a Participating Interest (AED)   | 800                |
| Losses derived from a Participating Interest (AED)   | 700                |
| Income which was previously exempted under the Participation Exemption which no longer meet the conditions (AED) | 900                |
| Losses which were previously exempted under the Participation Exemption which no longer meet the conditions      | 800                |

Foreign Permanent Establishment Income

| Description   | Total Amount (AED) |
|---|--------------------|
| Taxable Income from eligible Foreign Permanent Establishments (AED) | 600                |
| Tax Loss from eligible Foreign Permanent Establishments (AED)       | 300                |

Previous Step Cancel Save as Draft Next Step

| Step | Action  |
|------|---|
| (1)  | Continue with the update of the exempt income details, as applicable. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

Has the Taxable Person derived any Income or Losses from a Participating Interest?

Yes  No

| Description  | Total Amount (AED) |
|--|--------------------|
| Income derived from a Participating Interest (AED)   | 800                |
| Losses derived from a Participating Interest (AED)   | 700                |
| Income which was previously exempted under the Participation Exemption which no longer meet the conditions (AED) | 900                |
| Losses which were previously exempted under the Participation Exemption which no longer meet the conditions      | 800                |

**Foreign Permanent Establishment Income**

| Description   | Total Amount (AED) |
|---|--------------------|
| Taxable Income from eligible Foreign Permanent Establishments (AED) | 600                |
| Tax Loss from eligible Foreign Permanent Establishments (AED)       | 300                |

Previous Step 1 Next Step

| Step | Action   |
|------|--|
| (1)  | You can update the ' <b>Foreign Permanent Establishment Income</b> ' details, as applicable. |



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### Corporate Tax Return

Has the Taxable Person derived any Income or Losses from a Participating Interest?

Yes  No

| Description  | Total Amount (AED) |
|--|--------------------|
| Income derived from a Participating Interest (AED)   | 800                |
| Losses derived from a Participating Interest (AED)   | 700                |
| Income which was previously exempted under the Participation Exemption which no longer meet the conditions (AED) | 900                |
| Losses which were previously exempted under the Participation Exemption which no longer meet the conditions      | 800                |

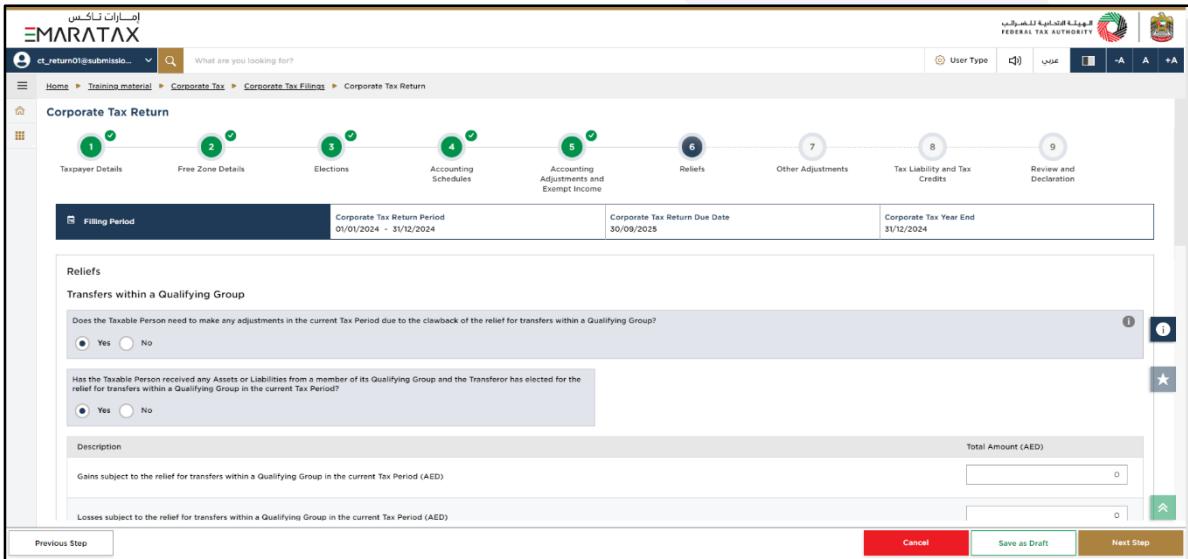
Foreign Permanent Establishment Income

| Description   | Total Amount (AED) |
|---|--------------------|
| Taxable Income from eligible Foreign Permanent Establishments (AED) | 600                |
| Tax Loss from eligible Foreign Permanent Establishments (AED)       | 300                |

1

| Step | Action  |
|------|---|
| (1)  | After completing all mandatory fields, click the ' <b>Next Step</b> ' button to save and proceed to the next section. |

# Reliefs Section



The screenshot shows the 'Corporate Tax Return' process in EMARATAX. The current step is 'Reliefs'. The top navigation bar includes links for Home, Training material, Corporate Tax, Corporate Tax Filings, Corporate Tax Return, and a search bar. The main content area displays a series of numbered steps (1-9) for the tax return process. Step 6 is 'Reliefs', which is currently active. Below the steps, there are several input fields and sections. One section asks if the Taxable Person needs to make any adjustments due to the clawback of relief for transfers within a Qualifying Group. Another section asks if the Taxable Person received Assets or Liabilities from a member of its Qualifying Group. There are also fields for entering gains and losses subject to the relief for transfers within a Qualifying Group. At the bottom right are buttons for 'Cancel', 'Save as Draft', and 'Next Step'.



- The 'Reliefs' section allows you to include the adjustments which are arising from reliefs claimed including Transfers within a Qualifying Group or business restructuring relief where applicable.
- All numerical values should be entered as positive. The system will determine where positive/negative adjustments will be applied in the tax calculation depending on the nature of the field.



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Reliefs**

**Transfers within a Qualifying Group**

Does the Taxable Person need to make any adjustments in the current Tax Period due to the clawback of the relief for transfers within a Qualifying Group?

Yes  No

Has the Taxable Person received any Assets or Liabilities from a member of its Qualifying Group and the Transferor has elected for the relief for transfers within a Qualifying Group in the current Tax Period?

Yes  No

| Description  | Total Amount (AED) |
|--|--------------------|
| Gains subject to the relief for transfers within a Qualifying Group in the current Tax Period (AED)  | 0                  |
| Losses subject to the relief for transfers within a Qualifying Group in the current Tax Period (AED) | 0                  |

| Step | Action  |
|------|---|
| (1)  | You can update the details of relief relating to ' <b>Transfers within a Qualifying Group</b> ', as applicable. |

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User Type:  عرب  English  +A  -A

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

Description Total Amount (AED)

Gains subject to the relief for transfers within a Qualifying Group in the current Tax Period (AED)

Losses subject to the relief for transfers within a Qualifying Group in the current Tax Period (AED)

Gains resulting from the clawback of the relief for transfers within a Qualifying Group (AED)

Losses resulting from the clawback of the relief for transfers within a Qualifying Group (AED)

Excluded unrealised Gains in respect of an Asset or Liability which was previously subject to the relief (AED)  ⓘ 1

Excluded unrealised Losses in respect of an Asset or Liability which was previously subject to the relief (AED)  ⓘ 1

Gains which were not previously recognised for Corporate Tax purposes due to the relief for transfers within a Qualifying Group which have now been realised (AED)  ⓘ

Losses which were not previously recognised for Corporate Tax purposes due to the relief for transfers within a Qualifying Group which have now been realised (AED)  ⓘ

Other adjustments resulting from the clawback of Transfers within a Qualifying Group which increase Taxable Income (AED)  ⓘ

| Step | Action  |
|------|---|
| (1)  | Continue with the update of the details of relief relating to transfers within a qualifying Group, as applicable. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

Excluded unrealised Losses in respect of an Asset or Liability which was previously subject to the relief (AED) 0

Gains which were not previously recognised for Corporate Tax purposes due to the relief for transfers within a Qualifying Group which have now been realised (AED) 0

Losses which were not previously recognised for Corporate Tax purposes due to the relief for transfers within a Qualifying Group which have now been realised (AED) 0

Other adjustments resulting from the clawback of Transfers within a Qualifying Group which increase Taxable Income (AED) 0

Other adjustments resulting from the clawback of Transfers within a Qualifying Group which decrease Taxable Income (AED) 0

**Business Restructuring Relief**

Does the Taxable Person need to make any adjustments in the current Tax Period as a result of the application of Business Restructuring Relief?

Yes  No

Has the Taxable Person received a Business or an independent part of a Business during the Tax Period and the Transferor has elected for Business Restructuring Relief?

Yes  No

Does the Taxable Person need to make any adjustments in the current Tax Period due to the clawback of Business Restructuring Relief?

Yes  No

Description Total Amount (AED)

1

Previous Step Cancel Save as Draft Next Step

| Step | Action  |
|------|---|
| (1)  | You can update the details of relief relating to ' <b>Business Restructuring Relief</b> ', as applicable. |



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**Corporate Tax Return**

Has the Taxable Person received a Business or an independent part of a Business during the Tax Period and the Transferor has elected for Business Restructuring Relief?

Yes  No

| Description  | Total Amount (AED) |
|--|--------------------|
| Gains subject to Business Restructuring Relief in the current Tax Period (AED)   | 0                  |
| Losses subject to Business Restructuring Relief in the current Tax Period (AED)  | 0                  |
| Gains resulting from the clawback of Business Restructuring Relief (AED)   | 0                  |
| Losses resulting from the clawback of Business Restructuring Relief (AED)  | 0                  |
| Excluded unrealized Gains in respect of Assets or Liabilities which were previously subject to the relief (AED) ⓘ  | 0                  |
| Excluded unrealized Losses in respect of Assets or Liabilities which were previously subject to the relief (AED) ⓘ   | 0                  |
| Gains which were not previously recognised for Corporate Tax purposes due to the application of Business Restructuring Relief which have now been realised (AED) ⓘ | 0                  |

Previous Step 1 Cancel Save as Draft Next Step

| Step | Action  |
|------|---|
| (1)  | Continue with the update of the details of relief relating to business restructuring relief, as applicable. |



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### Corporate Tax Return

Losses subject to Business Restructuring Relief in the current Tax Period (AED)

Gains resulting from the clawback of Business Restructuring Relief (AED)

Losses resulting from the clawback of Business Restructuring Relief (AED)

Excluded unrealized Gains in respect of Assets or Liabilities which were previously subject to the relief (AED) (1)

Excluded unrealised Losses in respect of Assets or Liabilities which were previously subject to the relief (AED) (1)

Gains which were not previously recognised for Corporate Tax purposes due to the application of Business Restructuring Relief which have now been realised (AED) (1)

Losses which were not previously recognised for Corporate Tax purposes due to the application of Business Restructuring Relief which have now been realised (AED) (1)

