

UAE Corporate Tax Registration

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



UAE Corporate Tax Law – Key Points



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

Why Registration Matters



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

Mandatory Documents and Details for Corporate Tax Registration

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

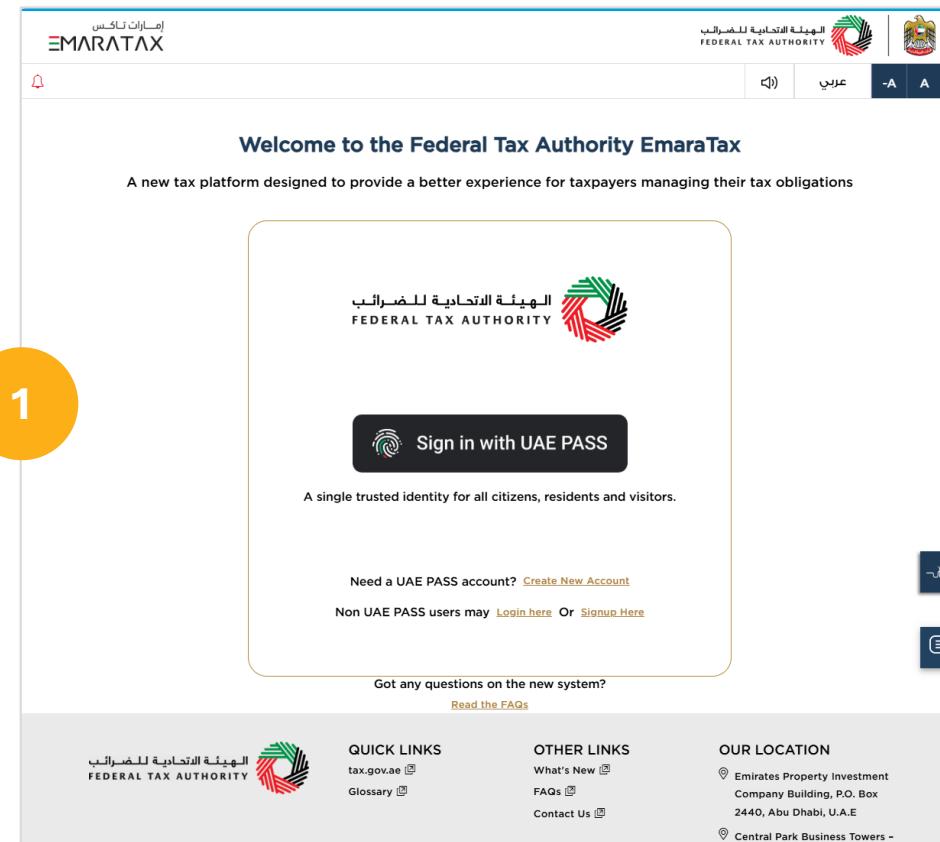
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Things to Keep in Mind:

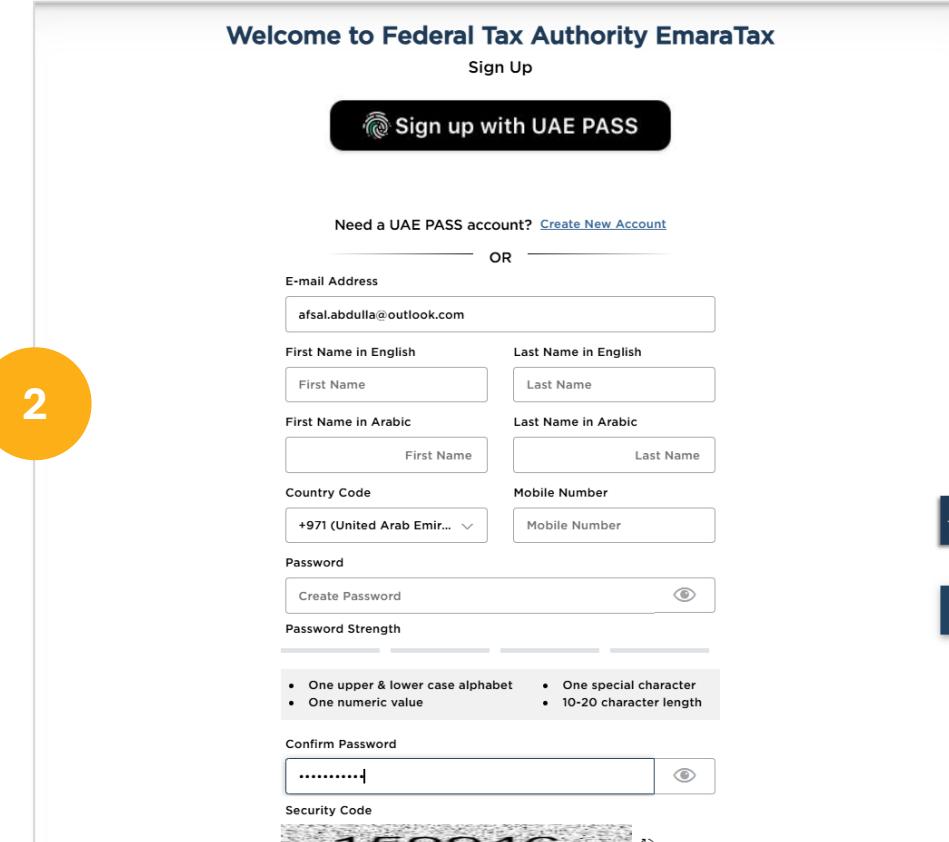
- › Ensure trade licenses, Emirates IDs, and passports are valid and clearly scanned.
- › Business names, license numbers, and ownership details must be consistent throughout.
- › Avoid delays or rejections by filling in every required section.
- › Use PDF or image formats; avoid blurry or incomplete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

EMARATAX

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



- › Visit www.tax.gov.ae
- › Click “Signup Here”



The screenshot shows the sign-up page for EmaraTax. It features a "Sign up with UAE PASS" button. Below it, a message says "Need a UAE PASS account? [Create New Account](#)". There are two tabs: "E-mail Address" (selected) and "Mobile Number". The "E-mail Address" tab contains fields for First Name in English (afsal.abdulla@outlook.com), Last Name in English (Last Name), First Name in Arabic (First Name), Last Name in Arabic (Last Name), Country Code (+971 (United Arab Emir...)), Mobile Number (Mobile Number), Password (Create Password), and Password Strength (radio buttons for One upper & lower case alphabet, One numeric value, One special character, and 10-20 character length). The "Mobile Number" tab contains fields for Confirm Password (Confirm Password) and Security Code (Security Code).

