الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

إمارات تاكس
EMARATAX

Taxpayer User Manual
Corporate Tax De-Registration

Date: 18 July, 2025

Version 2.0.0.0

Private and Confidential

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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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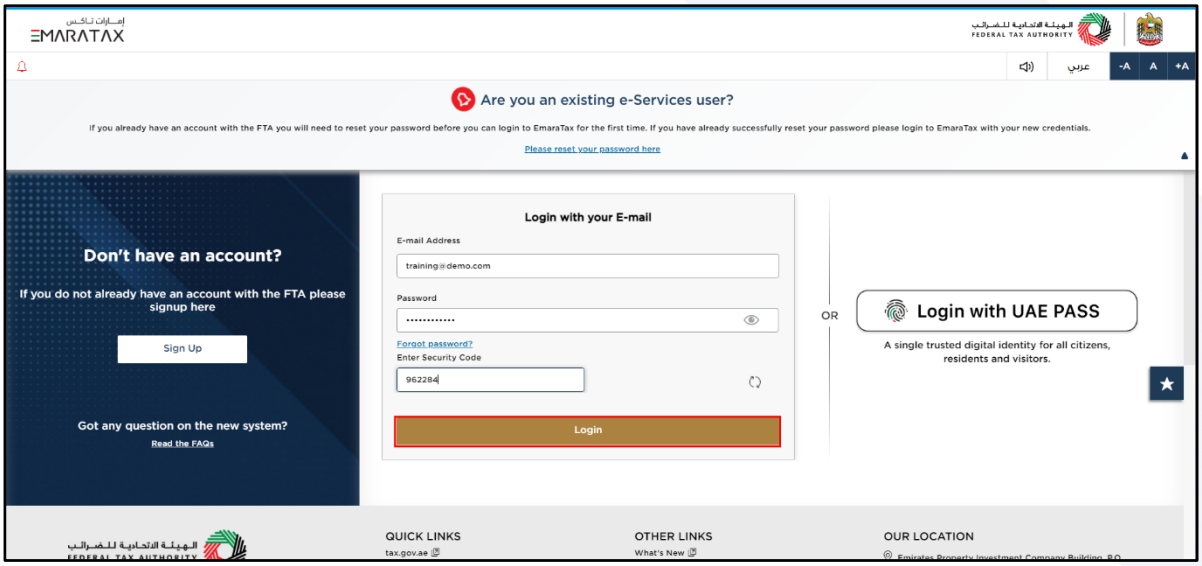
Introduction

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

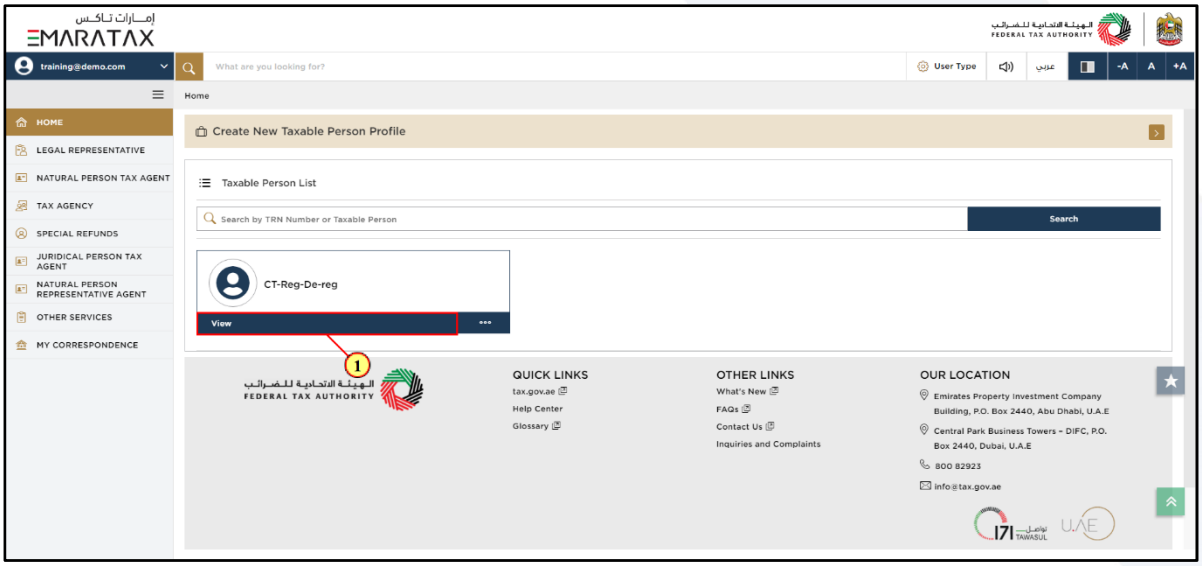
- Cessation of Business
- Sale of Business
- Merger of Business
- Redomiciliation of Business
- Any other reasons for Corporate Tax purposes

Login to EmaraTax



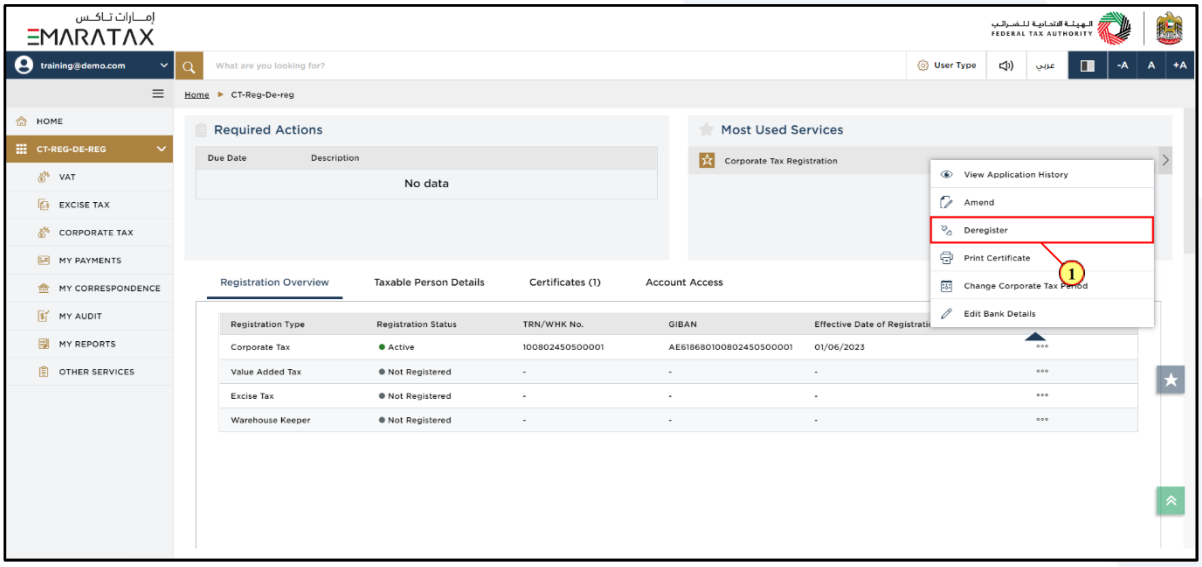
	You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the '**Sign Up**' button. If you have forgotten your password, you can use the '**Forgot password?**' feature to reset your password.