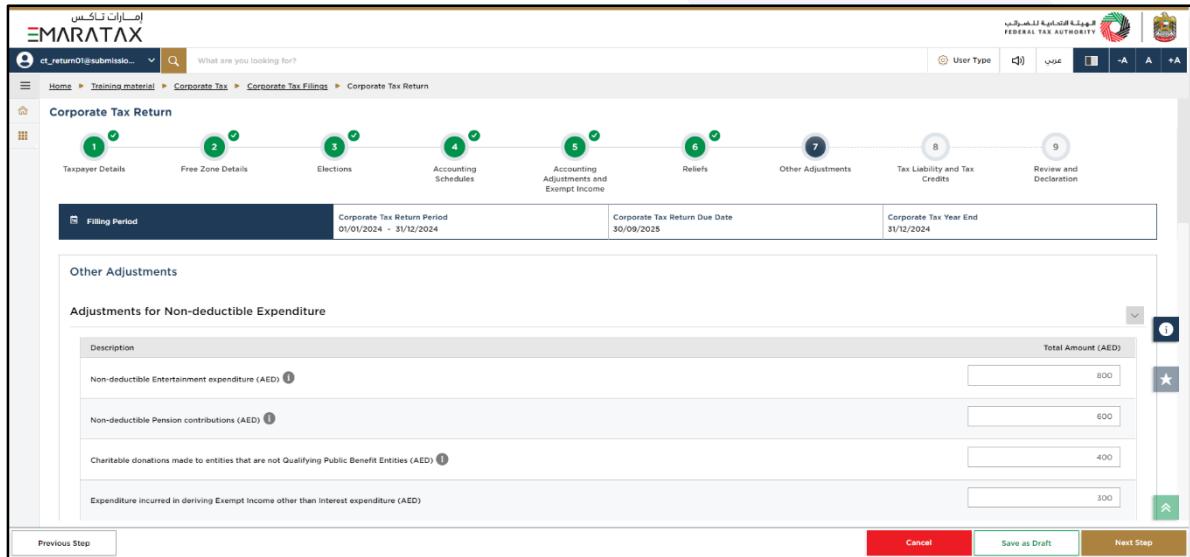
Other adjustments resulting from the clawback of Business Restructuring Relief which increase Taxable Income (AED) (1)

Other adjustments resulting from the clawback of Business Restructuring Relief which decrease Taxable Income (AED) (1)

1

| Step | Action  |
|------|---|
| (1)  | After completing all mandatory fields, click the ' <b>Next Step</b> ' button to save and proceed to the next section. |

## Other Adjustments Section



The screenshot shows the EMARATAX system interface for a Corporate Tax Return. The top navigation bar includes links for Home, Training material, Corporate Tax, Corporate Tax Filings, and Corporate Tax Return. Below the navigation is a step-by-step progress bar with numbered circles from 1 to 9, where steps 1 through 6 are green and steps 7 through 9 are grey. The current step is 'Other Adjustments'. The main content area displays the 'Other Adjustments' section under 'Adjustments for Non-deductible Expenditure'. It lists four items with their total amounts in AED: Non-deductible Entertainment expenditure (AED) 800, Non-deductible Pension contributions (AED) 600, Charitable donations made to entities that are not Qualifying Public Benefit Entities (AED) 400, and Expenditure incurred in deriving Exempt Income other than Interest expenditure (AED) 300. At the bottom of the screen are buttons for Previous Step, Cancel, Save as Draft, and Next Step.



- The '**Other Adjustments**' section allows you to make the adjustments for non-deductible expenditure, adjustments for interest income or expenditure, transactions with related parties and connected persons if applicable, adjustments derived from a qualifying investment fund and any other adjustments not covered yet.
- All numerical values should be entered as positive. The system will determine where positive/negative adjustments will be applied in the tax calculation depending on the nature of the field.



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User Type:  عرب  English  A  B  C  D  E  F  G  H  I  J  K  L  M  N  O  P  Q  R  S  T  U  V  W  X  Y  Z

[Home](#) > [Training material](#) > [Corporate Tax](#) > [Corporate Tax Filings](#) > [Corporate Tax Return](#)

### Corporate Tax Return

9 steps completed

- 1 Taxpayer Details
- 2 Free Zone Details
- 3 Elections
- 4 Accounting Schedules
- 5 Accounting Adjustments and Exempt Income
- 6 Reliefs
- 7 Other Adjustments
- 8 Tax Liability and Tax Credits
- 9 Review and Declaration

|   |  |   |
|---|--|---|
| Filing Period<br><input type="text" value="01/01/2024 - 31/12/2024"/> | Corporate Tax Return Due Date<br><input type="text" value="30/09/2025"/> | Corporate Tax Year End<br><input type="text" value="31/12/2024"/> |
|---|--|---|

#### Other Adjustments

##### Adjustments for Non-deductible Expenditure

| Description  | Total Amount (AED) |
|--|--------------------|
| Non-deductible Entertainment expenditure (AED) <input type="text" value="800"/>  | 800                |
| Non-deductible Pension contributions (AED) <input type="text" value="600"/>  | 600                |
| Charitable donations made to entities that are not Qualifying Public Benefit Entities (AED) <input type="text" value="400"/> | 400                |
| Expenditure incurred in deriving Exempt Income other than Interest expenditure (AED) <input type="text" value="300"/>        | 300                |

| Step | Action  |
|------|---|
| (1)  | Enter details of ' <b>Adjustments for Non-deductible Expenditure</b> ' as applicable. |



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**Corporate Tax Return**

Charitable donations made to entities that are not Qualifying Public Benefit Entities (AED) 400

Expenditure incurred in deriving Exempt Income other than interest expenditure (AED) 300

Dividends, profit distributions or benefits of a similar nature paid to an owner of the Taxable Person (AED) 200

Expenses not wholly and exclusively incurred for the purposes of the Business (AED) 100

Other non-deductible expenditure (AED) 300

Description of the nature of the other non-deductible expenditure  
check for training material

Adjustments for Interest Income / Expenditure 1

Previous Step Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | Add Description for ' <b>Adjustments for Non-deductible Expenditure</b> ' as applicable. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

**Adjustments for Interest Income / Expenditure**

Is the Taxable Person a Bank or an Insurance Provider?  
 Yes  No

Has the Taxable Person incurred Net Interest Expenditure in the current Tax Period which together with any Net Interest Expenditure carried forward exceed AED 12 million?  
 Yes  No

Does the Taxable Person wish to deduct any brought forward Net Interest Expenditure which was previously non-deductible in the current Tax Period?  
 Yes  No

Description Non-Deductible Net Interest Expenditure (AED) Total Amount (AED)

Brought forward Net Interest Expenditure deducted in the current Tax Period (AED)

Interest Capping Schedule

Previous Step Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | Enter ' <b>Adjustments for Interest Income / Expenditure</b> ' details, as applicable. |



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**Corporate Tax Return**

Adjustments for Interest Income / Expenditure

Is the Taxable Person a Bank or an Insurance Provider?  Yes  No

Has the Taxable Person incurred Net Interest Expenditure in the current Tax Period which together with any Net Interest Expenditure carried forward exceed AED 12 million?  Yes  No

Does the Taxable Person wish to deduct any brought forward Net Interest Expenditure which was previously non-deductible in the current Tax Period?  Yes  No

Description

Non-Deductible Net Interest Expenditure (AED)

Brought forward Net Interest Expenditure deducted in the current Tax Period (AED)

Total Amount (AED)

Interest Capping Schedule

1

Cancel Save as Draft Next Step

| Step | Action                             |
|------|------------------------------------|
| (1)  | Click 'Interest Capping Schedule'. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Interest Capping Schedule**

| Description  | Total Amount (AED) |
|--|--------------------|
| Total Interest Expenditure subject to the General Interest Deduction Limitation Rule in the current Tax Period (AED) ⓘ | 300                |
| Total Interest Income subject to the General Interest Deduction Limitation Rule in the current Tax Period (AED) ⓘ      | 1,000              |
| Non-deductible Net Interest Expenditure brought forward (AED)  | 0                  |
| Other adjustments to increase Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED) | 1,000              |
| Other adjustments to decrease Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED) | 1,000              |

**Save and Back** **Cancel and Back**

| Step | Action   |
|------|--|
| (1)  | <ul style="list-style-type: none"> <li>Enter 'Interest Capping Schedule' details, as applicable.</li> <li>'Non-deductible Net Interest Expenditure brought forward' is auto-calculated.</li> </ul> |



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### Corporate Tax Return

|  |   |
|--|---|
| Other adjustments to increase Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED) | <input type="text" value="1,000"/>      |
| Other adjustments to decrease Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED) | <input type="text" value="1,000"/>      |
| Nature of the other adjustments  | <input type="text" value="1000"/>       |
| Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED)                               | <input type="text" value="-700"/>       |
| Adjusted EBITDA (AED)  | <input type="text" value="1,000"/>      |
| General Interest Deduction limit (AED)   | <input type="text" value="12,000,000"/> |
| Deductible Net Interest Expenditure (AED)  | <input type="text" value="-700"/>       |
| Non-Deductible Net Interest Expenditure incurred in the current Tax Period (AED)                                       | <input type="text" value="0"/>          |
| Non-deductible Net Interest Expenditure brought forward utilised in the current Tax Period (AED)                       | <input type="text" value="1,000"/>      |



You may click on 'Cancel and Back' to cancel the update and return to the previous screen.



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

|   |            |
|---|------------|
| Other adjustments to increase Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED)                  | 1,000      |
| Other adjustments to decrease Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED)                  | 1,000      |
| Nature of the other adjustments   | 1000       |
| Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED)  | -700       |
| Adjusted EBITDA (AED) <span style="color: #0070C0;">i</span>  | 1,000      |
| General Interest Deduction limit (AED)  | 12,000,000 |
| Deductible Net Interest Expenditure (AED) <span style="color: #0070C0;">i</span>  | -700       |
| Non-Deductible Net Interest Expenditure incurred in the current Tax Period (AED)  | 0          |
| Non-deductible Net Interest Expenditure brought forward utilised in the current Tax Period (AED) <span style="color: #0070C0;">i</span> | 1,000      |

1

| Step | Action   |
|------|--|
| (1)  | Click 'Save and Back' to save the details and return to the previous screen. |



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User Type: عربى A A +A

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

#### Adjustments for Interest Income / Expenditure

Is the Taxable Person a Bank or an Insurance Provider?  Yes  No

Has the Taxable Person incurred Net Interest Expenditure in the current Tax Period which together with any Net Interest Expenditure carried forward exceed AED 12 million?  Yes  No

Does the Taxable Person wish to deduct any brought forward Net Interest Expenditure which was previously non-deductible in the current Tax Period?  Yes  No

**Interest Capping Schedule**

| Description   | Total Amount (AED) |
|---|--------------------|
| Non-Deductible Net Interest Expenditure (AED)   | 0                  |
| Brought forward Net Interest Expenditure deducted in the current Tax Period (AED)                     | 1,000              |
| Amounts which are non-deductible as a result of the Specific Interest Deduction Limitation rule (AED) | 1,000              |

Previous Step Cancel Save as Draft Next Step

A red box highlights the 'Interest Capping Schedule' table, and a yellow circle with the number '1' points to the 'Next Step' button.

| Step | Action   |
|------|--|
| (1)  | Enter ' <b>Adjustments for Interest Income / Expenditure</b> ' details, as applicable. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

Non-Deductible Net Interest Expenditure (AED) 0

Brought forward Net Interest Expenditure deducted in the current Tax Period (AED) 1,000

Amounts which are non-deductible as a result of the Specific Interest Deduction Limitation rule (AED) 1,000

**Transactions with Related Parties and Connected Persons**

Were there any transactions with Related Parties in the current Tax Period?  Yes  No

Were there any transactions with Connected Persons in the current Tax Period?  Yes  No

Description Total Amount (AED)

Adjustments as a result of Payments or Benefits provided to Connected Persons which were not at Market Value (AED) 1

Adjustments to gains in relation to assets or liabilities previously received from Related Parties at a non-arm's length price (AED) 1

Previous Step Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | Enter ' <b>Transactions with Related Parties and Connected Persons</b> ' details, as applicable. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

Non-Deductible Net Interest Expenditure (AED) 0

Brought forward Net Interest Expenditure deducted in the current Tax Period (AED) 1,000

Amounts which are non-deductible as a result of the Specific Interest Deduction Limitation rule (AED) 1,000

**Transactions with Related Parties and Connected Persons**

Were there any transactions with Related Parties in the current Tax Period?  Yes  No **Related Party Transaction Schedule**

Were there any transactions with Connected Persons in the current Tax Period?  Yes  No **Connected Persons Schedule** 1

Description Total Amount (AED)