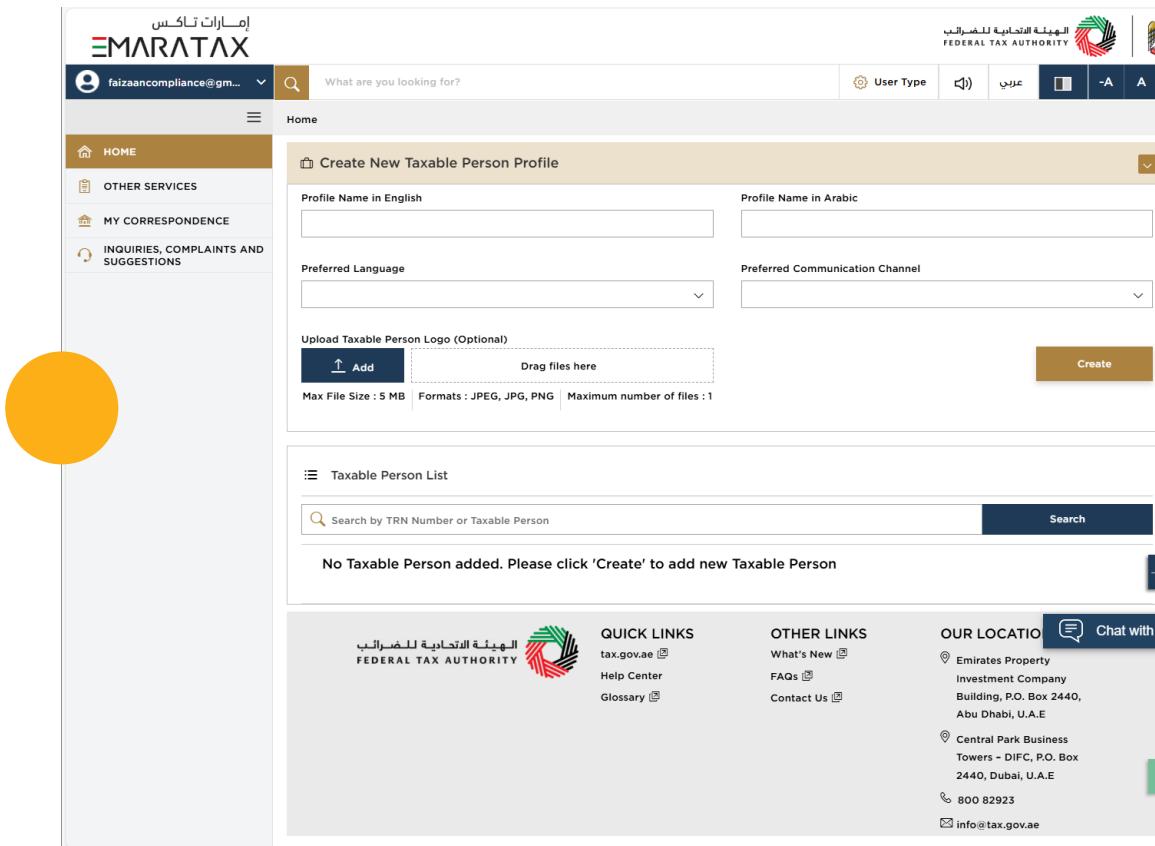
- › Create EmaraTax credentials or choose UAE PASS
- › Complete Personal Profile Setup with details

Creating a Taxable Person Profile

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

It could be (*Subject to conditions*):

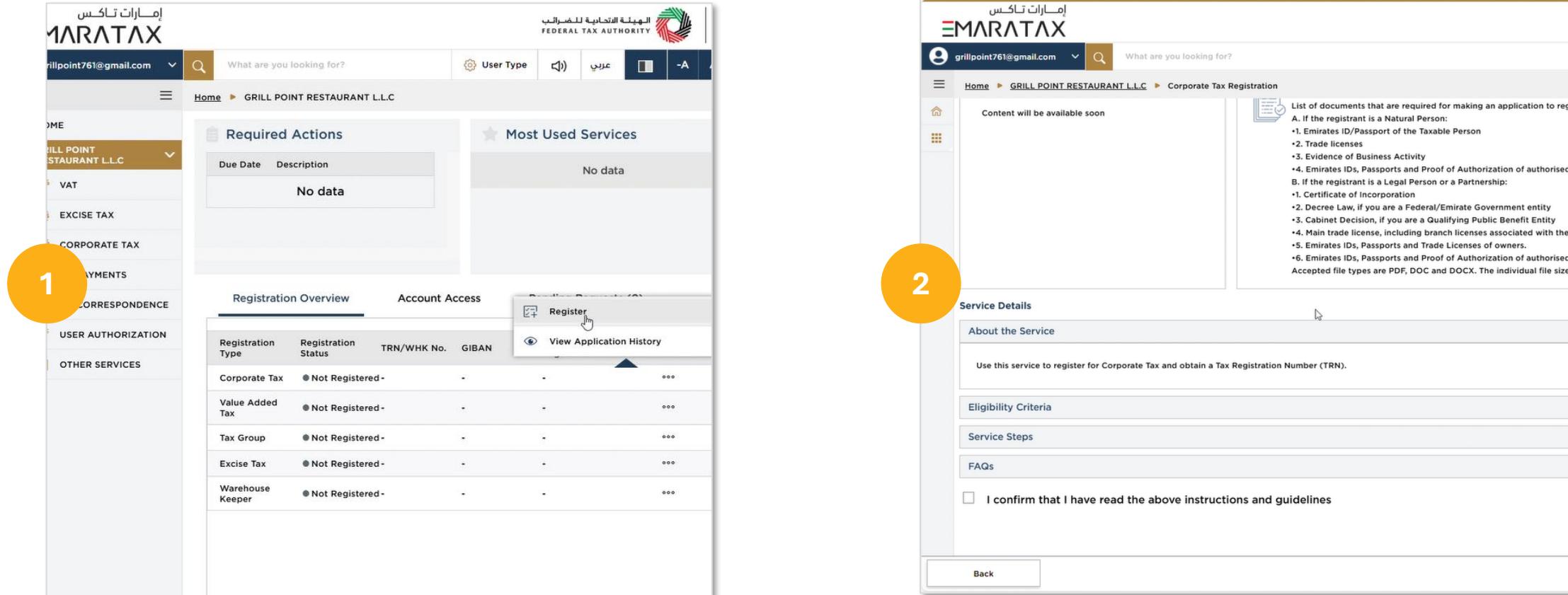
1. Natural Persons - Individuals conducting Business or Business Activities in the UAE
2. Juridical Persons - Companies and legal entities incorporated or effectively managed in the UAE
3. Non-Resident Persons - Foreign entities with a Permanent Establishment or earning State Sourced Income in the UAE



