



Corporate Tax De-Registration - Taxpayer User Manual

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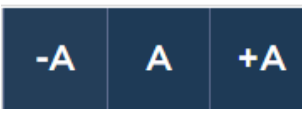


Document Control Information

Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	04-May-23	InvenioLSI Team	User Manual for EmaraTax Portal - Corporate Tax De-Registration
2.0	19-May-23	InvenioLSI Team	User Manual for EmaraTax Portal - Corporate Tax De-Registration – Generic Changes
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4.0	07-July-23	InvenioLSI Team	User Manual for EmaraTax Portal - Corporate Tax De-Registration – Re-introduce numbering
4.1	25-July-23	InvenioLSI Team	User Manual for EmaraTax Portal - Corporate Tax De-Registration – Fix De-Registration word inconsistency

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
	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
 Manage Account	This is used to manage the user profile details such as the Name, Registered Email Address, Registered Mobile Number, and Password
 Log Out	This is used to log off from the portal
In the Business Process application	



Button	Description
Previous Step	This is used to go the Previous section of the Input Form
Next Step	This is used to go the Next section of the Input Form
Save as Draft	This is used to save the application as draft, so that it can be completed later
	This menu on the top gives an overview of the various sections within the form. All the sections need to be completed in order to submit the application for review. The current section is highlighted in Blue and the completed sections are highlighted in green with a check

The Federal Tax Authority offers a range of comprehensive and distinguished electronic services in order to provide the opportunity for taxpayers to benefit from these services in the best and simplest ways.



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Introduction



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

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

Login to EmaraTax

EMARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

عربي -A A +A

Are you an existing e-Services user? ▼

Welcome to Federal Tax Authority EmaraTax

Login

Login with your E-mail

E-mail Address
adwait@pp.com

Password

[Forgot password?](#)

Enter Security Code
799462

Login

Login with UAE PASS

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

ASK US

Don't have an account?

If you do not already have an account with the FTA please signup here

Sign Up

Got any question on the new system?
Read the FAQs



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.



إمارات تاكس
EMARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

عربي

Are you an existing e-Services user?

Don't have an account?

If you do not already have an account with the FTA please signup here

Sign Up

Got any question on the new system?
Read the FAQs

Welcome to Federal Tax Authority EmaraTax

Login

Login with your E-mail

E-mail Address

adwait@pp.com

Password

[Forgot password?](#)

Enter Security Code

799462

Login

Login with UAE PASS

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

ASK US



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



The screenshot shows the Federal Tax Authority website interface. At the top, there is a header with the logo and navigation links. Below the header, there is a sidebar with 'OTHER SERVICES' and 'MY CORRESPONDENCE'. The main content area is titled 'Create New Taxable Person Profile' and includes fields for 'Profile Name in English', 'Profile Name in Arabic', 'Preferred Language', and 'Preferred Communication Channel'. There is also a section for 'Upload Taxable Person Logo (Optional)' with a file upload button and a 'Create' button. Below this, there is a 'Taxable Person List' section, which is highlighted with a red box and a yellow circle with the number 1. This section contains a search bar and a list of users, including 'User 1' and 'User 2', each with a 'View' button. At the bottom, there are links for 'QUICK LINKS', 'OTHER LINKS', and 'OUR LOCATION'.

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



The screenshot shows the 'Create New Taxable Person Profile' form with fields for Profile Name in English, Profile Name in Arabic, Preferred Language, and Preferred Communication Channel. Below the form is the 'Taxable Person List' table with two entries: 'User 1' and 'User 2'. The 'View' button for 'User 1' is highlighted with a red arrow and a yellow circle containing the number '1'.