Adjustments as a result of Payments or Benefits provided to Connected Persons which were not at Market Value (AED) 0

Adjustments to gains in relation to assets or liabilities previously received from Related Parties at a non-arm's length price (AED) 0

Previous Step Cancel Save as Draft Next Step

| Step | Action                                      |
|------|---|
| (1)  | Click 'Related Party Transaction Schedule'. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

Related Party Transaction Schedule

Gross Income Received from Related Parties

Gross Income Received from Related Parties

| Name of the Related Party | Transaction type | Tax Residence | Gross Income (AED) | Transfer Pricing method applied | Arm's Length Value (AED) | Tax adjustment (if required) (AED) | Action |
|---------------------------|------------------|---------------|--------------------|---------------------------------|--------------------------|------------------------------------|--------|
| No data                   |                  |               |                    |                                 |                          |                                    |        |
| Total (AED)               |                  |               |                    |                                 |                          |                                    |        |

+ Add New Item 1

| Step | Action  |
|------|---|
| (1)  | Click 'Add New Item' to add gross income received form related parties. |



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User Type: عرب

Home > Training material > Corporate Tax > Corporate Tax Filing > Corporate Tax Return

Corporate Tax Return

1

Taxpayer Data

Filing Status

Related Party

Gross Income Received from Related Parties

Name of the Related Party: bheru

Transaction type: Goods

Tax Residence: Afghanistan

Corporate Tax TRN/TIN (where available):

Gross Income (AED): 100

Transfer Pricing method applied: The comparable uncontrolled price method

Arm's Length Value (AED): 200

Tax adjustment (if required) (AED): 100

Total (AED): 300

Add

Save and Back Cancel and Back

| Step | Action  |
|------|---|
| (1)  | Enter ' <b>Gross Income Received from Related Parties</b> ' details, as applicable. |



The screenshot shows the 'Corporate Tax Return' section of the EMARATAX system. The 'Gross Income Received from Related Parties' tab is selected. The form includes fields for 'Name of the Related Party' (bhenu), 'Tax Residence' (Afghanistan), 'Gross Income (AED)' (100), 'Arm's Length Value (AED)' (200), 'Transaction type' (Goods), 'Corporate Tax TRN/TIN (where available)', 'Transfer Pricing method applied' (The comparable uncontrolled price method), and 'Tax adjustment (if required) (AED)' (100). At the bottom right, there is a yellow 'Add' button with a red circle around it, indicating the next step.

| Step | Action       |
|------|--------------|
| (1)  | Click 'Add'. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Related Party Transaction Schedule**

Gross Income Received from Related Parties Expenditure Paid to Related Parties Summary Table

**Gross Income Received from Related Parties**

+ Add New Item

| Name of the Related Party | Transaction type | Tax Residence | Gross Income (AED) | Transfer Pricing method applied           | Arm's Length Value (AED) | Tax adjustment (if required) (AED) | Action |
|---------------------------|------------------|---------------|--------------------|---|--------------------------|------------------------------------|--------|
| bhanu                     | Goods            | Afghanistan   | 100                | The comparable uncontrolled price method. | 200                      | 100 ***                            |        |
| Total (AED)               |                  |               |                    |   |                          | 100                                |        |

Save and Back Cancel and Back

 You can view the details that you have entered here.



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**Corporate Tax Return**

1 TAxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

Related Party Transaction Schedule

Gross Income Received from Related Parties      Expenditure Paid to Related Parties

Gross Income Received from Related Parties (1)

Summary Table

+ Add New Item

| Name of the Related Party | Transaction type | Tax Residence | Gross Income (AED) | Transfer Pricing method applied           | Arm's Length Value (AED) | Tax adjustment (if required) (AED) | Action |
|---------------------------|------------------|---------------|--------------------|---|--------------------------|------------------------------------|--------|
| bhanu                     | Goods            | Afghanistan   | 100                | The comparable uncontrolled price method. | 200                      | 100 ***                            |        |
| Total (AED)               |                  |               |                    |   |                          | 100                                |        |

Save and Back      Cancel and Back

| Step | Action                                       |
|------|--|
| (1)  | Click 'Expenditure Paid to Related Parties'. |



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**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

Related Party Transaction Schedule

Gross Income Received from Related Parties Expenditure Paid to Related Parties Summary Table

Expenditure Paid to Related Parties

| Name of the Related Party | Transaction type | Tax Residence | Expenses (AED) | Transfer Pricing method applied | Arm's Length Value (AED) | Tax adjustment (if required) (AED) | Action |
|---------------------------|------------------|---------------|----------------|---------------------------------|--------------------------|------------------------------------|--------|
| No data                   |                  |               |                |                                 |                          |                                    |        |
| Total (AED)               |                  |               |                |                                 |                          |                                    |        |

+ Add New Item 1

Save and Back Cancel and Back

| Step | Action   |
|------|--|
| (1)  | Click 'Add New Item' to add expenditure paid to related parties. |



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Corporate Tax Return

1

Taxpayer Data

Filing Status

Related Party

Group

Expenditure Paid to Related Parties

Name of the Related Party: Bharu

Transaction type: Goods

Tax Residence: Afghanistan

Corporate Tax TRN/TIN (where available):

Expenses (AED): 300

Transfer Pricing method applied: The comparable uncontrolled price method

Arm's Length Value (AED): 200

Tax adjustment (if required) (AED): 100

Total (AED):

Add

Save and Back Cancel and Back

A red box highlights the 'Expenditure Paid to Related Parties' section. A yellow circle with the number '1' points to the 'Add' button at the bottom right of this section.

| Step | Action   |
|------|--|
| (1)  | Enter ' <b>Expenditure Paid to Related Parties</b> ' details, as applicable. |



The screenshot shows the 'Expenditure Paid to Related Parties' section of the Corporate Tax Return. It includes fields for the Name of the Related Party (Bheru), Transaction type (Goods), Corporate Tax TRN/TIN, Expenses (AED) (300), Transfer Pricing method applied (The comparable uncontrolled price method), Arm's Length Value (AED) (200), and Tax adjustment (if required) (AED) (100). At the bottom right, there is a yellow 'Add' button with a red circle around it, indicating the next step.

| Step | Action       |
|------|--------------|
| (1)  | Click 'Add'. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

Related Party Transaction Schedule

Gross Income Received from Related Parties Expenditure Paid to Related Parties Summary Table

Expenditure Paid to Related Parties

+ Add New Item

| Name of the Related Party | Transaction type | Tax Residence | Expenses (AED) | Transfer Pricing method applied           | Arm's Length Value (AED) | Tax adjustment (if required) (AED) | Action |
|---------------------------|------------------|---------------|----------------|---|--------------------------|------------------------------------|--------|
| Bhanu                     | Goods            | Afghanistan   | 300            | The comparable uncontrolled price method. | 200                      | 100 ***                            |        |
| Total (AED)               |                  |               |                |   |                          | 100                                |        |

Save and Back Cancel and Back

 You can view the details that you have entered here.



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**Corporate Tax Return**

1. Taxpayer Details 2. Free Zone Details 3. Elections 4. Accounting Schedules 5. Accounting Adjustments and Exempt Income 6. Reliefs 7. Other Adjustments 8. Tax Liability and Tax Credits 9. Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

Related Party Transaction Schedule

Gross Income Received from Related Parties  **(1)**

Expenditure Paid to Related Parties

Expenditure Paid to Related Parties

+ Add New Item

| Name of the Related Party | Transaction type | Tax Residence | Expenses (AED) | Transfer Pricing method applied           | Arm's Length Value (AED) | Tax adjustment (if required) (AED) | Action |
|---------------------------|------------------|---------------|----------------|---|--------------------------|------------------------------------|--------|
| Bhanu                     | Goods            | Afghanistan   | 300            | The comparable uncontrolled price method. | 200                      | 100 ***                            |        |
| Total (AED)               |                  |               |                |   |                          | 100                                |        |

Save and Back  Cancel and Back

| Step | Action                 |
|------|------------------------|
| (1)  | Click 'Summary Table'. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

### Corporate Tax Return

**Summary Table**

| Aggregated value of Transactions or Arrangements in the Tax Period with Related Parties                              |  | Income (AED) | Expenses (AED) |
|--|--|--------------|----------------|
| Sale or Purchase of goods ("Goods")  |  | 100          | 300            |
| Services rendered or received ("Services")   |  | 0            | 0              |
| Royalties, licence fees, and other receipts/payment in relation to intellectual properties ("Intellectual Property") |  | 0            | 0              |
| Interest Income and Expense ("Interest")   |  | 0            | 0              |
| Assets ("Assets")  |  | 0            | 0              |
| Liabilities ("Liabilities")  |  | 0            | 0              |
| Other transactions not falling under the items above ("Others")  |  | 0            | 0              |
| Total of aggregated value of transactions or arrangements in the Tax Period with Related Parties                     |  | 100          | 300            |



You cannot make amends to this section.



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### Corporate Tax Return

**Summary Table**

| Aggregated value of Transactions or Arrangements in the Tax Period with Related Parties                              | Income (AED) | Expenses (AED) |
|--|--------------|----------------|
| Sale or Purchase of goods ("Goods")  | 100          | 300            |
| Services rendered or received ("Services")   | 0            | 0              |
| Royalties, licence fees, and other receipts/payment in relation to intellectual properties ("Intellectual Property") | 0            | 0              |
| Interest Income and Expense ("Interest")   | 0            | 0              |
| Assets ("Assets")  | 0            | 0              |
| Liabilities ("Liabilities")  | 0            | 0              |
| Other transactions not falling under the items above ("Others")  | 0            | 0              |
| Total of aggregated value of transactions or arrangements in the Tax Period with Related Parties                     | 100          | 300            |

**Save and Back** 1 **Next**

| Step | Action  |
|------|---|
| (1)  | Click 'Save and Back' to return to the previous screen. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

Brought forward Net Interest Expenditure deducted in the current Tax Period (AED)

Amounts which are non-deductible as a result of the Specific Interest Deduction Limitation rule (AED)

**Transactions with Related Parties and Connected Persons**

Were there any transactions with Related Parties in the current Tax Period?  Yes  No

Description   
Additions as a result of adjustments to transactions which were not at arm's length (AED)

Were there any transactions with Connected Persons in the current Tax Period?  Yes  No  1

Description   
Adjustments as a result of Payments or Benefits provided to Connected Persons which were not at Market Value (AED)

| Step | Action  |
|------|---|
| (1)  | The ' <b>Additions as a result of adjustments to transactions which were not at arm's length</b> ' details are auto-calculated. |



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Corporate Tax Return

Brought forward Net Interest Expenditure deducted in the current Tax Period (AED) 1,000

Amounts which are non-deductible as a result of the Specific Interest Deduction Limitation rule (AED) 1,000

**Transactions with Related Parties and Connected Persons**

Were there any transactions with Related Parties in the current Tax Period?  Yes  No Related Party Transaction Schedule

Description Additions as a result of adjustments to transactions which were not at arm's length (AED) 200

Were there any transactions with Connected Persons in the current Tax Period?  Yes  No Connected Persons Schedule 1

Description Adjustments as a result of Payments or Benefits provided to Connected Persons which were not at Market Value (AED)

Previous Step Cancel Save as Draft Next Step

| Step | Action                              |
|------|-------------------------------------|
| (1)  | Click 'Connected Persons Schedule'. |



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### Corporate Tax Return

#### Connected Persons Schedule

| Name of the Connected Person<br>(Corporate Tax TRN/TIN where available) | Payment or benefit | Description | Value of the payment or benefit provided to the Connected Person (AED) | Market Value (AED) | Adjustment for transactions with Connected Persons (if applicable) (AED) | Action |
|---|--------------------|-------------|--|--------------------|--|--------|
| No data   |                    |             |  |                    |  |        |
| Total (AED)   |                    |             |  |                    |  |        |