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

Initiating Corporate Tax Registration Application

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

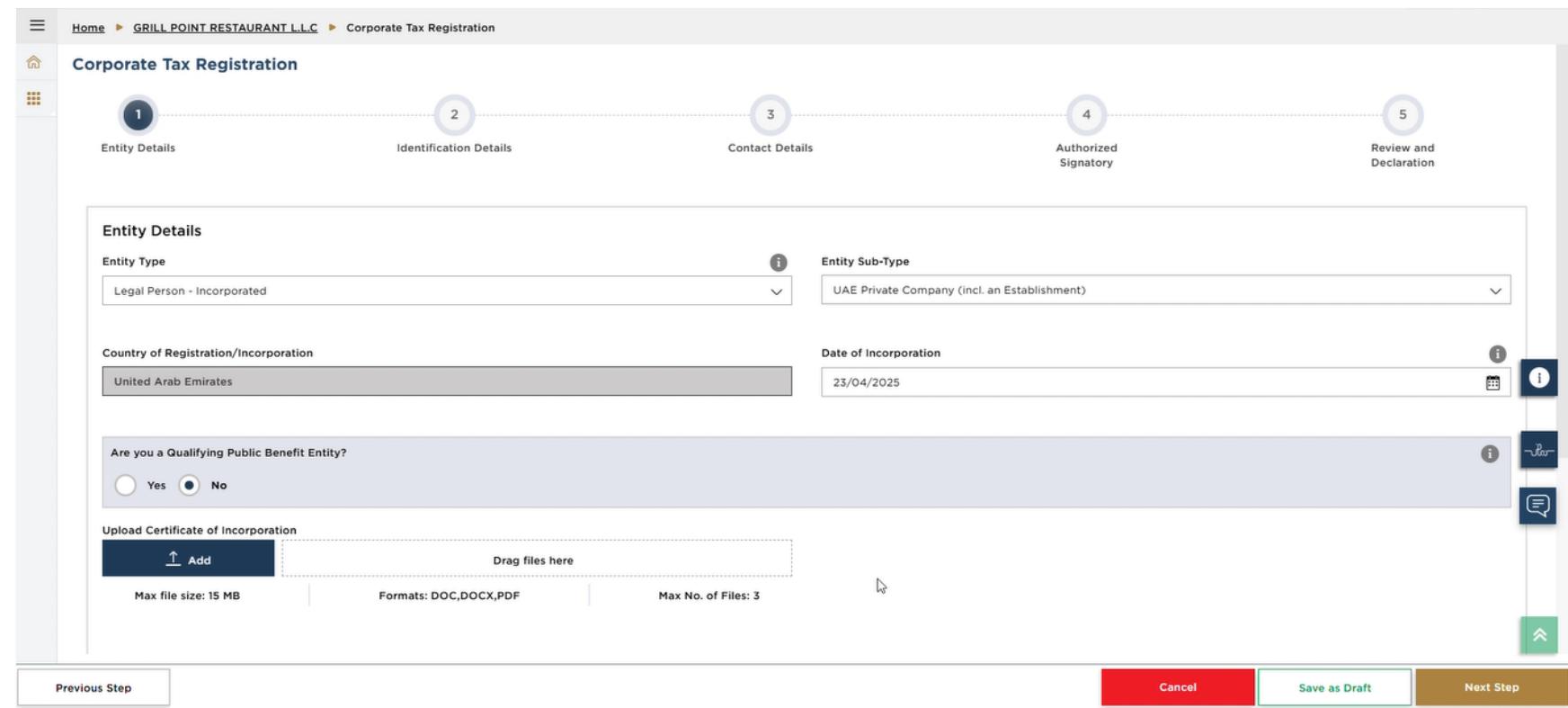


The image consists of two side-by-side screenshots of the MARATAX platform. Both screenshots show a top navigation bar with the MARATAX logo, a search bar, user type selection, and language options (Arabic and English). The left screenshot, labeled '1', shows the 'Registration Overview' section under the 'Corporate Tax' row. A yellow circle highlights the 'Register' button in the 'Action' column for the 'Corporate Tax' row. The right screenshot, labeled '2', shows the 'Service Details' page for 'Corporate Tax Registration'. It includes sections for 'About the Service', 'Eligibility Criteria', 'Service Steps', 'FAQs', and a checkbox for confirming reading instructions. A yellow circle highlights the 'I confirm that I have read the above instructions and guidelines' checkbox.

- In the registration overview section, in the Action column for ‘Corporate Tax’ row
- › **Click “Register”**

- › **Confirm** by clicking the checkbox
- › **Click** on start to proceed

1. Entity Details



Entity Details

Entity Type: Legal Person - Incorporated

Entity Sub-Type: UAE Private Company (incl. an Establishment)

Country of Registration/Incorporation: United Arab Emirates

Date of Incorporation: 23/04/2025

Are you a Qualifying Public Benefit Entity? Yes No

Upload Certificate of Incorporation

Add

Drag files here

Max file size: 15 MB

Formats: DOC,DOCX,PDF

Max No. of Files: 3

Cancel

Save as Draft

Next Step

A Qualifying Public Benefit Entity is an entity that:

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

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

- You can refer Trade License for required information.
- In the case of uploading Certificate of incorporation, preference goes in this order:
1. Certificate of Incorporation / Formation
 2. Memorandum of Association (MoA)
 3. Trade License
 4. Or any other relevant document

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2.1 Identification Details - Main License Details

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

Corporate Tax Registration

Identification Details

Main License Details

Upload Trade License

Add/View(1) Drag files here

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

Trade License Issuing Authority: Sharjah Economic Development Department

Trade License Number: 915728

Trade License Issue Date: 23/04/2025

Trade License Expiry Date: 23/04/2026

Legal Name in English: GRILL POINT RESTAURANT L.L.C

Legal Name in Arabic: مطعم نقطة اللذيذ

Trade Name in English (Optional):

Trade Name in Arabic (Optional):

