الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

إمارات تاكس
EMARATAX

Taxpayer User Manual
Corporate Tax Return

Date: 17 September, 2024

Version 4.0.0.0

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

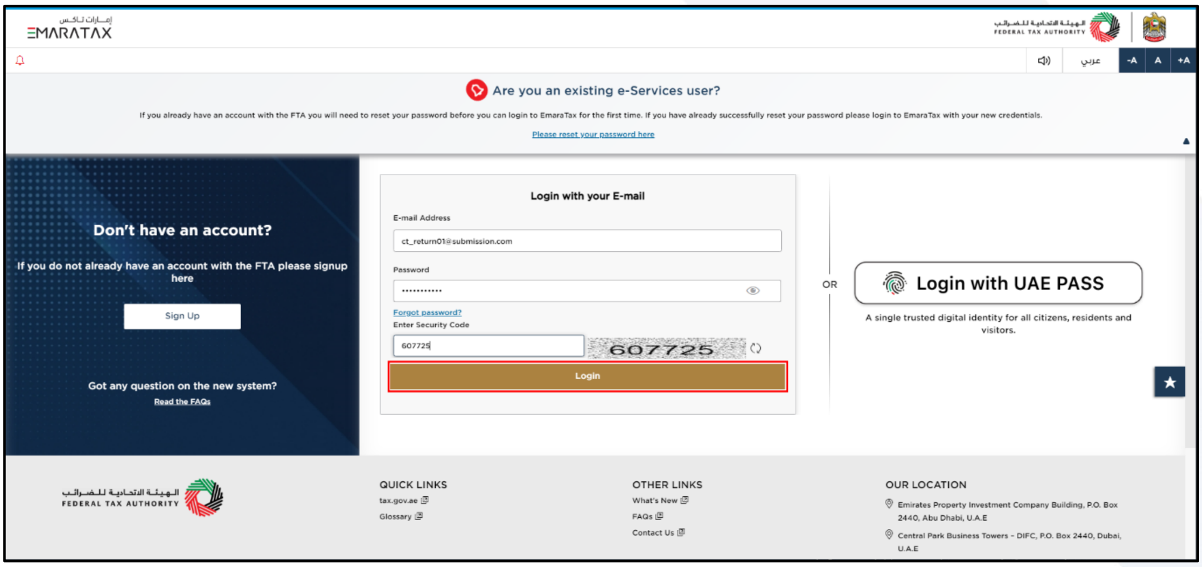
The Federal Tax Authority offers a range of comprehensive and distinguished electronic services in order to provide the opportunity for taxpayers to benefit from these services in the best and simplest ways.

Table of Contents

Introduction

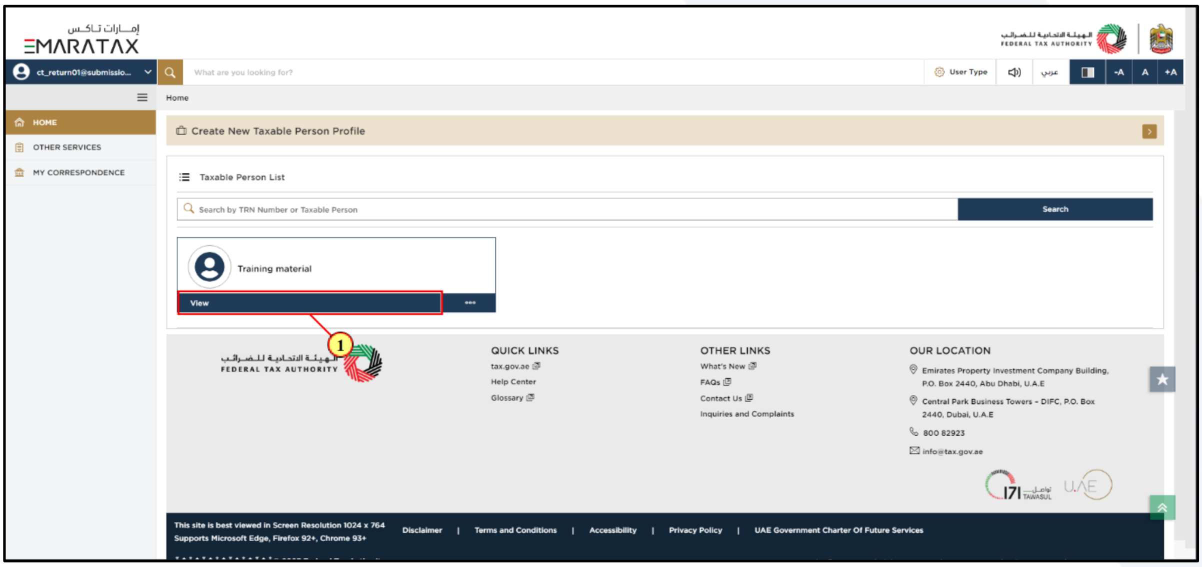
This manual is prepared to help a registered Corporate Tax Taxpayer to navigate through the Federal Tax Authority EmaraTax portal and file their Corporate Tax Return.

Login to EmaraTax

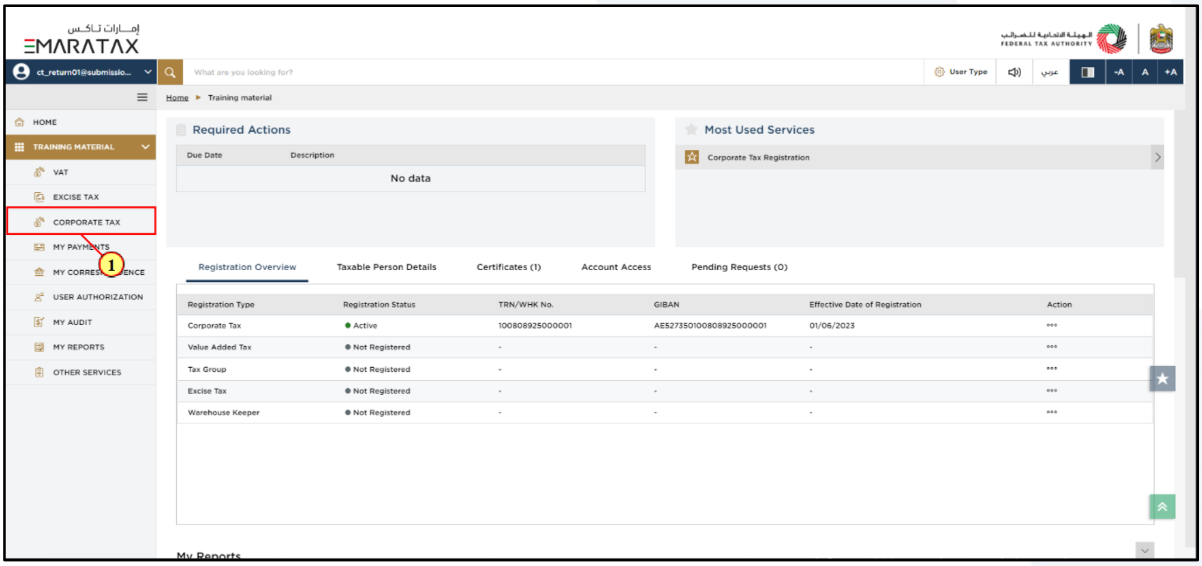


You can login into the EmaraTax account using your login credentials or using UAE PASS. If you have forgotten your password, you can use the '**Forgot password?**' feature to reset your password.

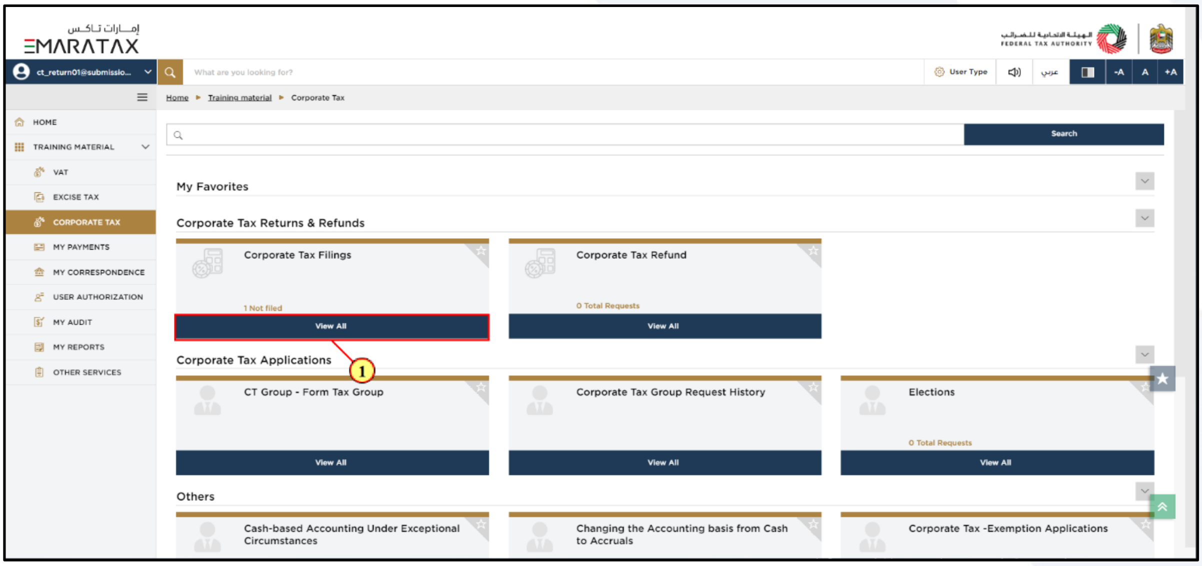
Taxable Person Dashboard



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

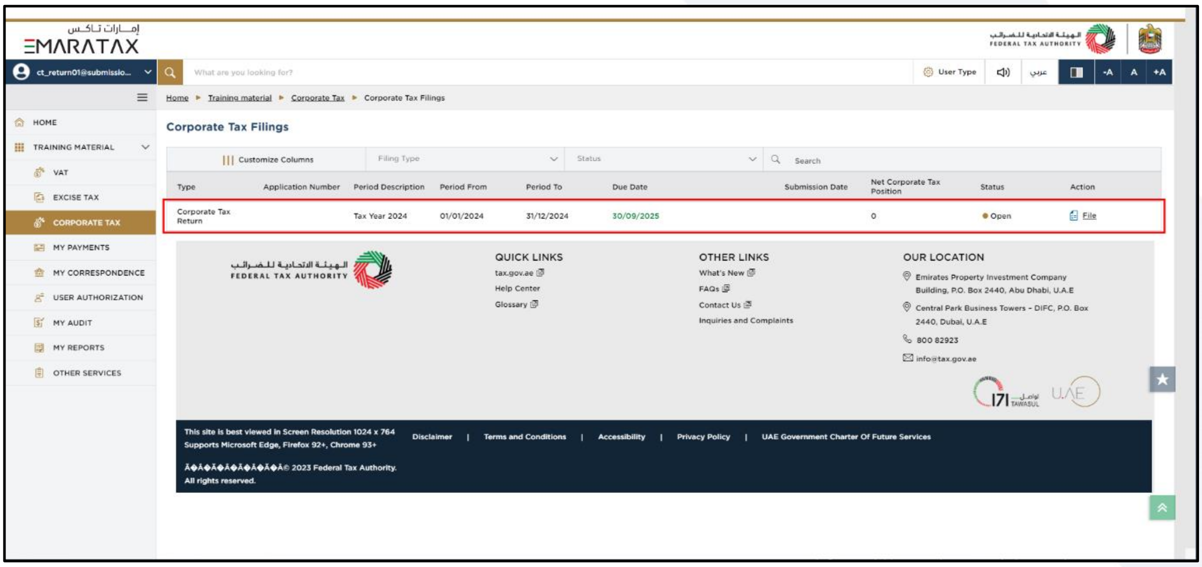


Step	Action
(1)	Click '**CORPORATE TAX**'.

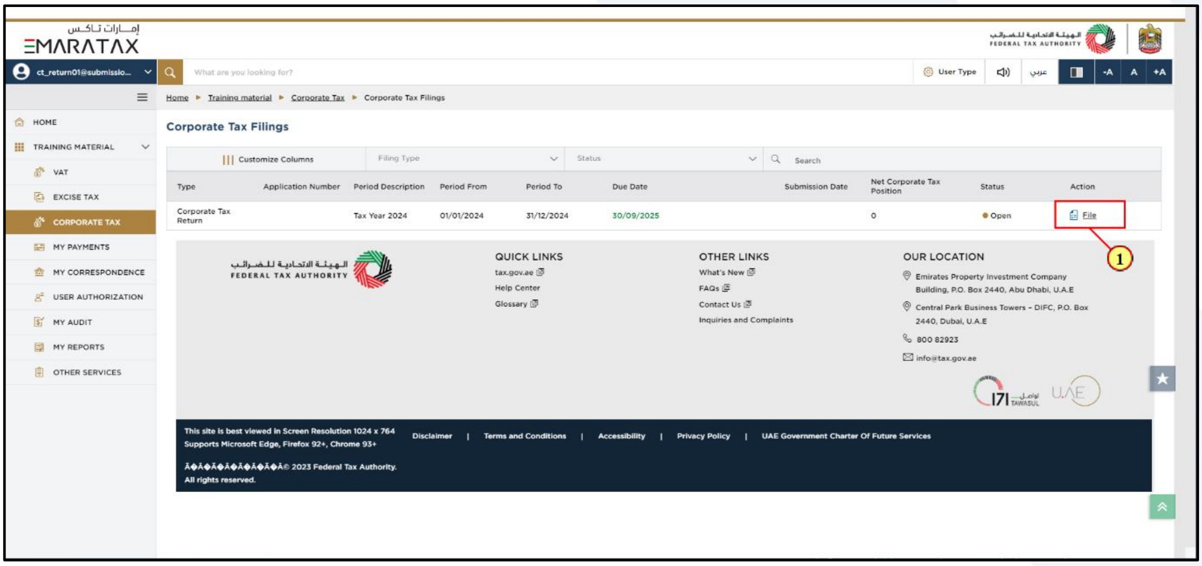


Step	Action
(1)	Click '**View All**' on the Corporate Tax Filings tile.

Corporate Tax Return Dashboard

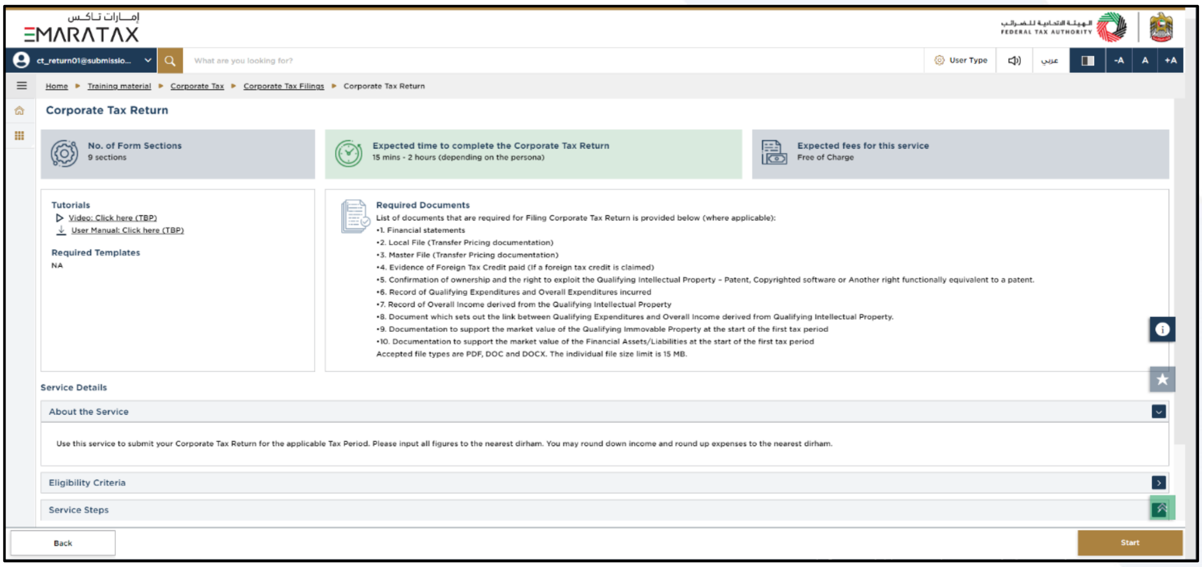


	This dashboard displays information related to your Corporate Tax Return.

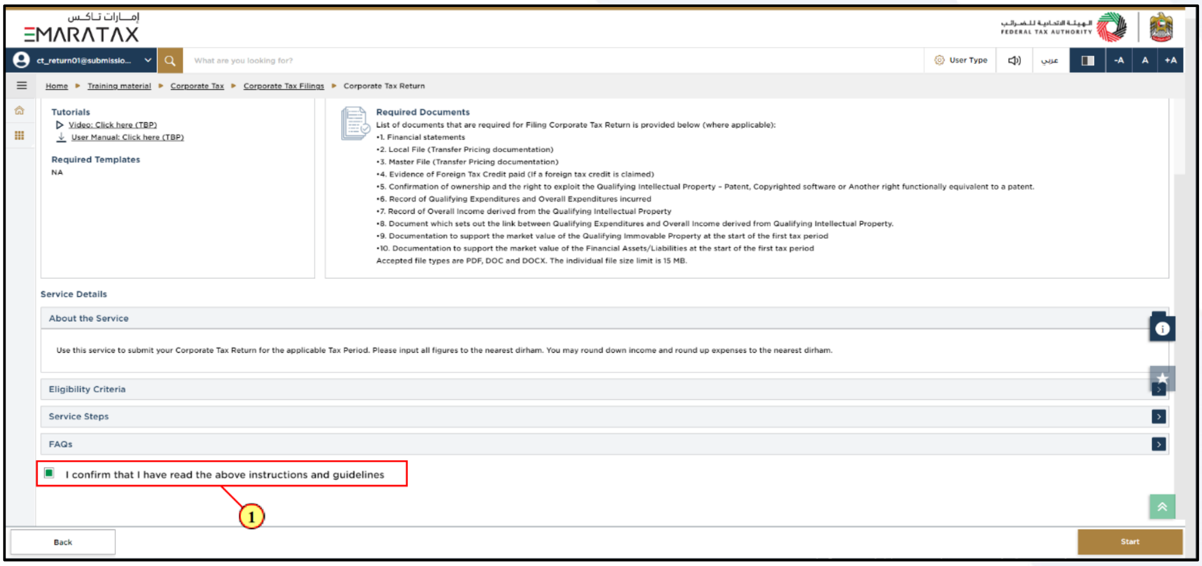


Step	Action
(1)	Click '**File**' to start filing a Corporate Tax Return for the selected period.