+ Add New Item (1)

Save and Back | Cancel and Back

| Step | Action  |
|------|---|
| (1)  | Click 'Add New Item' to add connected persons schedule. |



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Corporate Tax Return

Connected Persons Schedule

|  |   |
|--|---|
| Name of the Connected Person   | Corporate Tax TRN/TIN (where available) |
| Bheru  |   |
| Payment or benefit   | Description                             |
| Payments   | check                                   |
| Value of the payment or benefit provided to the Connected Person (AED)   | Market Value (AED)                      |
| 2,000  | 1,000                                   |
| Adjustment for transactions with Connected Persons (if applicable) (AED) |   |
| 1,000  |   |

Add

Save and Back Cancel and Back

| Step | Action  |
|------|---|
| (1)  | Enter ' <b>Connected Persons Schedule</b> ' details, as applicable. |



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Corporate Tax Return

Connected Persons Schedule

|  |   |
|--|---|
| Name of the Connected Person   | Corporate Tax TRN/TIN (where available) |
| Bheru  |   |
| Payment or benefit   | Description                             |
| Payments   | check                                   |
| Value of the payment or benefit provided to the Connected Person (AED)   | Market Value (AED)                      |
| 2,000  | 1,000                                   |
| Adjustment for transactions with Connected Persons (if applicable) (AED) |   |
| 1,000  |   |

Add

1

Save and Back Cancel and Back

| Step | Action       |
|------|--------------|
| (1)  | Click 'Add'. |



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### Corporate Tax Return

#### Connected Persons Schedule

| Name of the Connected Person<br>(Corporate Tax TRN/TIN where available) | Corporate Tax TRN/TIN (where available) | Payment or benefit | Description | Value of the payment or benefit provided to the Connected Person (AED) | Market Value (AED) | Adjustment for transactions with Connected Persons (if applicable) (AED) | Action |
|---|---|--------------------|-------------|--|--------------------|--|--------|
| Bhanu   |   | Payments           | check       | 2,000  | 1,000              | 1,000 ***  |        |
| <b>Total (AED)</b>  |   |                    |             |  |                    | <b>1,000</b>   |        |

+ Add New Item

Customize Columns Search

Save and Back Cancel and Back

 You can view the details that you have entered here.

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### Corporate Tax Return

#### Connected Persons Schedule

| Name of the Connected Person | Corporate Tax TRN/TIN (where available) | Payment or benefit | Description | Value of the payment or benefit provided to the Connected Person (AED) | Market Value (AED) | Adjustment for transactions with Connected Persons (if applicable) (AED) | Action |
|------------------------------|---|--------------------|-------------|--|--------------------|--|--------|
| Bhanu                        |   | Payments           | check       | 2,000  | 1,000              | 1,000 ***  |        |
| Total (AED)                  |   |                    |             |  |                    | 1,000  |        |

+ Add New Item

Save and Back 1 Back

| Step | Action   |
|------|--|
| (1)  | Click 'Save and Back' to save the details and return to the previous screen. |



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### Corporate Tax Return

YES  NO

Description  
Additions as a result of adjustments to transactions which were not at arm's length (AED)

Total Amount (AED)

Were there any transactions with Connected Persons in the current Tax Period?  
 Yes  No

**Connected Persons Schedule**

| Description   | Total Amount (AED)                 |
|---|------------------------------------|
| Adjustments as a result of Payments or Benefits provided to Connected Persons which were not at Market Value (AED)                    | <input type="text" value="1,000"/> |
| Adjustments to gains in relation to assets or liabilities previously received from Related Parties at a non-arm's length price (AED)  | <input type="text" value="200"/>   |
| Adjustments to losses in relation to assets or liabilities previously received from Related Parties at a non-arm's length price (AED) | <input type="text" value="400"/>   |

Adjustments for Income and Expenditure derived from a Qualifying Investment Fund 1

Other Adjustments

Previous Step

| Step | Action   |
|------|--|
| (1)  | Enter ' <b>Transactions with Related Parties and Connected Persons</b> ' details, as applicable. |



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**Corporate Tax Return**

Adjustments to gains in relation to assets or liabilities previously received from Related Parties at a non-arm's length price (AED)

Adjustments to losses in relation to assets or liabilities previously received from Related Parties at a non-arm's length price (AED)

**Adjustments for Income and Expenditure derived from a Qualifying Investment Fund**

Has the Taxable Person been an Investor in a Qualifying Investment Fund in the current Tax Period or any previous Tax Periods?

Yes  No

Description Total Amount (AED)

Taxable Person's share of Income derived by the Qualifying Investment Fund(s) during the Tax Period (AED)

Taxable Person's share of Expenditure incurred by the Qualifying Investment Fund(s) during the Tax Period (AED)

Distributions received by the Taxable Person from Qualifying Investment Fund(s) which were previously included as Taxable Income (AED)

**Other Adjustments**

A red box highlights the 'Adjustments for Income and Expenditure derived from a Qualifying Investment Fund' section. A red arrow points from the number '1' in the table below to the 'Save as Draft' button.

| Step | Action  |
|------|---|
| (1)  | Enter ' <b>Adjustments for Income and Expenditure derived from a Qualifying Investment Fund</b> ' details, as applicable. |



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**Corporate Tax Return**

Taxable Person's share of Income derived by the Qualifying Investment Fund(s) during the Tax Period (AED)

Taxable Person's share of Expenditure incurred by the Qualifying Investment Fund(s) during the Tax Period (AED)

Distributions received by the Taxable Person from Qualifying Investment Fund(s) which were previously included as Taxable Income (AED)

**Other Adjustments**

Any other adjustments not captured above?  
 Yes  No

Description Total Amount (AED)

Total amount of adjustments not captured above which increase Taxable Income (AED)

Total amount of adjustments not captured above which decrease Taxable Income (AED)

Previous Step  Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | Enter details of ' <b>Other Adjustments</b> ' as applicable. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

Taxable Person's share of Income derived by the Qualifying Investment Fund(s) during the Tax Period (AED)

Taxable Person's share of Expenditure incurred by the Qualifying Investment Fund(s) during the Tax Period (AED)

Distributions received by the Taxable Person from Qualifying Investment Fund(s) which were previously included as Taxable Income (AED)

**Other Adjustments**

Any other adjustments not captured above?  
 Yes  No

Description Total Amount (AED)

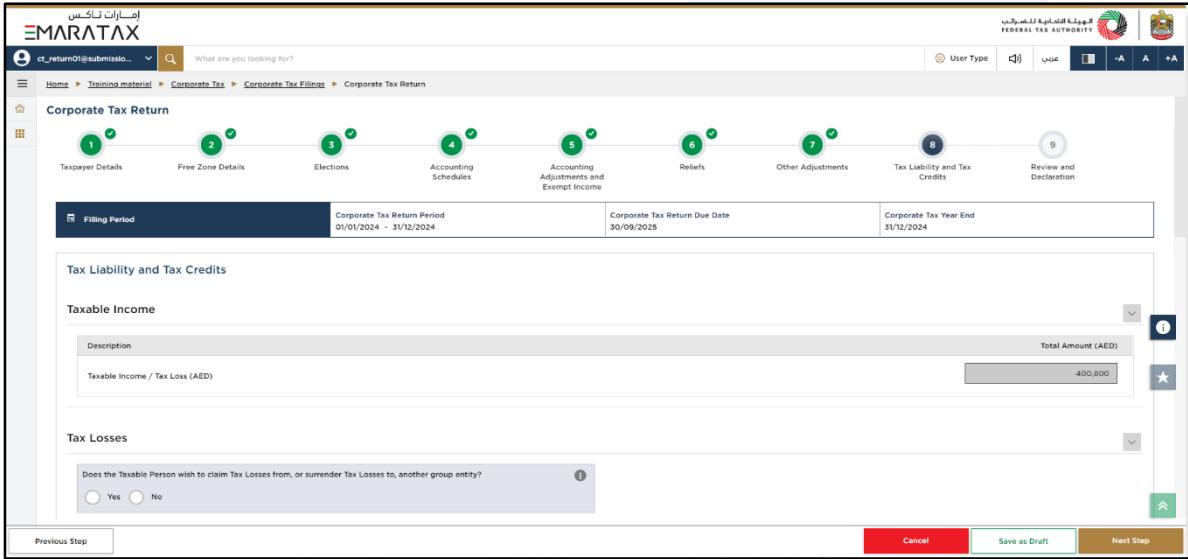
Total amount of adjustments not captured above which increase Taxable Income (AED)

Total amount of adjustments not captured above which decrease Taxable Income (AED)

Previous Step Cancel Save as Draft Next Step 1

| Step | Action  |
|------|---|
| (1)  | After completing all mandatory fields, click the ' <b>Next Step</b> ' button to save and proceed to the next section. |

# Tax Liability and Tax Credits Section



The screenshot shows the 'Corporate Tax Return' process in EMARATAX. The current step is 'Tax Liability and Tax Credits'. The interface includes a navigation bar with steps 1-9, a header with user type and search options, and a table for filling period details. Below the table, there are sections for 'Taxable Income' and 'Tax Losses', each with a description input field and a total amount field (400,800 AED). At the bottom are 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step' buttons.

 The 'Tax Liability and Tax Credits' section displays your final tax liability.



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**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Tax Liability and Tax Credits**

**Taxable Income**

|                                 |                    |
|---------------------------------|--------------------|
| Description                     | Total Amount (AED) |
| Taxable Income / Tax Loss (AED) | 400,800            |

**Tax Losses**

Does the Taxable Person wish to claim Tax Losses from, or surrender Tax Losses to, another group entity?  Yes  No

1

Previous Step  Save as Draft

| Step | Action  |
|------|---|
| (1)  | The ' <b>Taxable Income</b> ' details are auto-calculated as a result of the schedule and greyed out. |



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**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Tax Liability and Tax Credits**

**Taxable Income**

|                                 |                    |
|---------------------------------|--------------------|
| Description                     | Total Amount (AED) |
| Taxable Income / Tax Loss (AED) | 400,800            |

**Tax Losses**

Does the Taxable Person wish to claim Tax Losses from, or surrender Tax Losses to, another group entity?

Yes  No

**Tax Losses Schedule**

Previous Step Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | You can update the ' <b>Tax Losses</b> ' details, as applicable. |



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**Corporate Tax Return**

1. Taxpayer Details    2. Free Zone Details    3. Elections    4. Accounting Schedules    5. Accounting Adjustments and Exempt Income    6. Reliefs    7. Other Adjustments    8. Tax Liability and Tax Credits    9. Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Tax Liability and Tax Credits**

**Taxable Income**

|                                 |                    |
|---------------------------------|--------------------|
| Description                     | Total Amount (AED) |
| Taxable Income / Tax Loss (AED) | 400,800            |

**Tax Losses**

Does the Taxable Person wish to claim Tax Losses from, or surrender Tax Losses to, another group entity?  Yes  No

**1** Tax Losses Schedule

Previous Step  Save as Draft

| Step | Action                       |
|------|------------------------------|
| (1)  | Click 'Tax Losses Schedule'. |



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**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Tax Losses Schedule**

Tax Losses Schedule Tax Losses claimed from other Taxable Persons Tax Losses transferred to other Taxable Persons

|   | Total Amount (AED) |
|---|--------------------|
| Tax Losses brought forward (AED)  | 0                  |
| Tax Losses incurred during the Tax Period (AED)   | 0                  |
| Tax Losses received due to the application of Business Restructuring Relief (AED)                       | 0                  |
| Tax Losses which have been limited due to a change in ownership and change in Business Activity (AED) ⓘ | 0                  |

Save and Back Cancel and Back



You cannot make amends to the greyed-out fields in this section.