Business Activities Details

+ Add Business Activity

Previous Step Cancel Save as Draft Next Step

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

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



2.2 Entity Details - Business Activities & Owner Details

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

Corporate Tax Registration

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

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

Yes No

Owners List

Owner Type	Name in English	Name in Arabic	ID Number	Shareholding Percentage	Actions
Natural Person	Shabeer Cheriya Changoth Ebrayikkutty	شَبِيرْ شَرِيُّوْرْ إِبْرَاهِيمْ كِرِيَاتْ كِوْتِي	784-1987-2415560-5	34.00	...
Natural Person	Muhammed Shajeer Madamulla Peedikayil Kunhabdulla	مُحَمَّد شَجَّيْر مَادَمُولَّا بِيَدِيكَيِيلْ كُونَهَبَدَلَّا	784-1987-7900706-5	33.00	...
Natural Person	SIRAJ URUTTINTAVIDA KUNHSOOPPY	سِرَاجُ عُرُوتِنِتَافِيدَا كُونْهُسُوُوبِي	C1866102	33.00	...

Local Branch Details

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

Yes No



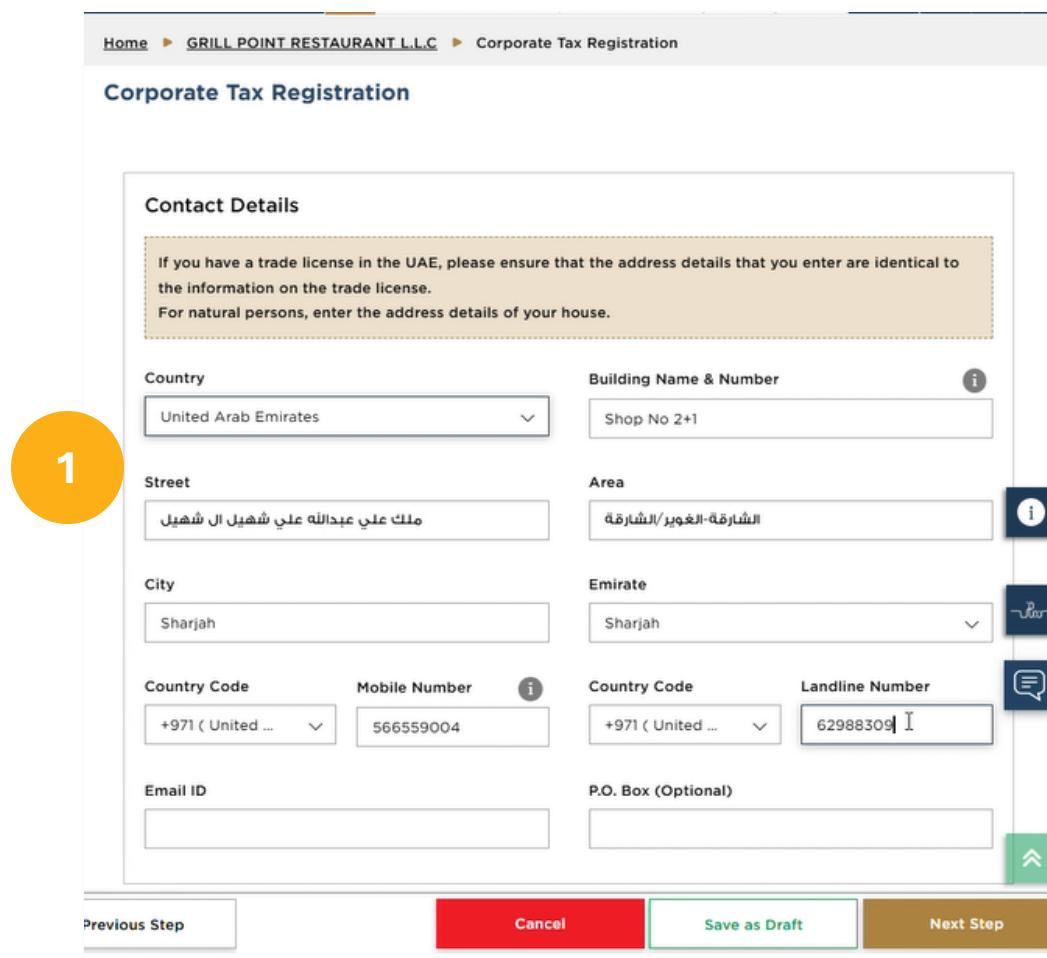
- NB: When adding Owners details, some owners might have joined in different dates rather than the date of incorporation. Refer MoA or Amendment to MoA for such details.
- Ensure that branch information aligns with trade licenses and business activity records.

