الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

إمارات تاكس
EMARATAX

Taxpayer User Manual
Corporate Tax Self Registration

Date: 10 June, 2025

Version 3.0.0.0

Private and Confidential

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Document Control Information

Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0.0.0	06-Mar-24	Invenio LSI Team	User Manual for EmaraTax Portal - Corporate Tax Self Registration – Legal Person
2.0.0.0	07-Mar-24	Invenio LSI Team	User Manual for EmaraTax Portal - Corporate Tax Self Registration – Updated post feedback from PwC

Navigating through EmaraTax

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

Button	Description
In the Portal	
User types	This is used to toggle between various personas within the user profile, such as Taxable Person, Tax Agent, Tax Agency, Legal Representative, etc
	This is used to enable the text to speech feature of the portal
English عربي	This is used to toggle between the English and Arabic versions of the portal
-A A +A	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
Manage Account	This is used to manage the user profile details such as the Name, Registered Email Address, Registered Mobile Number, and Password
Log Out	This is used to log off from the portal
In the Business Process application	
Previous Step	This is used to go to the Previous section of the Input Form
Next Step	This is used to go to the Next section of the Input Form
Save as Draft	This is used to save the application as a draft, so that it can be completed later
1 2	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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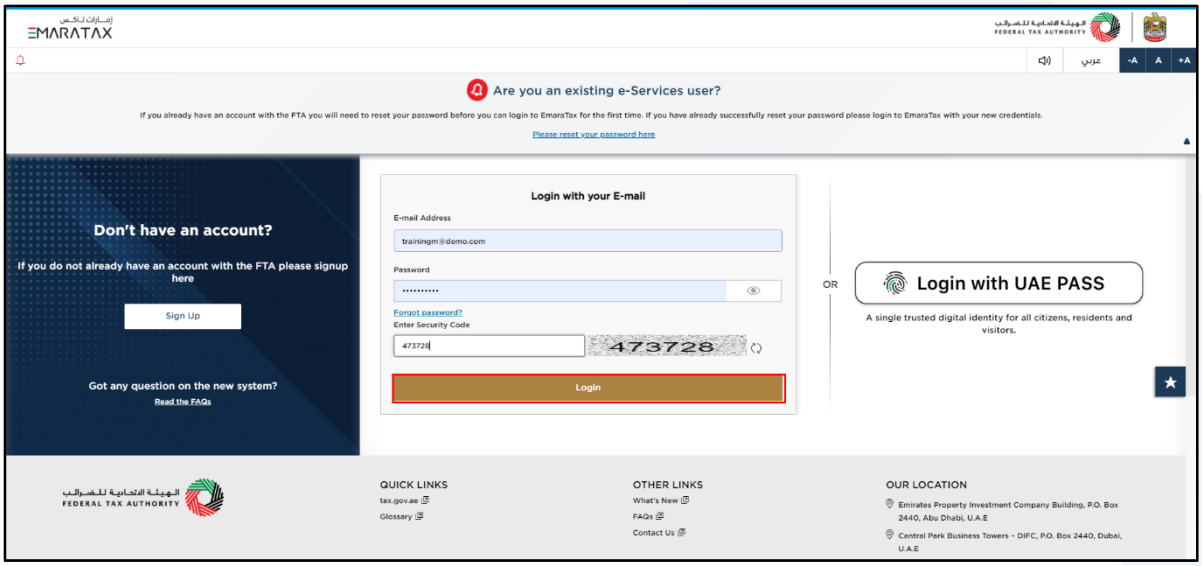
Introduction

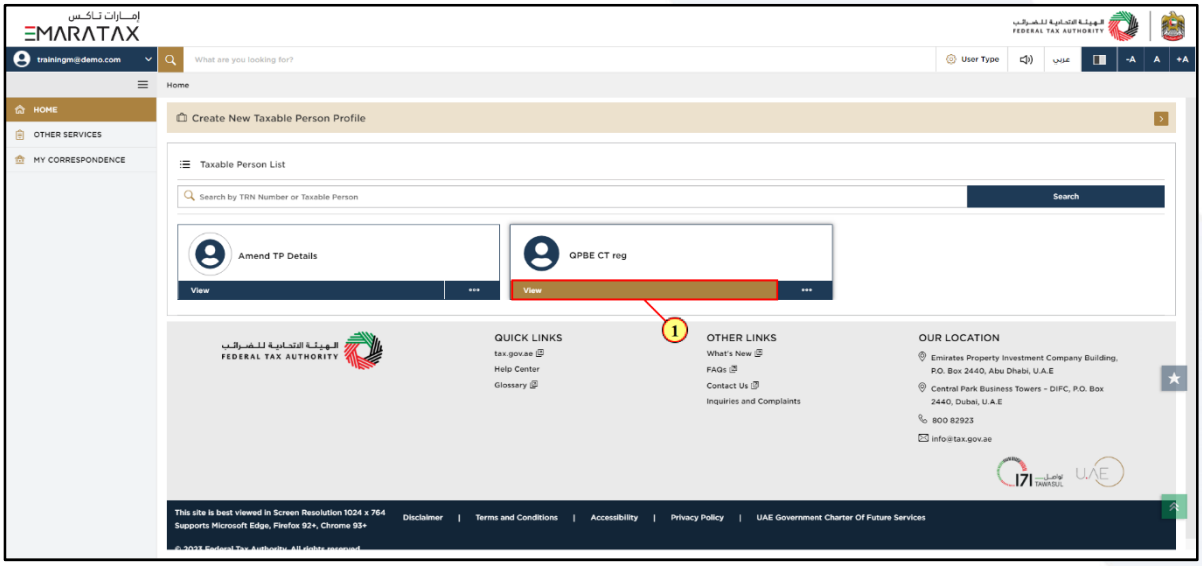
This manual is prepared to help an applicant to navigate through the Federal Tax Authority EmaraTax portal and submit their Corporate Tax Self Registration application. The applicant must be eligible to register for Corporate Tax as per Federal Decree Law Number 47 of 2022 on the Taxation of Corporations and Businesses.
The applicant can be either a natural person (for example, an Individual), or a legal person (for example, a Public Joint Stock Company, Incorporated, Government Body).

Login to EmaraTax



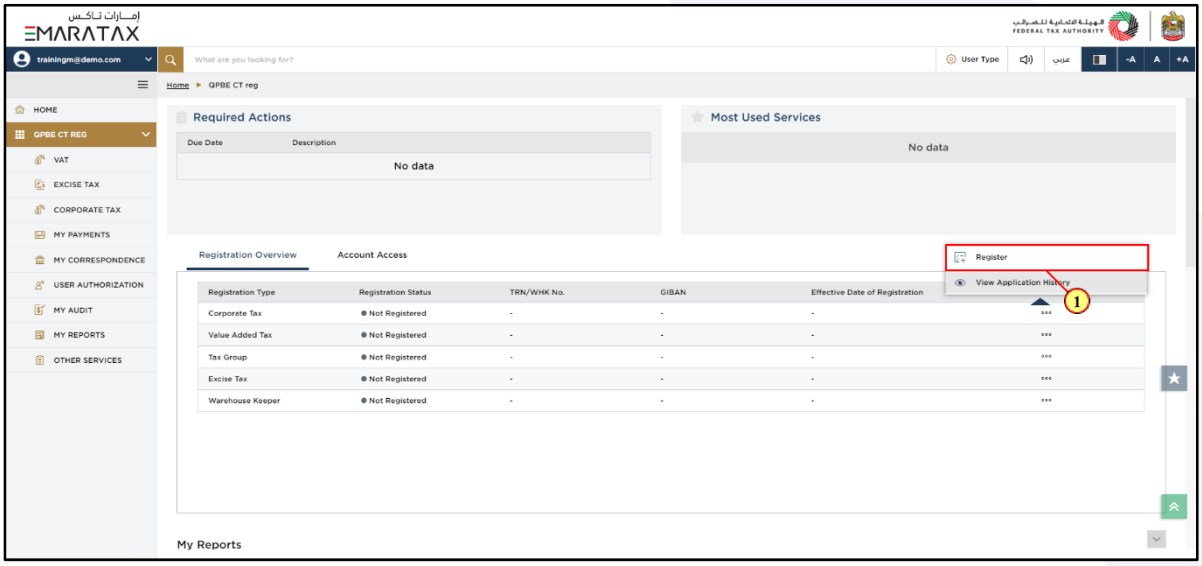
	You can login into the EmaraTax account using your login credentials or using UAE PASS. If you do not have an EmaraTax account, you can sign-up for an account by clicking the '**Sign Up**' button. If you have forgotten your password, you can use the '**Forgot password?**' feature to reset your password.

Taxable Person Tile



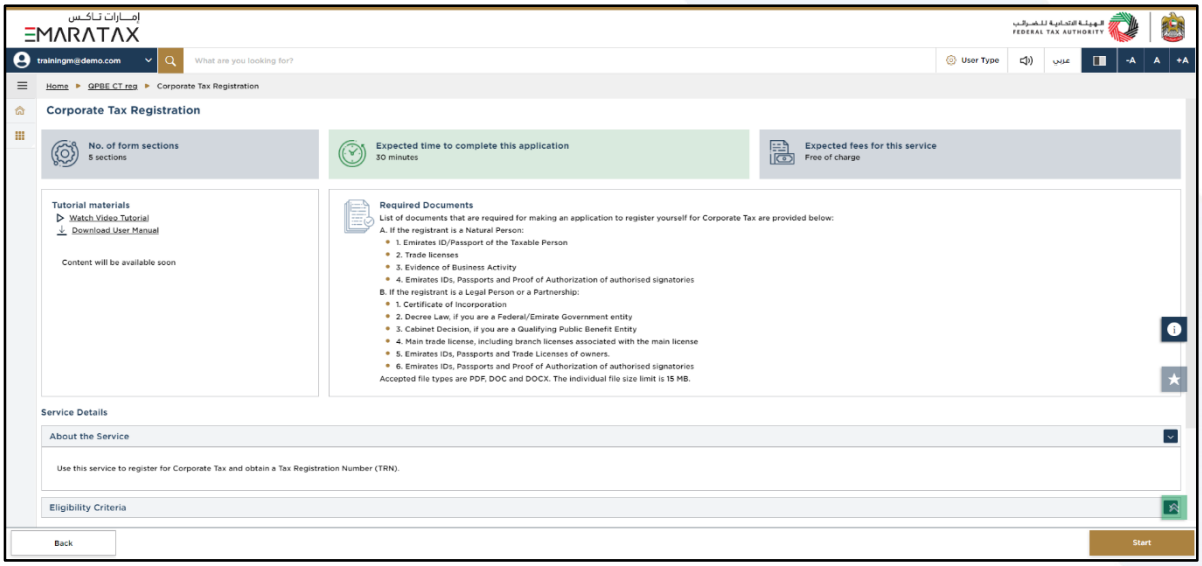
Step	Action
(1)	Select the Taxable Person from the list and click '**View**' to open the dashboard.