Taxable Person Tile



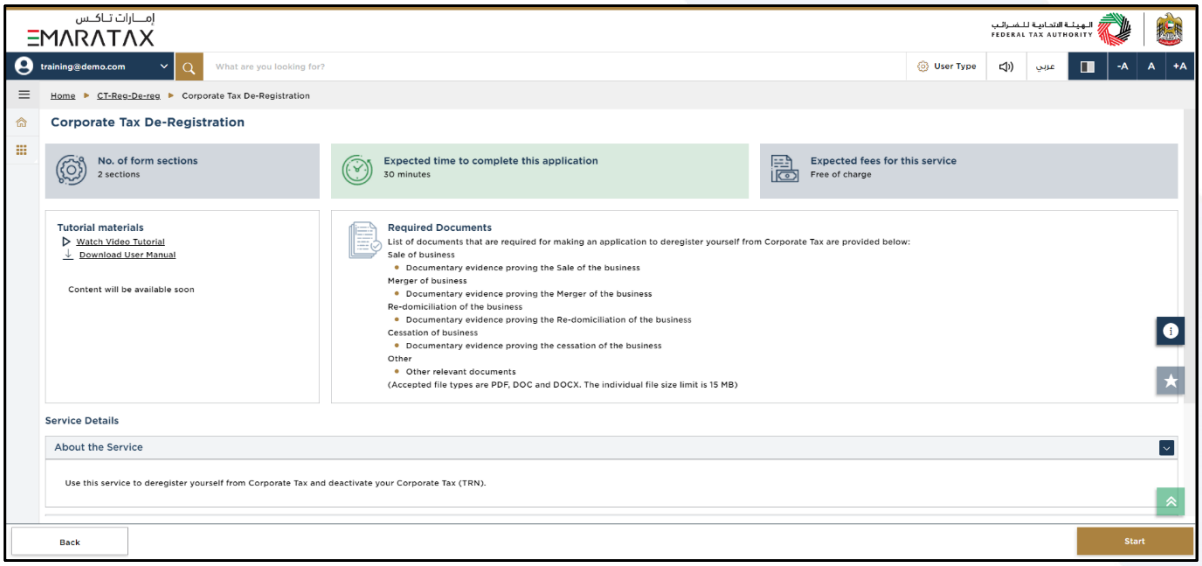
Step	Action
(1)	Select the Taxable Person from the list and click '**View**' to open the dashboard.

Corporate Tax De-Registration

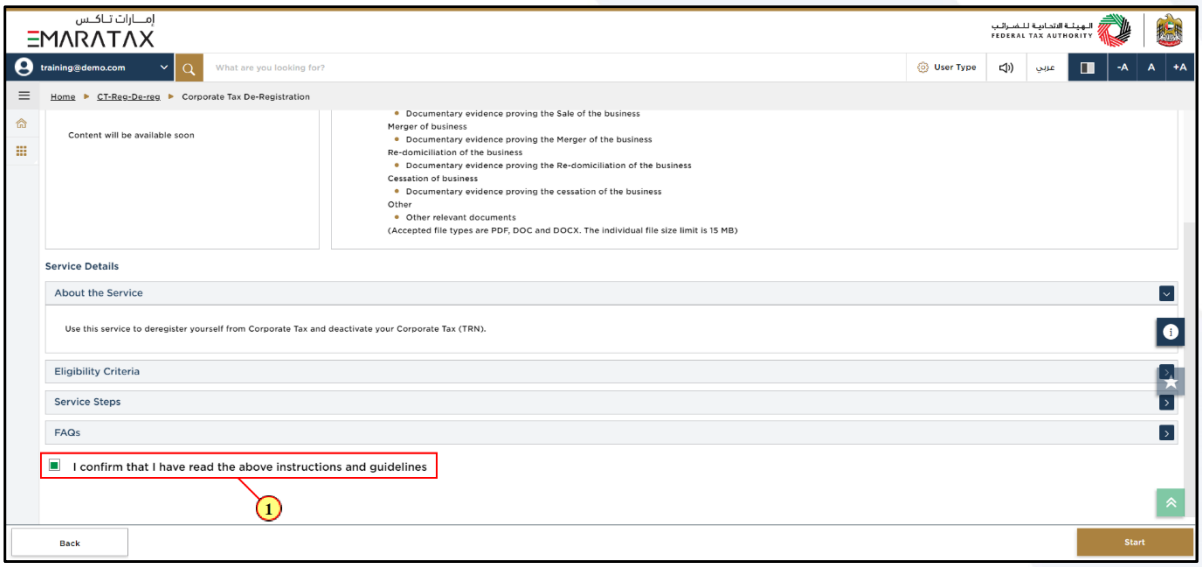


Step	Action
(1)	• In order to deregister from your Corporate Tax Registration application, click '**...**' against the registered Corporate Tax application. • Select '**Deregister**' to start deregistration of your Corporate Tax Registration application.

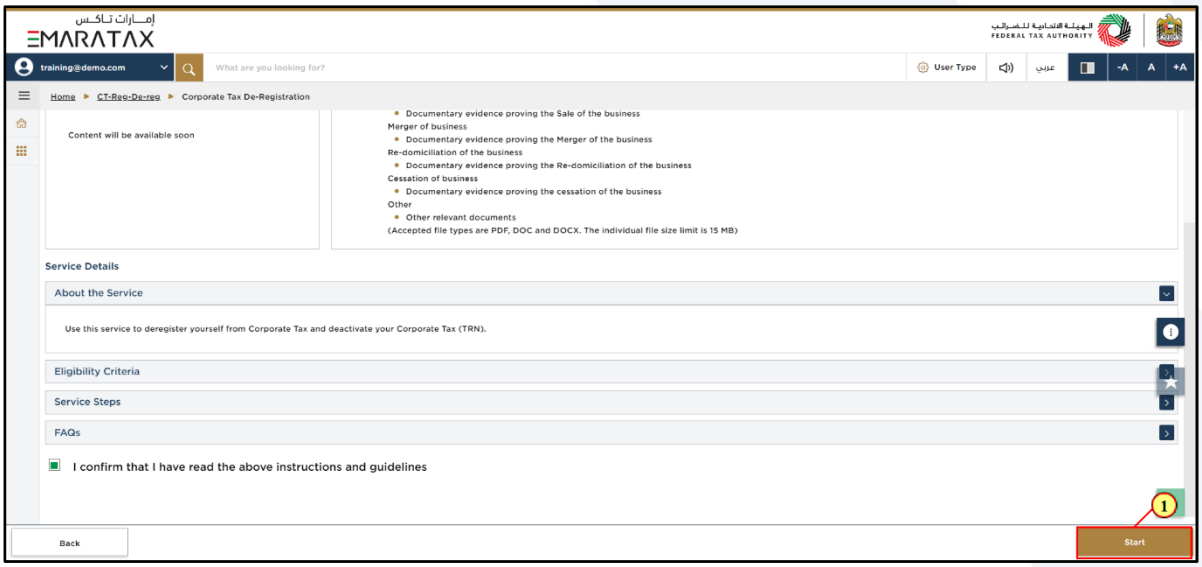
Instructions and Guidelines



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

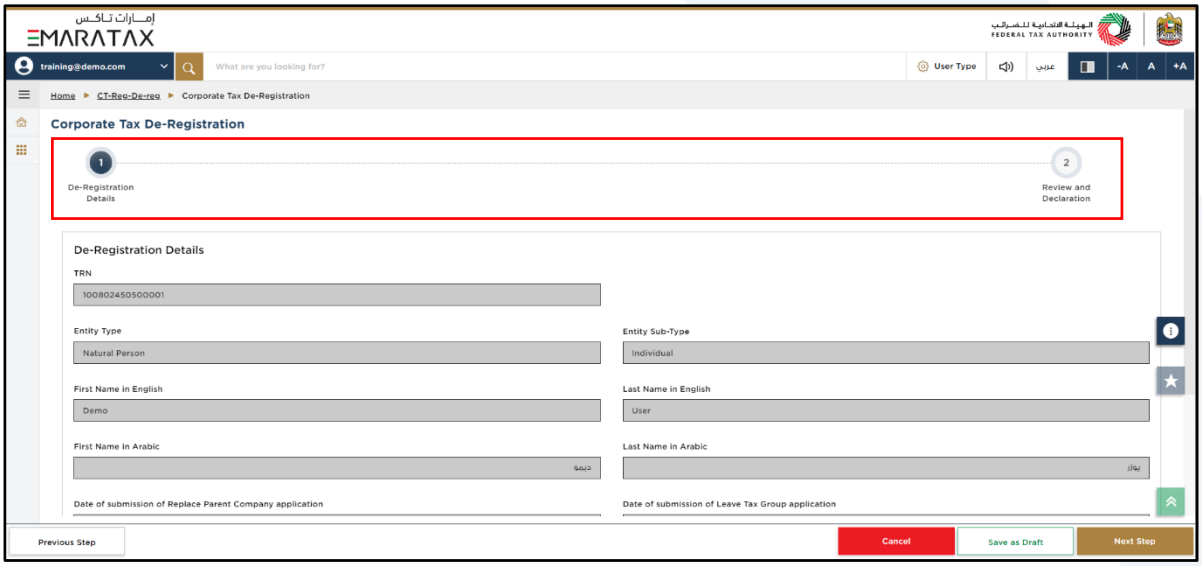


Step	Action
(1)	Read the instructions and guidelines for Corporate Tax De-Registration and mark the checkbox to confirm.