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

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

- › Emirates ID
- › Passport

3. Contact Details



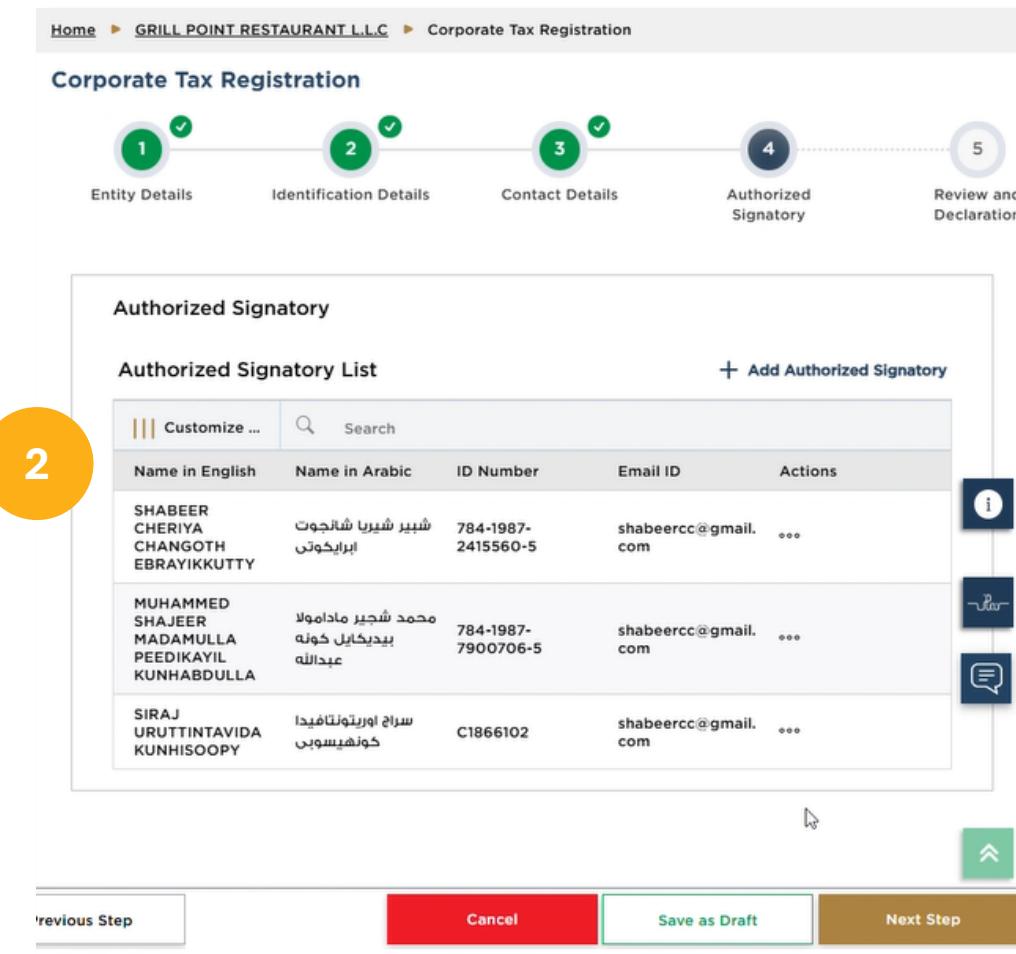
Contact Details

If you have a trade license in the UAE, please ensure that the address details that you enter are identical to the information on the trade license.
For natural persons, enter the address details of your house.