Corporate Tax Self Registration

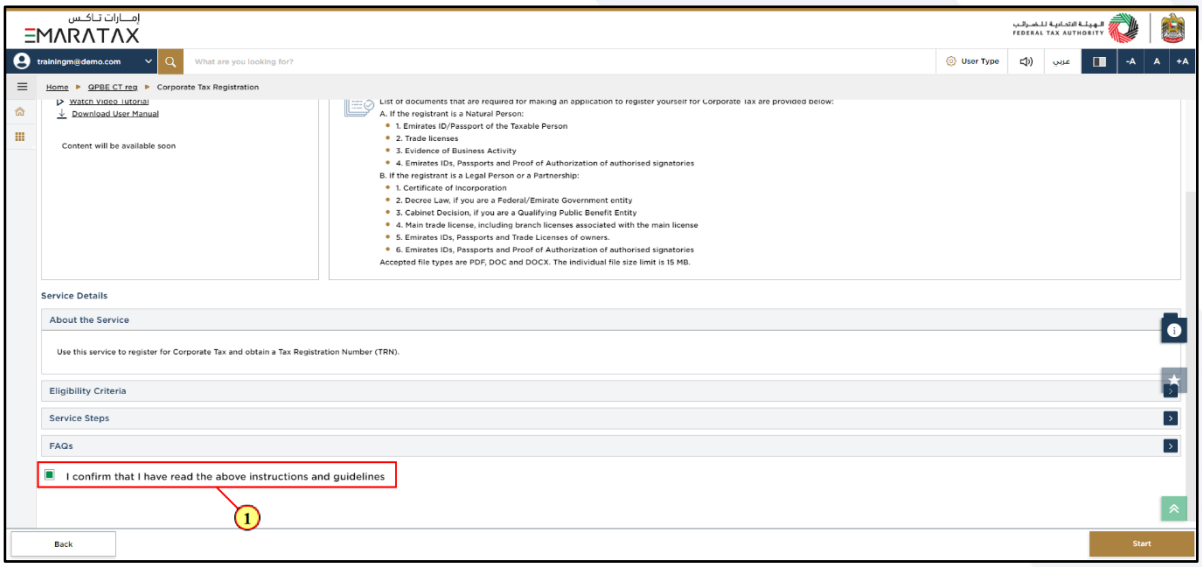


Step	Action
(1)	• You can self-register for Corporate Tax if you are not registered for Value Added Tax or Excise Tax yet. • In order to register for Corporate Tax, click '**...**' against the Corporate Tax registration type. • Select '**Register**' to start your Corporate Tax Registration application.

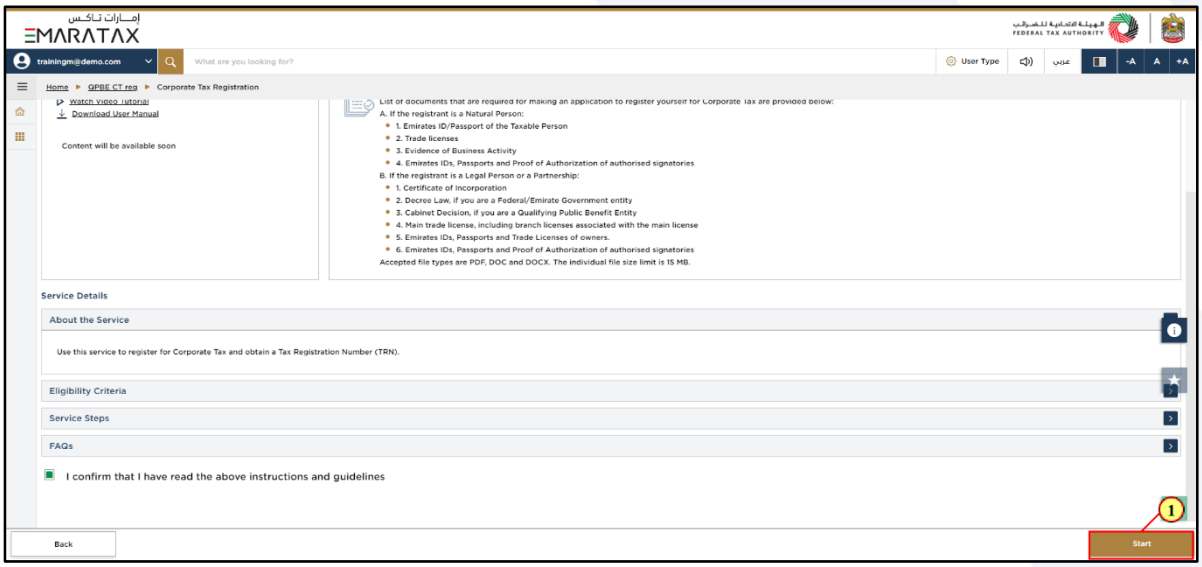
Instructions and Guidelines



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

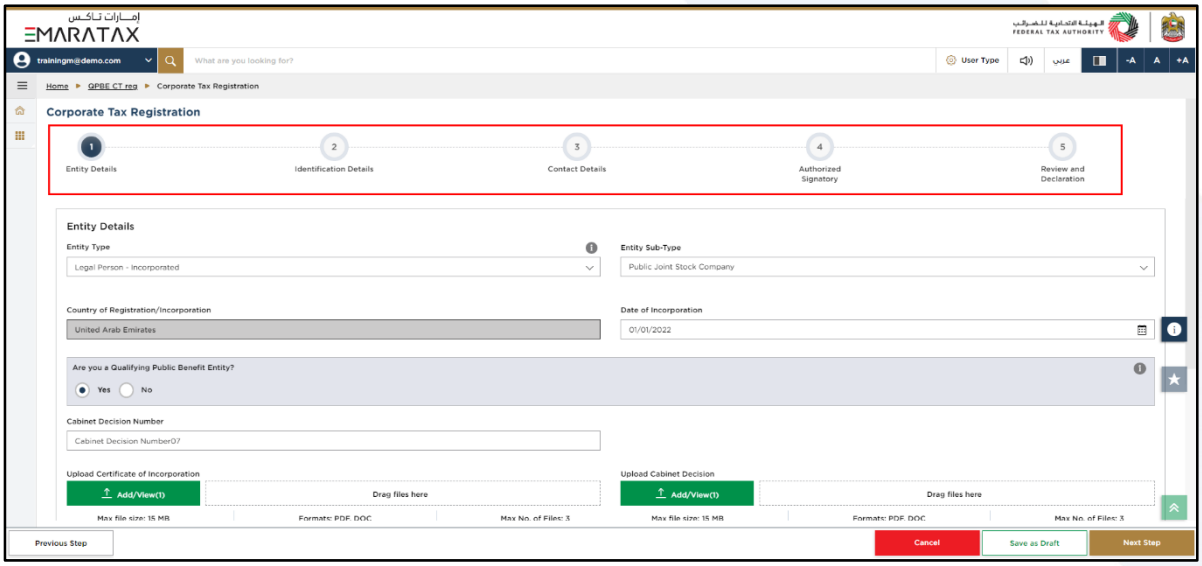


Step	Action
(1)	Read the instructions and guidelines for Corporate Tax Registration and mark the checkbox to confirm.

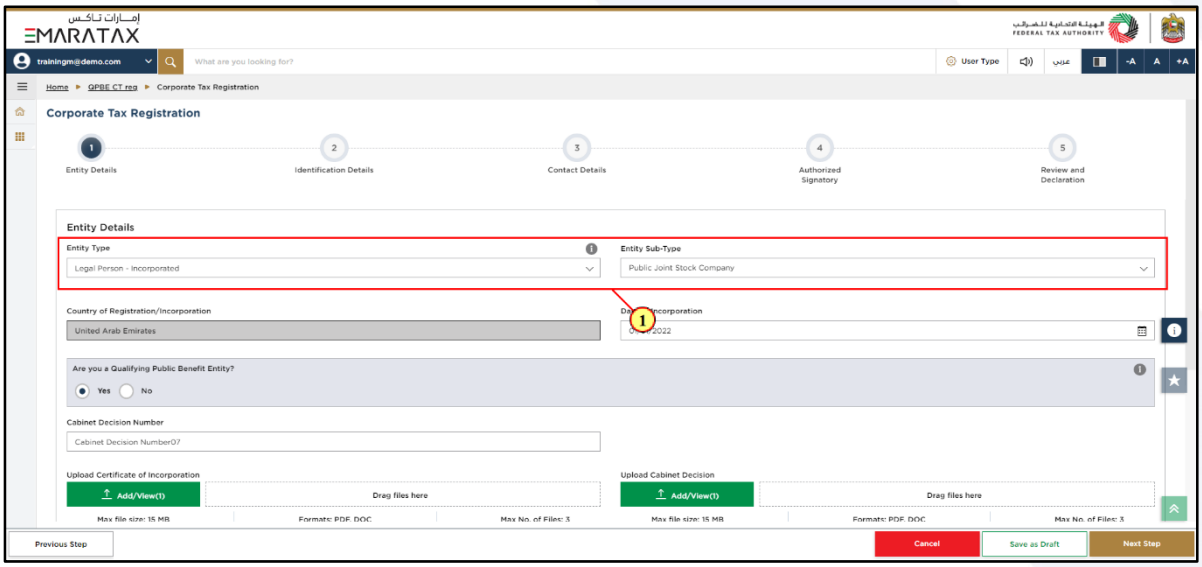


Step	Action
(1)	Click '**Start**' to initiate the registration of your Corporate Tax application.