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**Corporate Tax Return**

1 TAxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Tax Losses Schedule**

Tax Losses Schedule Tax Losses claimed from other Taxable Persons Tax Losses transferred to other Taxable Persons

| Tax Losses Schedule   | Total Amount (AED) |
|---|--------------------|
| Tax Losses brought forward (AED)  | 0                  |
| Tax Losses incurred during the Tax Period (AED)   | 0                  |
| Tax Losses received due to the application of Business Restructuring Relief (AED)                       | 0                  |
| Tax Losses which have been limited due to a change in ownership and change in Business Activity (AED) ⓘ | 0                  |

Save and Back Cancel and Back

| Step | Action   |
|------|--|
| (1)  | Click 'Tax Losses claimed from other Taxable Persons'. |



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**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Tax Losses Schedule**

Tax Losses Schedule Tax Losses claimed from other Taxable Persons Tax Losses transferred to other Taxable Persons

Tax Losses claimed from other Taxable Persons

| Customize Columns           |  | Search |                                    |        |
|-----------------------------|--|--------|------------------------------------|--------|
| Name of transferring entity | Corporate Tax TRN of transferring entity |        | Amount of Tax Losses Claimed (AED) | Action |
| No data                     |  |        |                                    |        |
| Total (AED)                 |  |        |                                    |        |

+ Add New Item (1)

Save and Back Cancel and Back

| Step | Action   |
|------|--|
| (1)  | Click 'Add New Item' to add Tax Losses claimed from other Taxable Persons. |



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Corporate Tax Return

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting 5 Accounting 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Submission

**Tax Losses claimed from other Taxable Persons**

|                                    |  |
|------------------------------------|--|
| Name of transferring entity        | Corporate Tax TRN of transferring entity |
| Bhanu                              | 100720685000001                          |
| Amount of Tax Losses Claimed (AED) | 2,000                                    |

Add

No data

Total (AED)

Save and Back Cancel and Back

| Step | Action  |
|------|---|
| (1)  | Enter 'Tax Losses claimed from other Taxable Persons' details, as applicable. |



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Corporate Tax Return

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting 5 Accounting 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax 9 Review and Submission

**Tax Losses claimed from other Taxable Persons**

| Name of transferring entity        | Corporate Tax TRN of transferring entity | Action                                   |
|------------------------------------|--|--|
| Bhanu                              | 10072068300001                           | <b>Add</b> (1)                           |
| Amount of Tax Losses Claimed (AED) |  | 2,000                                    |
| Name of transferring entity        |  | Corporate Tax TRN of transferring entity |
|                                    |  | No data                                  |
| Total (AED)                        |  |  |

Save and Back Cancel and Back

| Step | Action       |
|------|--------------|
| (1)  | Click 'Add'. |



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Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

**Corporate Tax Return**

1. Taxpayer Details    2. Free Zone Details    3. Elections    4. Accounting Schedules    5. Accounting Adjustments and Exempt Income    6. Reliefs    7. Other Adjustments    8. Tax Liability and Tax Credits    9. Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Tax Losses Schedule**

Tax Losses Schedule    Tax Losses claimed from other Taxable Persons    Tax Losses transferred to other Taxable Persons

**Tax Losses claimed from other Taxable Persons**

| Name of transferring entity | Corporate Tax TRN of transferring entity | Amount of Tax Losses Claimed (AED) | Action |
|-----------------------------|--|------------------------------------|--------|
| Bhanu                       | 10072068300001                           | 2,000 ***                          |        |
| Total (AED)                 |  | 2,000                              |        |

 You can view the details that you have entered here.



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**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Tax Losses Schedule**

Tax Losses Schedule Tax Losses claimed from other Taxable Persons **Tax Losses transferred to other Taxable Persons**

1

Tax Losses claimed from other Taxable Persons

+ Add New Item

| Name of transferring entity | Corporate Tax TRN of transferring entity | Amount of Tax Losses Claimed (AED) | Action |
|-----------------------------|--|------------------------------------|--------|
| Bhanu                       | 10072068300001                           | 2,000 ***                          |        |
| Total (AED)                 |  | 2,000                              |        |

Save and Back Cancel and Back

| Step | Action   |
|------|--|
| (1)  | Click 'Tax Losses transferred to other Taxable Persons'. |



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**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Tax Losses Schedule**

Tax Losses Schedule Tax Losses claimed from other Taxable Persons Tax Losses transferred to other Taxable Persons

Amount of Tax Losses Available for Transfer 0

Tax Losses transferred to other Taxable Persons

+ Add New Item 1

| Name of the entity to which the Tax Losses were transferred to | Corporate Tax TRN of claimant entity | Amount of Tax Losses Transferred (AED) | Action |
|--|--------------------------------------|--|--------|
| No data  |                                      |  |        |
| Total (AED)  |                                      |  |        |

Save and Back Cancel and Back

| Step | Action   |
|------|--|
| (1)  | Click 'Add New Item' to add Tax Losses transferred to other Taxable Persons. |



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**Corporate Tax Return**

1. Taxpayer Details 2. Free Zone Details 3. Elections 4. Accounting Schedule 5. Accounting 6. Reliefs 7. Other Adjustments 8. Tax Liability and Tax Credits 9. Review and Submission

**Tax Losses transferred to other Taxable Persons**

|  |                                      |
|--|--------------------------------------|
| Name of the entity to which the Tax Losses were transferred to | Corporate Tax TRN of claimant entity |
| bhanu  | 100720685000001                      |
| Amount of Tax Losses Transferred (AED)                         | 100                                  |

**Add**

**Tax Losses transferred to other Taxable Persons**

No data

Total (AED)

Save and Back Cancel and Back

| Step | Action  |
|------|---|
| (1)  | Enter 'Tax Losses transferred to other Taxable Persons' details, as applicable. |



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**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting 5 Accounting 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax 9 Review and Submission

**Tax Losses transferred to other Taxable Persons**

| Name of the entity to which the Tax Losses were transferred to | Corporate Tax TRN of claimant entity |
|--|--------------------------------------|
| bhanu  | 10072068300001                       |
| Amount of Tax Losses Transferred (AED)                         | 100                                  |

**Add** 1 Add New Item

**Tax Losses transferred to other Taxable Persons**

| Name of the entity to which the Tax Losses were transferred to | Corporate Tax TRN of claimant entity | Amount of Tax Losses Transferred (AED) | Action |
|--|--------------------------------------|--|--------|
| No data  |                                      |  |        |
| Total (AED)  |                                      |  |        |

Save and Back Cancel and Back

| Step | Action       |
|------|--------------|
| (1)  | Click 'Add'. |



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**Corporate Tax Return**

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

|               |  |   |                                      |
|---------------|--|---|--------------------------------------|
| Filing Period | Corporate Tax Return Period<br>01/01/2024 - 31/12/2024 | Corporate Tax Return Due Date<br>30/09/2025 | Corporate Tax Year End<br>31/12/2024 |
|---------------|--|---|--------------------------------------|

**Tax Losses Schedule**

Tax Losses Schedule Tax Losses claimed from other Taxable Persons Tax Losses transferred to other Taxable Persons

Amount of Tax Losses Available for Transfer 0

Tax Losses transferred to other Taxable Persons

+ Add New Item

| Name of the entity to which the Tax Losses were transferred to | Corporate Tax TRN of claimant entity | Amount of Tax Losses Transferred (AED) | Action |
|--|--------------------------------------|--|--------|
| bhanu  | 10072056300001                       | 100                                    | ***    |
| Total (AED)  |                                      | 100                                    |        |

Save and Back **1** Continue and Back

| Step | Action   |
|------|--|
| (1)  | Click 'Save and Back' to save the details and return to previous screen. |



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### Corporate Tax Return

#### Taxable Income

|                                 |                    |
|---------------------------------|--------------------|
| Description                     | Total Amount (AED) |
| Taxable Income / Tax Loss (AED) | 400,800            |

#### TAX LOSSES

Does the Taxable Person wish to claim Tax Losses from, or surrender Tax Losses to, another group entity?  Yes  No

|  |                    |
|--|--------------------|
| Description  | Total Amount (AED) |
| Tax Losses utilized in current Tax Period (AED)    | 0                  |
| Tax Losses claimed from other group entities (AED) | 0                  |

#### Tax Calculations and Tax Credits

Description Total Amount (AED)

| Step | Action   |
|------|--|
| (1)  | The 'Tax Losses' details are pre-populated and greyed out. |



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**Corporate Tax Return**

Tax Losses utilised in current Tax Period (AED) 0

Tax Losses claimed from other group entities (AED) 0

**Tax Calculations and Tax Credits**

| Description                                     | Total Amount (AED) |
|---|--------------------|
| Taxable Income after Tax Loss adjustments (AED) | 400,800            |
| Corporate Tax Liability (AED) ⓘ                 | 2,322              |

Does the Taxable Person wish to use any available Tax Credits?

Yes  No

**Tax Credit Schedule**

| Description                 | Total Amount (AED) |
|-----------------------------|--------------------|
| Tax Credits (AED)           | 0                  |
| Corporate Tax payable (AED) | 2,322              |

Previous Step Cancel Save as Draft Next Step



The 'Tax Calculations and Tax Credits' details are auto-calculated as a result of the schedule and is greyed out.

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### Corporate Tax Return

Tax Losses utilised in current Tax Period (AED)

Tax Losses claimed from other group entities (AED)

**Tax Calculations and Tax Credits**

| Description  | Total Amount (AED)               |
|--|----------------------------------|
| Taxable Income after Tax Loss adjustments (AED)                  | 400,800                          |
| Corporate Tax Liability (AED) <input type="text" value="2,322"/> | <input type="button" value="i"/> |

Does the Taxable Person wish to use any available Tax Credits?  Yes  No

**Tax Credit Schedule** 1

| Description  | Total Amount (AED)               |
|--|----------------------------------|
| Tax Credits (AED) <input type="text" value="0"/>               | <input type="button" value="i"/> |
| Corporate Tax payable (AED) <input type="text" value="2,322"/> | <input type="button" value="i"/> |

Previous Step  Save as Draft

| Step | Action                       |
|------|------------------------------|
| (1)  | Click 'Tax Credit Schedule'. |



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### Corporate Tax Return

#### Tax Credit Schedule

| Customize Columns |  | Search  |   |                          |  |                         |        |
|-------------------|--|---|---|--------------------------|--|-------------------------|--------|
| Country           | Taxable Income attributable to the Foreign Country (AED) | Tax Liability in the Foreign Jurisdiction (AED) | Confirmation you have evidence of the Tax Liability in the Foreign Jurisdiction | Nature of the tax credit | UAE Corporate Tax due on the relevant income (AED) | Credits available (AED) | Action |
| No data           |  |   |   |                          |  |                         |        |
| Total (AED)       |  |   |   |                          |  |                         |        |

1

| Step | Action   |
|------|--|
| (1)  | Click 'Add New Item' to add tax credit schedule. |



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Corporate Tax Return

Tax Credit Schedule

|   |               |   |   |
|---|---------------|---|---|
| Country   | Aland Islands | Taxable Income attributable to the Foreign Country (AED)                        | 200   |
| Tax Liability in the Foreign Jurisdiction (AED) | 100           | Confirmation you have evidence of the Tax Liability in the Foreign Jurisdiction | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Nature of the tax credit                        | 200           | UAE Corporate Tax due on the relevant income (AED)                              | 1   |
| Credits available (AED)                         | 1             |   |   |

Add

Save and Back Cancel and Back

| Step | Action  |
|------|---|
| (1)  | Enter 'Tax Credit Schedule' details, as applicable. |



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**Corporate Tax Return**

**Tax Credit Schedule**

|   |               |   |   |
|---|---------------|---|---|
| Country   | Aland Islands | Taxable Income attributable to the Foreign Country (AED)                        | 200   |
| Tax Liability in the Foreign Jurisdiction (AED) | 100           | Confirmation you have evidence of the Tax Liability in the Foreign Jurisdiction | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Nature of the tax credit                        | 200           | UAE Corporate Tax due on the relevant income (AED)                              | 1   |
| Credits available (AED)                         | 1             |   |   |

Add New Item

Add

1

Save and Back Cancel and Back

| Step | Action       |
|------|--------------|
| (1)  | Click 'Add'. |



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**Corporate Tax Return**

Tax Credit Schedule

+ Add New Item

| Country       | Taxable Income attributable to the Foreign Country (AED) | Tax Liability in the Foreign Jurisdiction (AED) | Confirmation you have evidence of the Tax Liability in the Foreign Jurisdiction | Nature of the tax credit | UAE Corporate Tax due on the relevant income (AED) | Credits available (AED) | Action |
|---------------|--|---|---|--------------------------|--|-------------------------|--------|
| Aland Islands | 200  | 100   | No  | 200                      | 1  | 1 ***                   |        |
| Total (AED)   |  |   |   |                          | 1  |                         |        |

Save and Back Cancel and Back



You can view the details that you have entered here.