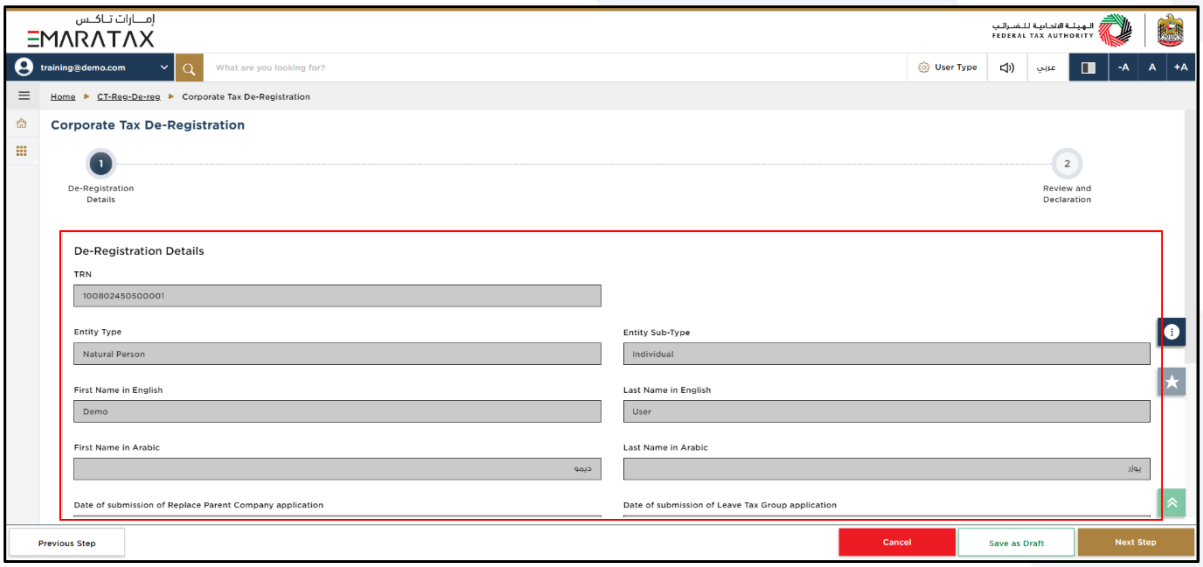


Step	Action
(1)	Click '**Start**' to initiate the De-Registration of your Corporate Tax application.

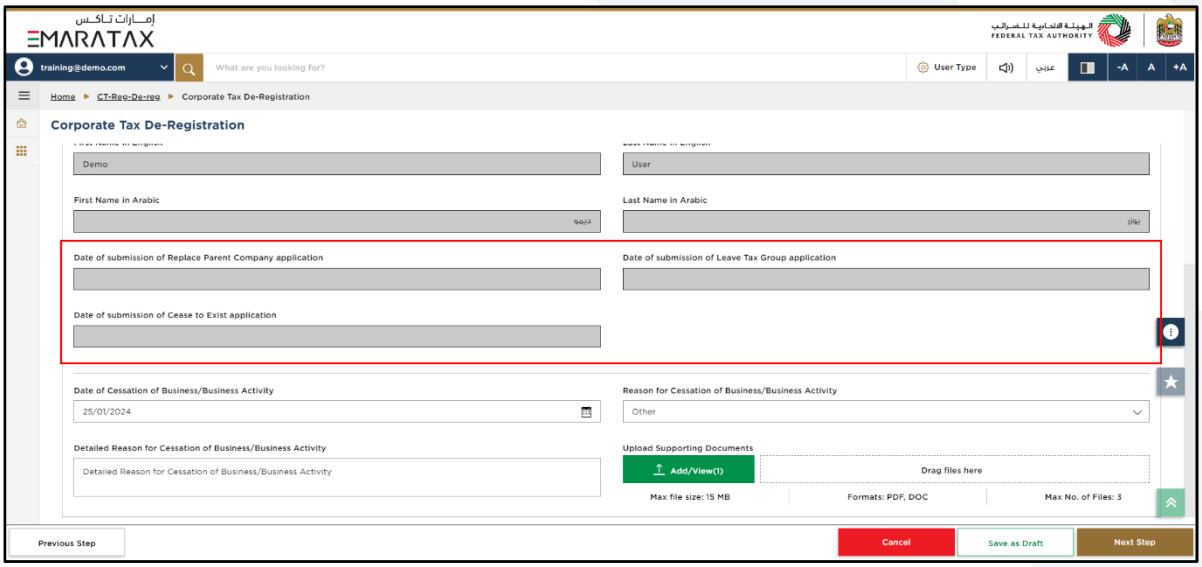
De-Registration Details Section



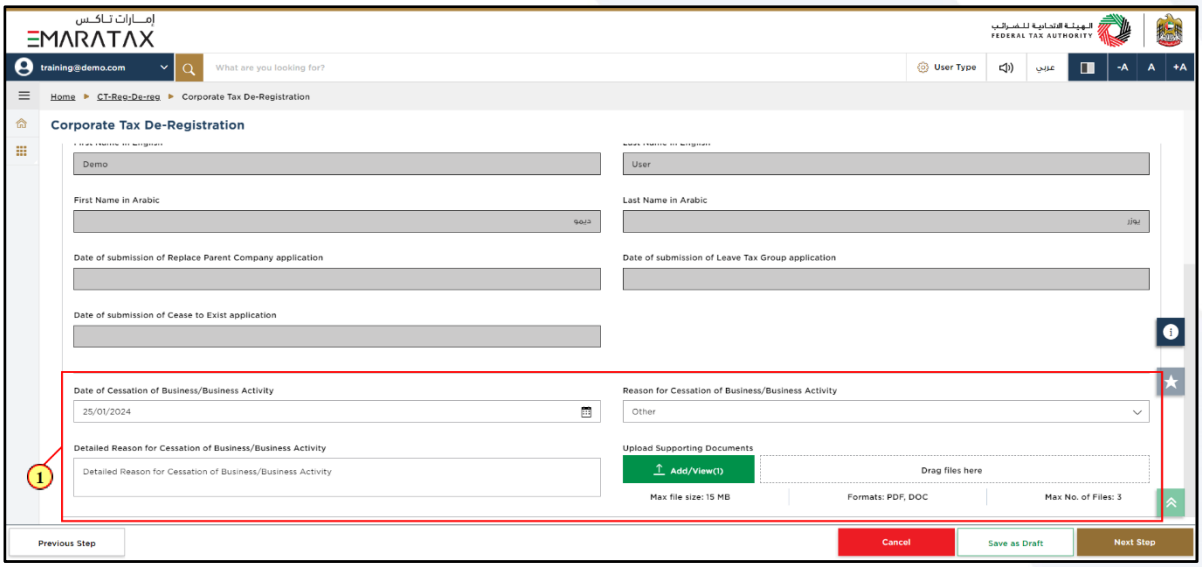
- The Corporate Tax De-Registration application has been divided into two short sections, each section being represented in the progress bar. The current section will get highlighted in blue color on the progress bar. As you move to the next steps, the completed sections will get highlighted in green 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. This would help to avoid any rejection or resubmission of the application later.
- The Taxpayer cannot make amend in Deregistration Details section within the CT De-Registration application. To update any details, the Taxpayer must use the Amend Taxable Person Details Application instead.