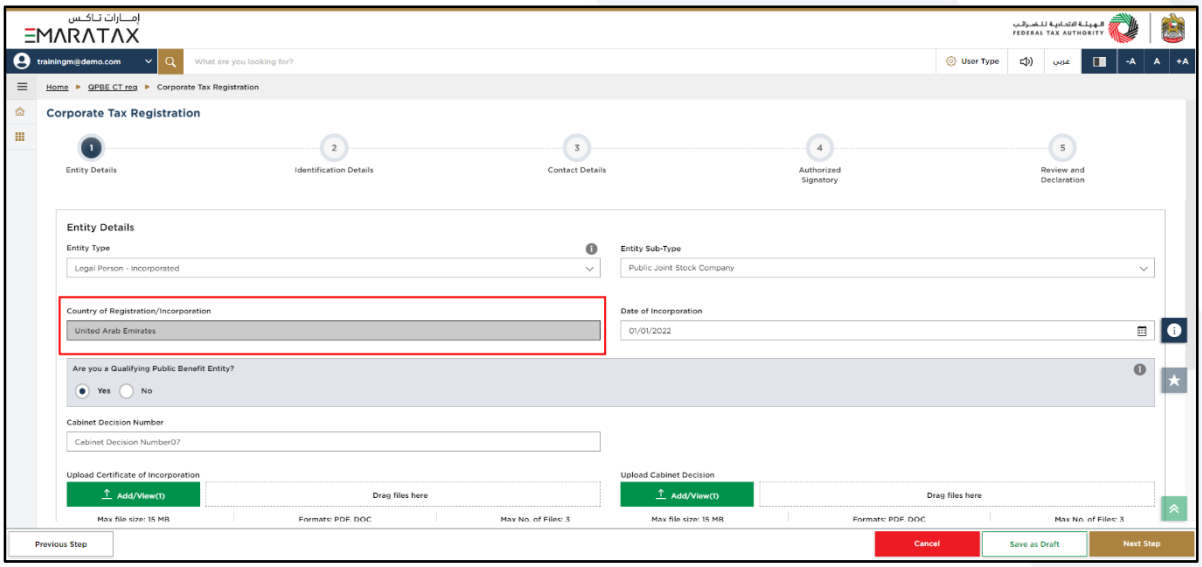
Entity Details Section



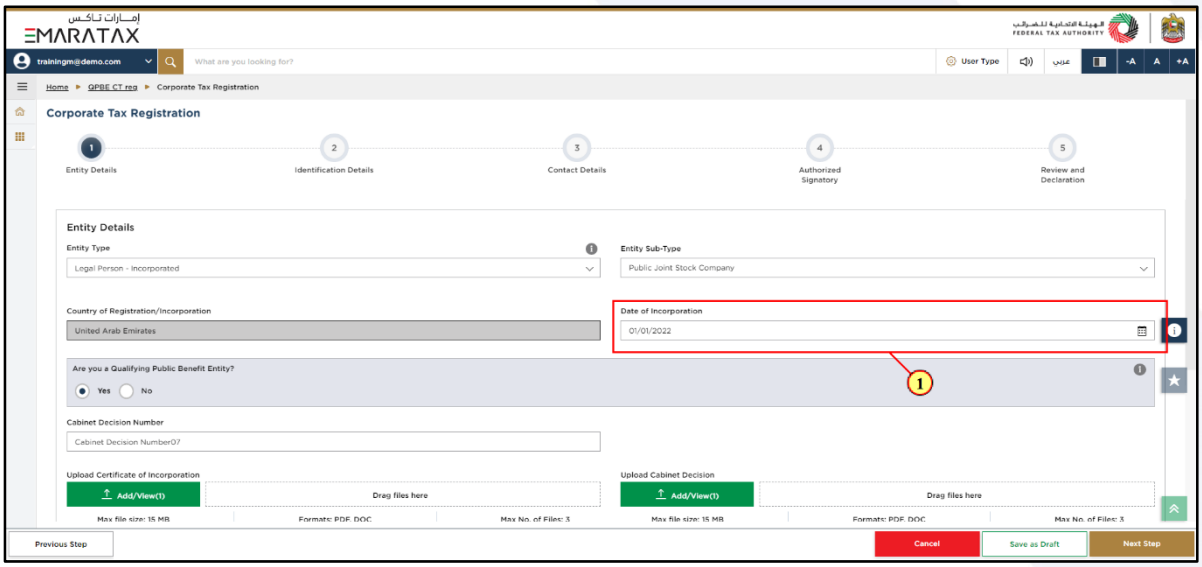
- The Corporate Tax Registration application has been divided into five short sections, each section being represented in the progress bar. The current section will get highlighted in blue color on the progress bar. As you move to the next steps, the completed sections will get highlighted in green color.
- In order to move from one section to the next, all mandatory fields of the current section must be entered. The fields which are optional are marked as optional next to the field name.
- You are requested to ensure that the documents submitted, supports the information entered by you in the application and all the document and details are up-to-date. This would help to avoid any rejection or resubmission of the application later.



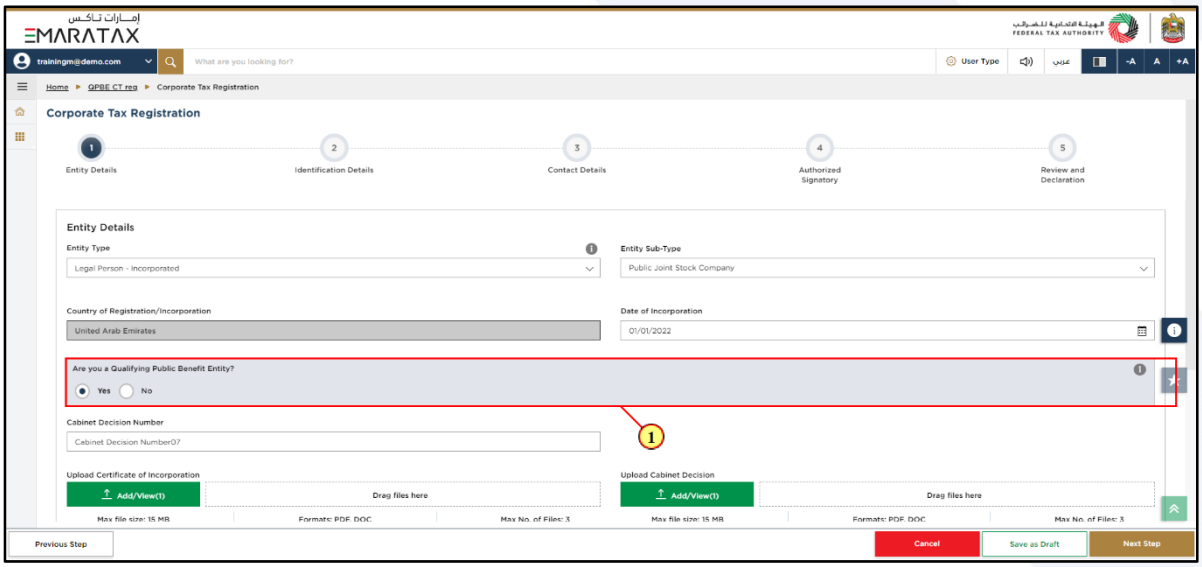
Step	Action
(1)	Select the '**Entity Type**' and '**Entity Sub-Type**' of your business from the drop-down list. Note that the input fields in this section may vary based on the entity type selected.



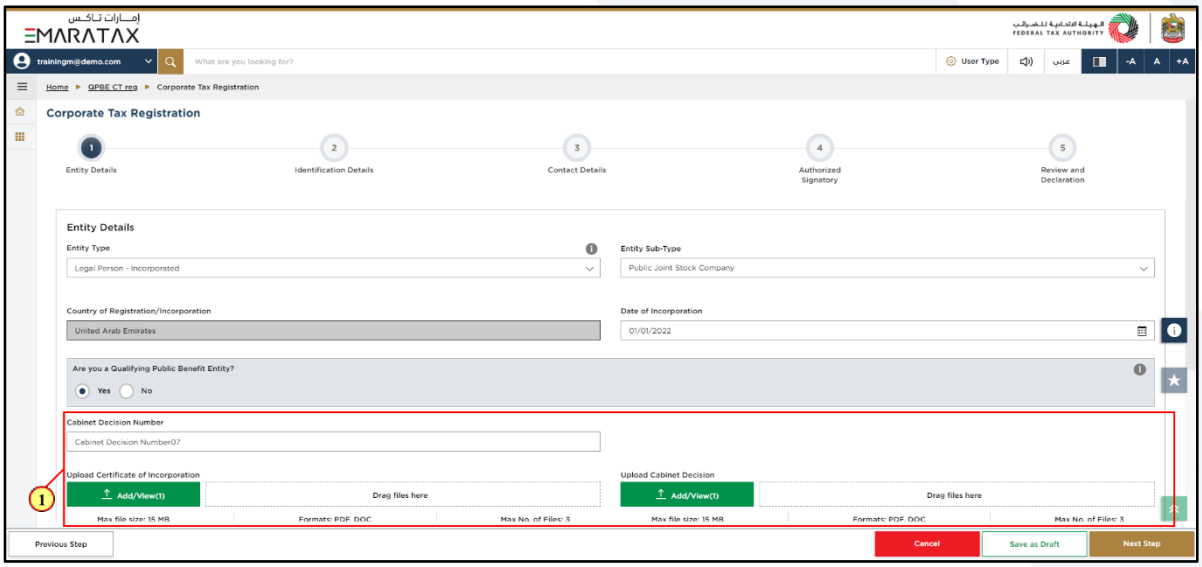
	The '**Country of Registration/Incorporation**' is defaulted to United Arab Emirates, and is greyed-out for Legally Incorporated Public Joint Stock Company.



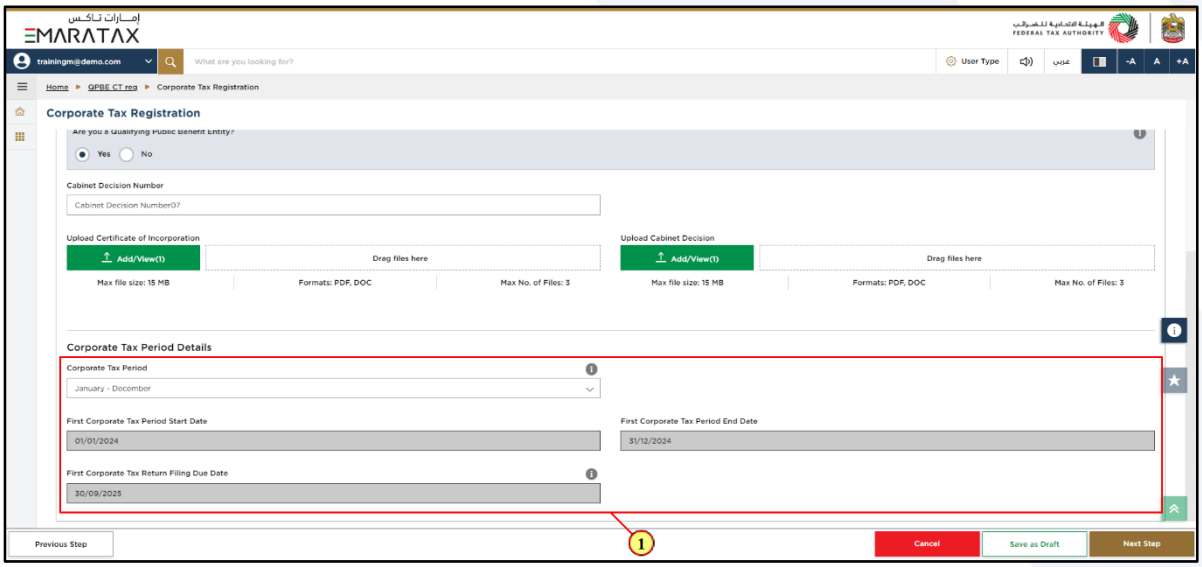
Step	Action
(1)	Enter '**Date of Incorporation**' of your business.



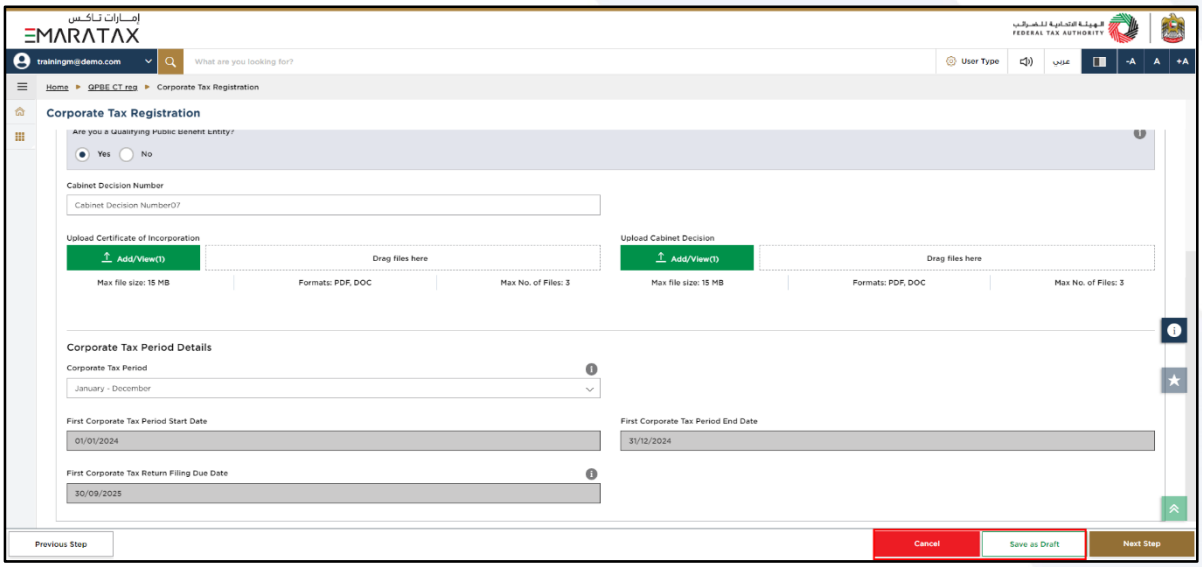
Step	Action
(1)	Select '**Yes**' if you are a Qualifying Public Benefit Entity.