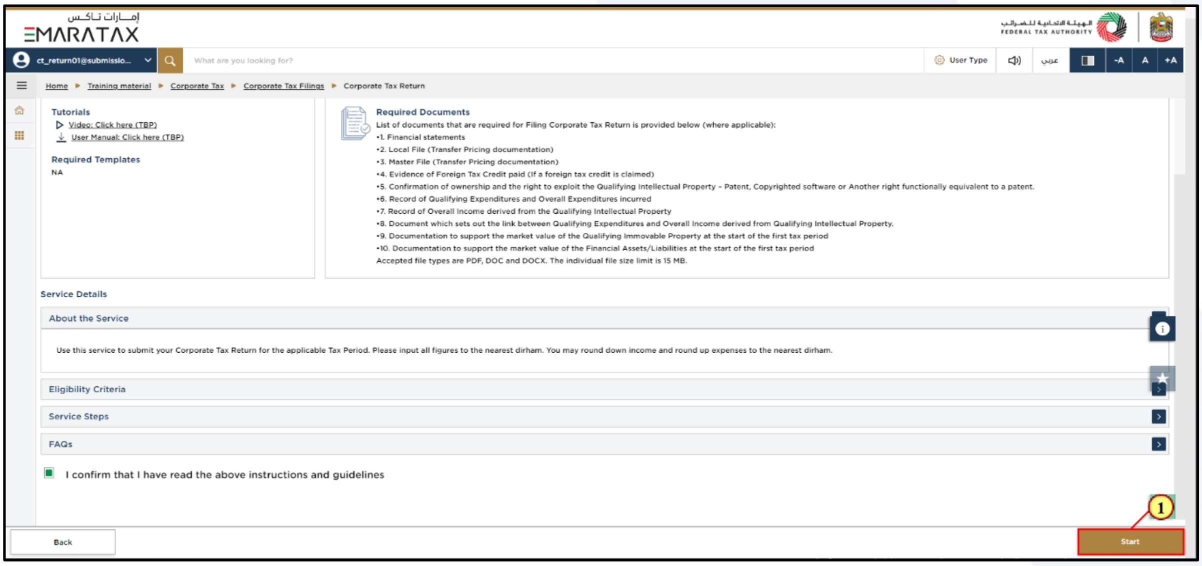
Instructions and Guidelines



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

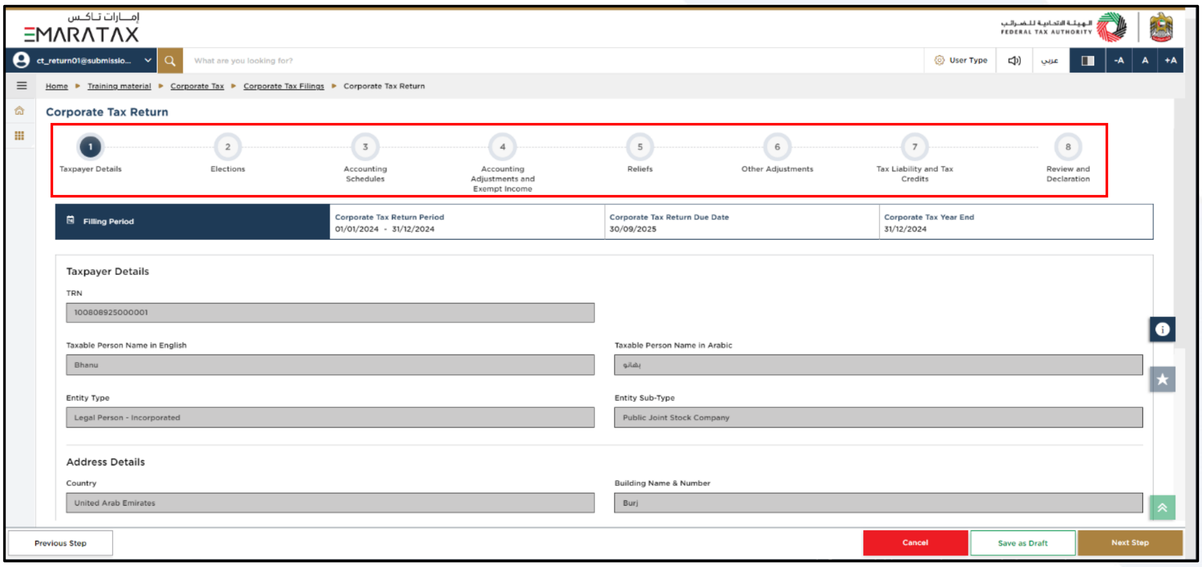


Step	Action
(1)	Read the instructions and guidelines for Corporate Tax Return and mark the checkbox to confirm.



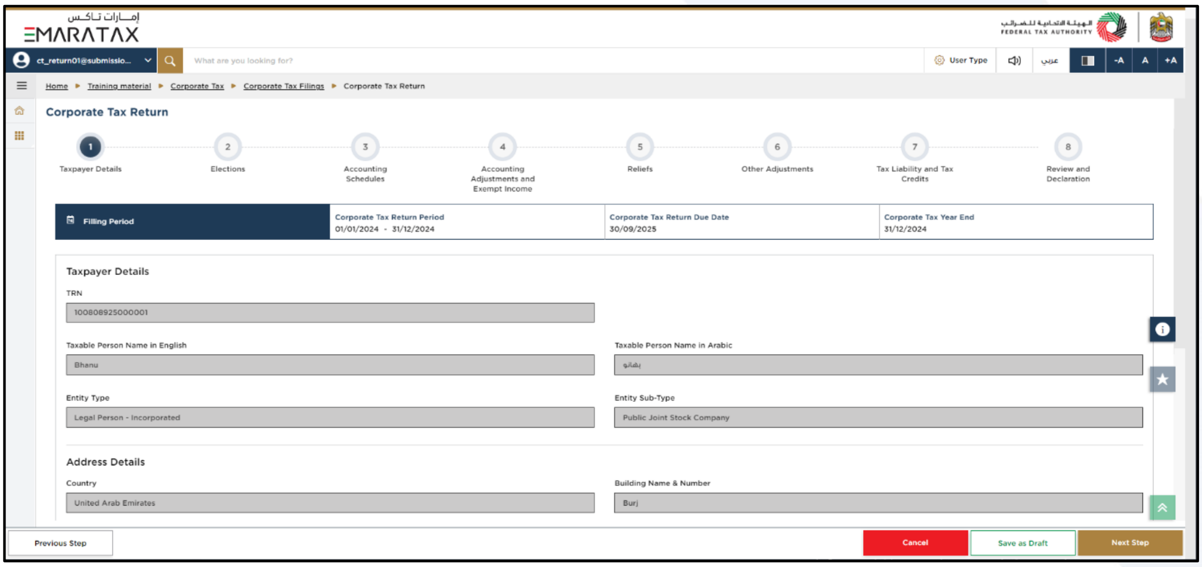
Step	Action
(1)	Click ‘**Start**’ to initiate the Corporate Tax Return.

Progress Bar

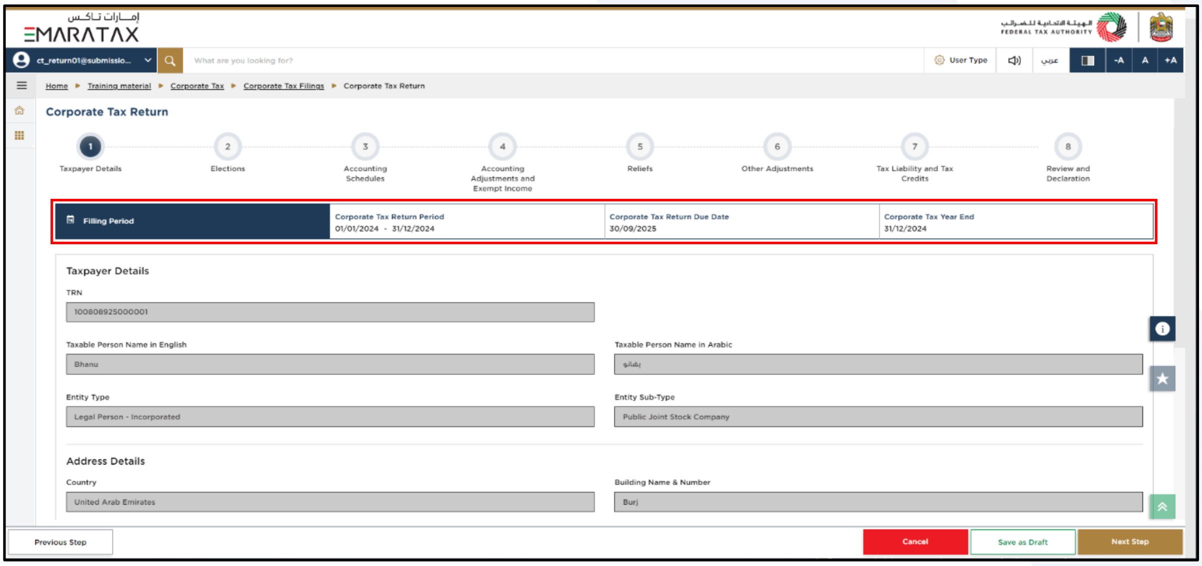


- The Corporate Tax Return has been divided into sections, each section being represented in the progress bar. The current section will get highlighted in blue color on the progress bar. The number of sections to be completed is determined based on the Revenue specified or the Persona and can be from two to nine sections. 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, support the information entered by you in the Corporate Tax Return and all the documents and details are up-to-date.

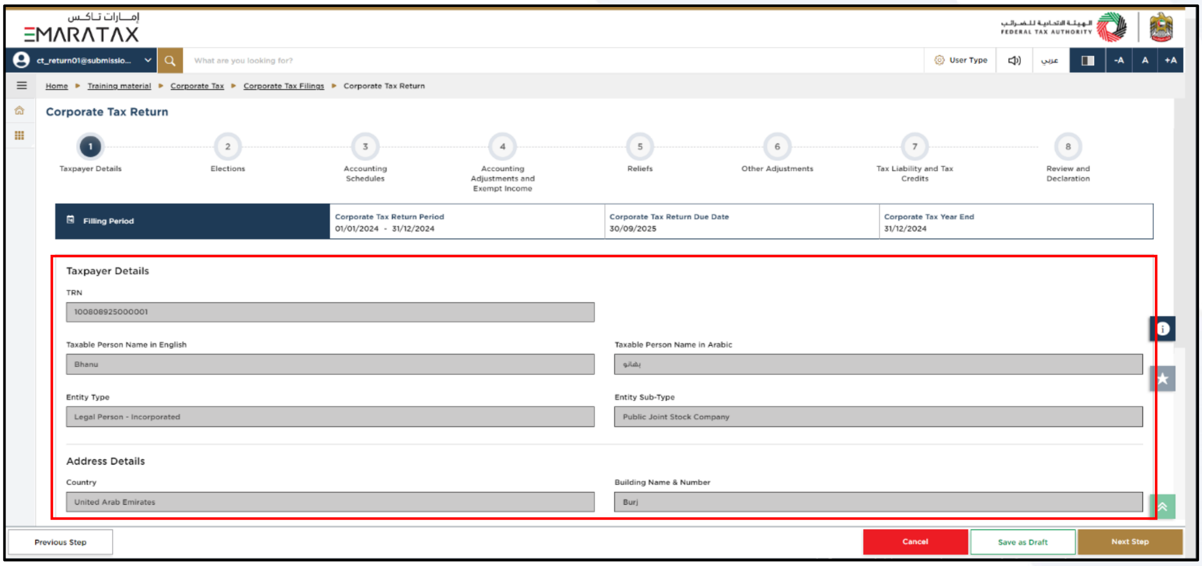
Taxpayer Details Section



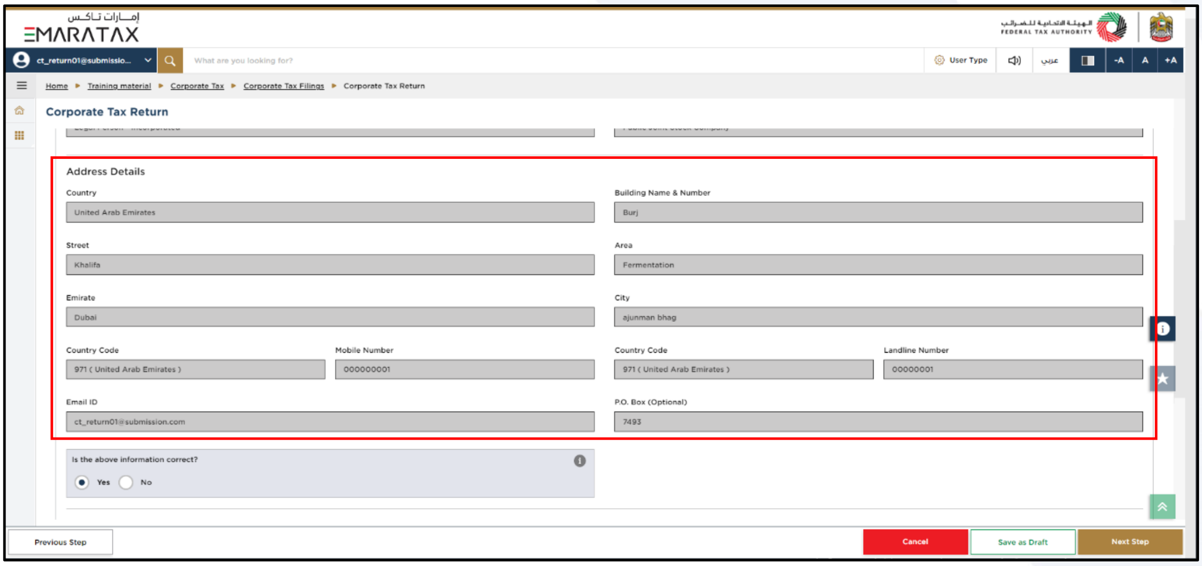
	The '**Taxpayer Details**' section is divided into four parts; Taxpayer Details, Address Details, Taxable Person Information and Free Zones.



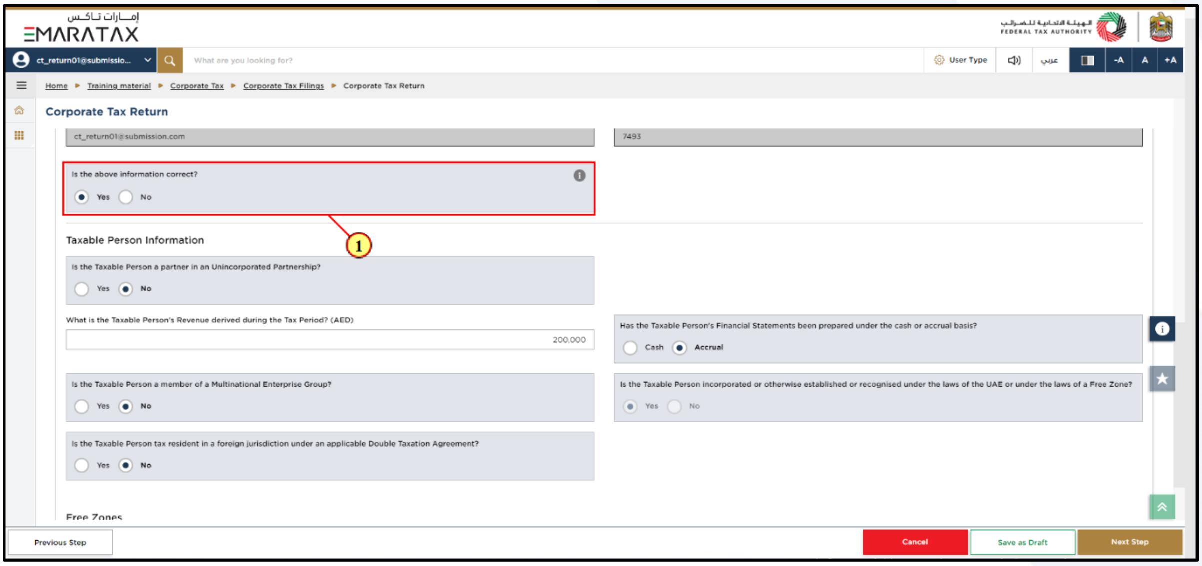
	This section displays the '**Filing Period**' details based on the selected Corporate Tax Return.