Country	Building Name & Number		
United Arab Emirates	Shop No 2+1		
Street	Area		
مملکت عربی عربی شہریں ایشیا	الشارقة-الغوری/الشارقة		
City	Emirate		
Sharjah	Sharjah		
Country Code	Mobile Number	Country Code	Landline Number
+971 (United ...	566559004	+971 (United ...	62988309
Email ID	P.O. Box (Optional)		

Previous Step **Cancel** **Save as Draft** **Next Step**

4. Authorized Signatory Details



Corporate Tax Registration

Entity Details **✓** Identification Details **✓** Contact Details **✓** Authorized Signatory **✓** Review and Declaration

Authorized Signatory

Authorized Signatory List **Add Authorized Signatory**

Name in English	Name in Arabic	ID Number	Email ID	Actions
SHABEER CHERIYA CHANGOTH EBRAYIKKUTTY	شیر شیریا شانجوت ابرایکوتنی	784-1987-2415560-5	shabeercc@gmail.com	...
MUHAMMED SHAJEER MADAMULLA PEEDIKAYIL KUNHABDULLA	محمد شجیر مادامولا بیدیکایل کونهابدلا	784-1987-7900706-5	shabeercc@gmail.com	...
SIRAJ URUTTINTAVIDA KUNHISOOPY	سراج اوریتینتا فیدا کونھیسوپی	C1866102	shabeercc@gmail.com	...

Previous Step **Cancel** **Save as Draft** **Next Step**

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

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

5. Review and Declaration

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

Corporate Tax Registration

Name in English	Name in Arabic	ID Number	Email ID
SHABEER CHERIYA CHANGOTH EBRAYIKKUTTY	شَبَّيْرُ شَرِيْيَا شَانِجُوْتُ إِبْرَاهِيْكُوْتِي	784-1987-2415560-5	shabeercc@gmail.com
MUHAMMED SHAJEER MADAMULLA PEEDIKAYIL KUNHABDULLA	مُحَمَّد شَجَّيْرُ مَادَمُّوْلَا بِيَدِيَكَيْلِ كُونْهَابُدُلَّا	784-1987-7900706-5	shabeercc@gmail.com
SIRAJ URUTTINTAVIDA KUNHISOOPY	سِرَاجُ اُورِتِنْتَافِيدَا كُونْهِيسُوبِي	C1866102	shabeercc@gmail.com

Declaration

First Name in English: GRILL POINT

Last Name in English: RESTAURANT LLC

First Name in Arabic: مطعم نقطة

Last Name in Arabic: المطعم النقطة

Country Code: +971 (United Arab Emirates)

Mobile Number: 581007399

Email: grillpoint761@gmail.com

Submission Date: 12/07/2025

I declare that all information provided on this application is true, accurate and complete to the best of my knowledge and belief.

Previous Step Cancel Save as Draft

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

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

Post-Registration Responsibilities

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

Support & Resources

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

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Key Terms & Definitions:

- | | |
|---|--|
| › Corporate Tax (CT): A direct tax imposed on the net income or profit of corporations and other businesses. | › Qualifying Income: Income that meets specific conditions to be taxed at 0% for Free Zone Persons. |
| › EmaraTax: The UAE's official digital platform for tax registration, filing, and compliance. | › Transfer Pricing: Rules ensuring that transactions between related parties are conducted at arm's length. |
| › Permanent Establishment (PE): A fixed place of business through which a non-resident conducts business in the UAE. | › Arm's Length Principle: The condition that transactions between related parties should be priced as if they were between independent entities. |
| › Exempt Person: An entity or individual not subject to Corporate Tax, such as government bodies or qualifying public benefit entities. | › Tax Period: The financial year for which Corporate Tax is calculated and reported. |
| › Small Business Relief: A tax relief available to eligible businesses with revenue below AED 3 million. | › FTA (Federal Tax Authority): The government body responsible for tax administration and enforcement in the UAE. |