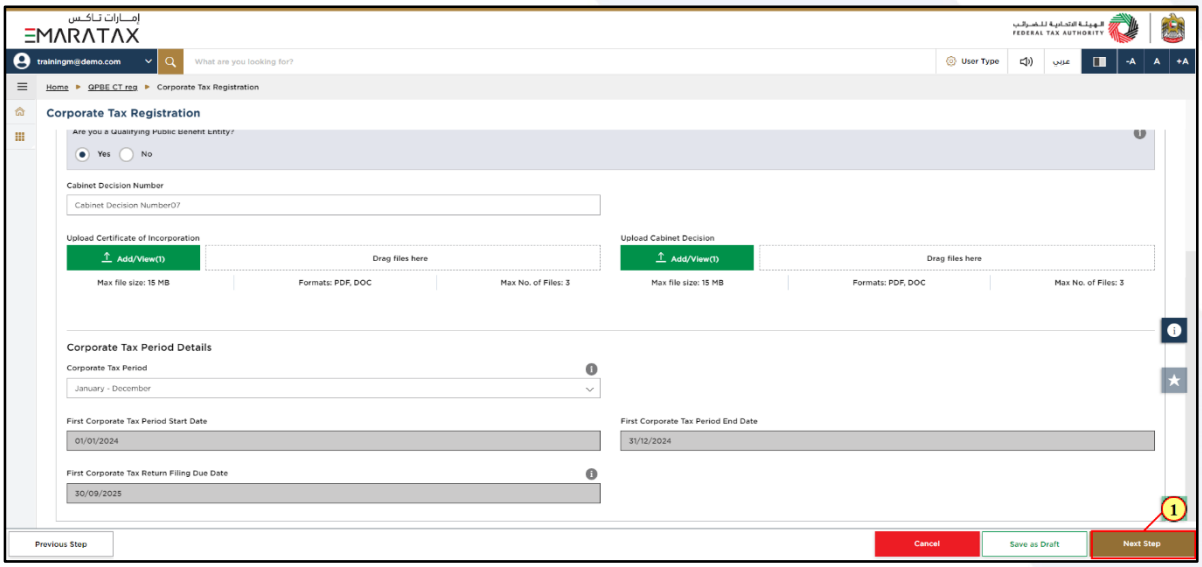
Step	Action
(1)	• Enter '**Cabinet Decision Number**' if you are a Qualifying Public Benefit Entity. • Upload supporting documents.



Step	Action
(1)	• Enter '**Corporate Tax Period**'. • The remaining fields in the Corporate Tax Period Details section are auto-populated and greyed out.



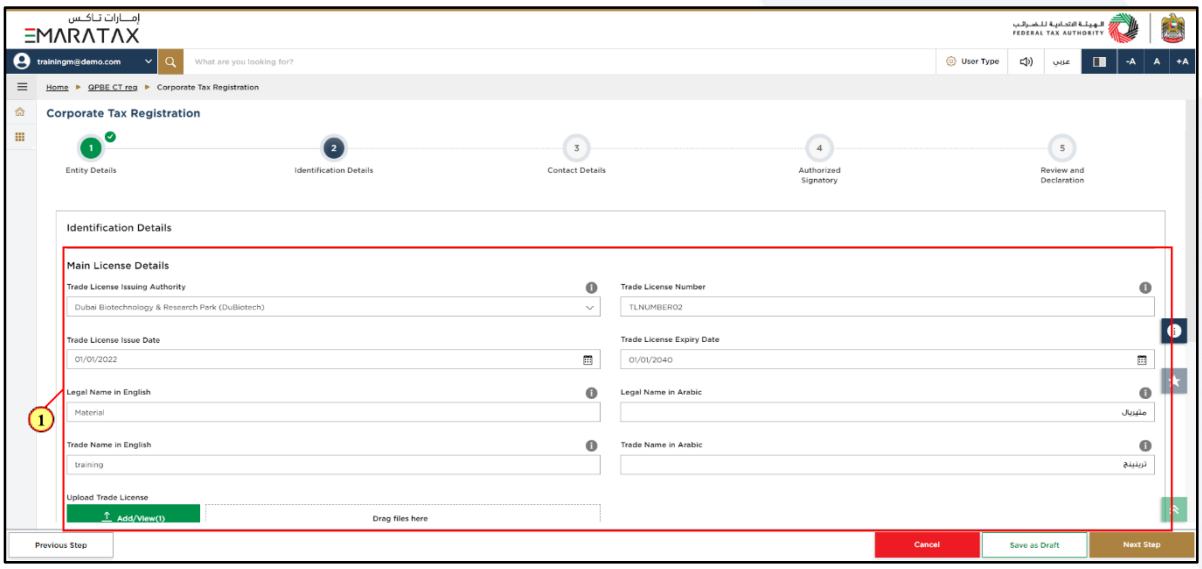
- You may click on '**Save as Draft**' to save your application and return to continue working on your application later.
- You may click on '**Cancel**' to cancel the application.



Step	Action
(1)	After completing all mandatory fields, click the '**Next Step**' button to save and proceed to the next section.

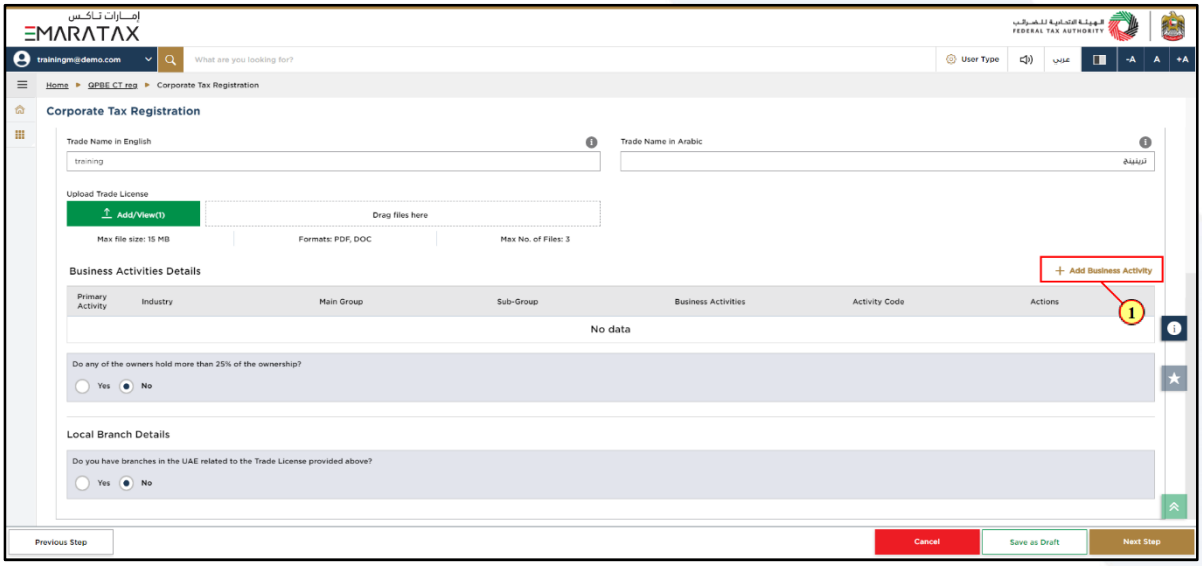
Identification Details Section

Main License Details

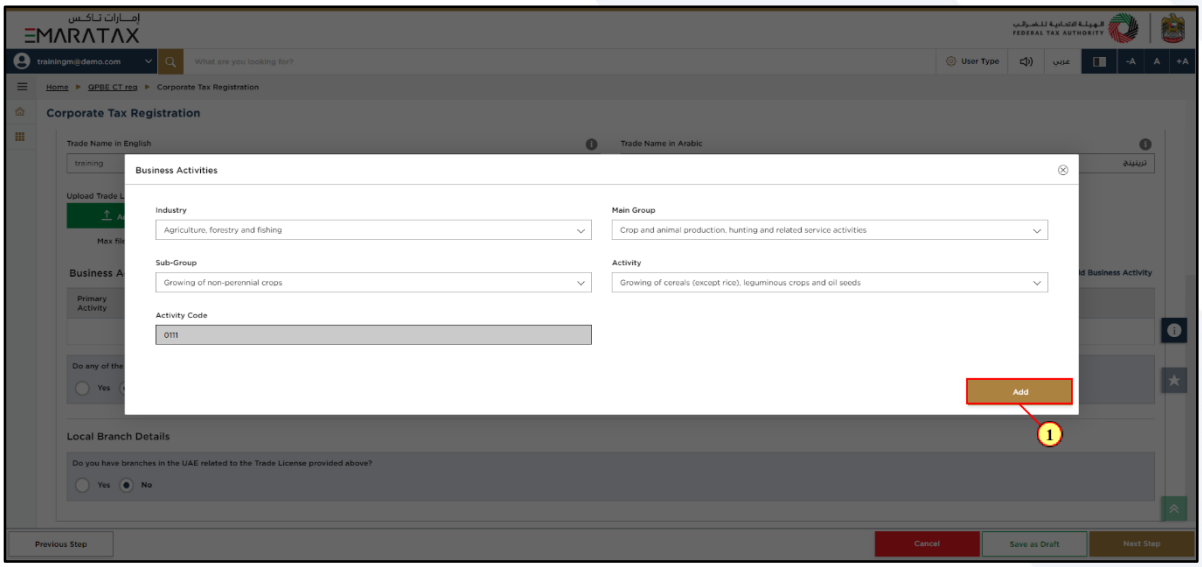


Step	Action
(1)	• Enter Main License Details. • Upload supporting documents.