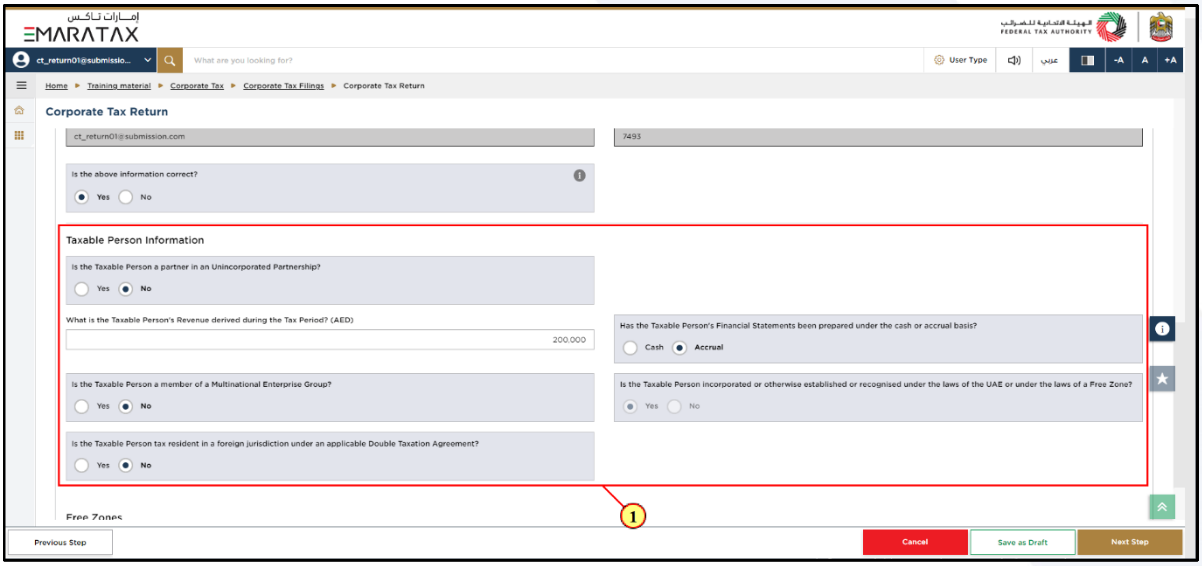
The '**Taxpayer Details**' section is pre-populated with your details from your Registration application.



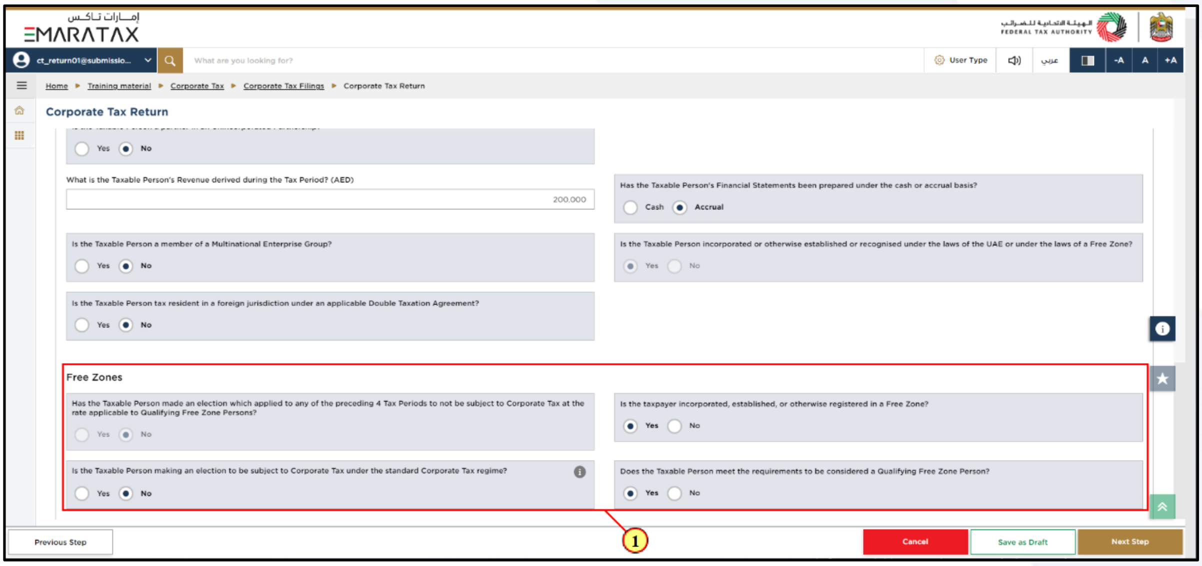
The '**Address Details**' section is pre-populated with your details from your Registration application.



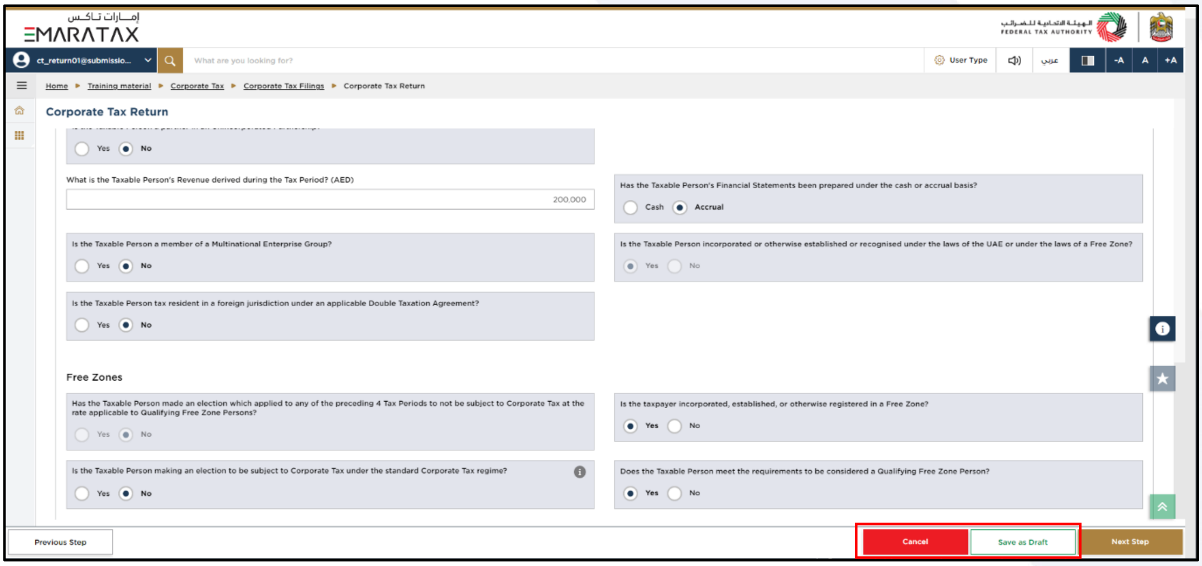
Step	Action
(1)	Select '**Yes**' if the information is correct. If the information is incorrect, you will be prompted to submit an application to amend the registration. Once the application to amend the registration is submitted, you can proceed with completing the Corporate Tax Return.



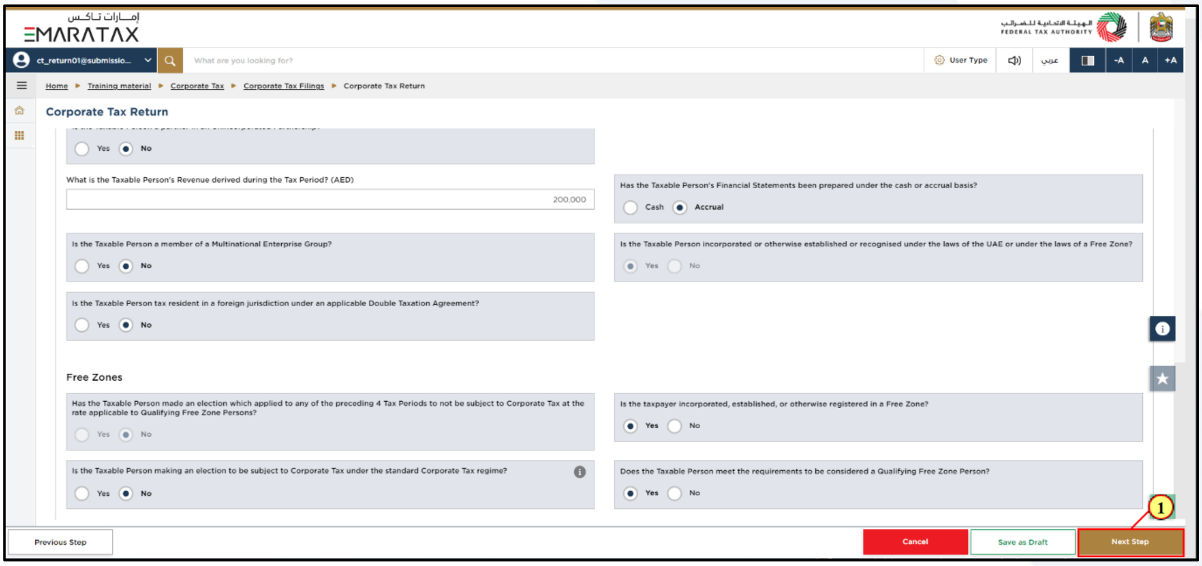
Step	Action
(1)	You can update the '**Taxable Person Information**', as applicable.



Step	Action
(1)	You can complete the '**Free Zones**' details. Please complete this section carefully if you wish to proceed as a Qualifying Free Zone Person.

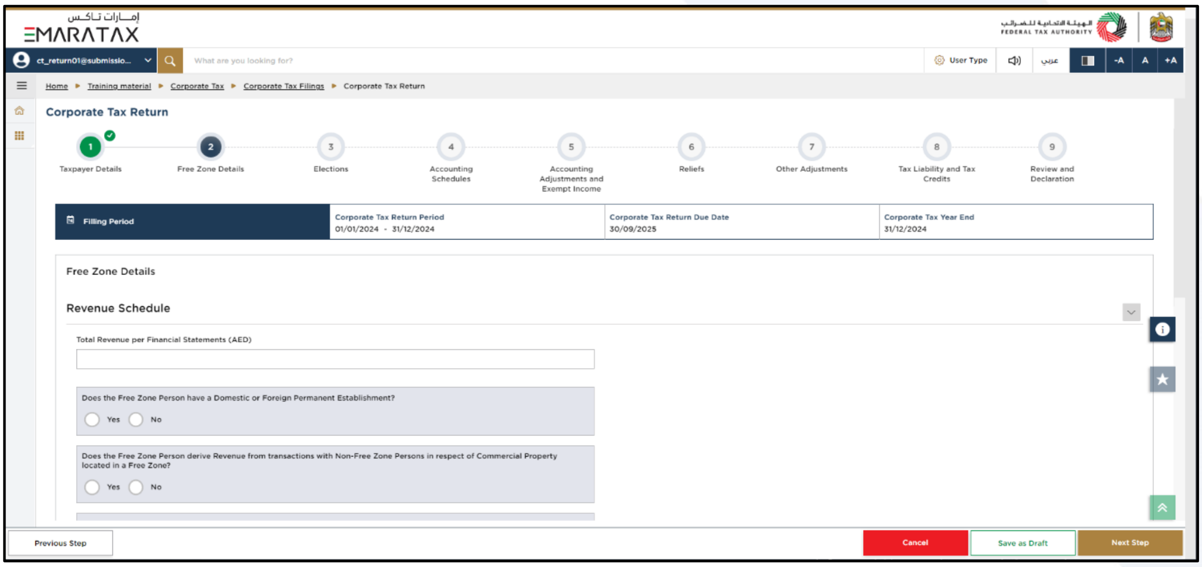


- You may click on '**Cancel**' to cancel the application.
- You may click on ‘**Save as Draft**’ to save your application and return to continue working on your application later.

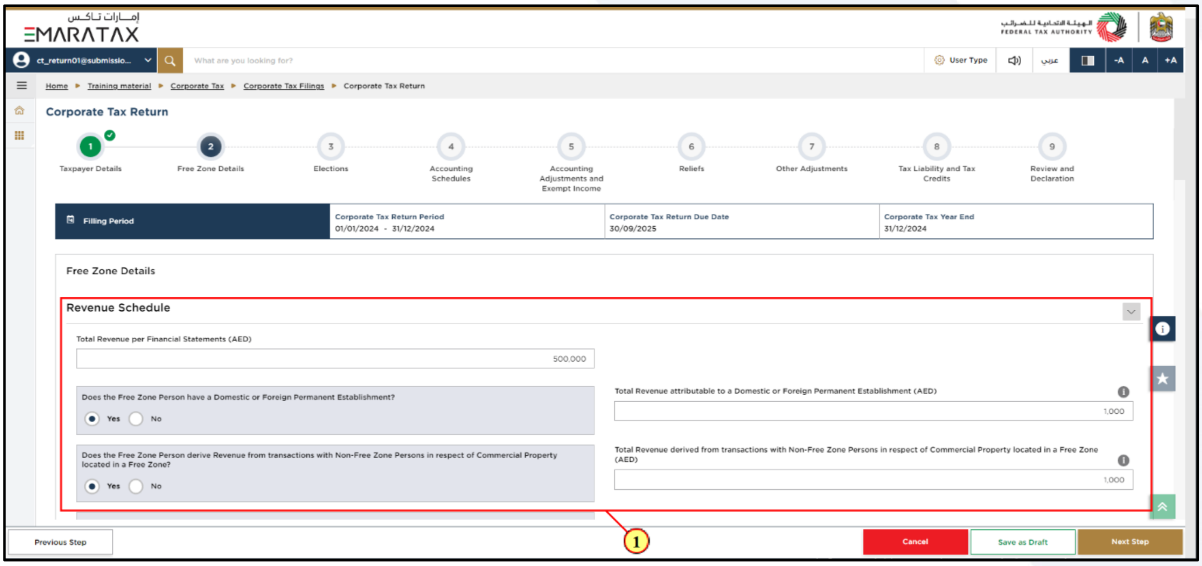


Step	Action
(1)	After completing all mandatory fields, click the '**Next Step**' button to save and proceed to the next section.

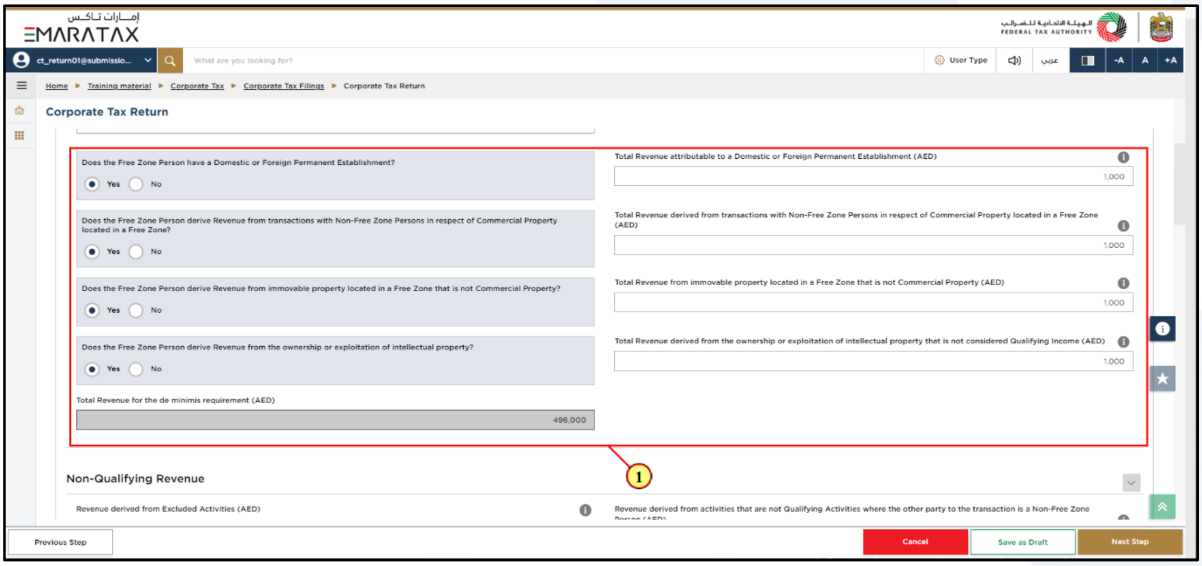
Free Zone Details Section



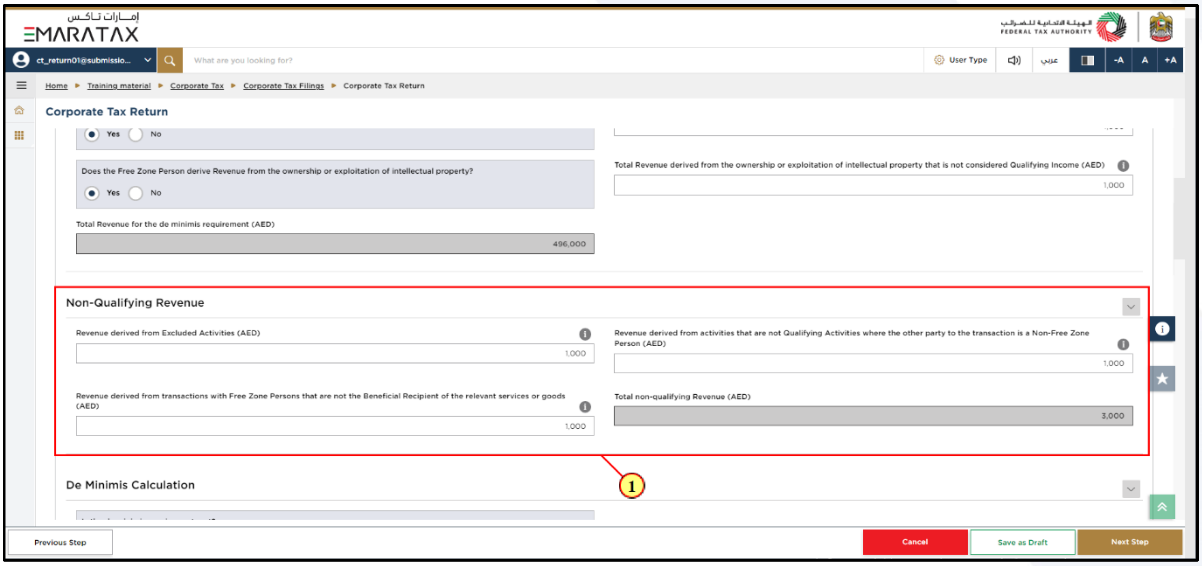
	The '**Free Zone Details**' section allows you to update the free zone details relevant to you.