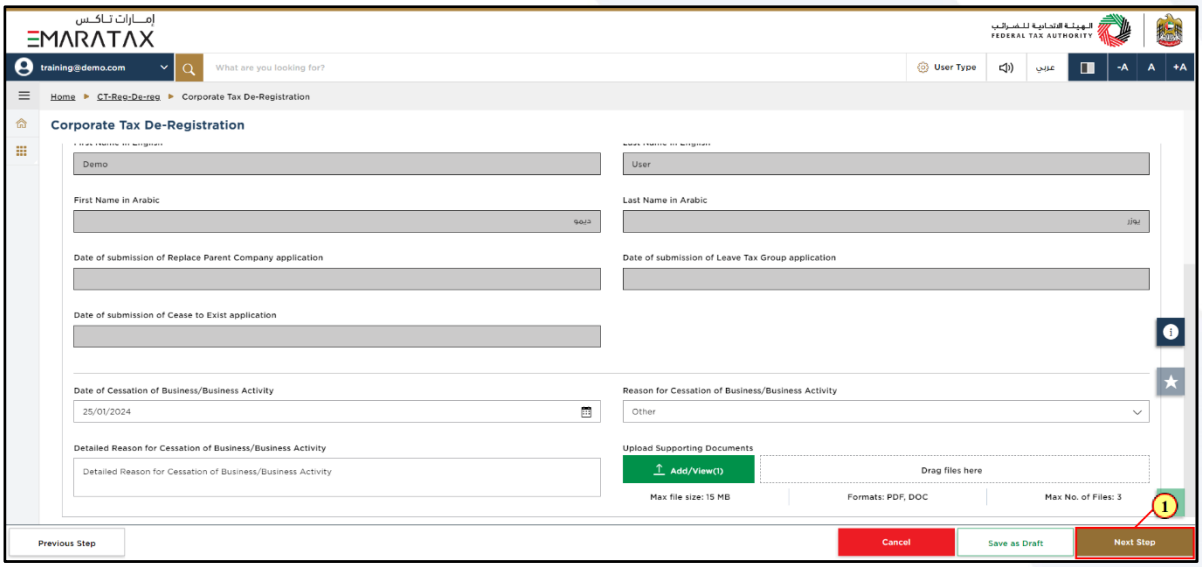
	The Applicant Details section is pre-populated with your Entity details from your Registration application. You cannot make amends to this section.



	Date of submission of other applications, if any, will be pre-populated here. You cannot make amends to this section.

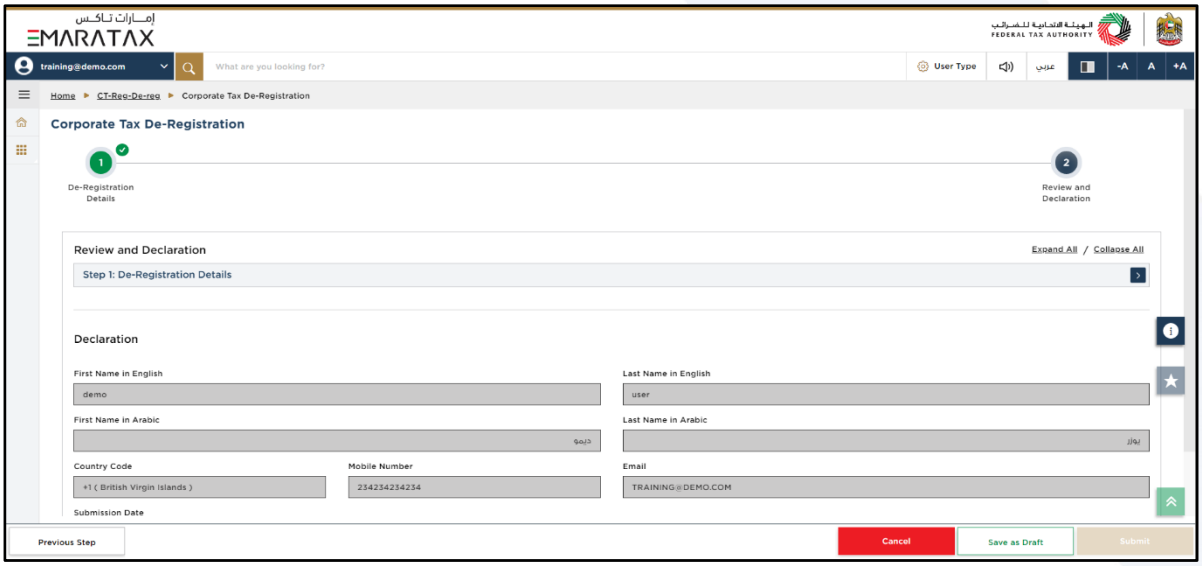


Step	Action
(1)	• Enter details related to Cessation of Business/Business Activity. • Upload supporting documents.

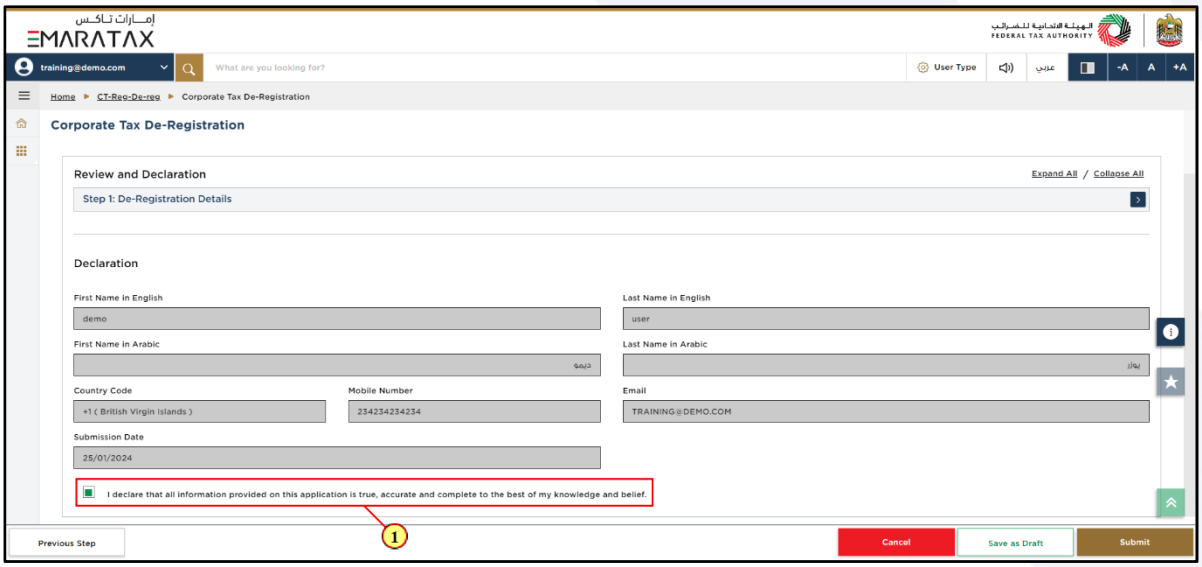


Step	Action
(1)	After completing all mandatory fields, click the '**Next Step**' button to save and proceed to the next section.