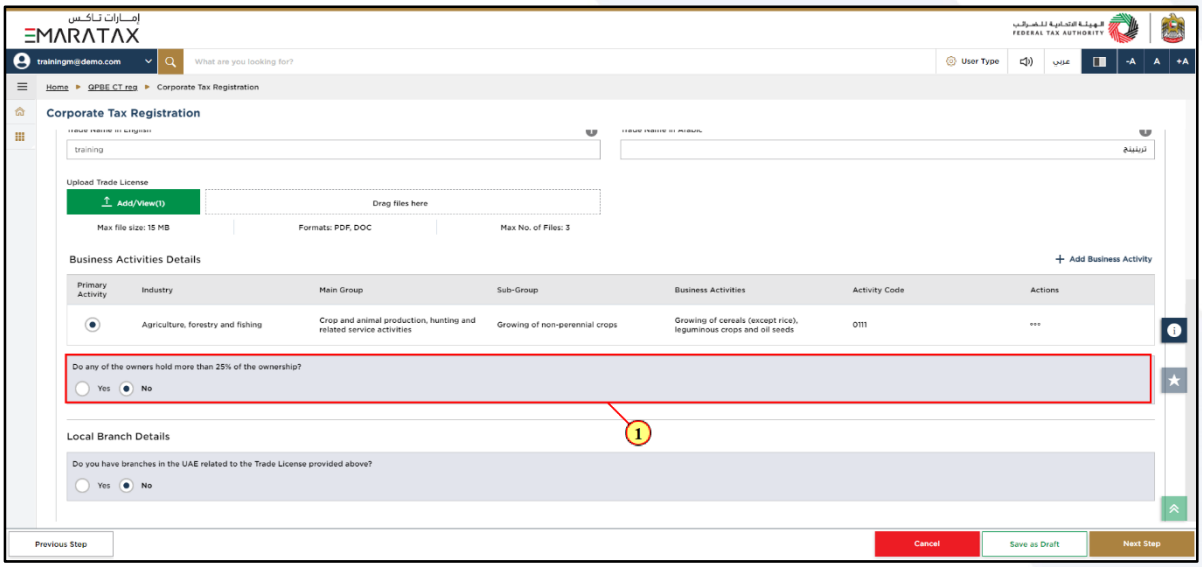
Business Activities Details



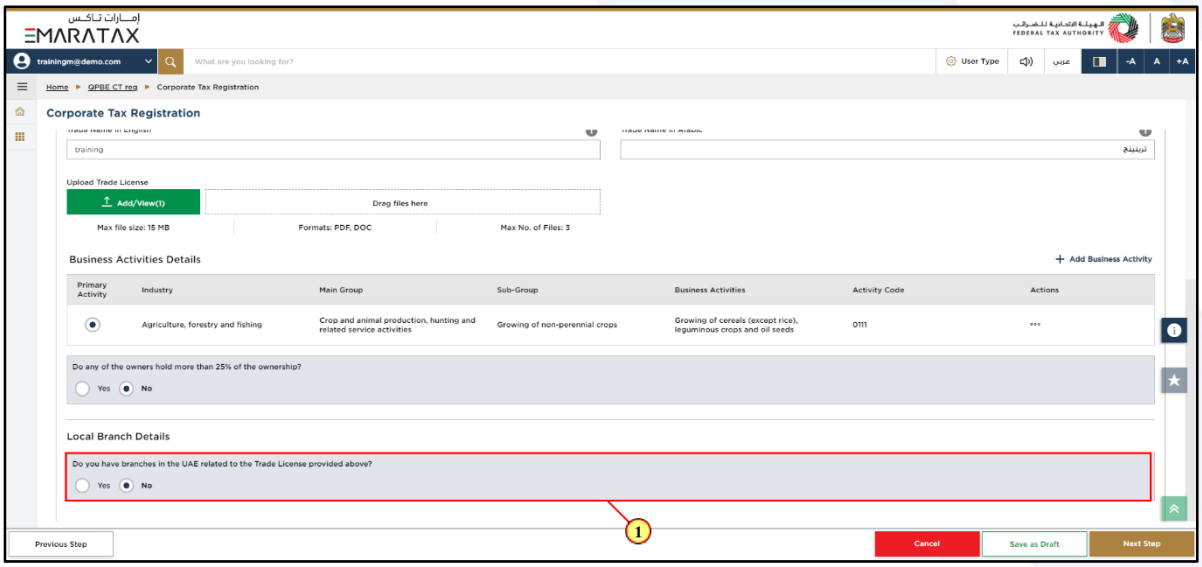
Step	Action
(1)	Click '**Add Business Activity**' to enter business activity information related to the Trade License.



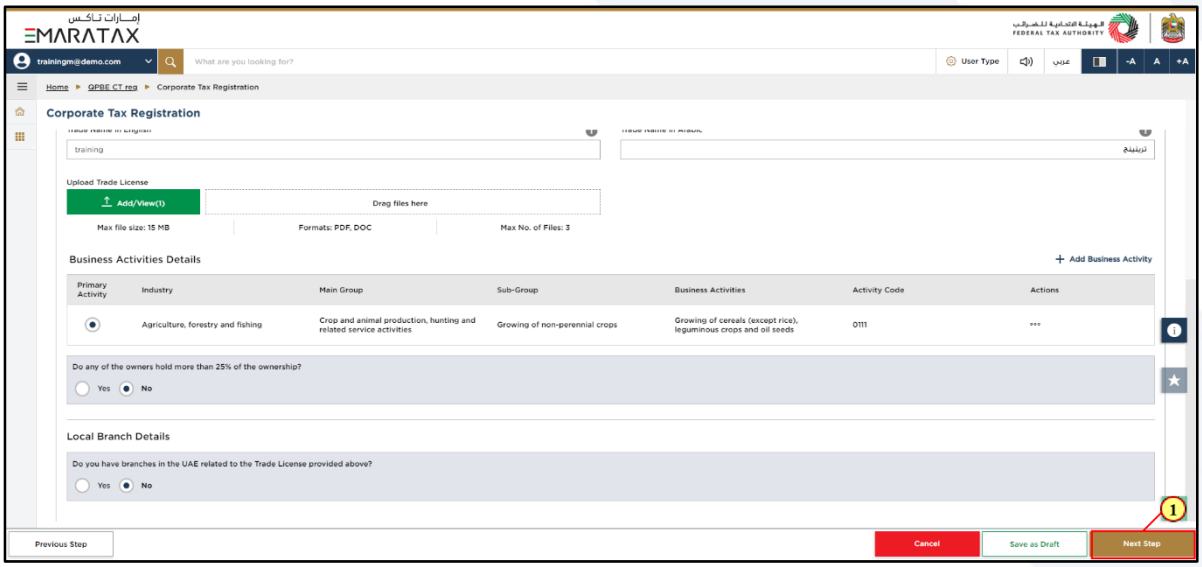
Step	Action
(1)	After completing all mandatory fields, click '**Add**'.



Step	Action
(1)	Select '**No**' if none of the owners hold more than 25% of the ownership.

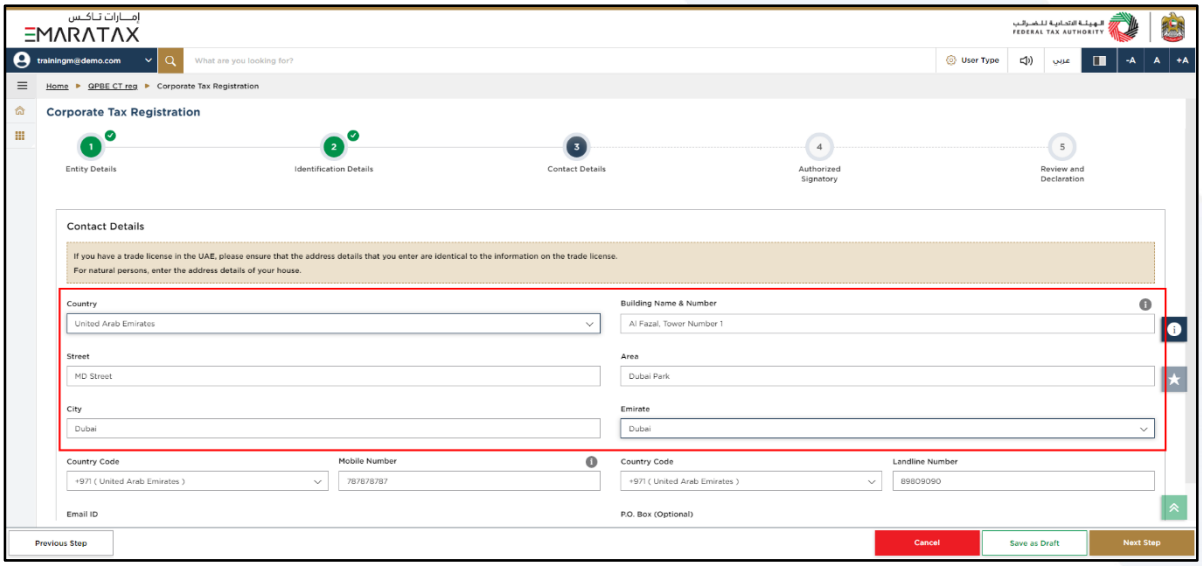


Step	Action
(1)	• The registration will be in the name of the Head Office, meeting the relevant criteria. Registration will not be performed in the name of a branch. Even if you are operating via branches in more than one Emirate, only one Corporate Tax Registration is required. • Select '**No**' if you do not have any local branches in the UAE.

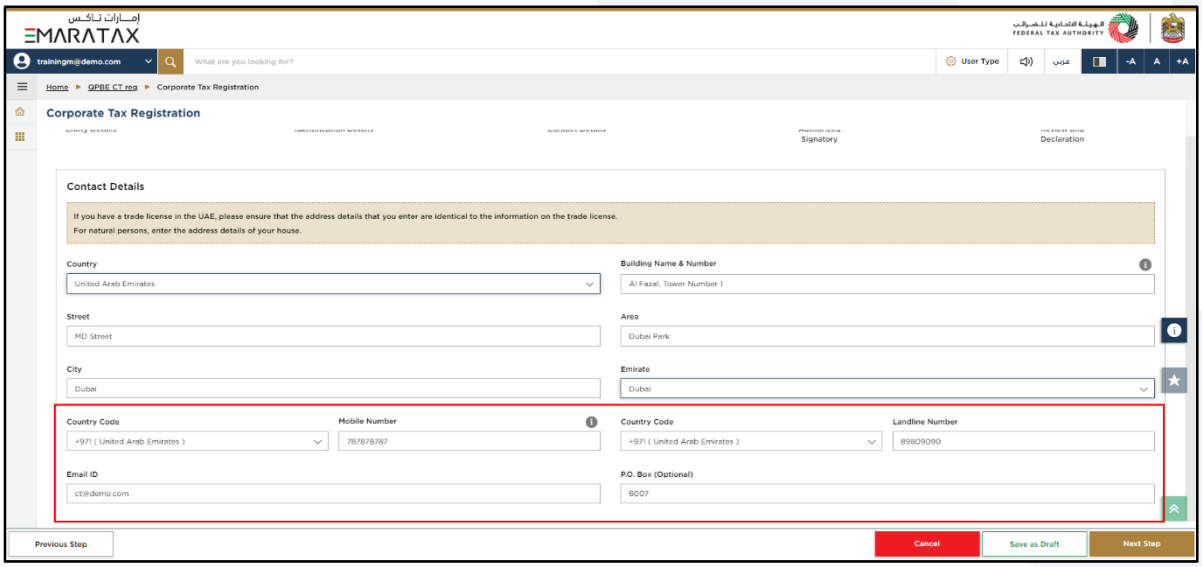


Step	Action
(1)	Click the '**Next Step**' button to save and proceed to the next section.

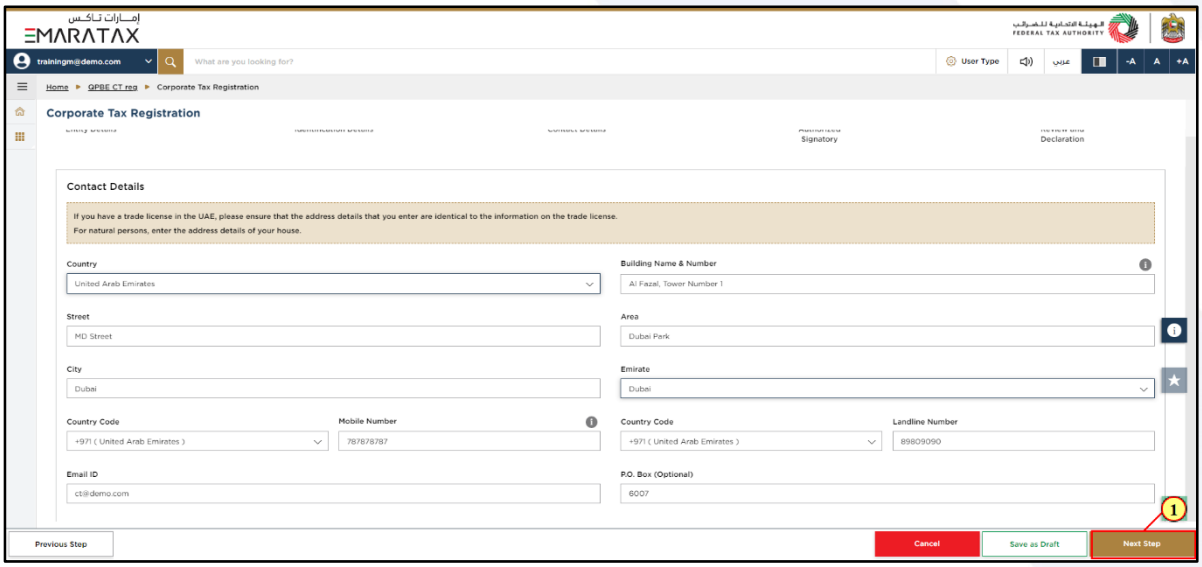
Contact Details Section



	Enter the Company address details.