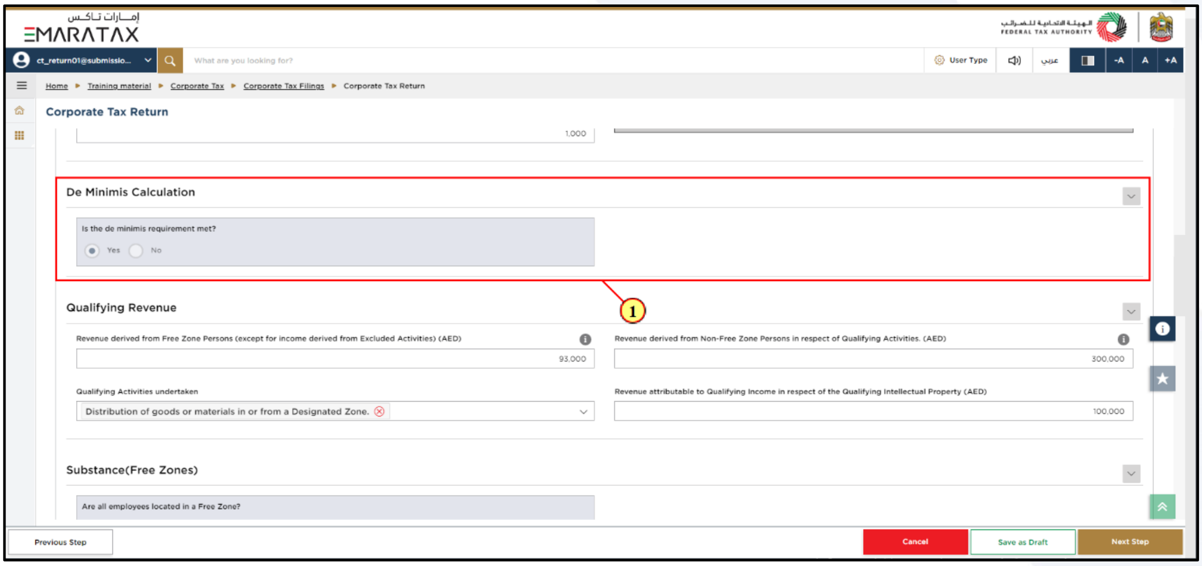
Step	Action
(1)	You can update the '**Revenue Schedule**' details, as applicable.



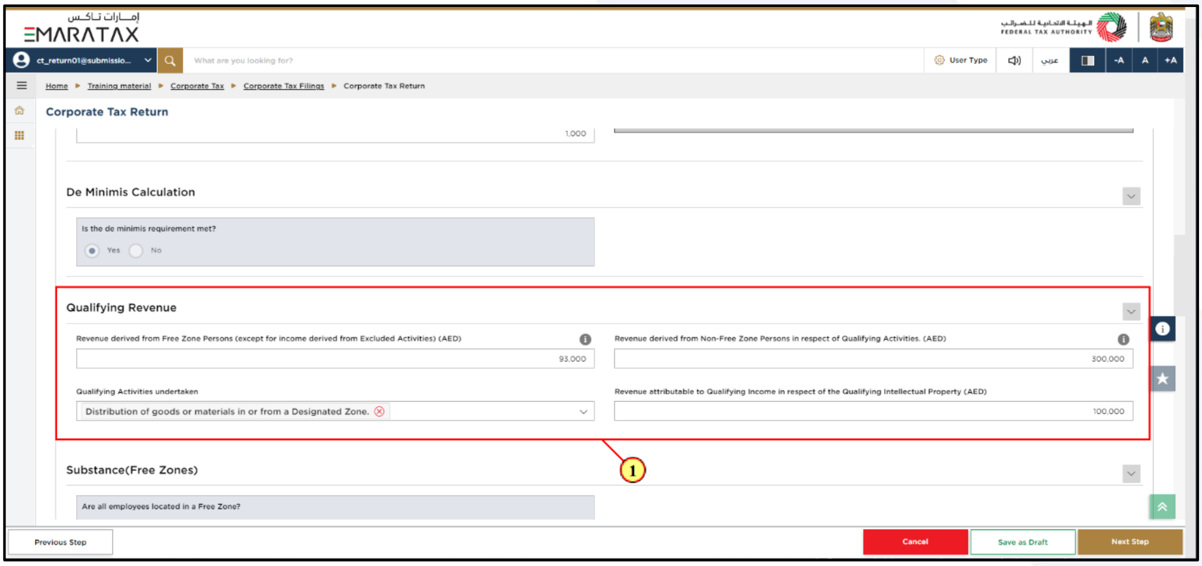
Step	Action
(1)	• You can complete the updates to the '**Revenue Schedule**'. • The '**Total Revenue for the de minimis requirement**' is auto-calculated.



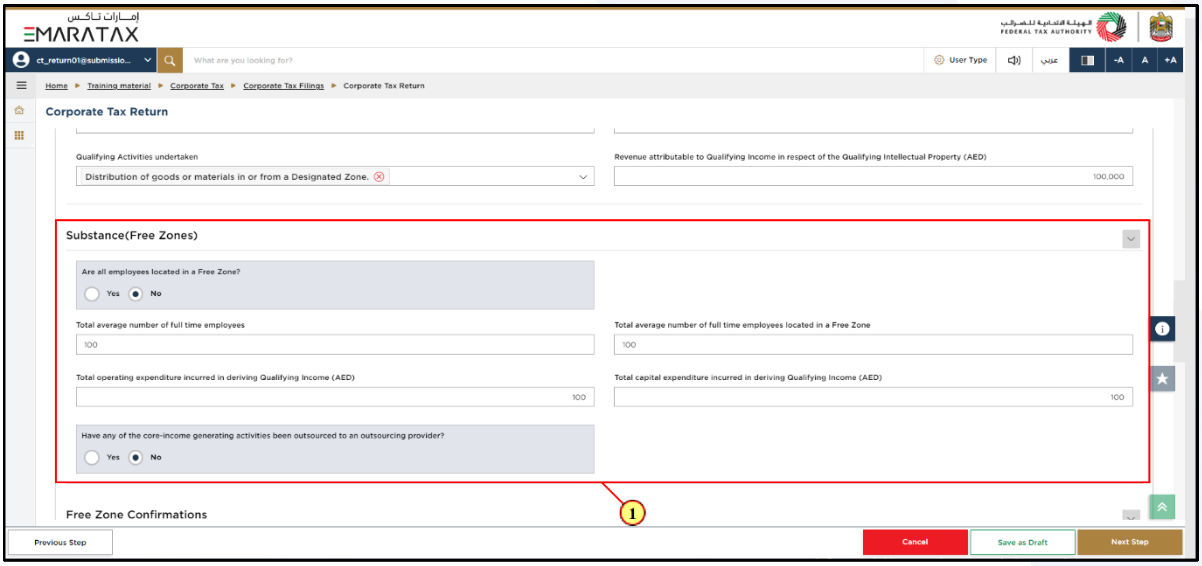
Step	Action
(1)	You can update the '**Non-Qualifying Revenue**' details, as applicable. The '**Total non-qualifying Revenue**' is auto-calculated.



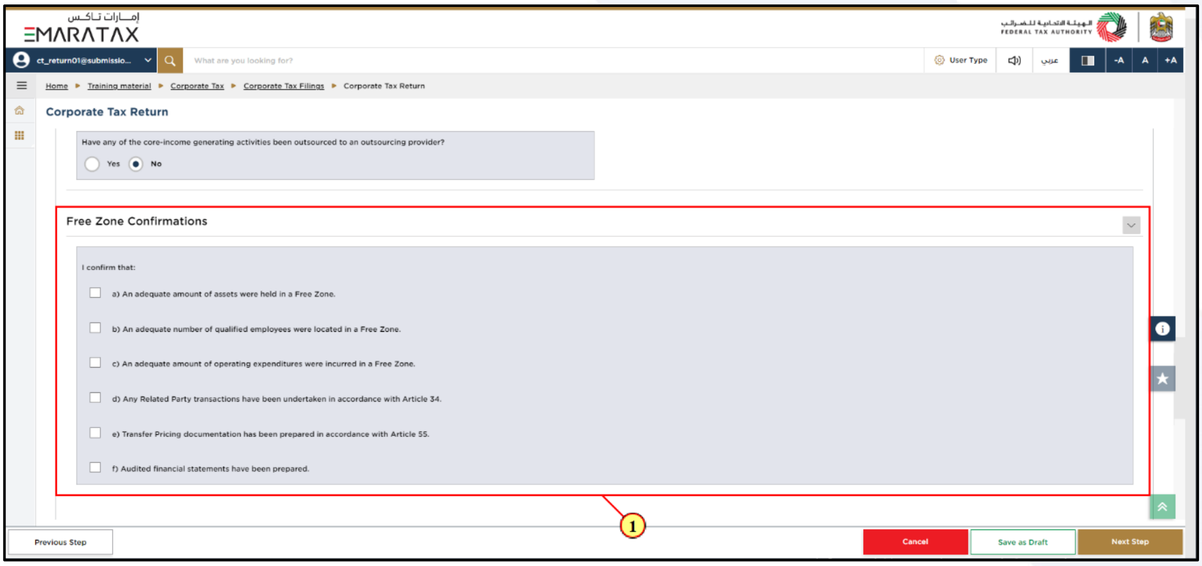
Step	Action
(1)	You cannot update the '**De Minimis Calculation**' detail.



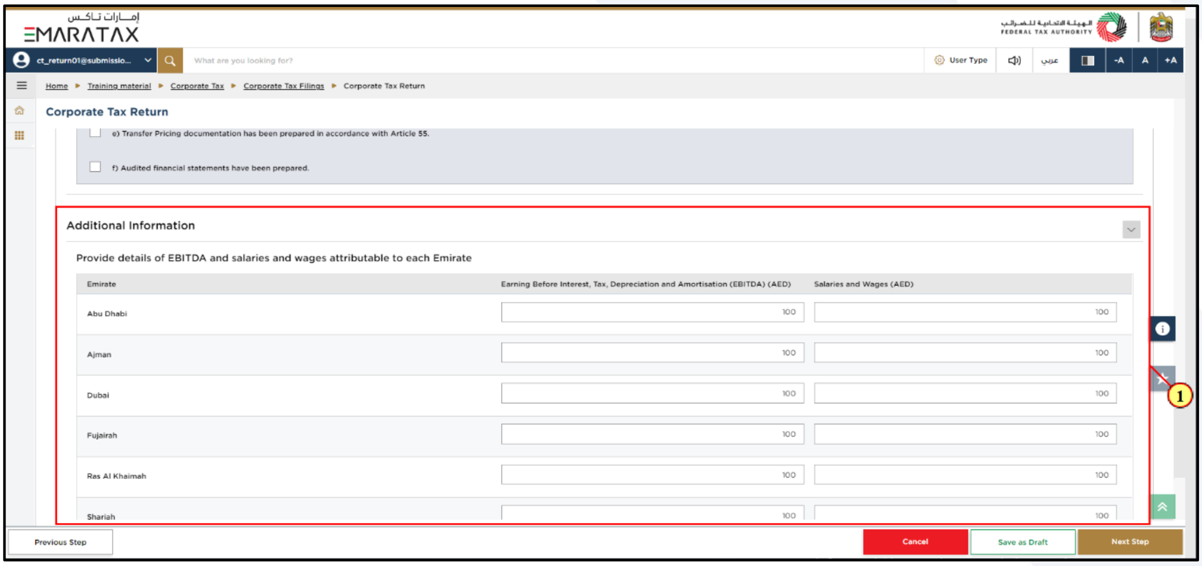
Step	Action
(1)	You can update the '**Qualifying Revenue**' details, as applicable.



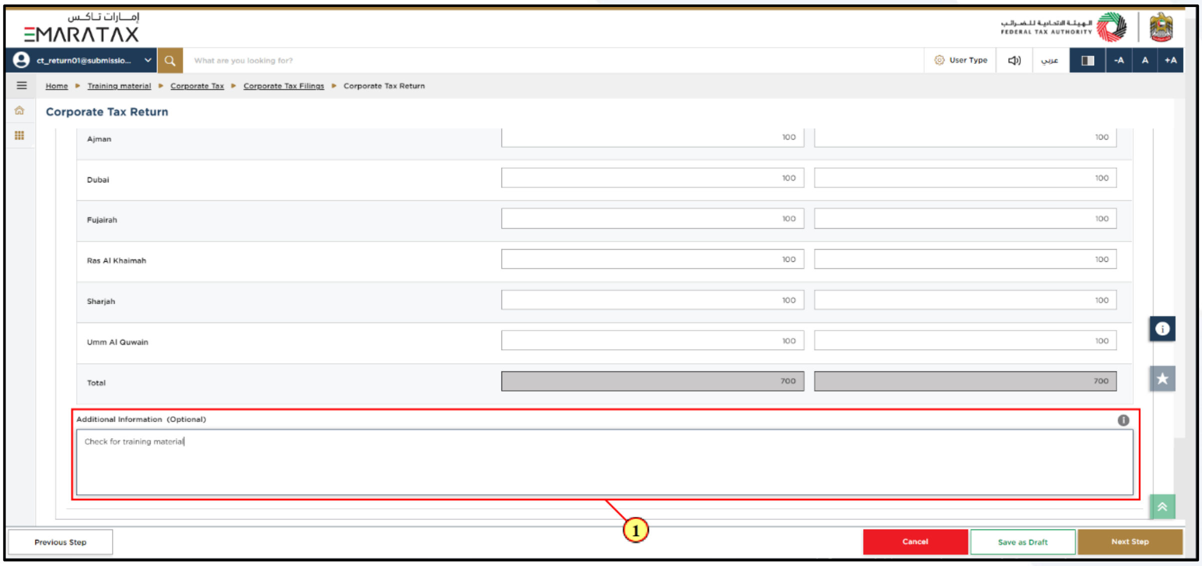
Step	Action
(1)	You can update the '**Substance (Free Zones)**' details, as applicable.



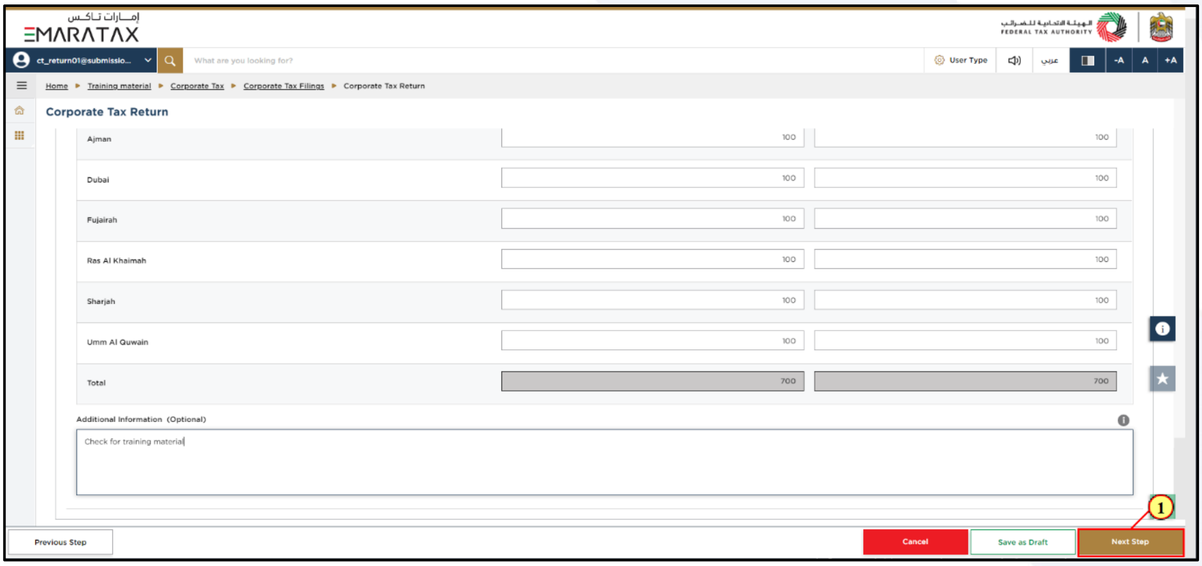
Step	Action
(1)	You can update the '**Free Zone Confirmations**' details, as applicable.



Step	Action
(1)	You can update the '**Additional Information**' details, as applicable.

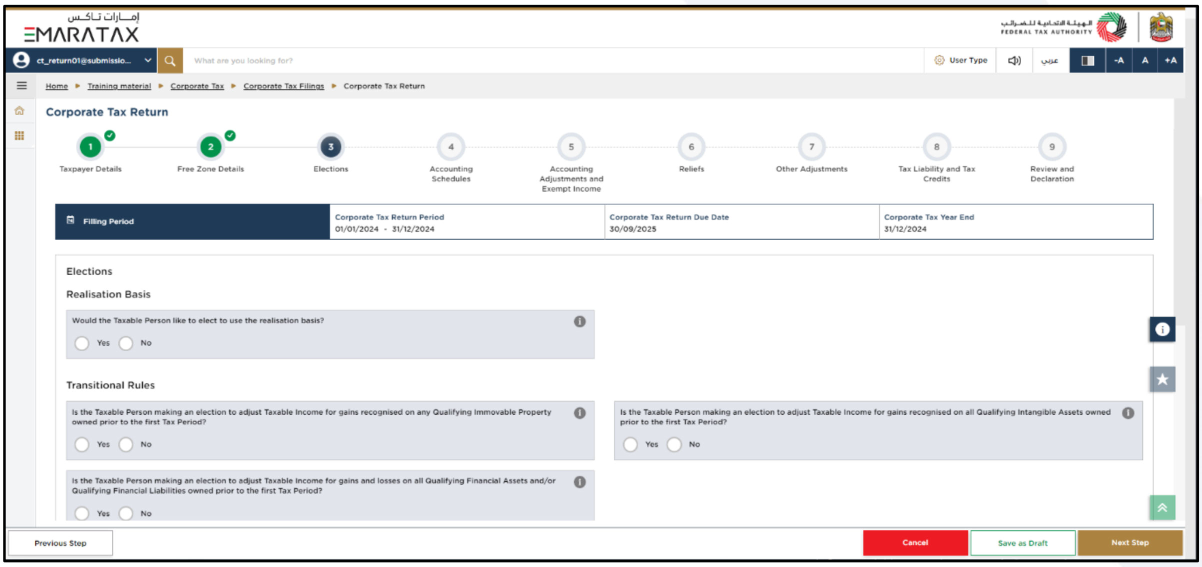


Step	Action
(1)	Add '**Additional Information**' as applicable.