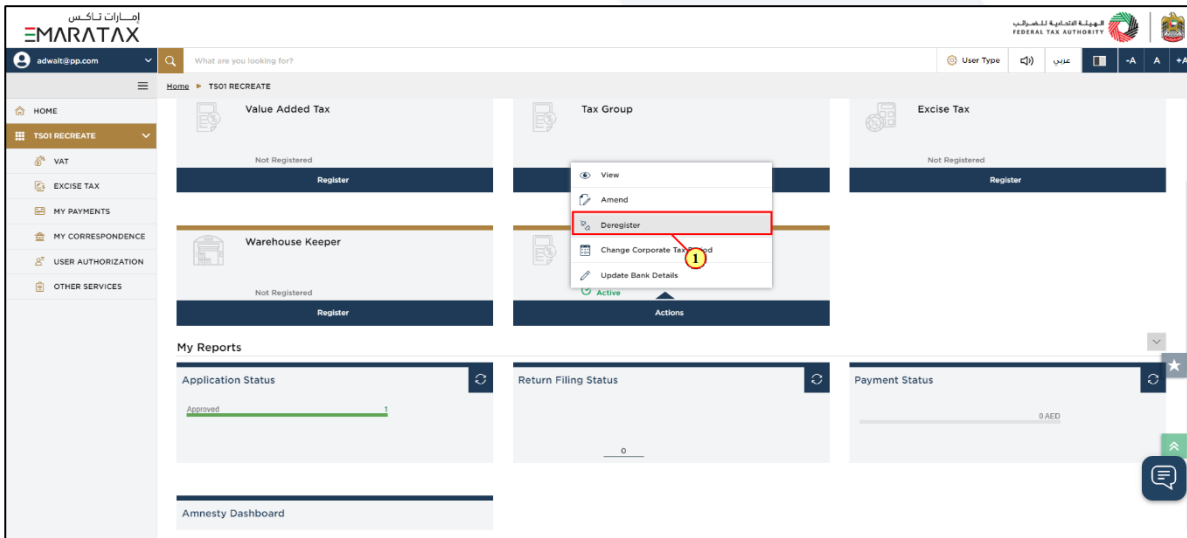
Step	Action
(1)	Select the Taxable Person from the list and click ' View ' to open the dashboard.

EmaraTax Taxable Person Dashboard

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



De-Register



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



Instructions and Guidelines

The screenshot shows the EMARATAX portal interface. The main content area is titled 'Corporate Tax De-Registration'. It includes a 'Tutorial materials' section with links to 'Watch Video Tutorial' and 'Download User Manual'. Below this is a 'Required Documents' section listing the following: Sale of business, Merger of business, Re-domiciliation of the business, Cessation of business, and Other relevant documents. A note specifies that accepted file types are PDF, DOC, and DOCK, with a maximum individual file size limit of 15 MB. The 'Service Details' section contains an 'About the Service' box stating: 'Use this service to deregister yourself from Corporate Tax and deactivate your Corporate Tax TRN.' Below this are sections for 'Eligibility Criteria', 'Service Steps', and 'FAQs'. At the bottom, there is a checkbox labeled 'I confirm that I have read the above instructions and guidelines' and a 'Start' button.

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



EMARATAX

adwait@pp.com

What are you looking for?

User Type

Home

TS01 RECREATE

Corporate Tax De-Registration

Tutorial materials

Watch Video Tutorial

Download User Manual

Content will be available soon

Required Documents

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

Sale of business

- Documentary evidence proving the Sale of the business

Merger of business

- Documentary evidence proving the Merger of the business

Re-domiciliation of the business

- Documentary evidence proving the Re-domiciliation of the business

Cessation of business

- Documentary evidence proving the cessation of the business

Other

- Other relevant documents

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

Service Details

About the Service

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

Eligibility Criteria

Service Steps

FAQs

☒ I confirm that I have read the above instructions and guidelines

Back

Start

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



إمارات تاكس EMARATAX

adwait@pp.com What are you looking for?

Home TS01 RECREATE Corporate Tax De-Registration

Tutorial materials
[Watch Video Tutorial](#)
[Download User Manual](#)
 Content will be available soon

Required Documents
 The following is designed to help you prepare the documentary requirements that you should have at hand in order to complete the application form:
 Sale of business
 • Documentary evidence proving the Sale of the business
 Merger of business
 • Documentary evidence proving the Merger of the business
 Re-domiciliation of the business
 • Documentary evidence proving the Re-domiciliation of the business
 Cessation of business
 • Documentary evidence proving the cessation of the business
 Other
 • Other relevant documents
 (Accepted file types are PDF, DOC and DOCK. The individual file size limit is 15 MB)

Service Details
About the Service
 Use this service to deregister yourself from Corporate Tax and deactivate your Corporate Tax TRN.
Eligibility Criteria
Service Steps
FAQs
☒ I confirm that I have read the above instructions and guidelines

Back **Start**

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



De-Registration information

EMARATAX
adwait@pfp.com

What are you looking for?

User Type

عربي

Corporate Tax De-Registration

De-Registration Details

Review and Declaration

De-Registration Details

TRN
100720812900001

Entity Type
Legal Person

Entity Sub-Type
UAE Public Joint Stock Company

Legal Name in English
1

Legal Name in Arabic
1

Date of Cessation of Business/Business Activity
DD/MM/YYYY

Reason for Cessation of Business

Previous Step

Cancel

Save as Draft

Next Step



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



إمارات تاكس EMARATAX

adwait@pp.com What are you looking for?