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**Corporate Tax Return**

Tax Credit Schedule

+ Add New Item

| Country       | Taxable Income attributable to the Foreign Country (AED) | Tax Liability in the Foreign Jurisdiction (AED) | Confirmation you have evidence of the Tax Liability in the Foreign Jurisdiction | Nature of the tax credit | UAE Corporate Tax due on the relevant income (AED) | Credits available (AED) | Action |
|---------------|--|---|---|--------------------------|--|-------------------------|--------|
| Aland Islands | 200  | 100   | No  | 200                      | 1  | 1 ***                   |        |
| Total (AED)   |  |   |   |                          | 1  |                         |        |

Save and Back **1** | Back

| Step | Action   |
|------|--|
| (1)  | Click 'Save and Back' to save the details and return to the previous screen. |



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### Corporate Tax Return

|   |   |
|---|---|
| Description   | Total Amount (AED)  |
| Taxable Income after Tax Loss adjustments (AED)                       | 400,800   |
| Corporate Tax Liability (AED) <small>(1)</small>                      | 2,322   |
| Does the Taxable Person wish to use any available Tax Credits?        |   |
| <input checked="" type="radio"/> Yes <input type="radio"/> No         | <input type="button" value="Tax Credit Schedule"/>  |
| Description   | Total Amount (AED)  |
| Tax Credits (AED)   | 1   |
| Corporate Tax payable (AED)   | 2,321   |
| Estimated / Provisional figures included in the CT Return             |   |
| Have any estimated figures been included in the Corporate Tax Return? |   |
| <input type="radio"/> Yes <input checked="" type="radio"/> No         | <small>(1)</small>  |
| Additional Attachments  |   |
| <input type="button" value="Previous Step"/>                          | <input type="button" value="Cancel"/> <input type="button" value="Save as Draft"/> <input type="button" value="Next Step"/> |

| Step | Action   |
|------|--|
| (1)  | The 'Tax Calculations and Tax Credits' details are pre-populated and greyed out. |



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### Corporate Tax Return

|   |   |
|---|---|
| Description   | Total Amount (AED)  |
| Taxable Income after Tax Loss adjustments (AED)                                 | 400,800   |
| Corporate Tax Liability (AED) <input type="button" value="Details"/>            | 2,322   |
| Does the Taxable Person wish to use any available Tax Credits?                  |   |
| <input type="radio"/> Yes <input type="radio"/> No                              | <input type="button" value="Tax Credit Schedule"/>  |
| Description   | Total Amount (AED)  |
| Tax Credits (AED)   | 1   |
| Corporate Tax payable (AED)   | 2,321   |
| Estimated / Provisional figures included in the CT Return                       |   |
| Have any estimated figures been included in the Corporate Tax Return?           |   |
| <input type="radio"/> Yes <input checked="" type="radio"/> No                   | <input type="button" value=""/>   |
| Additional Attachments  |   |
| <input type="button" value="Previous Step"/> <span style="color: red;">1</span> | <input type="button" value="Cancel"/> <input type="button" value="Save as Draft"/> <input type="button" value="Next Step"/> |

| Step | Action  |
|------|---|
| (1)  | You can update the ' <b>Estimated / Provisional figures included in the CT Return</b> ', as applicable. |



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**Corporate Tax Return**

Estimated / Provisional figures included in the CT Return

Have any estimated figures been included in the Corporate Tax Return?

Yes  No

**Additional Attachments**

| Attachment Description   | Attachments | Add Reason |
|--|-------------|------------|
| Financial Statements   |             |            |
| Local File   |             |            |
| Master File  |             |            |
| Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Patent   |             |            |
| Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Copyrighted software                               |             |            |
| Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Another right functionality equivalent to a patent |             |            |
| Record of Qualifying Expenditures and Overall Expenditures incurred  |             |            |

1

Previous Step Cancel Save as Draft Next Step

| Step | Action   |
|------|--|
| (1)  | Upload ' <b>Additional Attachments</b> ', as applicable. |



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### Corporate Tax Return

Estimated / Provisional figures included in the CT Return

Have any estimated figures been included in the Corporate Tax Return?

Yes  No

Additional Attachments

| Attachment Description   | Attachments  | Add Reason                                     |
|--|--|--|
| Financial Statements   | <input type="button" value="View/Add Attachment()"/> | <input type="button" value="Add/View Reason"/> |
| Local File   | <input type="button" value="View/Add Attachment()"/> | <input type="button" value="Add/View Reason"/> |
| Master File  | <input type="button" value="View/Add Attachment()"/> | <input type="button" value="Add/View Reason"/> |
| Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Patent   | <input type="button" value="View/Add Attachment()"/> | <input type="button" value="Add/View Reason"/> |
| Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Copyrighted software                               | <input type="button" value="View/Add Attachment()"/> | <input type="button" value="Add/View Reason"/> |
| Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Another right functionality equivalent to a patent | <input type="button" value="View/Add Attachment()"/> | <input type="button" value="Add/View Reason"/> |
| Record of Qualifying Expenditures and Overall Expenditures incurred  | <input type="button" value="View/Add Attachment()"/> | <input type="button" value="Add/View Reason"/> |

1

| Step | Action  |
|------|---|
| (1)  | After completing all mandatory fields, click the ' <b>Next Step</b> ' button to save and proceed to the next section. |

# Review and Declaration Section




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



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**Corporate Tax Return**

Step 6: Reliefs  
Step 7: Other Adjustments  
Step 8: Tax Liability and Tax Credits

**Declaration**

First Name in English: Bhavu      Last Name in English: Prakash  
 First Name in Arabic: بحافع      Last Name in Arabic: براكاش  
 Country Code: +971 ( United Arab Emirates )      Mobile Number: 00000001  
 Date of Submission: 05/08/2024      Confirm who the Tax Return is being prepared by: Taxable Person  
 I confirm the below Declaration:  
 I confirm I have been granted full authority to complete this Tax Return on behalf of the relevant Taxable Person.  
 I confirm that the info 1 provided in this Tax Return, including any schedules, is to the best of my knowledge complete and accurate at the date of submission.

| Step | Action  |
|------|---|
| (1)  | After carefully reviewing all of the information entered on the Corporate Tax Return, mark the checkbox to declare the correctness of the information provided in the Corporate Tax Return. |



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FEDERAL TAX AUTHORITY

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### Corporate Tax Return

- [Step 6: Reliefs](#)
- [Step 7: Other Adjustments](#)
- [Step 8: Tax Liability and Tax Credits](#)

---

#### Declaration

|  |                               |                            |          |
|--|-------------------------------|----------------------------|----------|
| First Name in English  | Prakash                       | Last Name in English       | Prakash  |
| First Name in Arabic   | پراکاش                        | Last Name in Arabic        | پراکاش   |
| Country Code   | +971 ( United Arab Emirates ) | Mobile Number              | 00000001 |
| Date of Submission   | 05/08/2024                    | Email                      |          |
| <input checked="" type="checkbox"/> I confirm the below Declaration:   |                               | ct_return01@submission.com |          |
| I confirm I have been granted full authority to complete this Tax Return on behalf of the relevant Taxable Person.   |                               |                            |          |
| I confirm that the information provided in this Tax Return, including any schedules, is to the best of my knowledge complete and accurate at the date of submission. |                               |                            |          |

| Step | Action  |
|------|---|
| (1)  | Click ' <b>Submit</b> ' to submit the Corporate Tax Return. |



| Step | Action                  |
|------|-------------------------|
| (1)  | Click 'Yes' to confirm. |



# Post Application Submission

The screenshot shows a successful submission of a Corporate Tax Return. The page includes the FTA logo at the top right, a search bar, and navigation links. The main content area displays the submission status, key details, and a large graphic of a document icon.

**Application Submitted Successfully**

● Submitted

|                               |   |                          |
|-------------------------------|---|--------------------------|
| TRN                           | : | 100808925000001          |
| Registrant's Name             | : | Bhanu Prakash            |
| Reference Number              | : | 30000039157              |
| Submission Date & Time        | : | 5 August 2024, 10:50 GST |
| Corporate Tax Return Period   | : | 01/01/2024 - 31/12/2024  |
| Corporate Tax Return Due Date | : | 30-Sep-2025              |
| Net Corporate Tax Position    | : | AED 2,321                |

**What's next**  
Processing your Corporate Tax Return:  
• Before the submission of your Corporate Tax Return, the connected Corporate Tax Details must be entered by the due date. Failure to do so by the due date will result in a late payment penalty.

**Pay**



After your Corporate Tax Return is submitted successfully, a Reference Number is generated for your submitted Corporate Tax Return. Note this Reference Number for future communication with the FTA.



Application Submitted Successfully

Submitted

|                               |                            |
|-------------------------------|----------------------------|
| TRN                           | : 100808925000001          |
| Registrant's Name             | : Bhavu Prakash            |
| Reference Number              | : 300000039157             |
| Submission Date & Time        | : 5 August 2024, 10:50 GST |
| Corporate Tax Return Period   | : 01/01/2024 - 31/12/2024  |
| Corporate Tax Return Due Date | : 30-Sep-2025              |
| Net Corporate Tax Position    | : AED 2,321                |

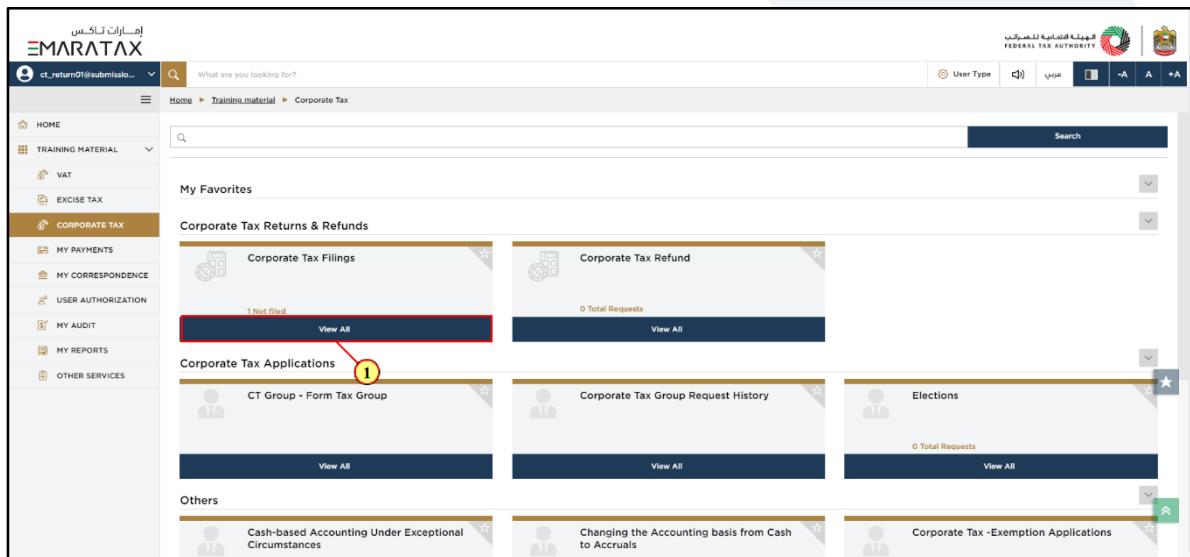
What's next  
Processing your Corporate Tax Return:  
\* Ensuring the submission of your Corporate Tax Return, the connected Corporate Tax Details must be entered by this due date. Failure to do so by the due date will result in late payment penalties.