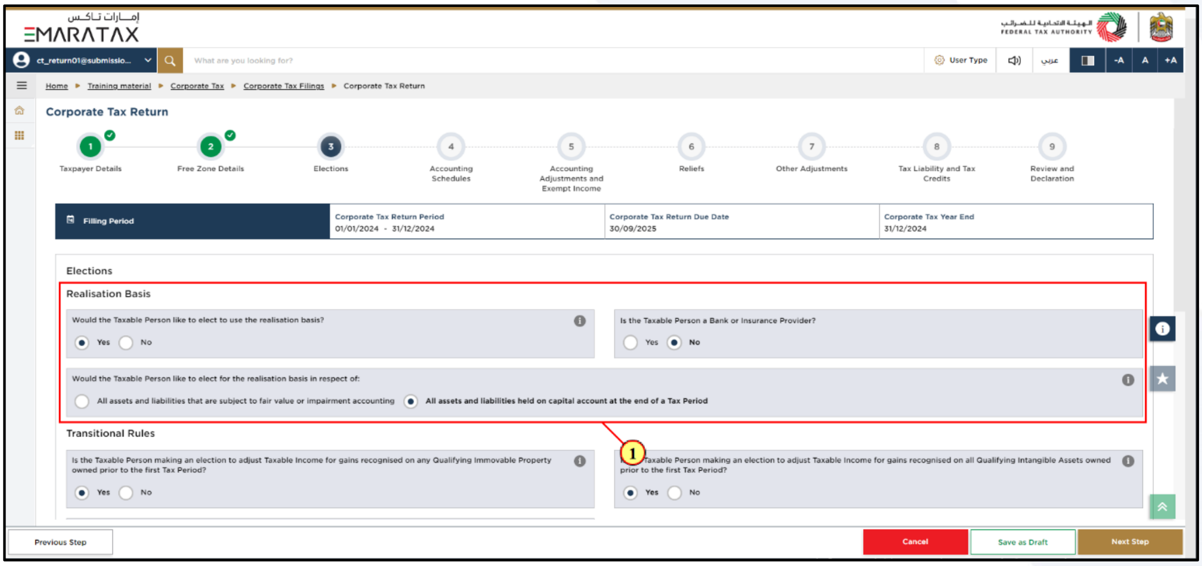


Step	Action
(1)	After completing all mandatory fields, click the ‘**Next Step**’ button to save and proceed to the next section.

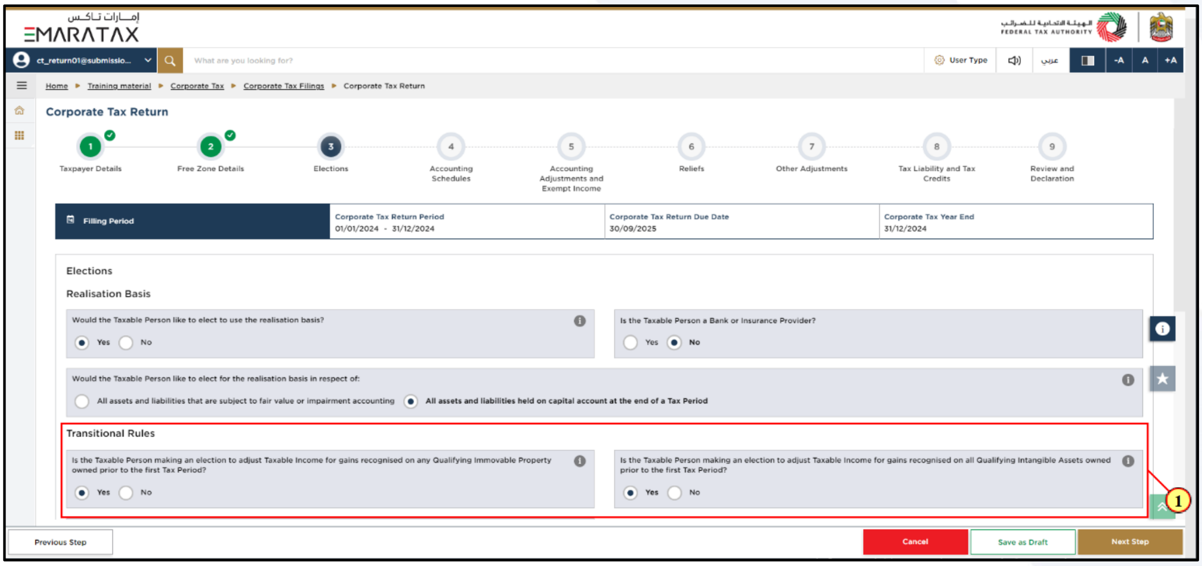
Elections Section



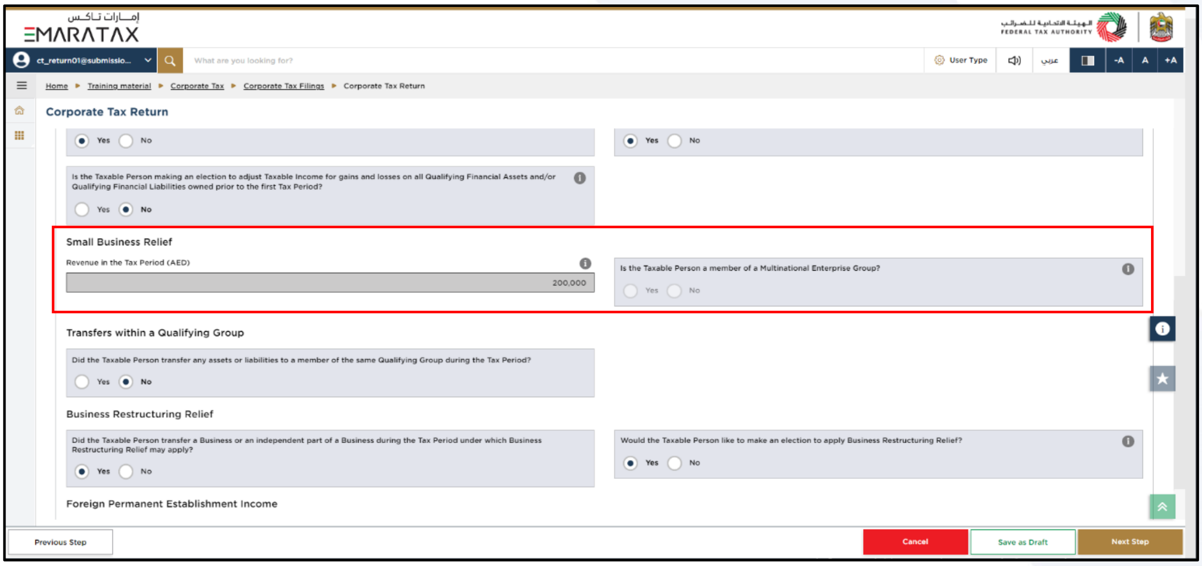
	The '**Elections**' section allows you to make the elections relevant to you.



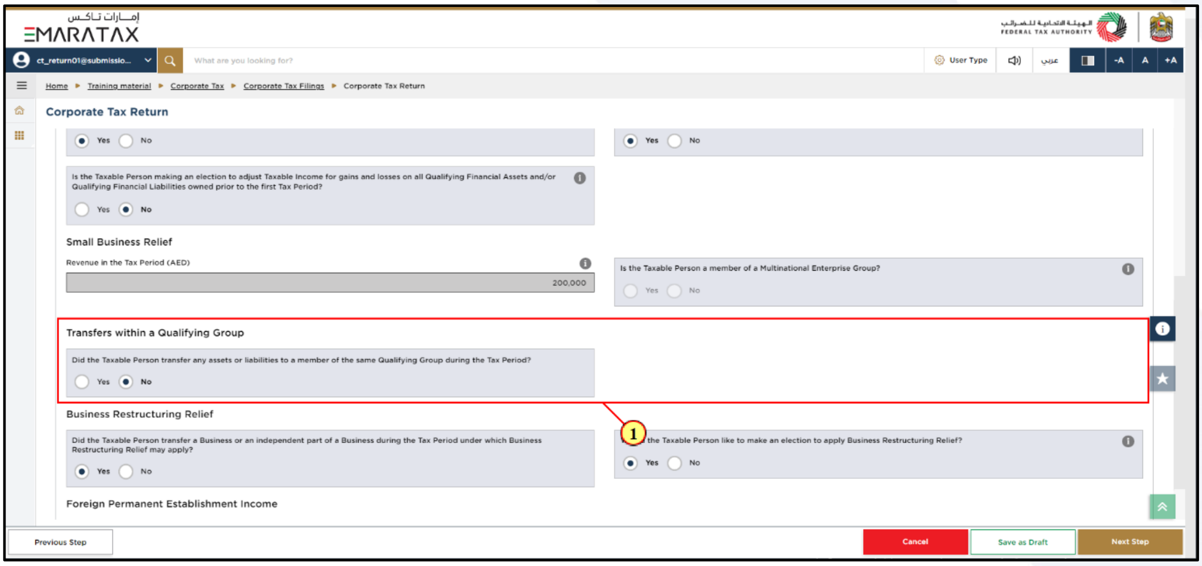
Step	Action
(1)	You can make the election to apply the '**Realisation Basis**'.



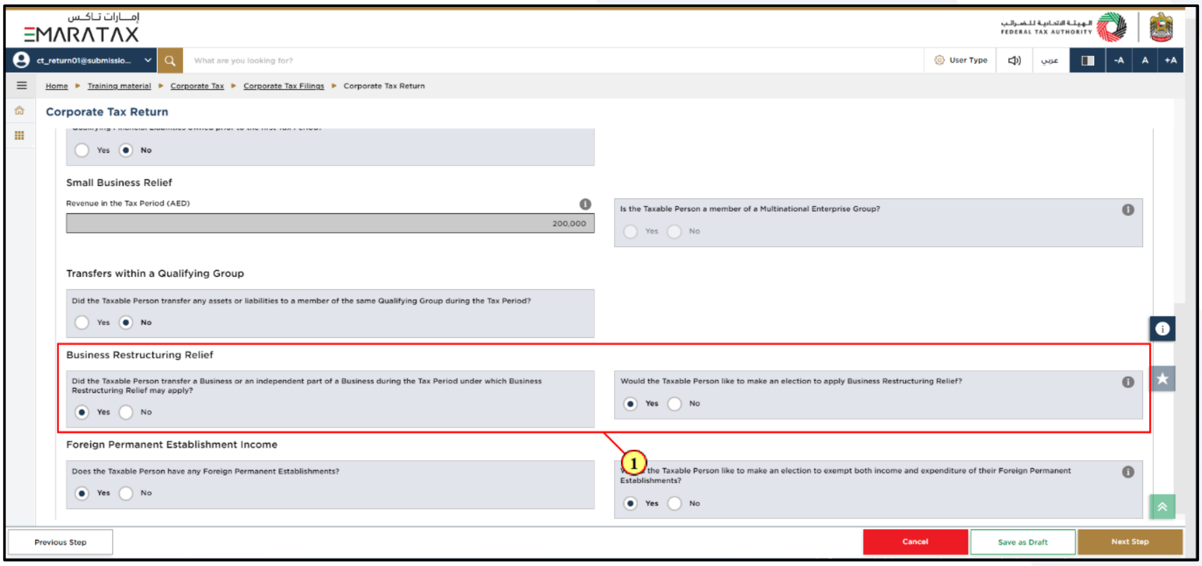
Step	Action
(1)	You can make the election to apply the '**Transitional Rules**'.



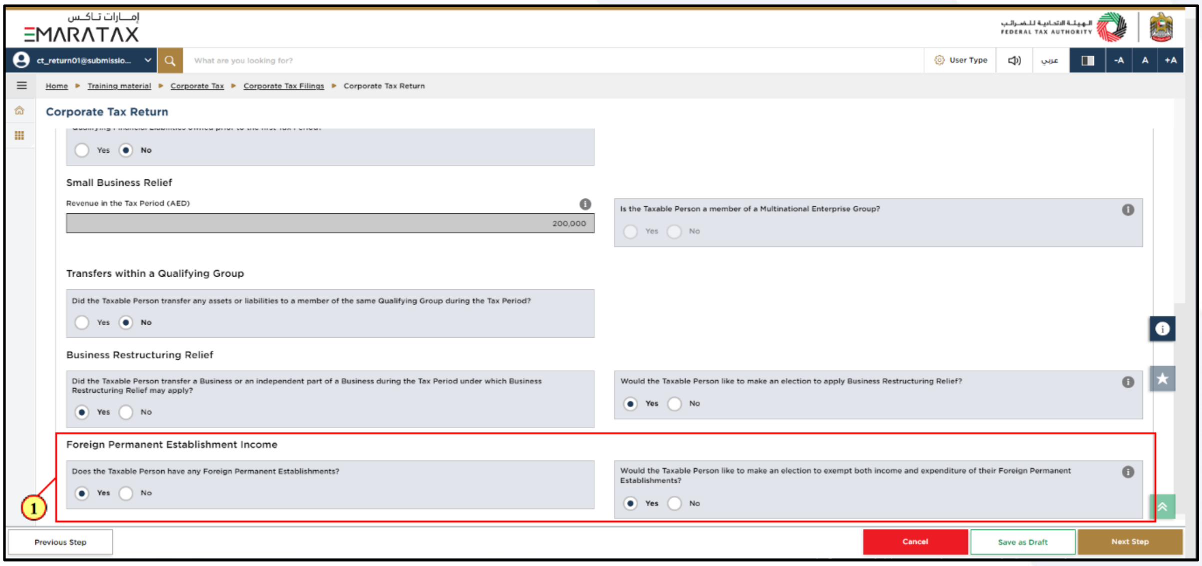
- You can make the election to apply the '**Small Business Relief**'. You are only entitled to this relief if your revenue is AED 3 million or less.
- If you are entitled for small business relief, you should answer '**Yes\No**' to the question: **'Is the Taxable Person a member of a Multinational Enterprise Group?'**.



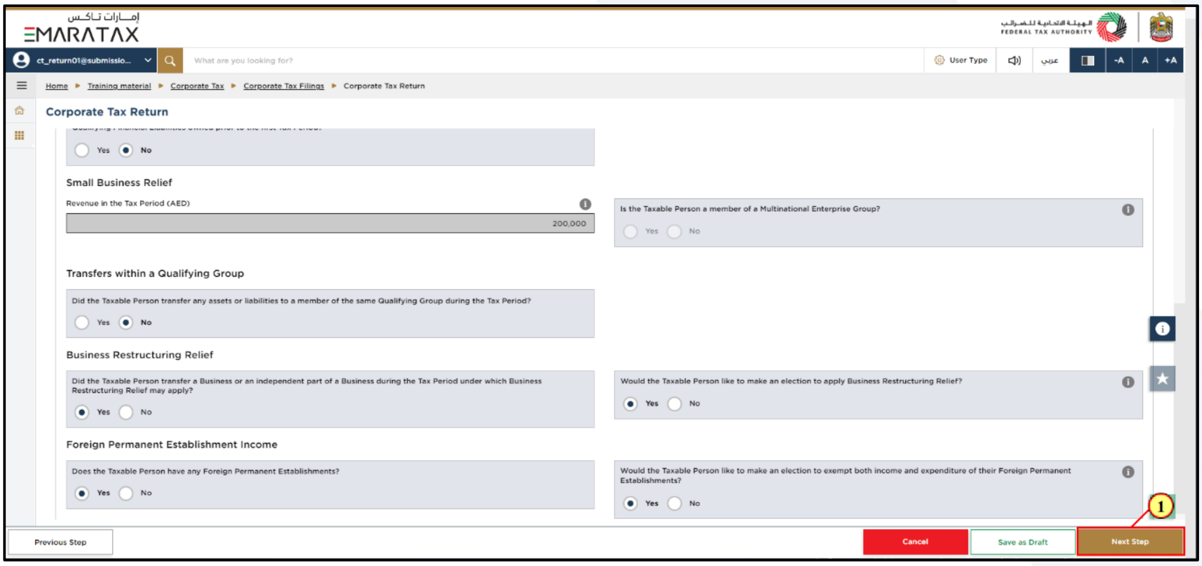
Step	Action
(1)	You can make an election for relief on '**Transfers within a Qualifying Group**', as applicable.



Step	Action
(1)	You can make an election for relief on '**Business Restructuring transaction**'.

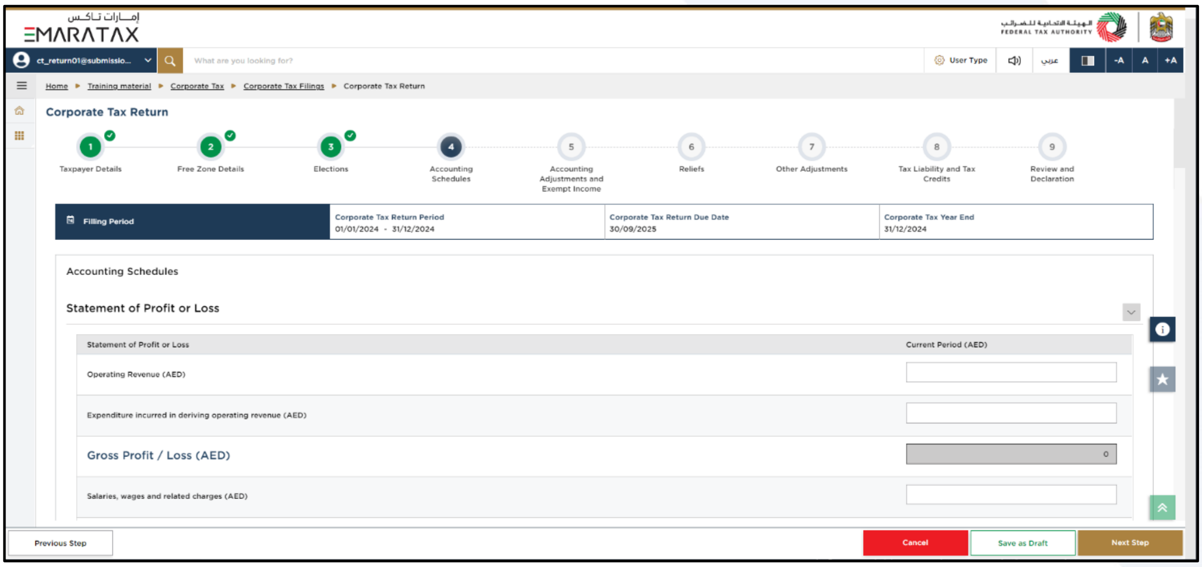


Step	Action
(1)	You can make an election to exempt the '**Foreign Permanent Establishment Income**'.