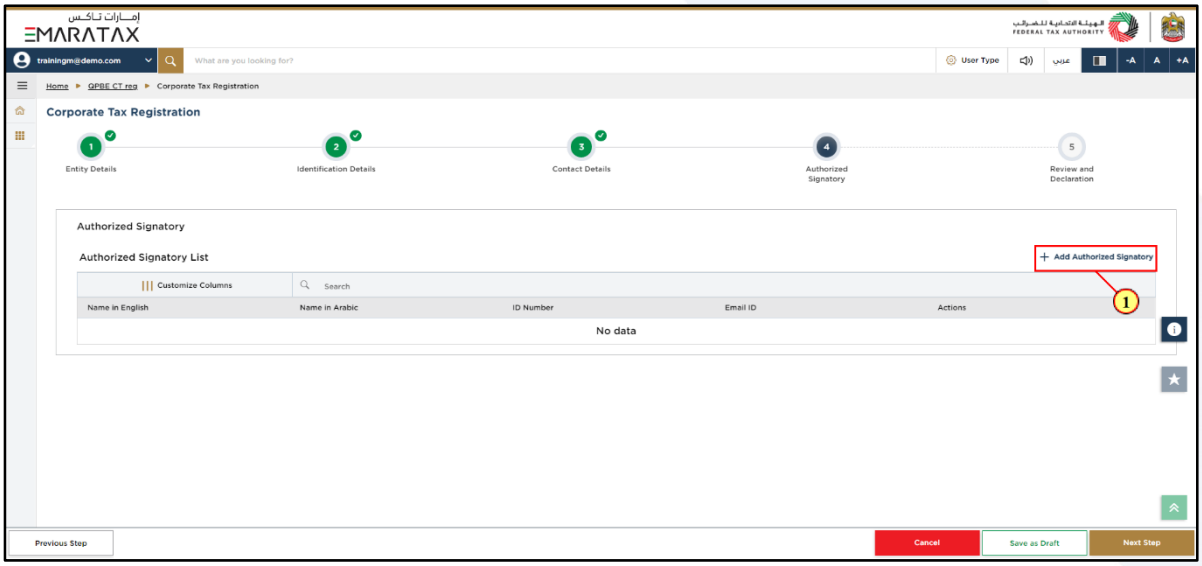


	Enter the contact details. Ensure that your Contact Number and Email are accurate.

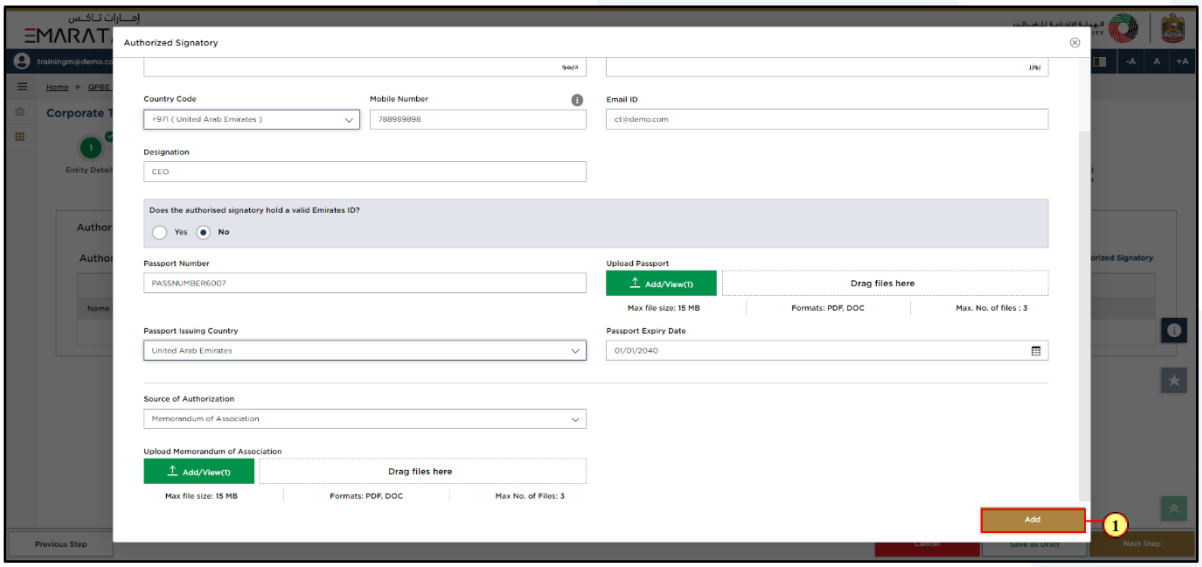


Step	Action
(1)	Click the '**Next Step**' button to save and proceed to the next section.

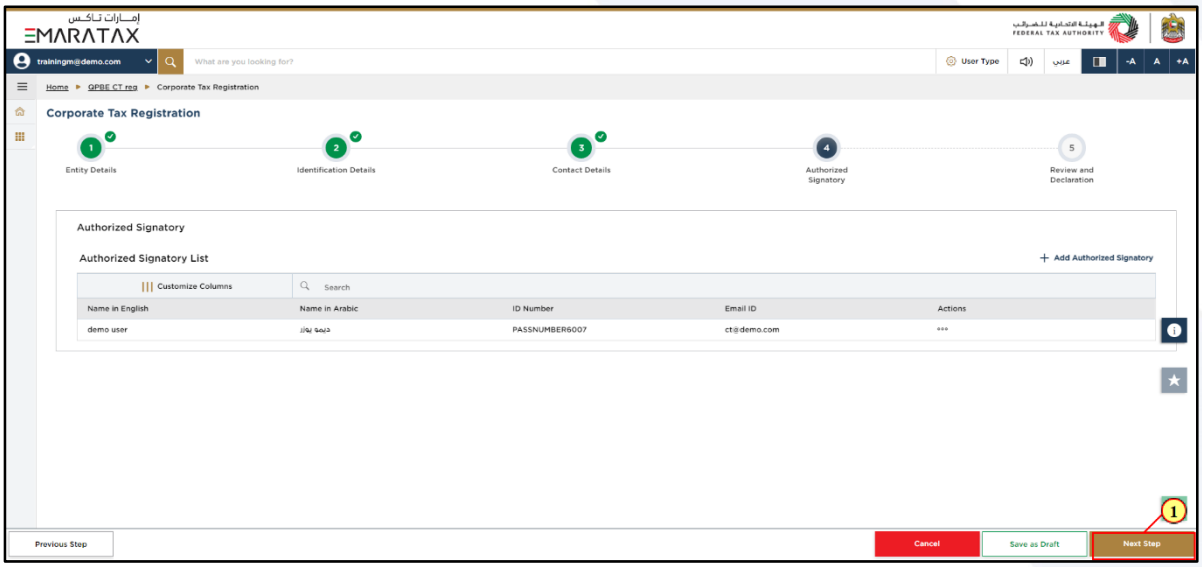
Authorized Signatory Section



Step	Action
(1)	• Click '**Add Authorized Signatory**' to enter the Authorized Signatory details. • You can add one or more Authorized Signatory, if required.

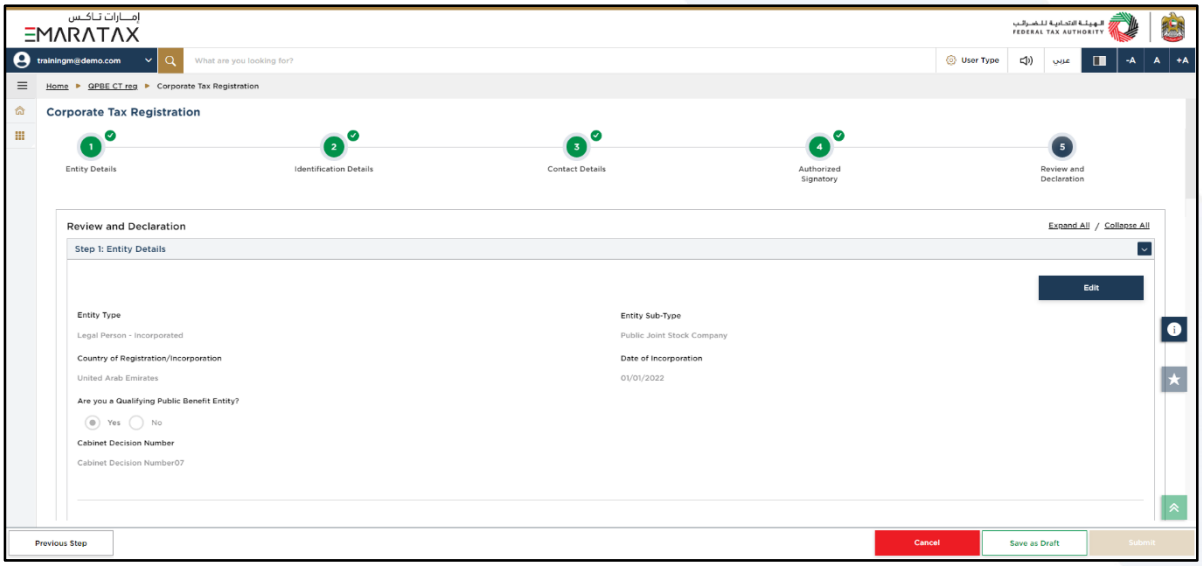


Step	Action
(1)	After completing all mandatory fields, click '**Add**'.

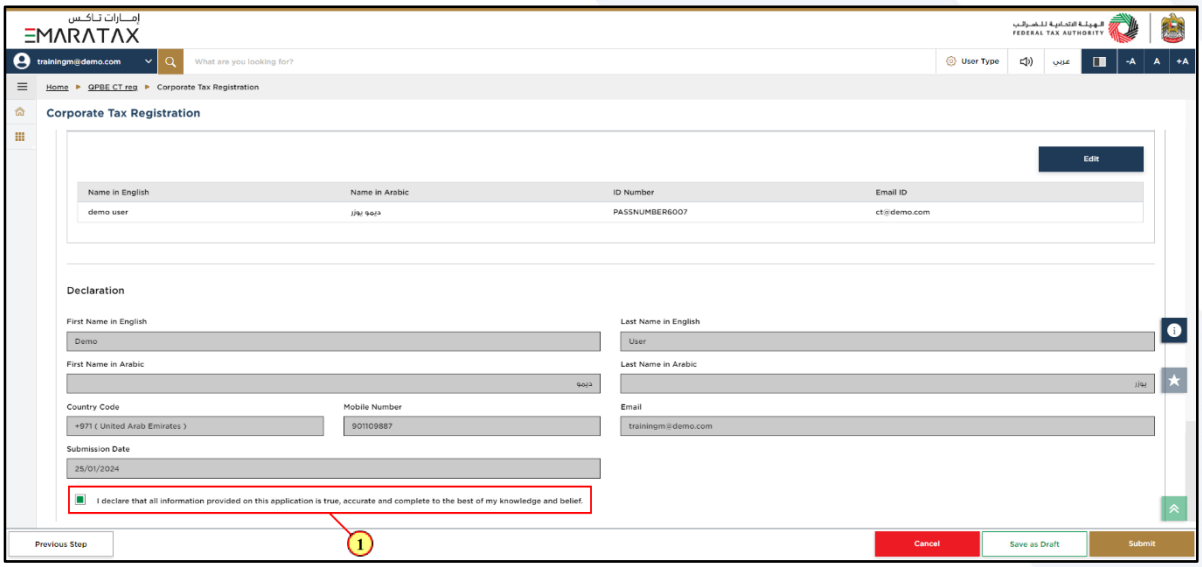


Step	Action
(1)	Click the '**Next Step**' button to save and proceed to the next section.