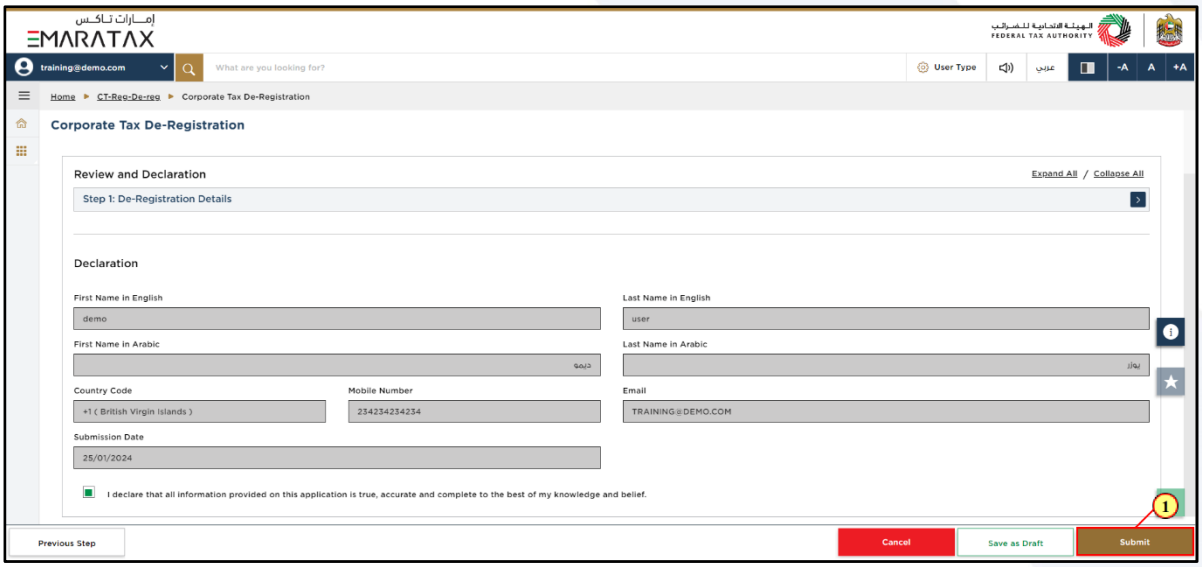
Review and Declaration



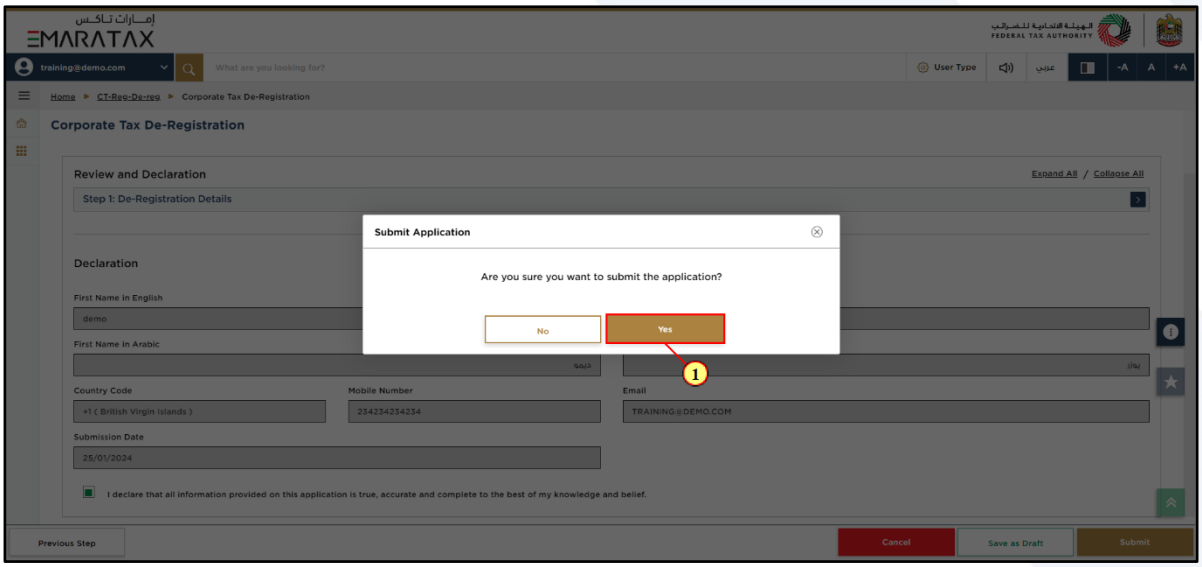
	This section highlights all the details entered by you across the application. You are required to review and submit the application.



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.

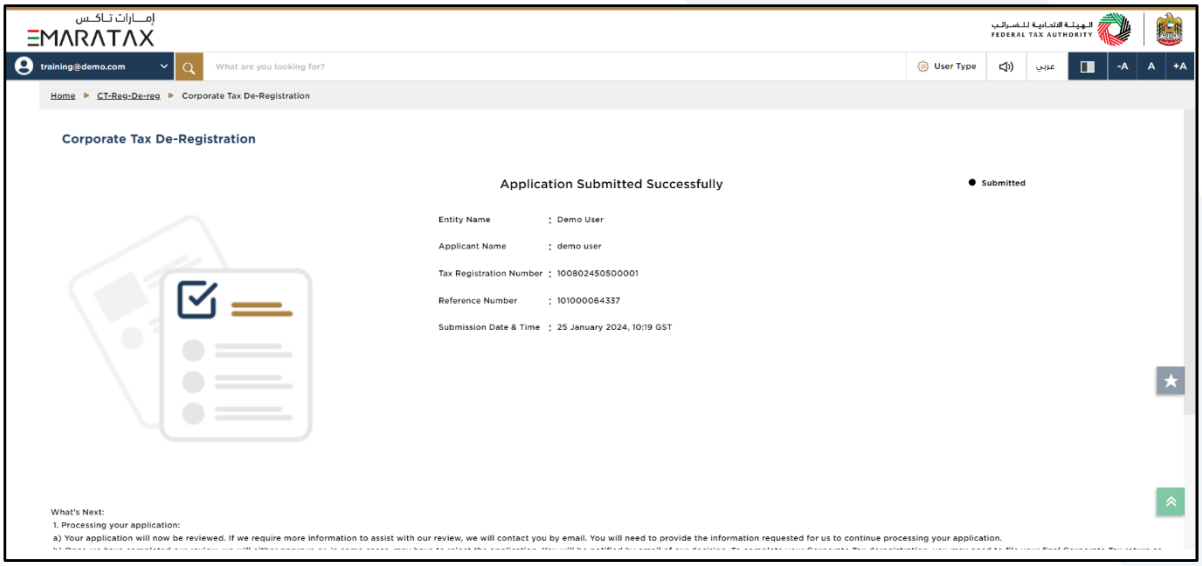


Step	Action
(1)	Click '**Submit**' to submit the Corporate Tax De-Registration application.



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

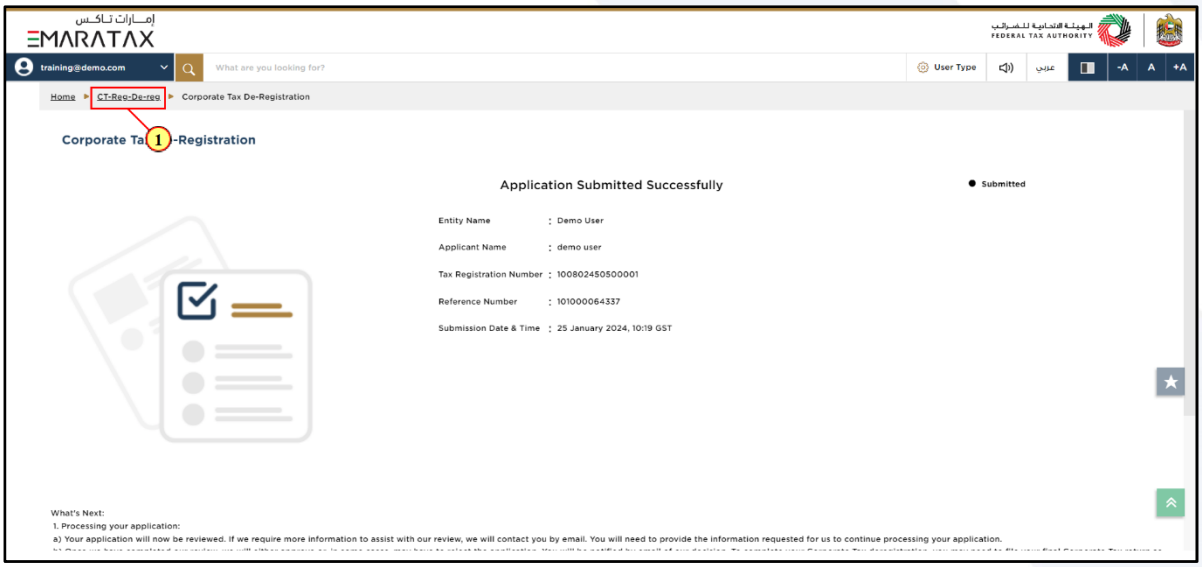
Post Application Submission



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?

