Corporate Tax De–Registration - Taxpayer User Manual

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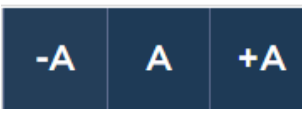
Document Control Information

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
3.0	24-May-23	InvenioLSI Team	User Manual for EmaraTax Portal - Corporate Tax De–Registration – Final Updates
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 inconcistency

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	

Button	Description
Previous Step	This is used to go the Previous section of the Input Form
Next Step	This is used to go the Next section of the Input Form
Save as Draft	This is used to save the application as draft, so that it can be completed later
1 ✓ ──── 2	This menu on the top gives an overview of the various sections within the form. All the sections need to be completed in order to submit the application for review. The current section is highlighted in Blue and the completed sections are highlighted in green with a check

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

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Introduction

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

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

Login to EmaraTax

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

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

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

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

EmaraTax Taxable Person Dashboard

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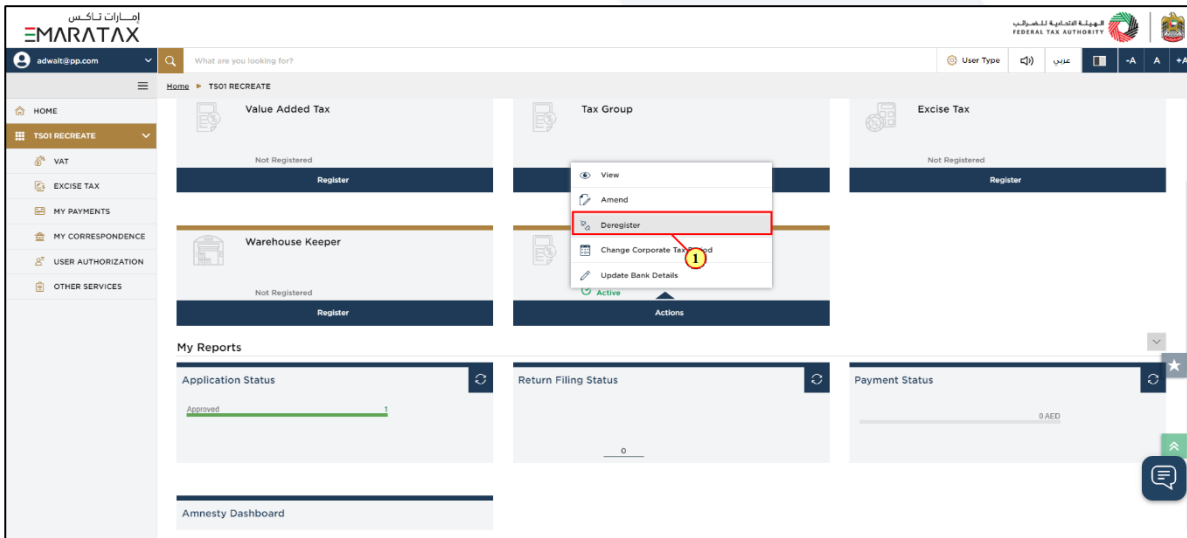
Step	Action
(1)	Click '**Deregister'** to initiate the Corporate Tax De-Registration application.

Instructions and Guidelines

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.

Step	Action
(1)	• A screen will appear with instructions and guidelines. • Read the instructions and guidelines for Corporate Tax De-Registration and mark the checkbox to confirm.

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

De-Registration information

	• 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.

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

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

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

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

Add Buyer/Transferee

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

Step	Action
(1)	Select '**Natural Person**'.

Add Buyer/Transferee Details.

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

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

Review and Declaration

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 De-Registration application.

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 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.

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