User Type عربي

Home TS01 RECREATE Corporate Tax De-Registration

Corporate Tax De-Registration

1 De-Registration Details 2 Review and Declaration

De-Registration Details

TBN 100720612900001

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

Legal Name in English 1 Legal Name in Arabic 1

Date of Cessation of Business/Business Activity 09/01/2021 Reason for Cessation of Business

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس EMARATAX

adwait@pp.com What are you looking for?

User Type عربي

Home TS01 RECREATE Corporate Tax De-Registration

Corporate Tax De-Registration

1 De-Registration Details 2 Review and Declaration

De-Registration Details

TBN 100720612900001

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

Legal Name in English 1 Legal Name in Arabic 1

Date of Cessation of Business/Business Activity 09/01/2021

Reason for Cessation of Business

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس EMARATAX

adwait@pp.com What are you looking for?

User Type عربي

Home TS01 RECREATE Corporate Tax De-Registration

Corporate Tax De-Registration

1 De-Registration Details 2 Review and Declaration

De-Registration Details

TBN
100720612900001

Entity Type
Legal Person

Legal Name in English
1

Date of Cessation of Business/Business Activity
09/01/2021

Entity Sub-Type
Sale of business
Merger
Redomiciliation
Cessation of business
Other

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس
MARATAX

adwait@pp.com What are you looking for?

User Type عربي

Home TS01 RECREATE Corporate Tax De-Registration

Corporate Tax De-Registration

Legal Person UAE Public Joint Stock Company

Legal Name in English 1 Legal Name in Arabic 1

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

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

Buyer/Transferee Details

Entity Type	Name	CT TRN	Actions
No data			

Upload Supporting Documents (Optional)

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

Previous Step Saving... Cancel Save as Draft Next Step

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

Add Buyer/Transferee

The screenshot shows the 'Corporate Tax De-Registration' form in the EMARATAX system. The form is titled 'Corporate Tax De-Registration' and includes the following sections:

- Legal Person:** A dropdown menu showing 'UAE Public Joint Stock Company'.
- Legal Name in English:** A text field containing '1'.
- Legal Name in Arabic:** A text field containing '1'.
- Date of Cessation of Business/Business Activity:** A date picker showing '01/01/2021'.
- Reason for Cessation of Business:** A dropdown menu showing 'Sale of business'.
- Date of Sale or Transfer of Business:** A date picker showing '01/01/2021'.
- Buyer/Transferee Details:** A table with columns: Entity Type, Name, CT TRN, and Actions. The table currently shows 'No data'. A red box highlights the '+ Add Buyer/Transferee' button in the Actions column.
- Upload Supporting Documents (Optional):** A section with an 'Add' button, a 'Drag files here' area, and specifications: 'Max file size: 15 MB', 'Formats: PDF, DOC', and 'Max No. of Files: 3'.

At the bottom of the form, there are buttons for 'Previous Step', 'Saving...', 'Cancel', 'Save as Draft', and 'Next Step'.

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



EMARATAX

adwan@pp.com

What are you looking for?

User Type

Home > TSO1 RECREATE > Corporate Tax De-Registration

Corporate Tax De-Registration

Legal Person

UAE Public Joint Stock Company

Legal Name in English

Legal Name in Arabic

1

Buyer/Transferee Details

Buyer/Transferee Type

Natural Person

Legal Person

1

Add

Buyer/Transferee Details

Entity Type

Name

CT TRN

Actions

No data

Upload Supporting Documents (Optional)

Add

Drag files here

Max file size: 15 MB

Formats: PDF, DOC

Max No. of Files: 3

Previous Step

Cancel

Save as Draft

Next Step

Step	Action
(1)	Select 'Natural Person'.



EMARATA

adwan@fp.com

Home > TSOI REG

Corporate Tax

Legal Person

Legal Name In English

1

Date of Cessation

01/01/2021

Date of Sale or

01/01/2021

Buyer/Transferee

Entity Type

Upload Supporting Documents

Max file size: 5MB

Buyer/Transferee Details

Buyer/Transferee Type

Natural Person

First Name in English

add

Last Name in English

add

First Name in Arabic

الاسم الأول

Last Name in Arabic

الاسم الأخير

Is the Buyer/Transferee a resident of the UAE?