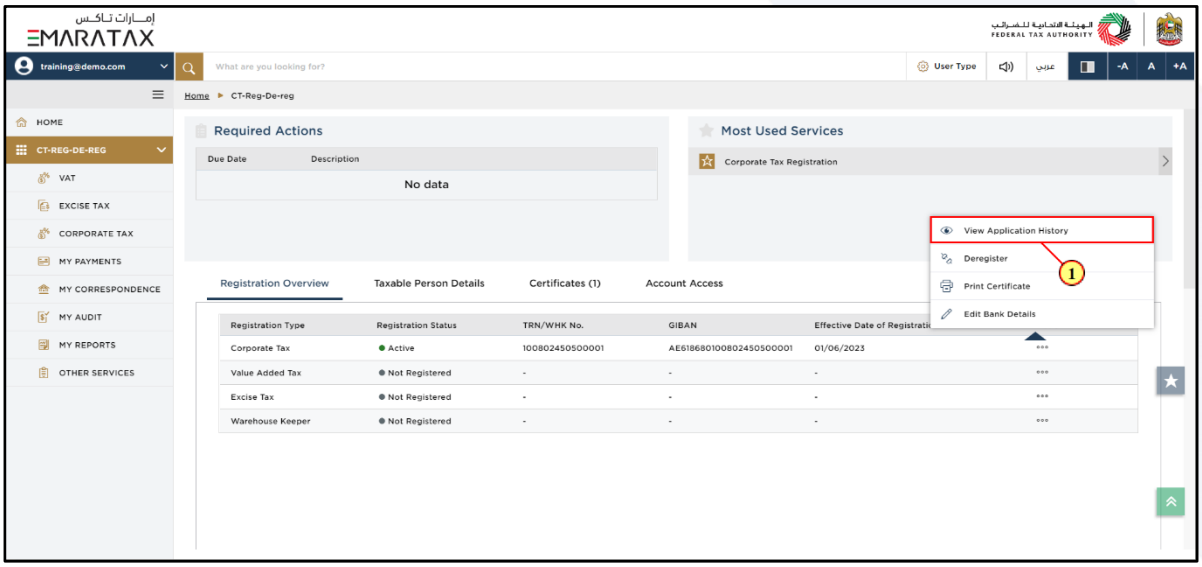
- Once the application is submitted, the FTA shall approve, reject or resubmit for additional information and notify the applicant accordingly.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, you will be notified on the decision.
- FTA might request a final return. FTA will take time to review the return.
- The FTA will not proceed with the De-Registration application if the Taxpayer has other pending applications (example, Change in Tax Period application). Additionally, the De-Registration request will not be approved unless the Taxpayer has settled all outstanding tax liabilities.
- 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.



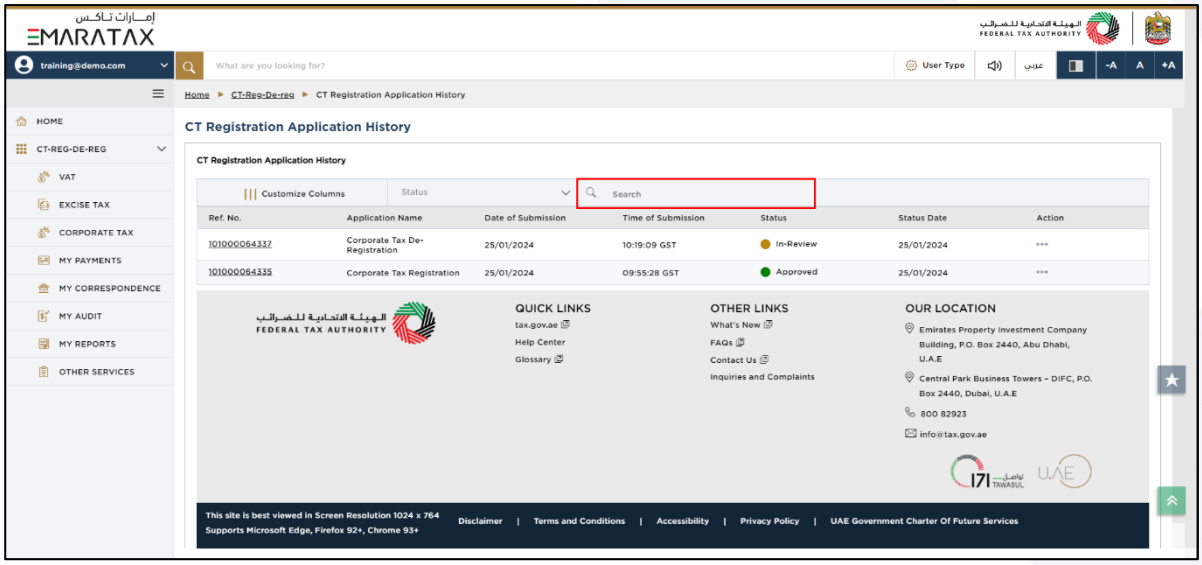
Step	Action
(1)	Click on the taxable person name to navigate back to Taxable Person dashboard.

Application History - In-Review

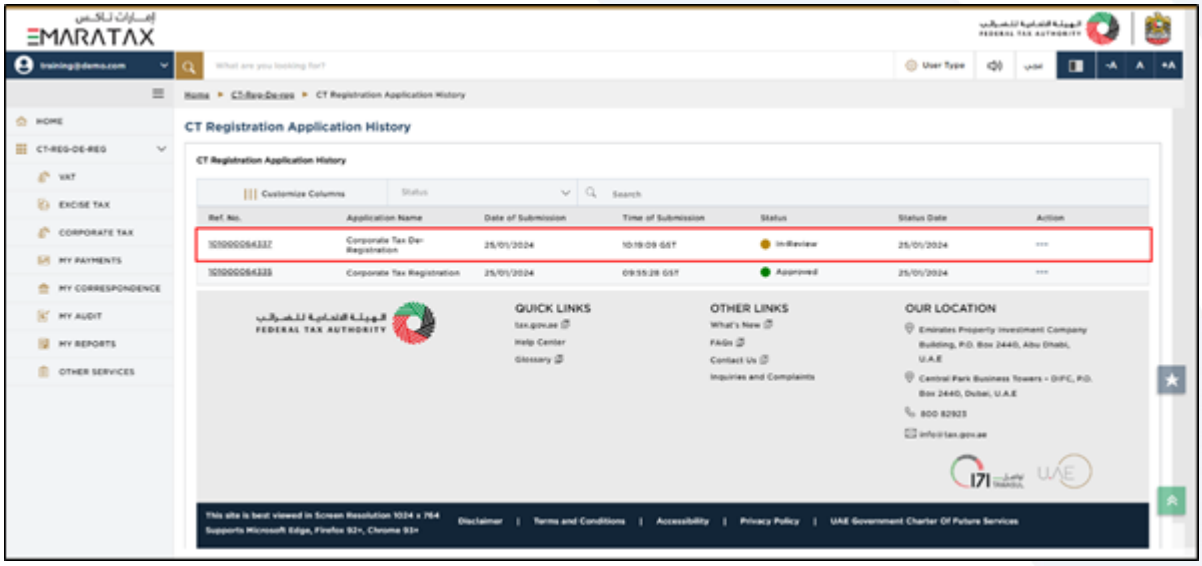
Once the Taxpayer submits the application for De-Registration, the application will be sent to the FTA for review and the status of the application will be 'In-Review'.