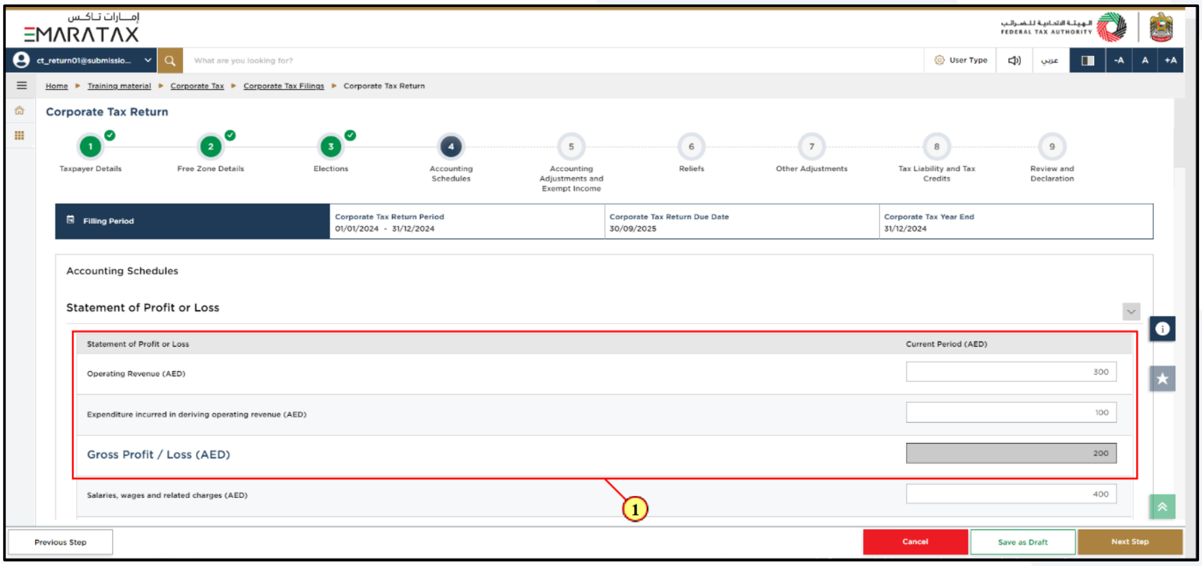


Step	Action
(1)	After completing all mandatory fields, click the ‘**Next Step**’ button to save and proceed to the next section.

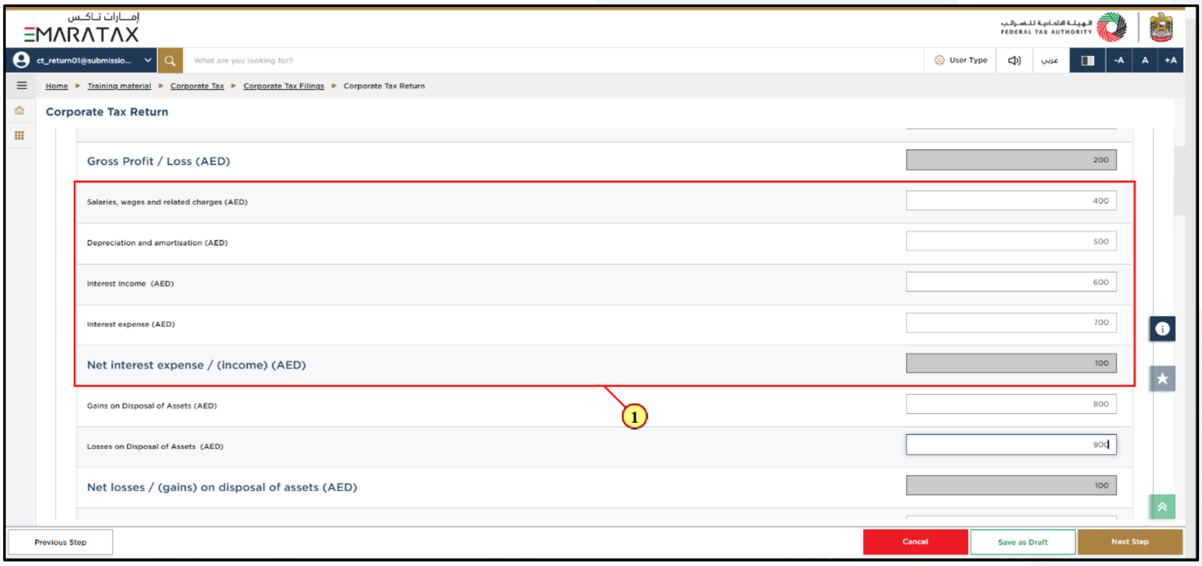
Accounting Schedules Section



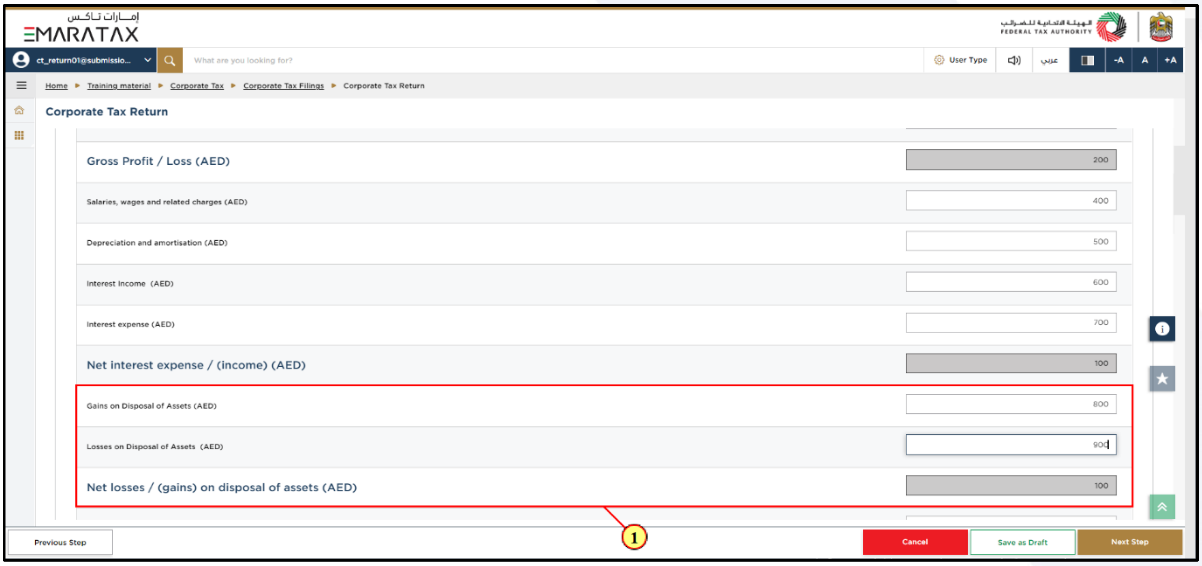
- The '**Accounting Schedules**' section is divided into three parts; Statement of Profit or Loss, Comprehensive Income and Statement of Financial Position. You can update the details for each of these as applicable.
- All numerical values should be entered as positive. The system will determine where positive/negative adjustments will be applied in the tax calculation depending on the nature of the field.



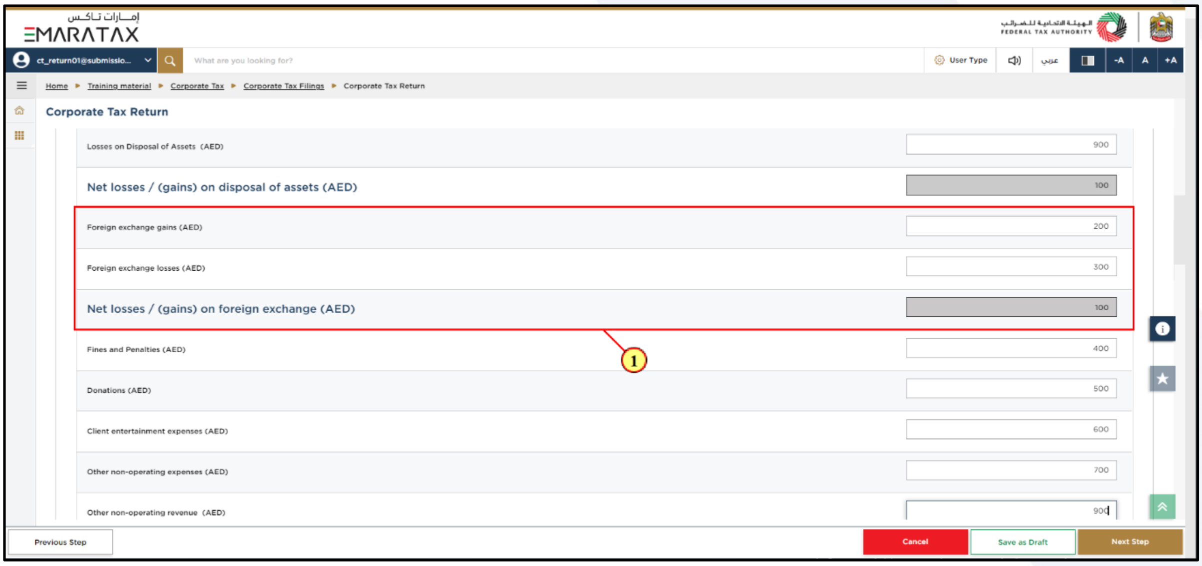
Step	Action
(1)	• You can update the Operating Revenue details, as applicable. • The '**Gross Profit / Loss**' is auto-calculated.



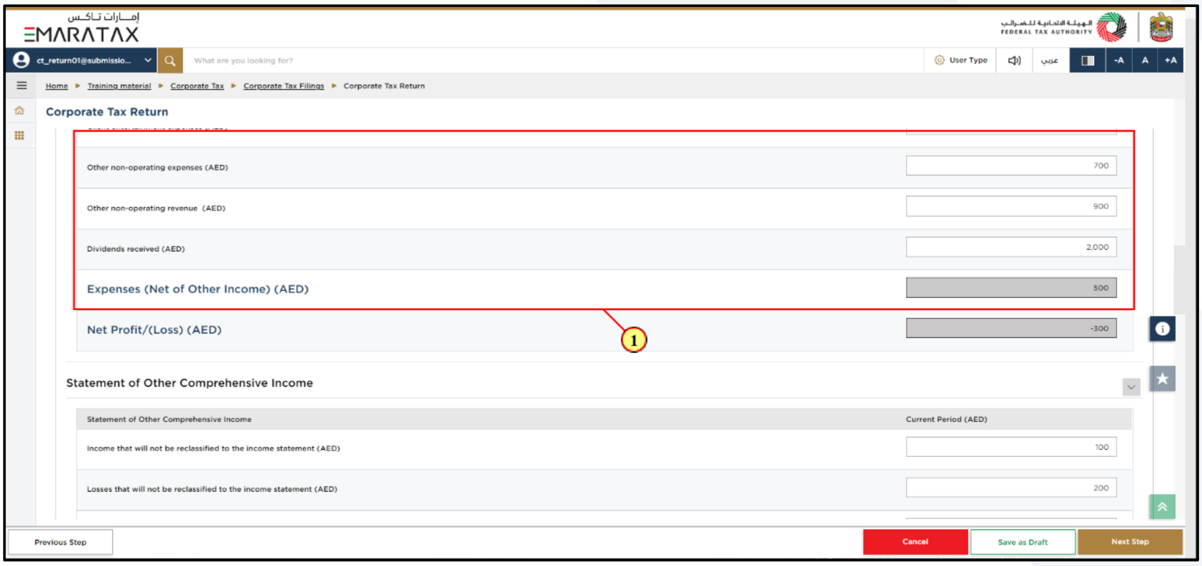
Step	Action
(1)	• You can update the interest expense / (income) details, as applicable. • The '**Net interest expense / (income)**' is auto-calculated.



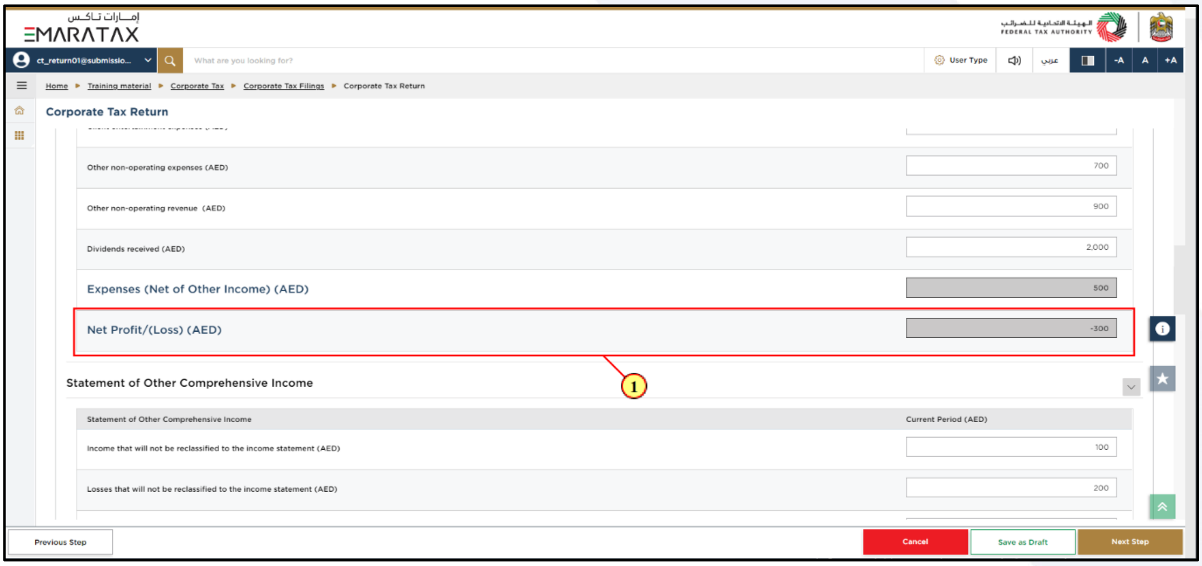
Step	Action
(1)	• You can update the losses / (gains) on disposal of assets details, as applicable. • The '**Net losses / (gains) on disposal of assets**' are auto-calculated.



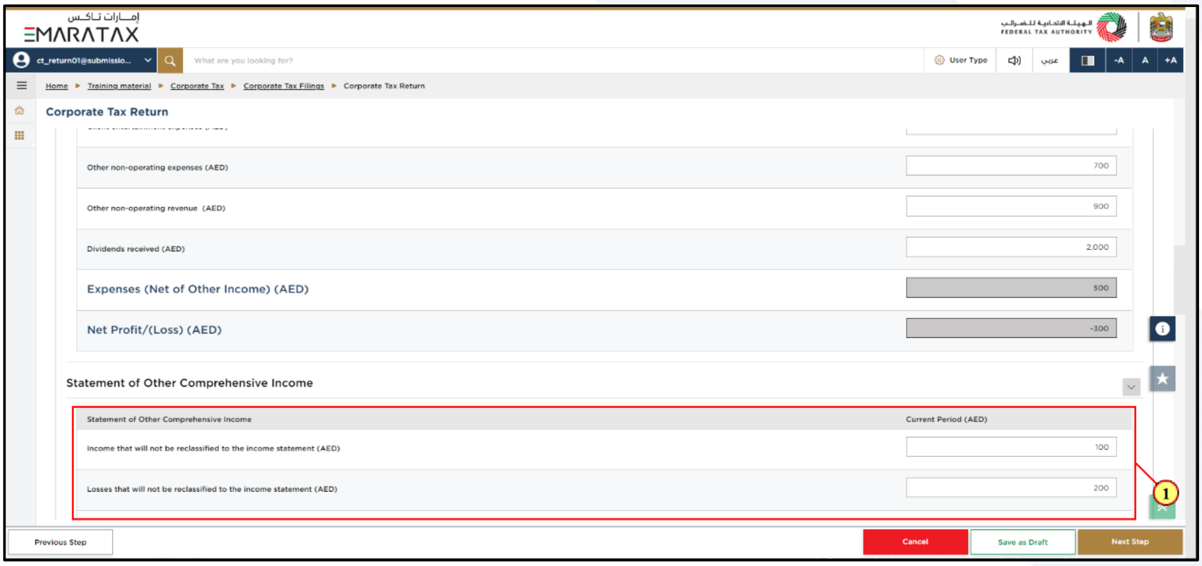
Step	Action
(1)	• You can update the foreign exchange gains / losses details, as applicable. • The '**Net losses / (gains) on foreign exchange**' are auto-calculated.