[Pay](#)

| Step | Action  |
|------|---|
| (1)  | Click ' <b>Corporate Tax</b> ' to navigate back to Corporate Tax dashboard. |

# Corporate Tax Return Filings Status – Submitted

Once the Taxpayer submits the Corporate Tax Return, it will be sent to the FTA and the status of the Corporate Tax Return will be 'Submitted'.



| Step | Action  |
|------|---|
| (1)  | In order to view the Corporate Tax Return status, click 'View All' on the Corporate Tax Filings tile. |



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[Home](#) > [Training material](#) > [Corporate Tax](#) > [Corporate Tax Filings](#)

| Type                 | Application Number | Period Description | Period From | Period To  | Due Date   | Submission Date | Net Corporate Tax Position | Status    | Action                              |
|----------------------|--------------------|--------------------|-------------|------------|------------|-----------------|----------------------------|-----------|-------------------------------------|
| Corporate Tax Return | 300000039157       | Tax Year 2024      | 01/01/2024  | 31/12/2024 | 30/09/2025 | 05/08/2024      | 2,321                      | Submitted | <input type="button" value="View"/> |

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- [Help Center](#)
- [Glossary](#)

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**OUR LOCATION**

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- [Central Park Business Towers - DIFC, P.O. Box 2440, Dubai, U.A.E](#)
- [800 82923](#)
- [info@tax.gov.ae](#)

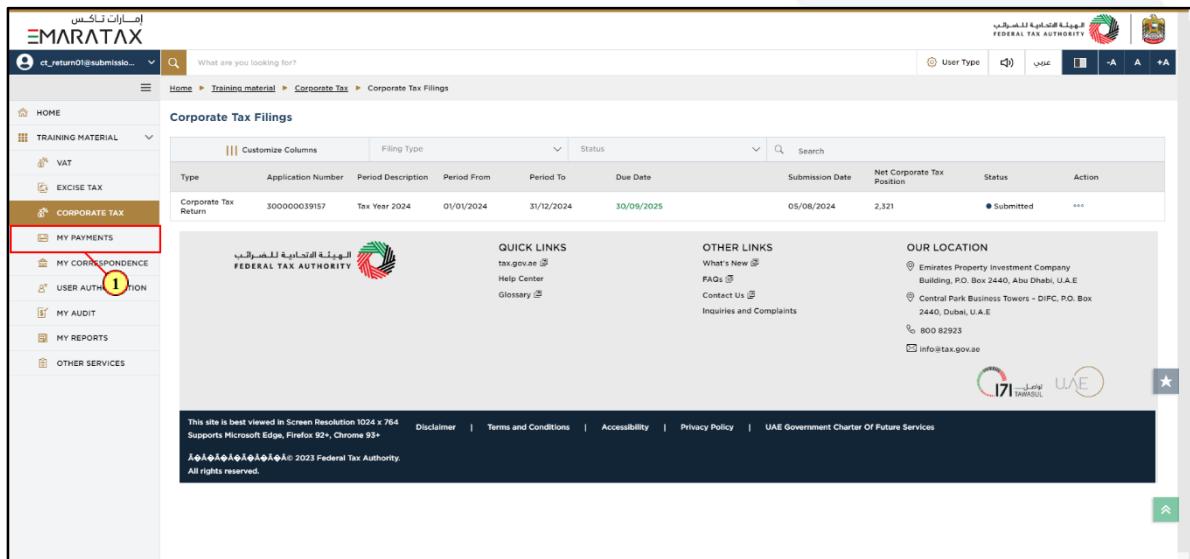
This site is best viewed in Screen Resolution 1024 x 768  
Supports Microsoft Edge, Firefox 92+, Chrome 95+  
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You can check the status of the Corporate Tax Return based on the application number once the Corporate Tax Return has been submitted.

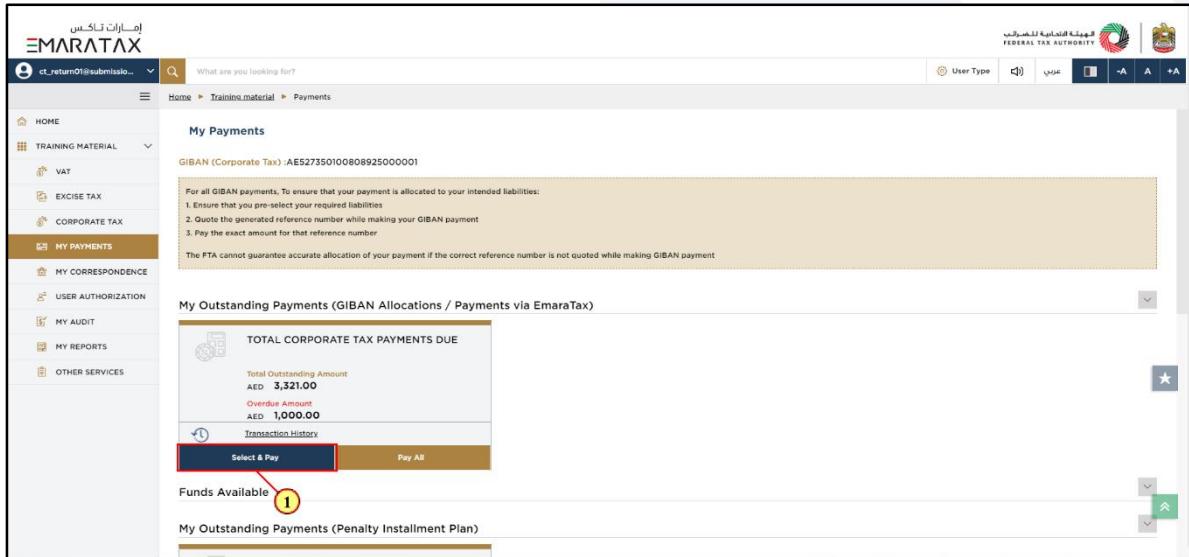
# Corporate Tax Return Payments

You can make your Corporate Tax Return related payments either in instalments or in full till the payment due date. The below section covers the ‘Payment process’ for a partial payment towards the Corporate Tax Return.



The screenshot shows the EMARATAX interface for Corporate Tax Filings. On the left sidebar, under 'CORPORATE TAX', the 'MY PAYMENTS' option is highlighted with a red box and a yellow circle containing the number '1'. The main content area displays a table of tax returns, with one entry for a 'Corporate Tax Return' from 'Tax Year 2024' with a status of 'Submitted'. The table includes columns for Type, Application Number, Period Description, Period From, Period To, Due Date, Submission Date, Net Corporate Tax Position, Status, and Action. Below the table, there are sections for 'QUICK LINKS' (tax.gov.ae, Help Center, Glossary) and 'OTHER LINKS' (What's New, FAQs, Contact Us, Inquiries and Complaints). The right side features a 'OUR LOCATION' section with contact information for the Federal Tax Authority. Logos for I7I and UAE are also present.

| Step | Action               |
|------|----------------------|
| (1)  | Click 'MY PAYMENTS'. |



The screenshot shows the EmaraTax interface. The left sidebar includes links for HOME, TRAINING MATERIAL (VAT, EXCISE TAX, CORPORATE TAX), MY PAYMENTS (selected), MY CORRESPONDENCE, USER AUTHORIZATION, MY AUDIT, MY REPORTS, and OTHER SERVICES. The main content area is titled 'My Payments' and shows a GIBAN (Corporate Tax) reference number AE527350100808925000001. It contains instructions for making payments and a note about accurate allocation. Below this is a section titled 'My Outstanding Payments (GIBAN Allocations / Payments via EmaraTax)' which displays a summary of total corporate tax payments due: Total Outstanding Amount AED 3,321.00 and Overdue Amount AED 1,000.00. It includes a 'Transaction History' link and two buttons: 'Select & Pay' (highlighted with a red circle) and 'Pay All'. A note below says 'Funds Available' with a circled '1'.

| Step | Action   |
|------|--|
| (1)  | Click 'Select & Pay' on the Total Corporate Tax Payments Due tile. |



**EMARATAX**

What are you looking for?

User Type: عربی | A A A A

Home > Training material > Payments > TOTAL CORPORATE TAX PAYMENTS DUE

**Total Corporate Tax Payments Due**

Pending Payments Allocations Pending Payment

This contains all your outstanding payments that are not part of any pre-selection. Please click on the "Allocation pending payment" tab to view liabilities that are already part of a pre-selection.

Total Tax Liabilities: AED 2,321.00 Total Penalties: AED 1,000.00

Download

| Transaction Number  | Liability Type                | Period Description   | Payment Due Date  | Original Liability (AED) | Outstanding Liability (AED) | Amount to be paid (AED) | Status             |
|---------------------|-------------------------------|----------------------|-------------------|--------------------------|-----------------------------|-------------------------|--------------------|
| 30699993898         | CT Late Return Filing Penalty | Tax Year 2023        | 01/07/2024        | 500.00                   | 500.00                      | 500.00                  | Overdue            |
| 1189998861          | CT Late Return Filing Penalty | Tax Year 2023        | 01/08/2024        | 500.00                   | 500.00                      | 500.00                  | Overdue            |
| <b>300000039157</b> | <b>CT Returns: JP-R</b>       | <b>Tax Year 2024</b> | <b>30/09/2025</b> | <b>2,321.00</b>          | <b>2,321.00</b>             | <b>2,321.00</b>         | <b>Outstanding</b> |

Total Payment Amount :AED 2,321.00

Showing 1 of 3 records per page

Back Proceed to Payment



You can find your Returns liability here.



**EMARATAX**

What are you looking for?

User Type:  عرب  English  A  A+  A-  A++

Home > Training material > Payments > TOTAL CORPORATE TAX PAYMENTS DUE

**Total Corporate Tax Payments Due**

Pending Payments Allocations Pending Payment

This contains all your outstanding payments that are not part of any pre-selection. Please click on the "Allocation pending payment" tab to view liabilities that are already part of a pre-selection.

Total Tax Liabilities: **AED 2,321.00** Total Penalties: **AED 1,000.00**

| <input type="checkbox"/> Transaction Number      | Liability Type                | Period Description | Payment Due Date | Original Liability (AED) | Outstanding Liability (AED) | Amount to be paid (AED) | Status      |
|--|-------------------------------|--------------------|------------------|--------------------------|-----------------------------|-------------------------|-------------|
| <input type="checkbox"/> 30699993898             | CT Late Return Filing Penalty | Tax Year 2023      | 01/07/2024       | 500.00                   | 500.00                      | 500.00                  | Overdue     |
| <input type="checkbox"/> 11899981861             | CT Late Return Filing Penalty | Tax Year 2023      | 01/08/2024       | 500.00                   | 500.00                      | 500.00                  | Overdue     |
| <input checked="" type="checkbox"/> 300000039157 | CT Returns: JP-R              | Tax Year 2024      | 30/09/2025       | 2,321.00                 | 2,321.00                    | 2,321.00                | Outstanding |

Customize Column

1 Payment Amount :AED 2,321.00

| Step | Action                                     |
|------|--|
| (1)  | Enter the amount that you wish to pay now. |



EMARATAX

What are you looking for?