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



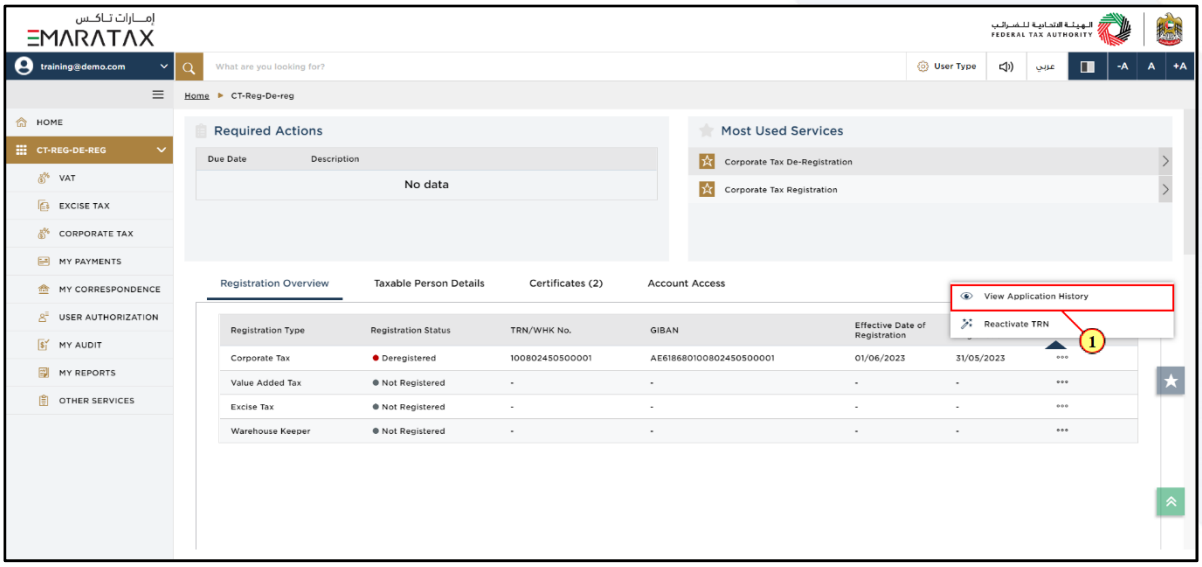
	You can search for your application from '**Search**' function in the applications history.



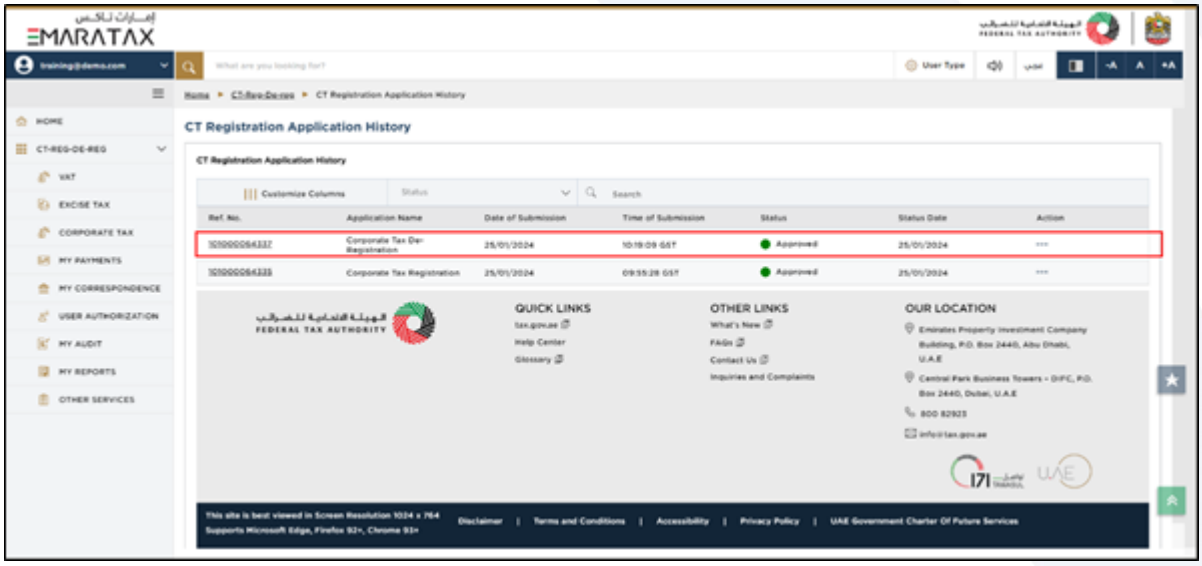
- You can check the status of the application based on the application number once the application has been submitted.
- Taxpayer cannot edit or cancel the application while it's in review with FTA.

Application History – Approved

Once the FTA approves the application for De-Registration, the process is complete and the status of the application will be 'Approved'. The Registration status will be 'Deregistered' and the De-Registration Certificate will be issued.

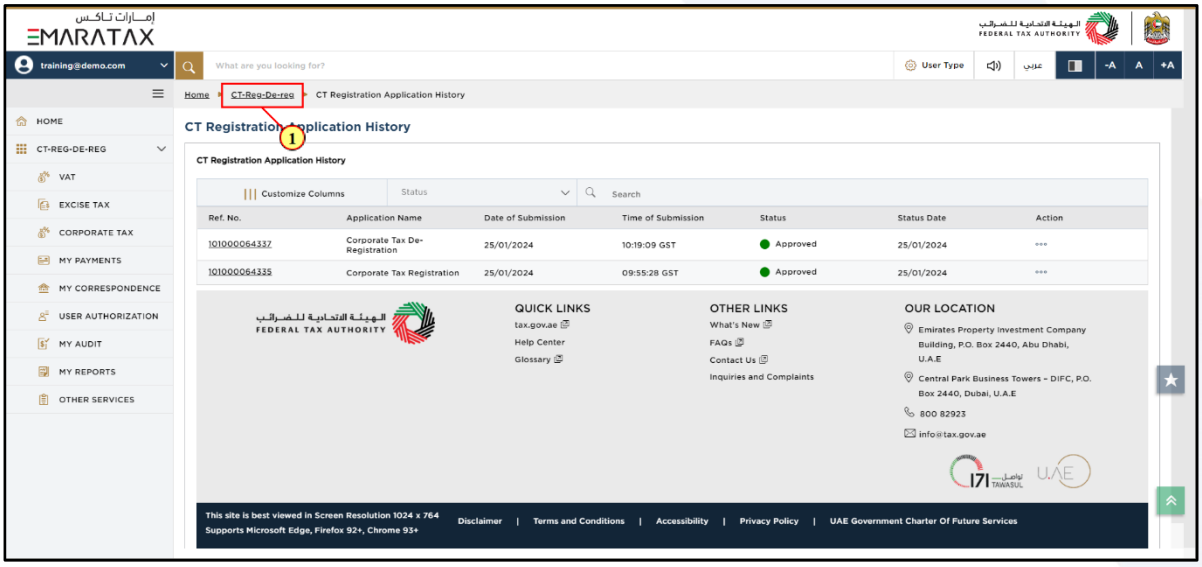


Step	Action
(1)	• In order to view the application status, click '**...**' against your Deregistered Corporate Tax application. • Select '**View Application History**' to view the status of your application.

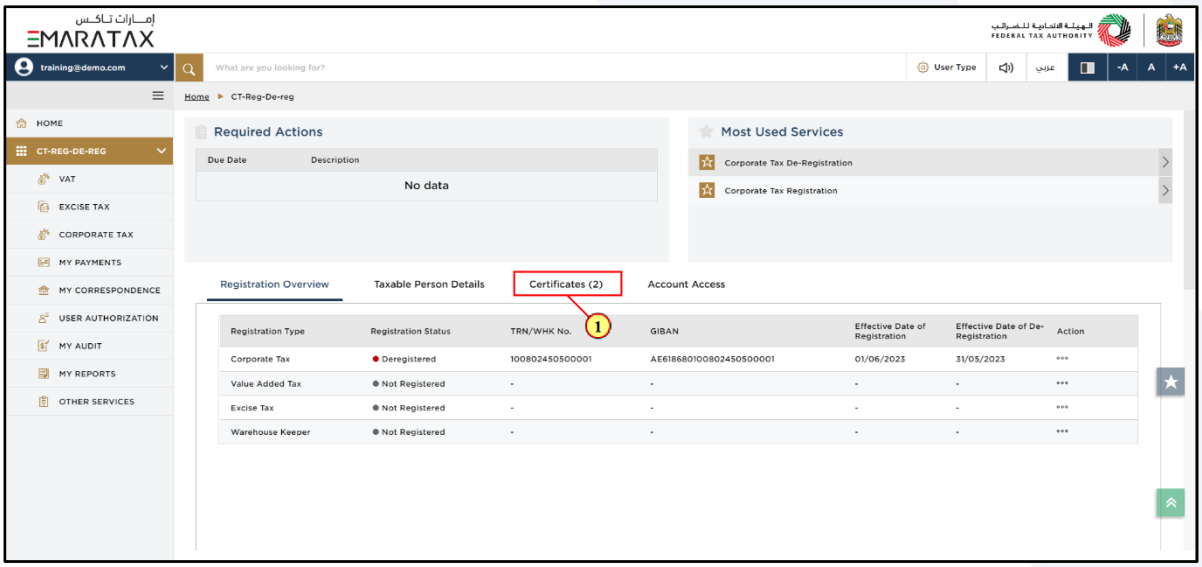


	You can check the status of the application based on the application number once the application has been approved.