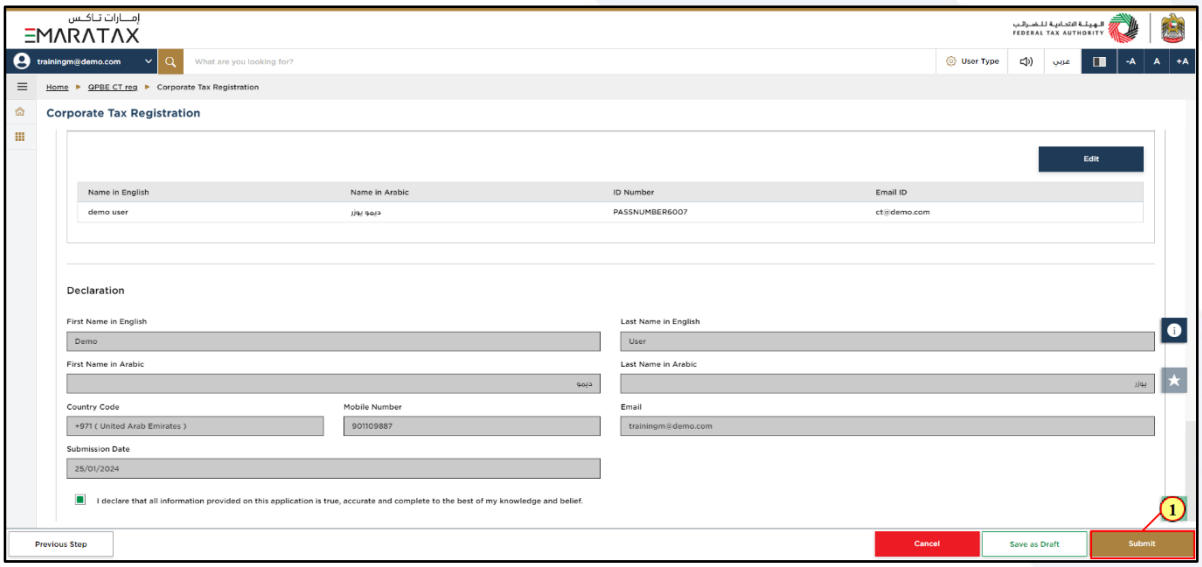
Review and Declaration Section



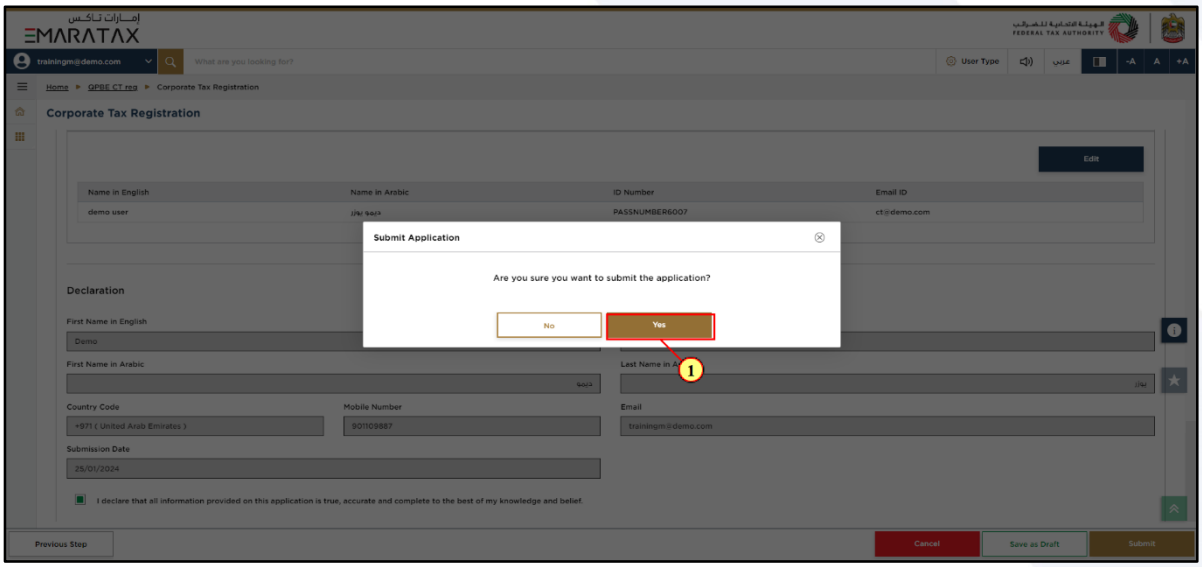
	This section highlights all the details entered by you across the application. You are required to review and submit the application.



Step	Action
(1)	After carefully reviewing all of the information entered on the application, mark the checkbox to declare the correctness of the information provided in the application.



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



Step	Action
(1)	Click '**Yes**' to confirm.

Post Application Submission

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

What's next?

- Once the application is submitted, the FTA shall approve, reject or resubmit for additional information and notify the applicant accordingly.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, or if the FTA rejects your application, you will be notified on the decision.
- The status of your application in the dashboard will be updated accordingly. You may check your application status in the dashboard from time to time.

Step	Action
(1)	Click '**Home**' to navigate back to the Taxable Person dashboard.

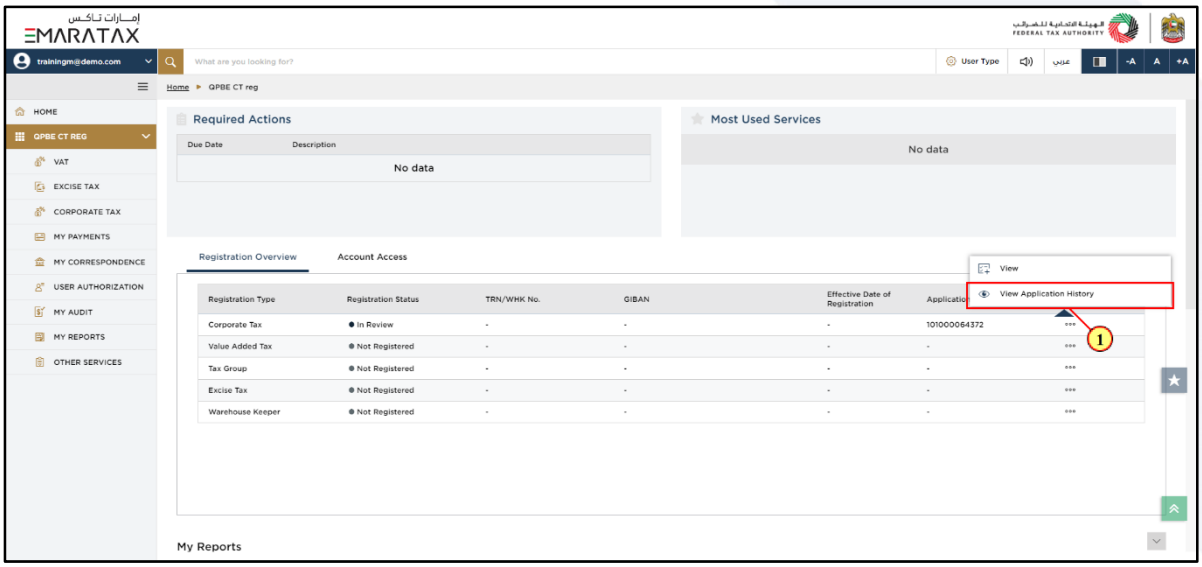
Correspondences

Taxpayer receives the following correspondences:

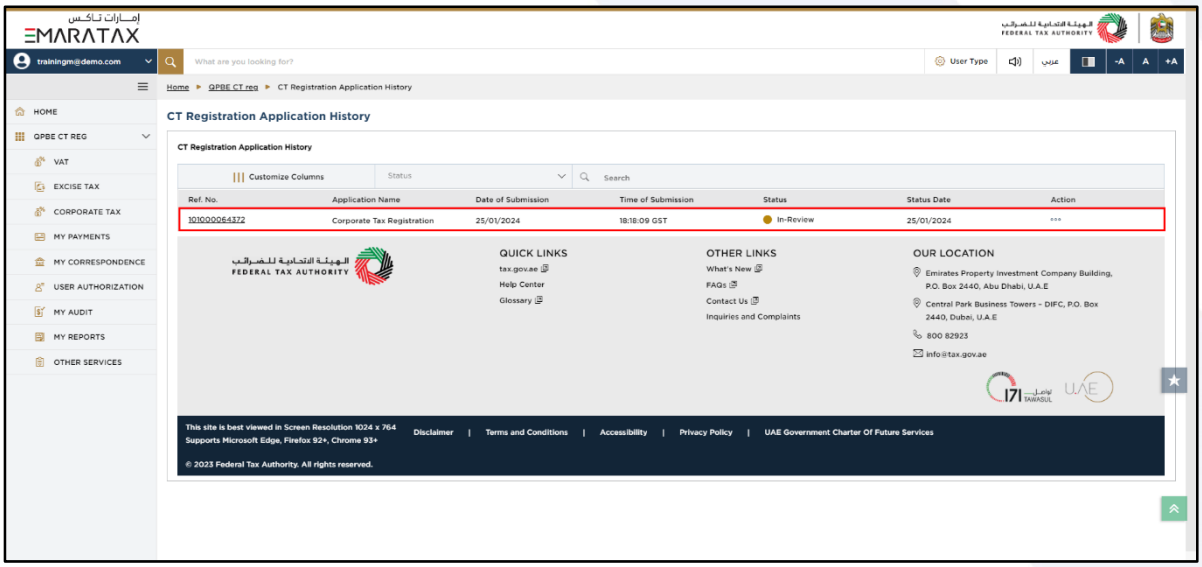
- Application submission acknowledgment.
- Additional information notification (only if the FTA requires more information to assist with their review of the application).
- Application approval or rejection notification.
- Reminder to complete the draft application (only if the applicant fails to take action on a drafted application within the regular time period).
- Draft application auto cancellation notification (only if the applicant fails to take action on a drafted application within a particular time period).
- Application auto rejection notification (only if the applicant does not respond to the FTA's request for additional information within a particular time period).

Application History - In-Review

Once the Taxpayer submits the application for Registration of Corporate Tax, the application will be sent to the FTA for review and the status of the application will be 'In-Review'.