☐ Yes ☐ No

Passport Number

Passport Expiry Date

DD/MM/YYYY

Passport Issuing Country

Trade Name in English

Trade Name in Arabic

Trade License Issuing Authority

Trade License Number

Add

Previous Step

Cancel

Save as Draft

Next Step



Add Buyer/Transferee Details.



EMARATA

adwan@pp.com

Home > TSOI REG

Corporate Tax

Legal Person

Legal Name (in English)

1

Date of Cessation

01/01/2021

Date of Sale or

01/01/2021

Buyer/Transferee

Entity Type

Upload Supporting Documents

Max file size: 5MB

Buyer/Transferee Details

Is the Buyer/Transferee a resident of the UAE?

☒ Yes ☐ No

Emirates ID Number

199-1991-9918817-7

Emirates ID Expiry Date

01/01/2040

Passport Number

PASS04656565

Passport Expiry Date

01/01/2040

Passport Issuing Country

Azerbaijan

Trade Name in English

traders

Trade Name in Arabic

التجار

Trade License Issuing Authority

Dubai Gold and Diamond Park

Trade License Number

traders3232

Does the Buyer/Transferee have a Corporate Tax TRN?

☐ Yes ☒ No

Reason for not having a Corporate Tax TRN

reason

Previous Step

Cancel

Save as Draft

Add

Next Step

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



إمارات تاكس EMARATAX

adwait@pp.com What are you looking for?

User Type عربي

Home TS01 RECREATE Corporate Tax De-Registration

Corporate Tax De-Registration

entity type: Legal Person

entity sub-type: UAE Public Joint Stock Company

Legal Name in English: 1

Legal Name in Arabic: 1

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

Reason for Cessation of Business: Sale of business

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

Buyer/Transferee Details

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

Upload Supporting Documents (Optional)

Max file size: 15 MB

Formats: PDF, DOC

Max No. of Files: 3

Previous Step Cancel Save as Draft Next Step

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



Review and Declaration

EMARATAX

adwait@pp.com

What are you looking for?

User Type

عربي

Corporate Tax De-Registration

De-Registration Details

Review and Declaration

Expand All / Collapse All

Step 1: De-Registration Details

TRN

100720612900001

Entity Type

Legal Person

Legal Name in English

1

Entity Sub-Type

UAE Public Joint Stock Company

Legal Name in Arabic

1

Date of Cessation of Business/Business Activity

01/01/2021

Reason for Cessation of Business

Sale of business

Edit

Cancel

Save as Draft

Submit

https://taxpayer-uaa.tax.gov.ae/sap/bc/ui5/ui5/sap/zmf_fmca/index.html?saml...



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



إمارات تاكس EMARATAX

adwait@pp.com What are you looking for?

Home TS01 RECREATE Corporate Tax De-Registration

Corporate Tax De-Registration

Authorized Signatory

Name in English	Name in Arabic	ID Number	Email ID
er r3	342 3432	PASIWDB	as@ss.com

Declaration

First Name in English: ad Last Name in English: bu

First Name in Arabic: 8787 Last Name in Arabic: 8787

Country Code: +971 (United Arab Emirates) Mobile Number: 788788788 Email: ADWAIT@PP.COM

Submission Date: 26/04/2023

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

Previous Step Cancel Save as Draft Submit

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



إمارات تاكس EMARATAX

adwait@pp.com What are you looking for?

User Type عربي

Home TS01 RECREATE Corporate Tax De-Registration

Corporate Tax De-Registration

Authorized Signatory

Name in English	Name in Arabic	ID Number	Email ID
er r3	342 3432	PASIWDB	as@ss.com

Declaration

First Name in English: ad

Last Name in English: bu

First Name in Arabic: 8787

Last Name in Arabic: 8787

Country Code: +971 (United Arab Emirates)

Mobile Number: 788788788

Email: ADWAIT@PP.COM

Submission Date: 26/04/2023

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

Previous Step Cancel Save as Draft Submit

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



Post Application Submission

إمارات تاكس
EMARATAX

adwait@ppp.com What are you looking for?

User Type عربي

Home TSOL DECREATE Corporate Tax De-Registration

Corporate Tax De-Registration

Application Submitted Successfully

In Review

Entity Name : 1

Applicant Name : ad bu

Reference Number : 101000012908

Submission Date & Time : 26 April 2023, 15:44 GST

What's Next:

1. Processing your application:
a) Your application will now be reviewed. If we require more information to assist with our review, we will contact you by email. You will need to provide the information requested for us to continue processing your application.

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

What's next?

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



Correspondences



Taxpayer receives the following correspondences:

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