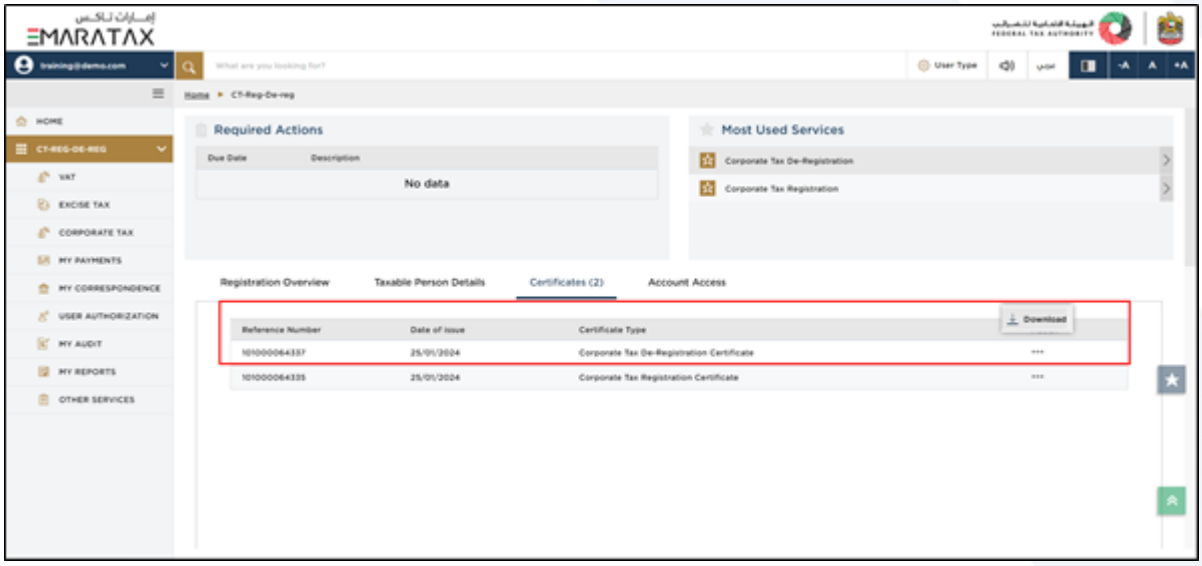
Certificates



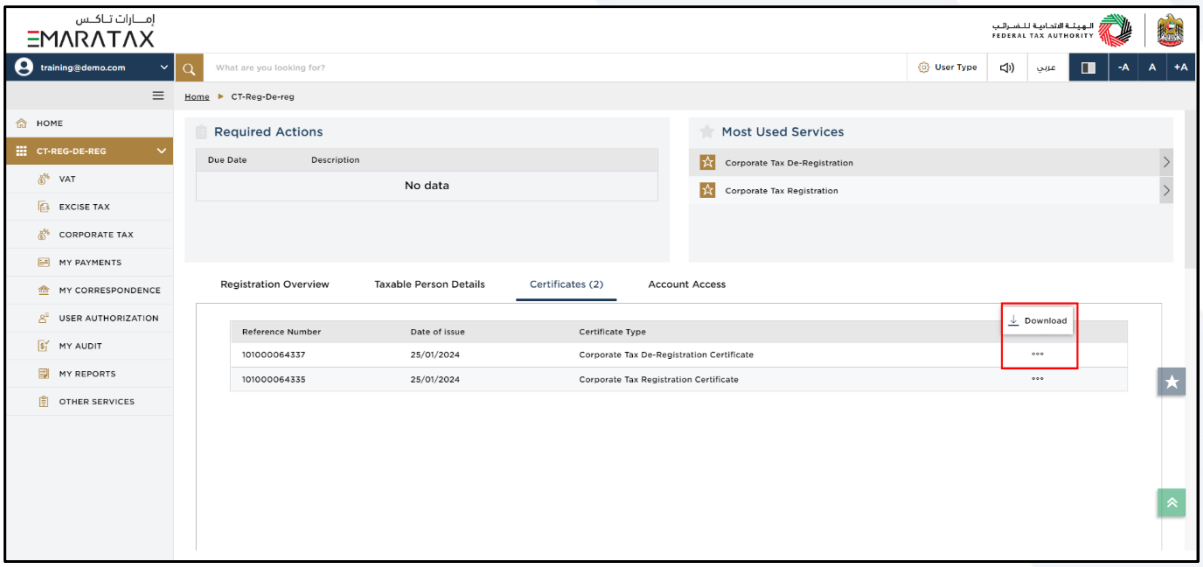
Step	Action
(1)	Click on the Taxable person name to navigate back to view the De-Registration Certificate.



Step	Action
(1)	Click '**Certificates**'.



You can find your Corporate Tax De-Registration Certificate here.



	In order to download the De-Registration Certificate, click '**...**' under the actions button against the Corporate Tax De-registration certificate reference number and click '**Download**'.

الـهـيـئـة الاتحـاديـة لـلـضـرائـب
FEDERAL TAX AUTHORITY

شهادة إلغاء تسجيل ضريبي لضريبة الشركات في الإمارات العربية المتحدة
وفقا للمرسوم بقانون الاتحادي رقم 47 لسنة 2022 في شأن الضريبة على الشركات والأعمال

Certificate of CT De-Registration in the United Arab Emirates
(as per Federal Decree-Law Number 47 of 2022 on the Taxation of Corporations and Businesses)

The Federal Tax Authority certifies that the entity below has been de-registered for Corporate tax in the UAE and has paid all CT obligations up to the date of issuance of this certificate.

تشهد الهيئة الاتحادية للضرائب أن الجهة المذكورة أدناه قامت بإلغاء تسجيلها لضريبة الشركات في الإمارات العربية المتحدة

Tax Registration Number	**100802450500001**	رقم التسجيل الضريبي
Legal Name of Entity (Arabic)	**ديمو يوزر**	الاسم القانوني الكامل (اللغة العربية)
Legal Name of Entity (English)	**Demo User**	الاسم القانوني الكامل (اللغة الإنجليزية)
Registered Address, and Contact Number	**Address Line 1, Address Line 2, Address Line 3, Address Line 4, City +61324234234**	العنوان المسجل ورقم التواصل
Date of Cessation of Business Activity	**25/01/2024**	تاريخ توقف النشاط التجاري
Reason for Cessation of Business Activity	**Other**	سبب وقف النشاط التجاري
Effective Deregistration Date	**25/01/2024**	تاريخ إلغاء التسجيل

List of sole establishments and branches under the registered taxable person

قائمة المؤسسات الفردية والفروع المندرجة ضمن التسجيل الضريبي

S.No	Legal Name	Licensing Authority	License Number/رقم الرخصة	جهة الترخيص	الاسم القانوني
1		Community Development Authority	98765435678	هيئة تنمية المجتمع	

- تم إصدار هذه الشهادة لتكون أعلاه بناءً على المعلومات والمستندات المقدمة من هذا الكيان.
- الهيئة الاتحادية للضرائب لا تتحمل أي مسؤولية تجاه الأطراف الثالثة التي تعتمد على هذه الشهادة في الحالات التي يكون فيها الكيان أعلاه قد قدم معلومات أو وثائق غير كاملة أو غير صحيحة.
- لا تمنح هذه الشهادة الهيئة الاتحادية للضرائب من إجراء تدقيق أو تقييم للضرائب أو الغرامات أو الفوائد أو الرسوم الإضافية التي قد يحددها القانون لتحصيل ه.

Date of Issue **25/01/2024** تاريخ الإصدار

You can view the Corporate Tax De-Registration certificate details here.

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 conditional approval, 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).
- Notification to submit the final Corporate Tax Return.