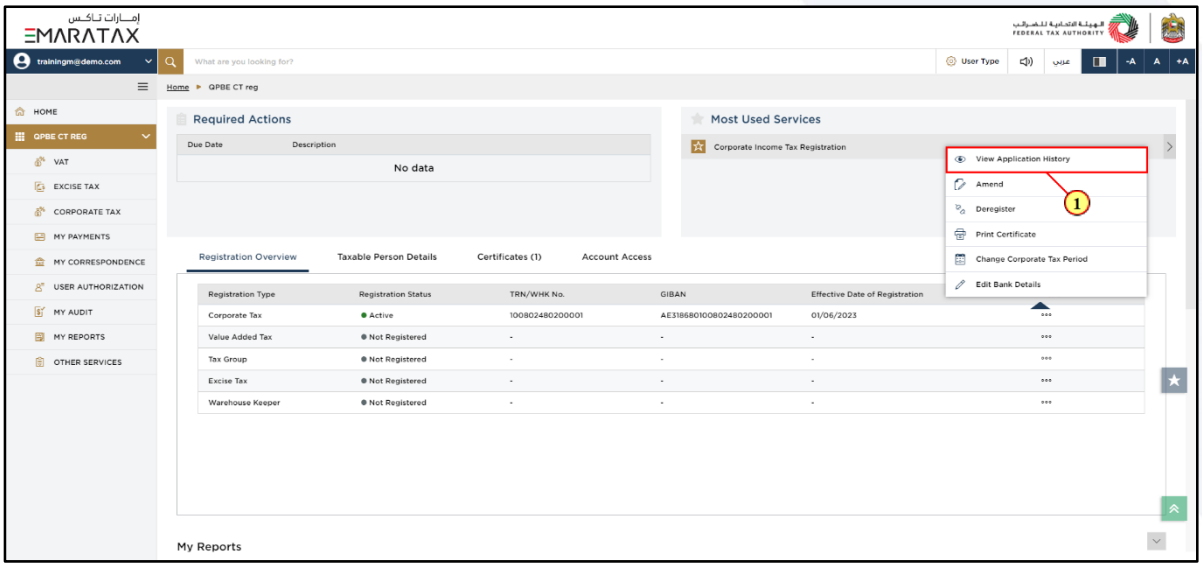
Step	Action
(1)	• In order to view the status of your application, click '**...**' against the Corporate Tax registration type. • Select '**View Application History**' to view the status of your application.



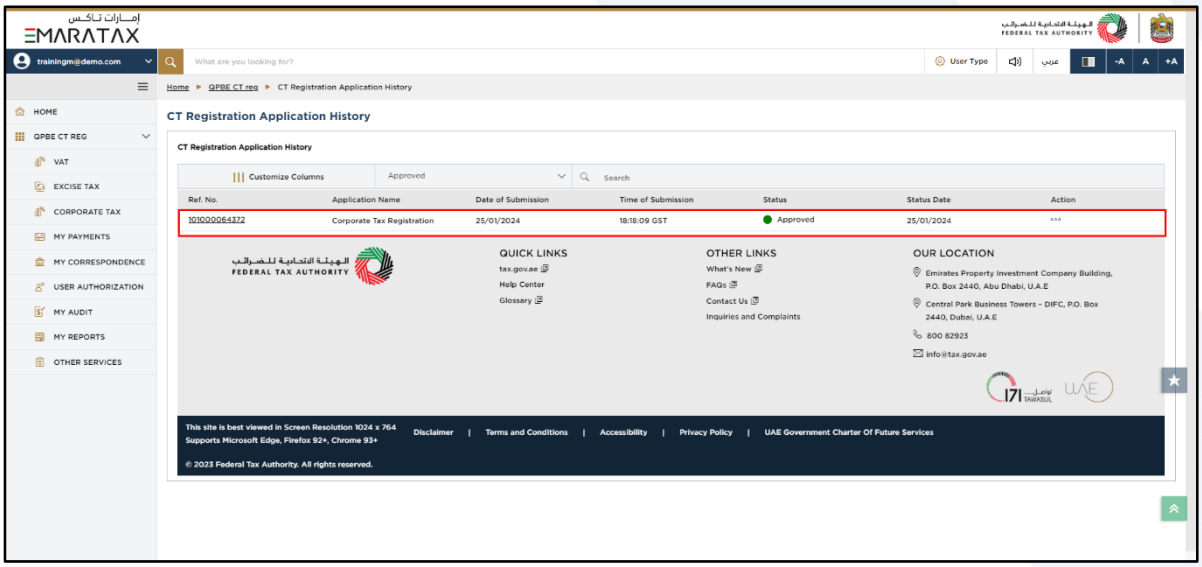
You can check the status of the application based on the application number once the application has been submitted.

Application History – Approved

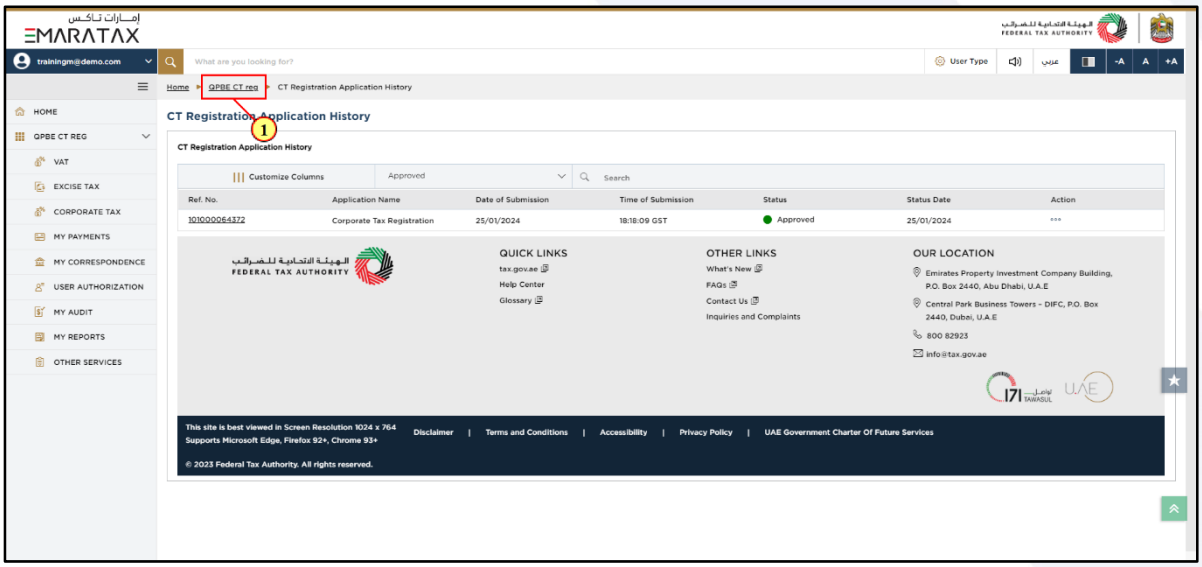
Once the FTA approves the application for Self Registration of Corporate Tax, the registration process is complete and the status of the application will be 'Approved'. The Registration Certificate will be issued by the FTA to the Taxpayer.



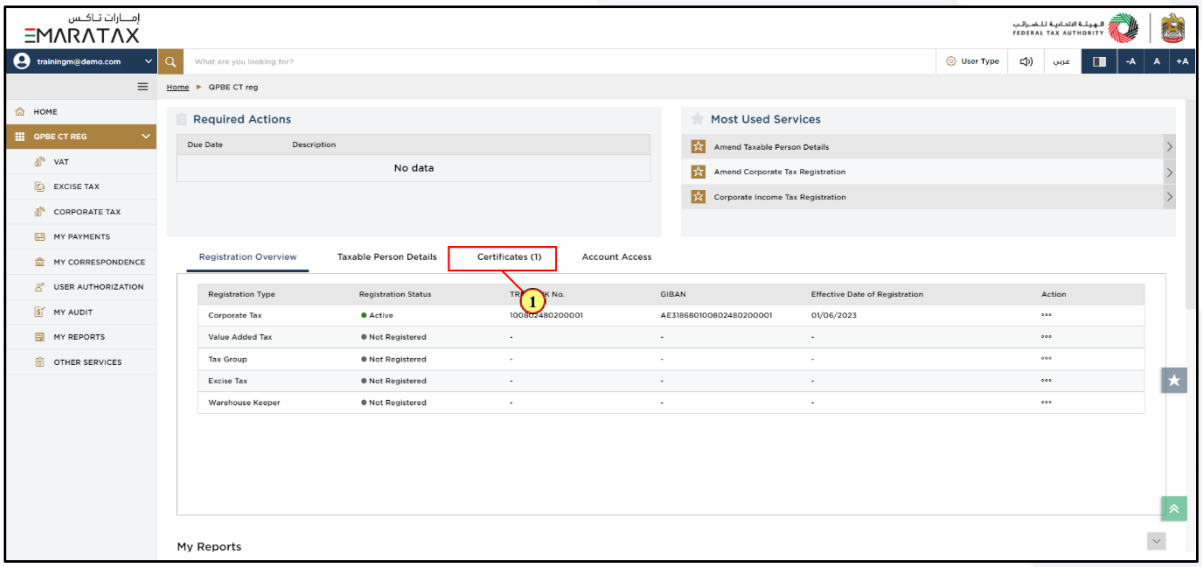
Step	Action
(1)	• In order to view the status of your application, click '**...**' against the Corporate Tax registration type. • Select '**View Application History**' to view the status of your application.



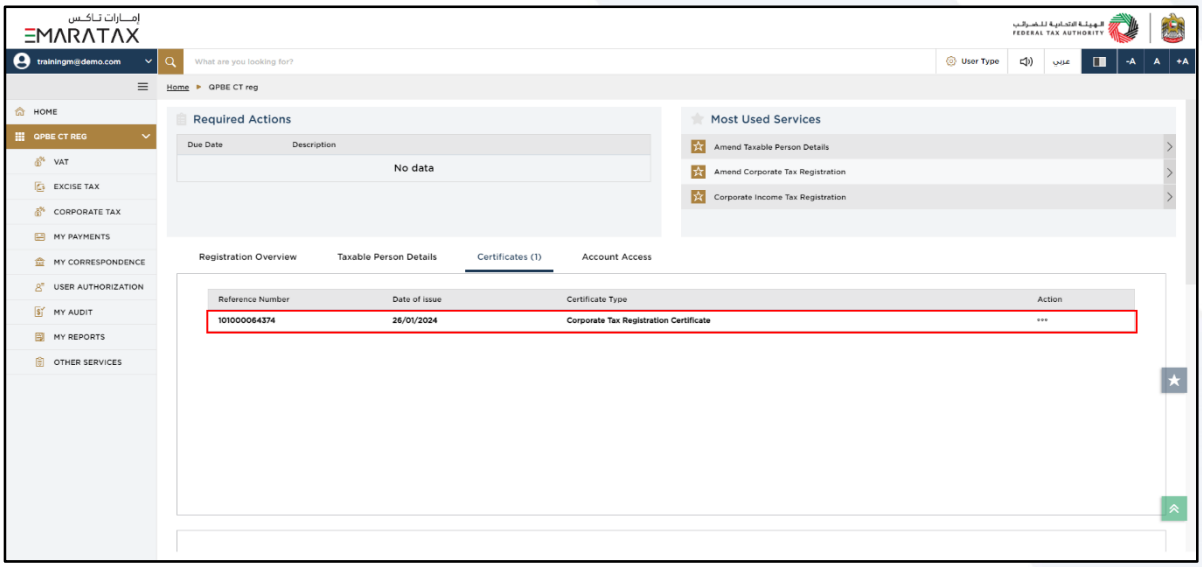
You can check the status of the application based on the application number once the application has been approved.



Step	Action
(1)	Click '**QPBE CT reg**' Taxable Person Account.



Step	Action
(1)	To view the certificate, click '**Certificates**'.



	You can find your Corporate Tax Registration Certificate here.