User Type: عربی

Pending Payments    Allocations Pending Payment

This contains all your outstanding payments that are not part of any pre-selection. Please click on the "Allocation pending payment" tab to view liabilities that are already part of a pre-selection.

Total Tax Liabilities: AED 2,321.00 | Total Penalties: AED 1,000.00

| Transaction Number                               | Liability Type                | Period Description | Payment Due Date | Original Liability (AED) | Outstanding Liability (AED) | Amount to be paid (AED) | Status      |
|--|-------------------------------|--------------------|------------------|--------------------------|-----------------------------|-------------------------|-------------|
| 3069993898                                       | CT Late Return Filing Penalty | Tax Year 2023      | 01/07/2024       | 500.00                   | 500.00                      | 500.00                  | Overdue     |
| 1189998161                                       | CT Late Return Filing Penalty | Tax Year 2023      | 01/08/2024       | 500.00                   | 500.00                      | 500.00                  | Overdue     |
| <input checked="" type="checkbox"/> 300000039157 | CT Returns: JP-R              | Tax Year 2024      | 30/09/2025       | 2,321.00                 | 2,321.00                    | 2,321.00                | Outstanding |

Total Payment Amount :AED 2,321.00

Showing 1 of 3 records per page

Back    Proceed to Payment (1)

| Step | Action                      |
|------|-----------------------------|
| (1)  | Click 'Proceed to Payment'. |



The screenshot shows the EMARATAX interface. On the left, there's a sidebar with various tax categories like VAT, Excise Tax, Corporate Tax, etc. The main area shows a payment summary for Corporate Taxes, indicating a total amount of AED 2,321.00 for the tax year 2024. To the right, a modal window titled 'Choose Payment Method' displays two options: 'GIBAN' (selected) and 'Card Payment'. The 'Card Payment' option is highlighted with a red box and a yellow circle containing the number 1.

| Step | Action                               |
|------|--------------------------------------|
| (1)  | Choose the preferred Payment Method. |



What are you looking for?

User Type:  عرب  English  A  +A

Choose Payment Method

|       |              |
|-------|--------------|
|       |              |
| GIBAN | Card Payment |

Total AED 2,321.00

Back Proceed to payment

| Step | Action                      |
|------|-----------------------------|
| (1)  | Click 'Proceed to payment'. |



The screenshot shows the EmaraTax interface for selecting a payment method. A confirmation dialog box is overlaid on the page, asking if the user wants to proceed after leaving the site. The 'Yes' button is highlighted with a red circle containing the number 1.

| Step | Action                  |
|------|-------------------------|
| (1)  | Click 'Yes' to confirm. |

الهيئة الاتحادية للضرائب  
FEDERAL TAX AUTHORITY

Select payment method

Credit / Debit / Prepaid Card

|                 |             |
|-----------------|-------------|
| CARDHOLDER NAME | CARD EXPIRY |
| Challenge       | 11 2025     |
| CARD NUMBER     | CVV / CVC   |
| S20474000001002 | *** 789     |

Pay SAMSUNG pay !

G Pay

PAYMENT TO  
Federal Tax Authority  
TRANSACTION AMOUNT  
**AED 2321.00**  
SERVICE CHARGE  
**AED 16.57**  
TOTAL  
**AED 2337.57**

Pay Cancel

Please do not click the back button or refresh the page or close the window, while the transaction is processing.  
This is a secure payment gateway using 128-bit SSL encryption.

Powered by  

VISA  

| Step | Action                 |
|------|------------------------|
| (1)  | Enter payment details. |

الهيئة الاتحادية للضرائب  
FEDERAL TAX AUTHORITY

الإمارات العربية المتحدة

Select payment method

Credit / Debit / Prepaid Card

|                  |             |
|------------------|-------------|
| CARDHOLDER NAME  | CARD EXPIRY |
| Challenge        | 11 2025     |
| CARD NUMBER      | CVV / CVC   |
| S204740000001002 | *** 789     |

Pay SAMSUNG PAY

G Pay

PAYMENT TO  
Federal Tax Authority  
TRANSACTION AMOUNT  
**AED 2321.00**  
SERVICE CHARGE  
**AED 16.57**

TOTAL  
**AED 2337.57**

Pay

Please do not click the back button or refresh the page or close the window, while the transaction is processing.  
This is a secure payment gateway using 128-bit SSL encryption.

Powered by  

VISA  

| Step | Action       |
|------|--------------|
| (1)  | Click 'Pay'. |



# Post Successful Payment

Payment Acknowledgment

Payment Successful

Paid

Submission Date : 12/08/2024

Time : 15:19:26

TRN : 100808925000001

Legal Name : Bhansu

Amount paid to FTA : AED 2,331.00

What Next:

- 1) Your account will be updated with the payment received. This amount will be automatically allocated to future outstanding liabilities, or your next tax return filing based on the selection you made before making the payment
- 2) You will receive a notification via your preferred means of correspondence confirming this payment
- 3) You can view this payment in your Transaction History
- 4) You can download a copy of this receipt using the Download button below or in the future from "My Correspondence"

You will receive an acknowledgement for the payment made.



إمارات تاكس

EMARATAX

ct\_return0@submissio...  What are you looking for?

User Type:  Paid  Unpaid  Pending  Draft  Deleted  Archived  All  Advanced Search

**Payment Successful**

Paid

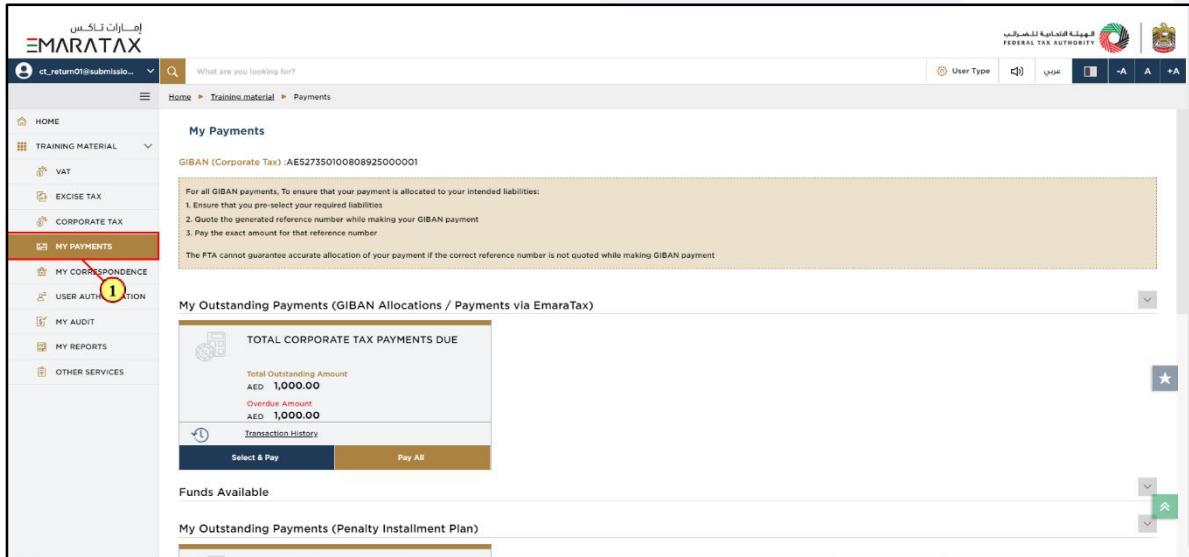
Submission Date : 12/08/2024  
Time : 15:19:26  
TRN : 100808925000001  
Legal Name : Bhanu  
Amount paid to FTA : AED 2,321.00

What Next:  
 1) Your account will be updated with the payment received. This amount will be automatically allocated to future outstanding liabilities, or your next tax return filing based on the selection you made before making the payment.  
 2) You will receive a notification via your preferred means of correspondence confirming this payment.  
 3) You can view this payment in your Transaction History.  
 4) You can download a copy of this receipt using the Download button below or in the future from "My Correspondence".

For any queries please contact us on tax.gov.ae or contact us directly at our call center number 800 82923 or email at info@tax.gov.ae

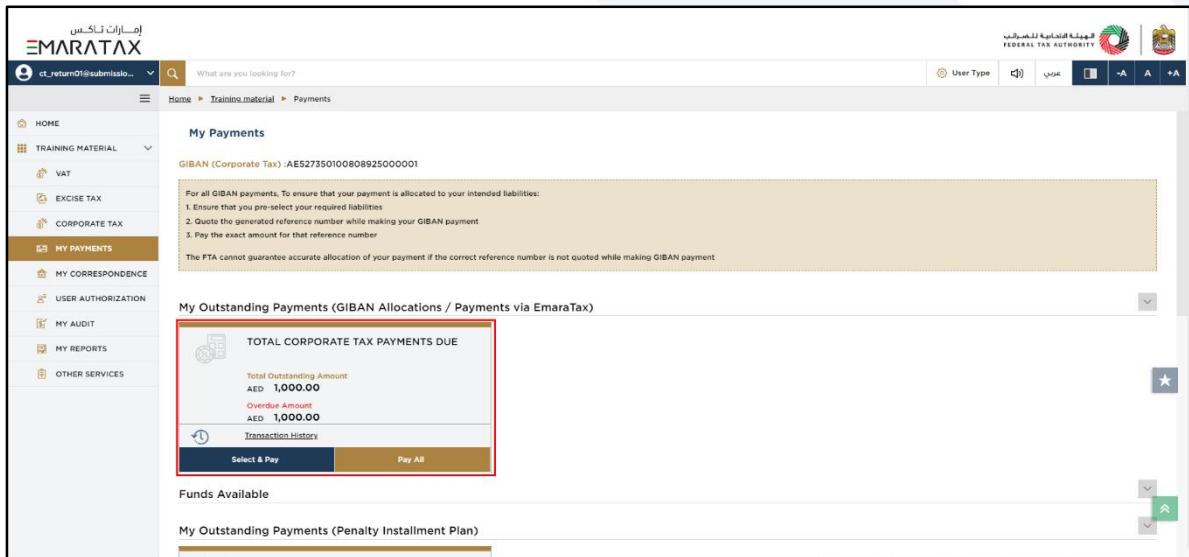


| Step | Action  |
|------|---|
| (1)  | <ul style="list-style-type: none"> <li>Click '<b>Download</b>' to download a pdf copy of the acknowledgement screen.</li> <li>Click '<b>Back to Dashboard</b>' to navigate back to the Taxable person dashboard.</li> </ul> |



The screenshot shows the EmaraTax interface. The left sidebar has a 'MY PAYMENTS' link highlighted with a red circle. The main content area displays 'My Outstanding Payments (GIBAN Allocations / Payments via EmaraTax)'. It shows a summary: 'TOTAL CORPORATE TAX PAYMENTS DUE' with 'Total Outstanding Amount AED 1,000.00' and 'Overdue Amount AED 1,000.00'. Below this are 'Select & Pay' and 'Pay All' buttons.

| Step | Action                        |
|------|-------------------------------|
| (1)  | Click ' <b>MY PAYMENTS</b> '. |




- After your partial payment is successful, the Total Outstanding Amount will be updated against the '**TOTAL CORPORATE TAX PAYMENTS DUE**' tile.
- You have the option to pay in parts using '**Select & Pay**' or pay in full using '**Pay All**'.



# Correspondences

Taxpayer receives the following correspondences:

- Corporate Tax Return submission acknowledgment.
- Corporate Tax Return tax liability notification.