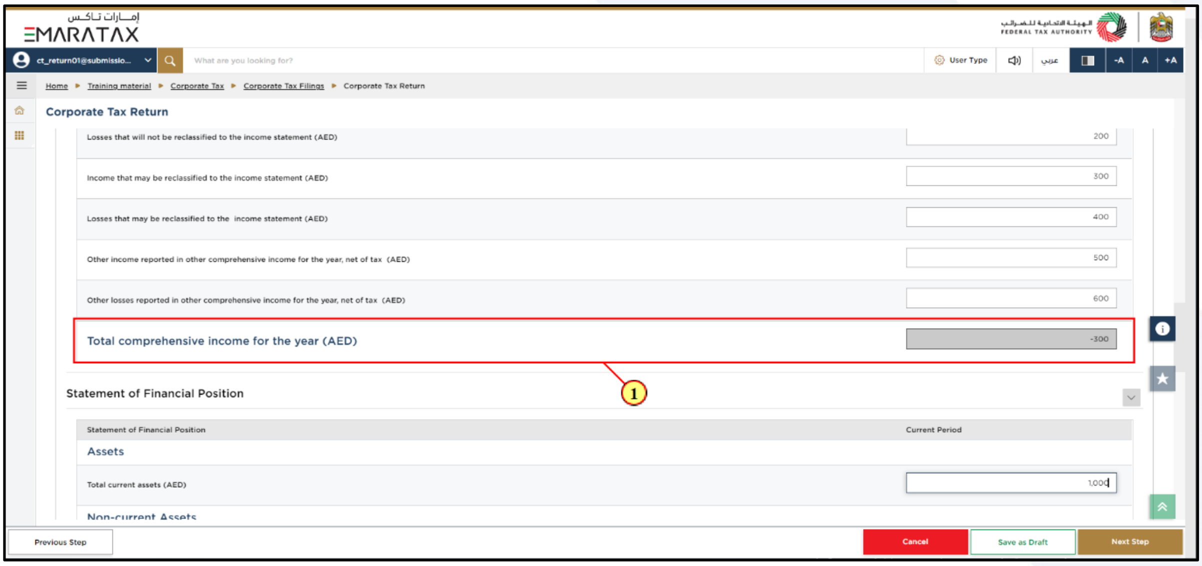
Step	Action
(1)	• You can update the expenses of other income details, as applicable. • The '**Expenses (Net of Other Income)**' are auto-calculated.



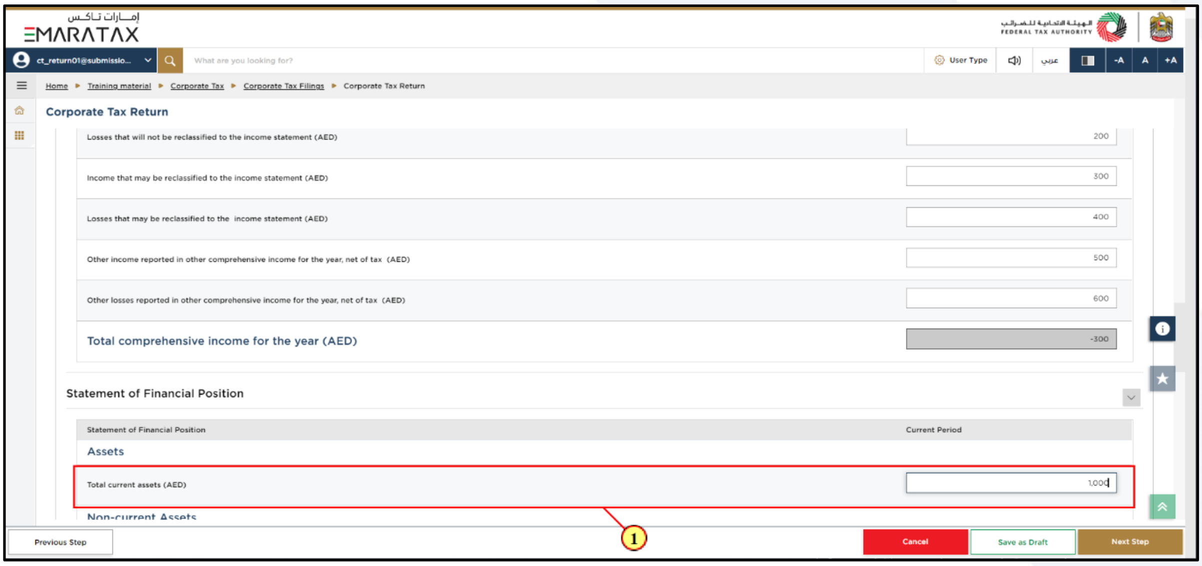
Step	Action
(1)	The '**Net profit / (loss)**' is auto-calculated based on all the details entered under the Profit or Loss section.



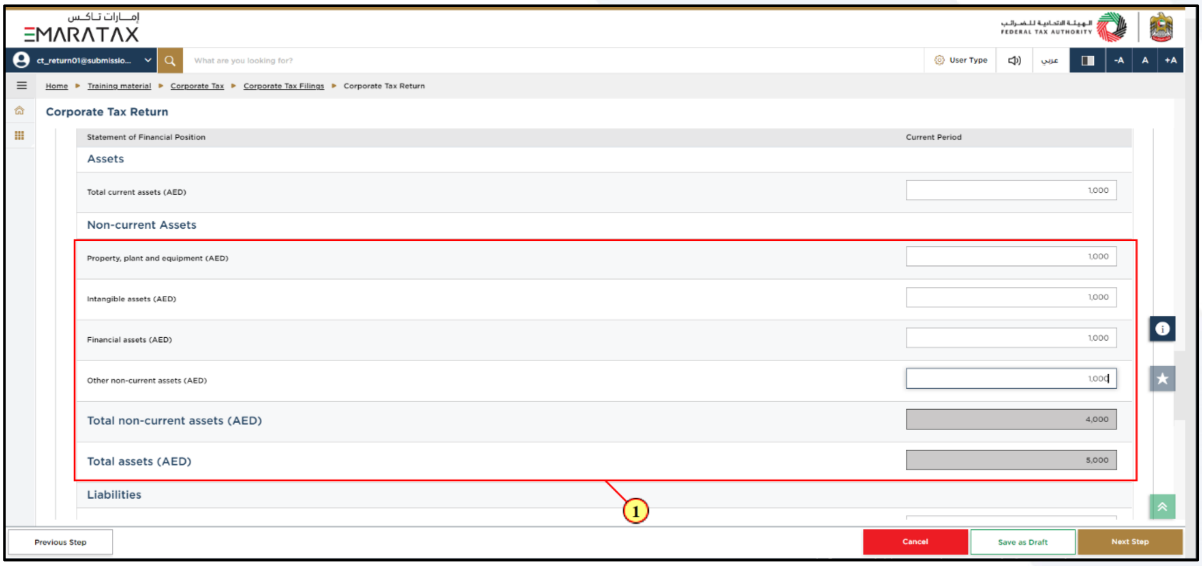
Step	Action
(1)	You can update the statement of other comprehensive income details, as applicable.



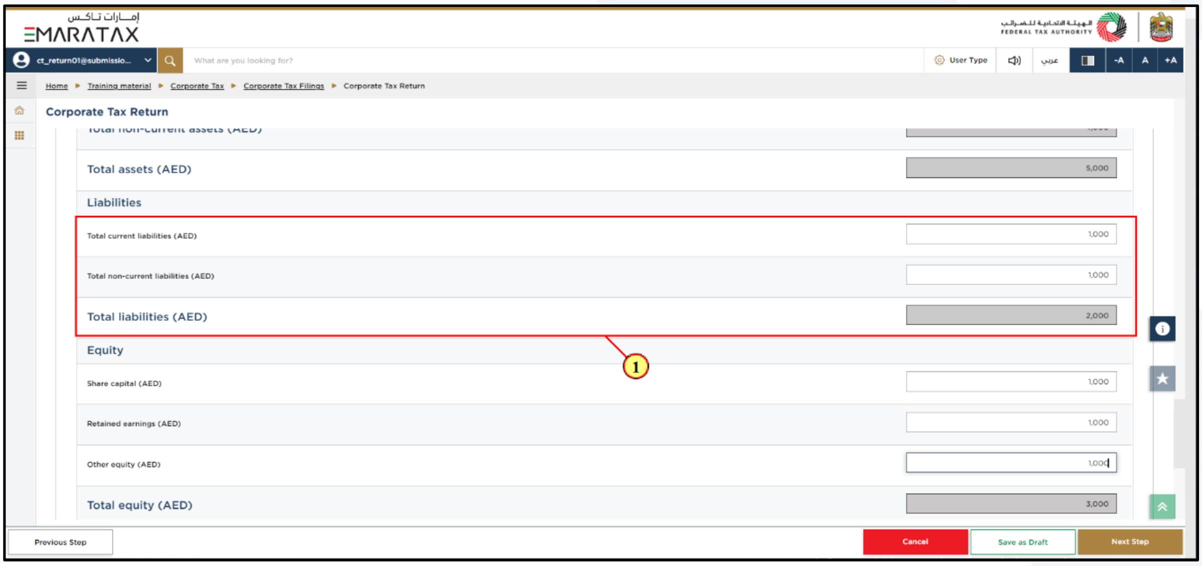
Step	Action
(1)	The '**Total comprehensive income for the year**' is auto-calculated.



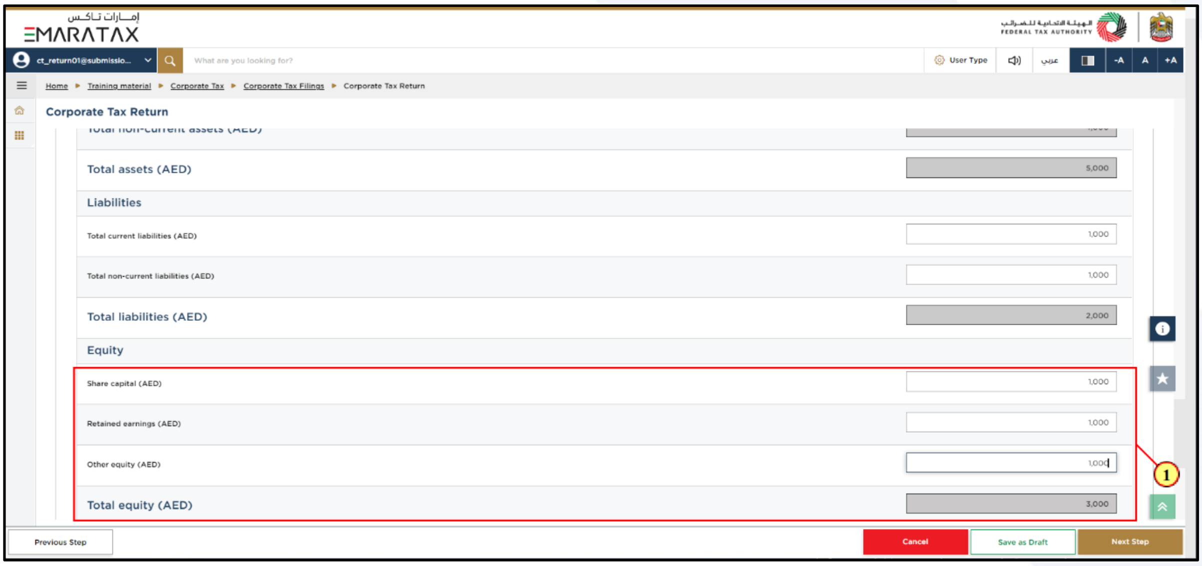
Step	Action
(1)	You can update the assets details, as applicable.



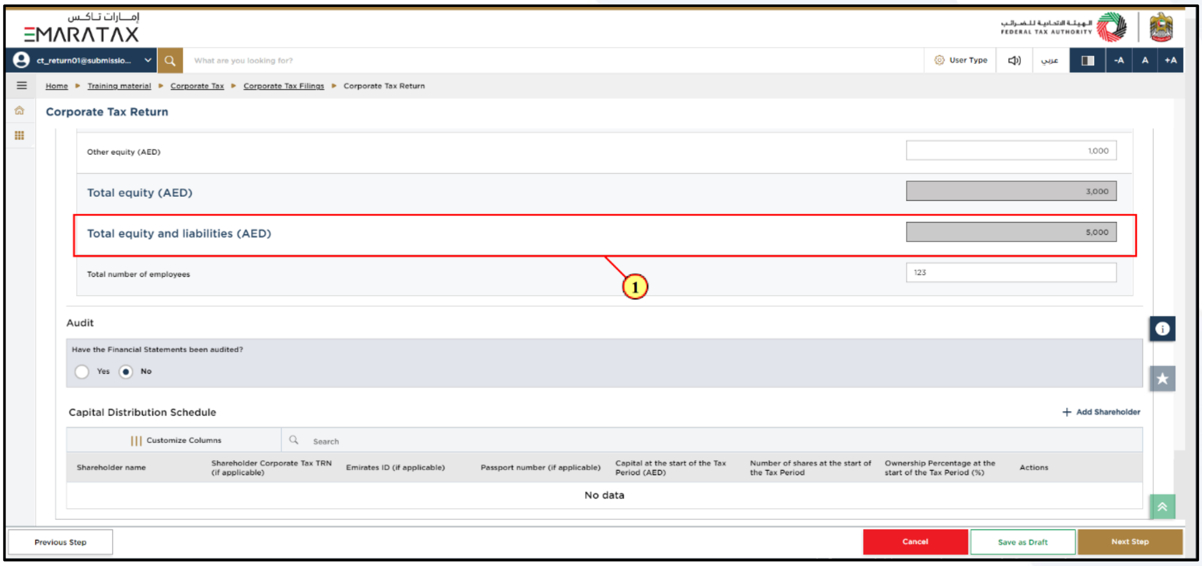
Step	Action
(1)	• You can update the non-current assets details, as applicable. • The '**Total non-current assets**' and '**Total assets**' are auto-calculated.



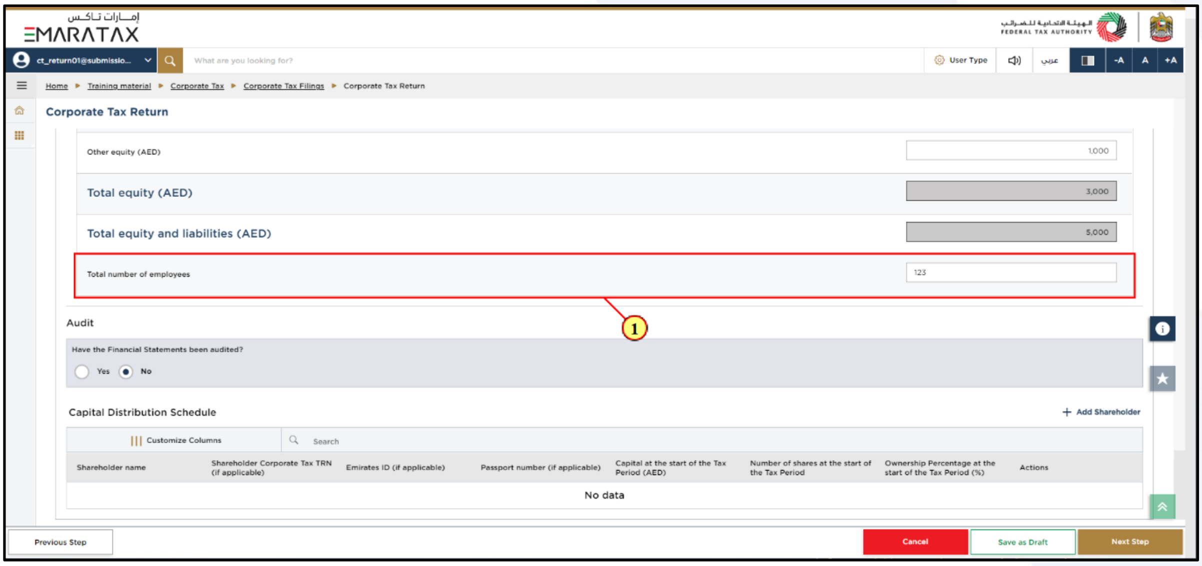
Step	Action
(1)	• You can update the liability details, as applicable. • The '**Total liabilities**' is auto-calculated.



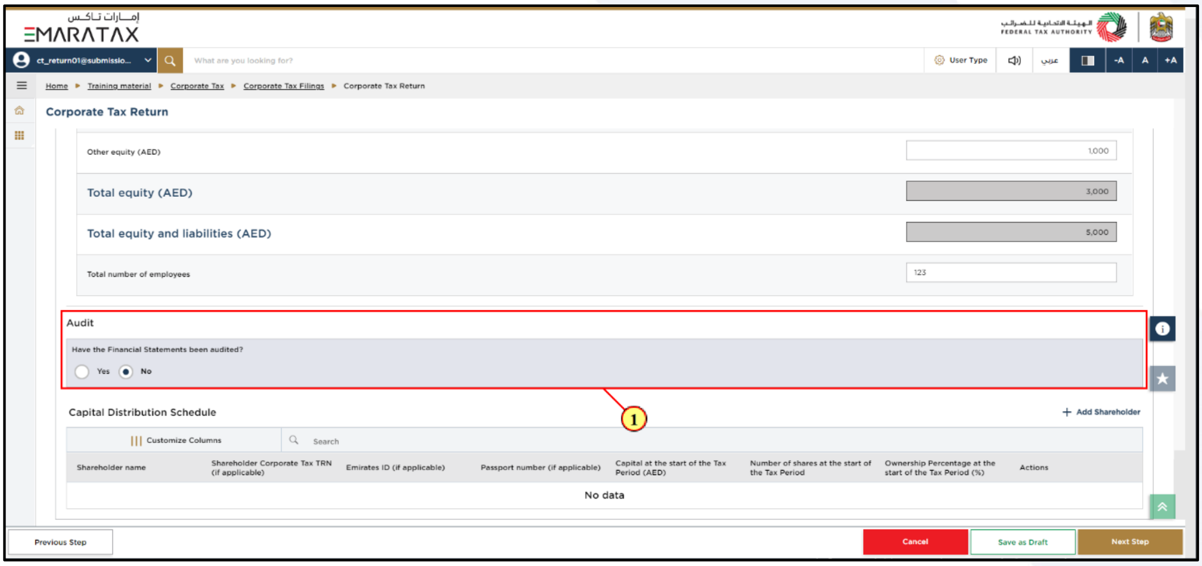
Step	Action
(1)	• You can update the equity details, as applicable. • The '**Total equity**' is auto-calculated.



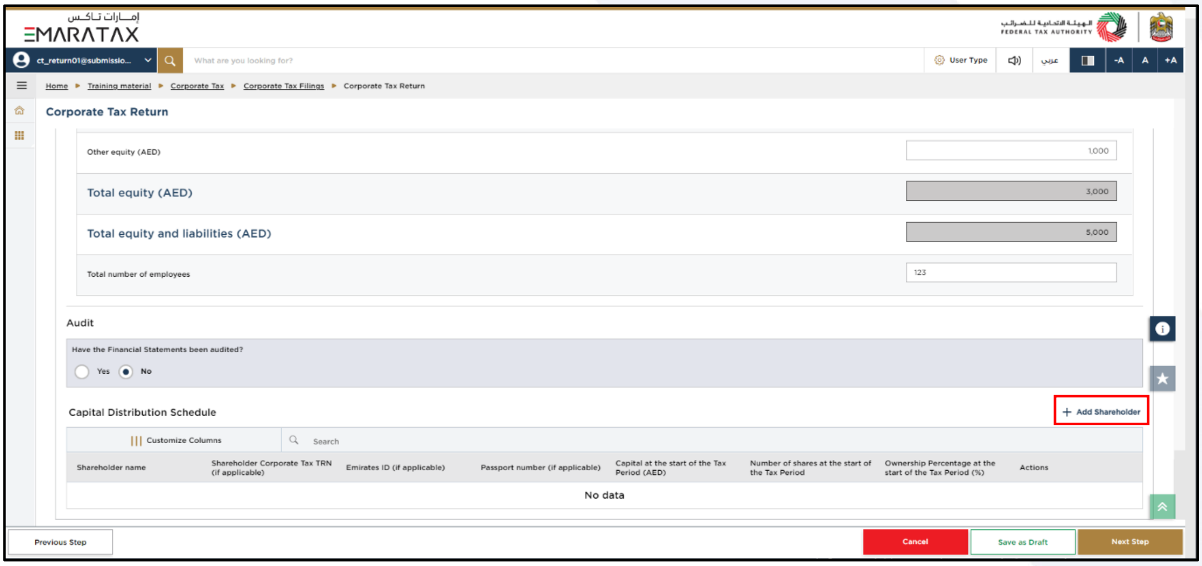
Step	Action
(1)	The '**Total equity and liabilities**' are auto-calculated based on the details entered above.



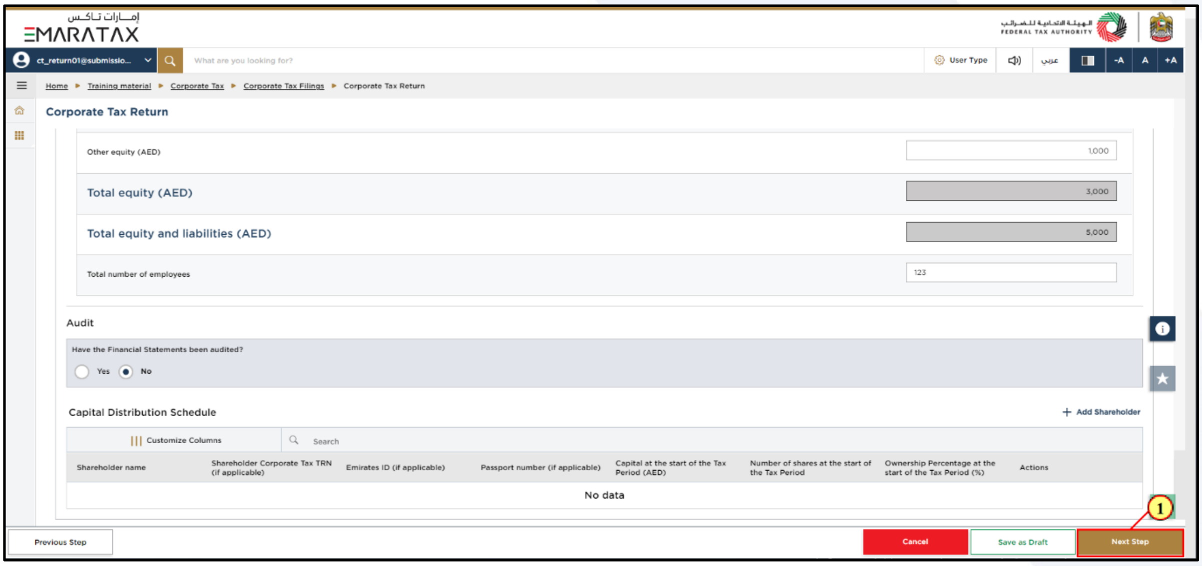
Step	Action
(1)	Enter the '**Total number of employees**'.



Step	Action
(1)	You can update the '**Audit**' details, as applicable.

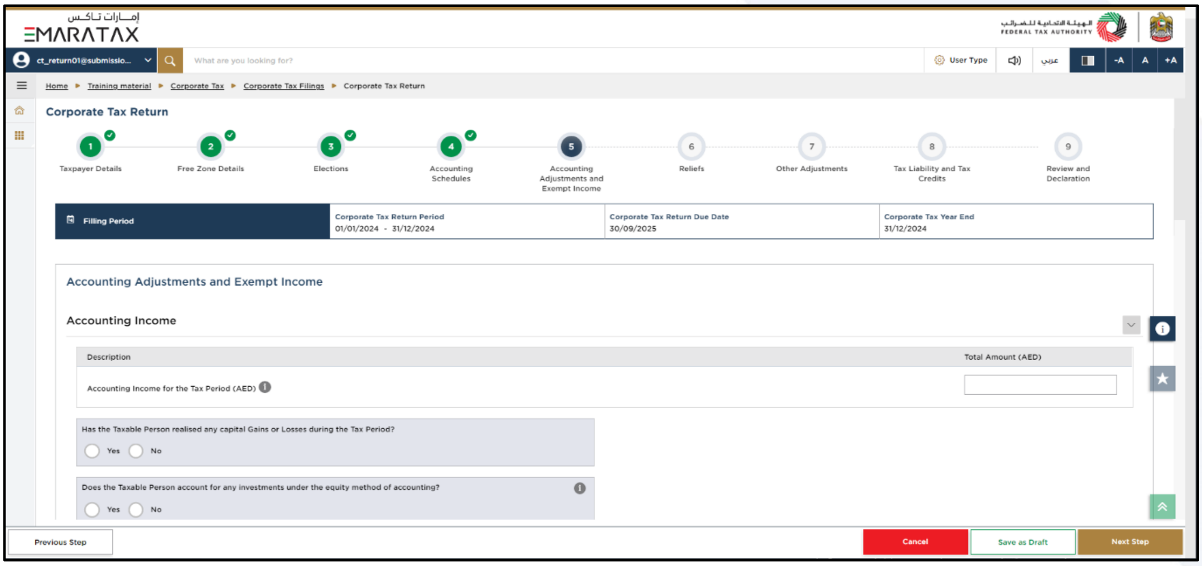


You may click '**Add Shareholder**' to add shareholder details, as applicable.

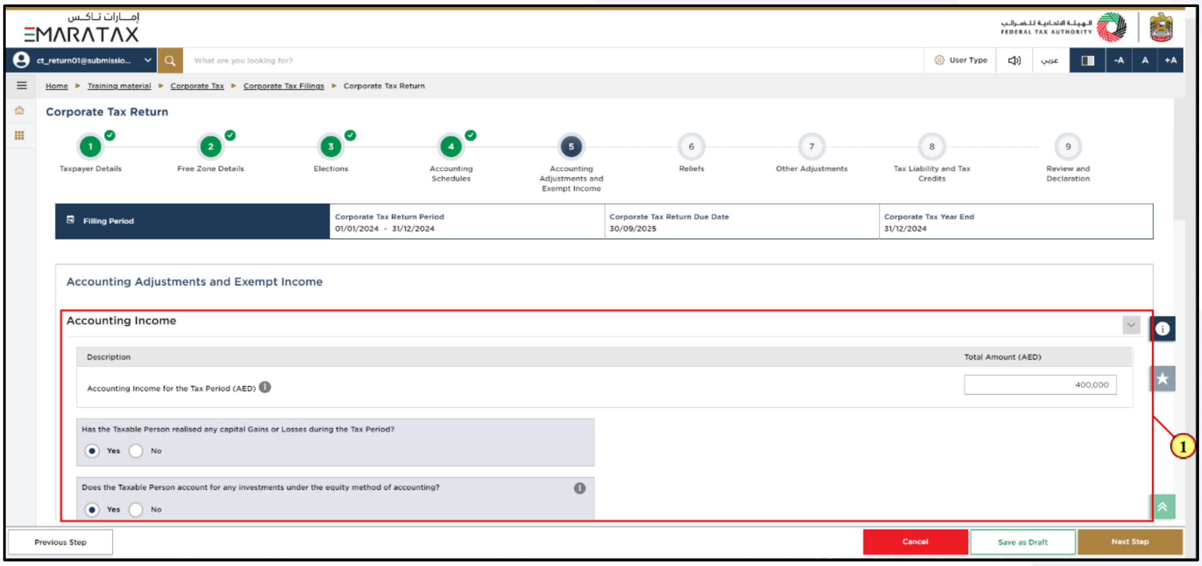


Step	Action
(1)	After completing all mandatory fields, click the '**Next Step**' button to save and proceed to the next section.

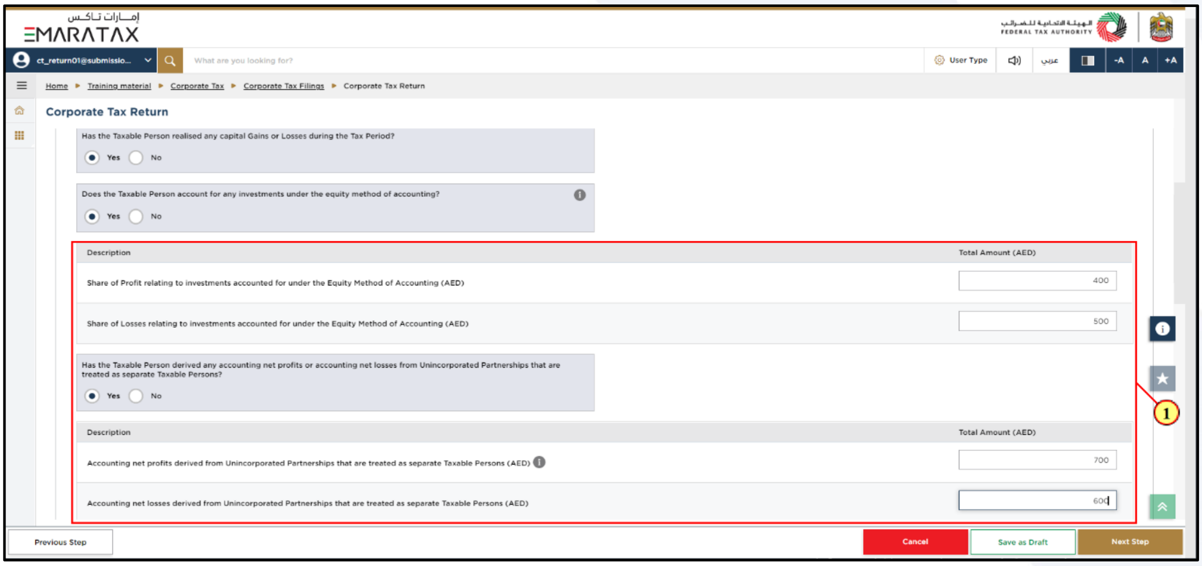
Accounting Adjustments and Exempt Income Section



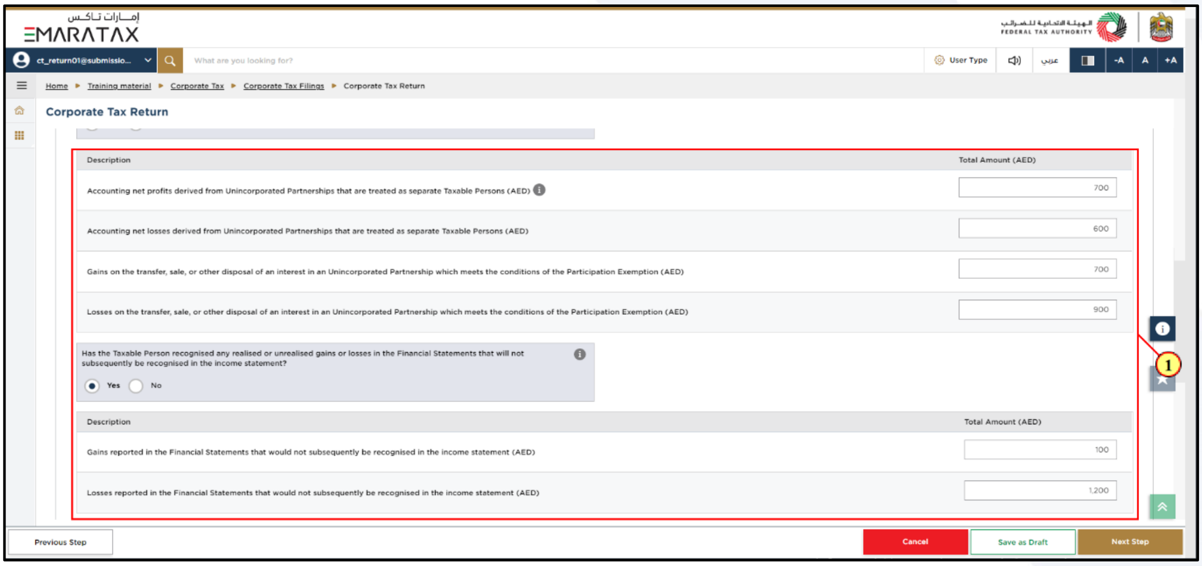
The '**Accounting Adjustments and Exempt Income**' section allows you to update the accounting income for adjustments such as provision adjustments and realization basis adjustments. You can update the exempt income section by providing details of all the income to be adjusted in the accounting income.



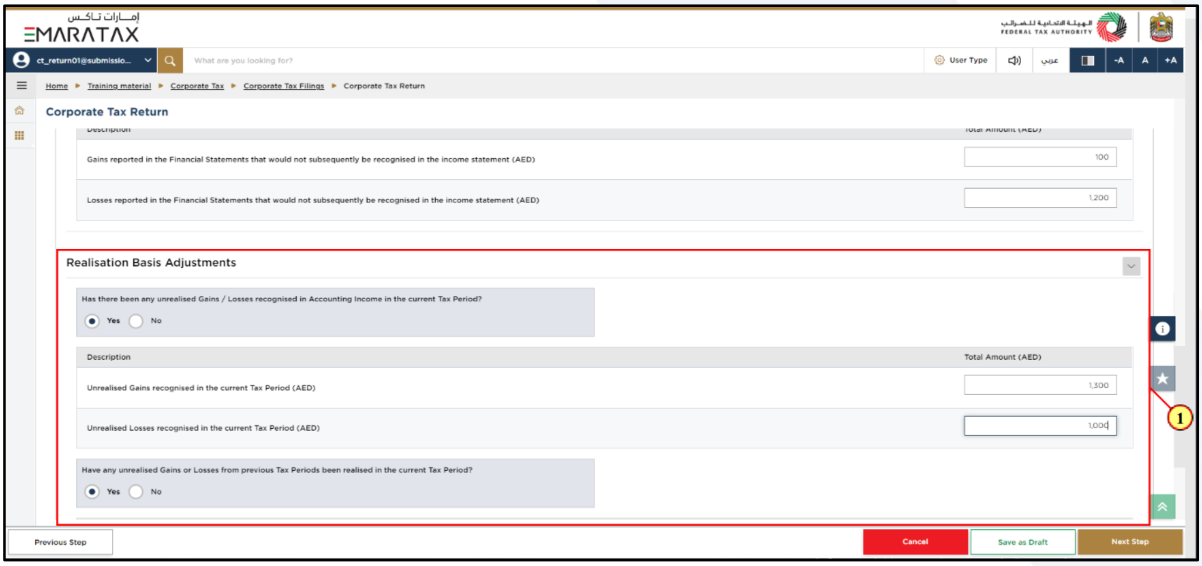
Step	Action
(1)	Enter '**Accounting Income**' details, as applicable.



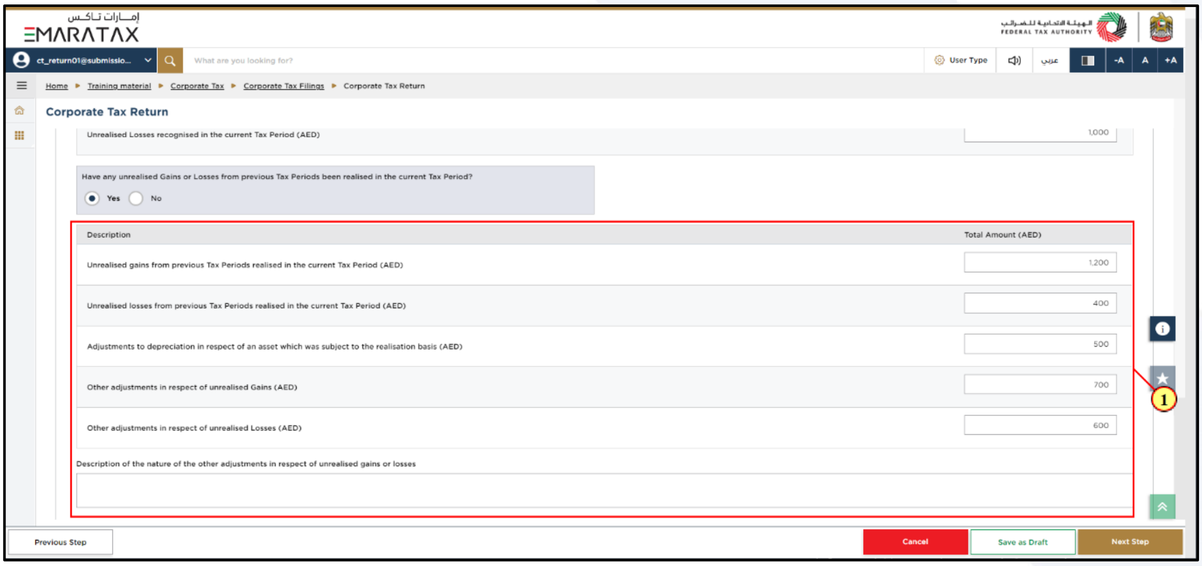
Step	Action
(1)	Continue with the update of the accounting income details, as applicable.



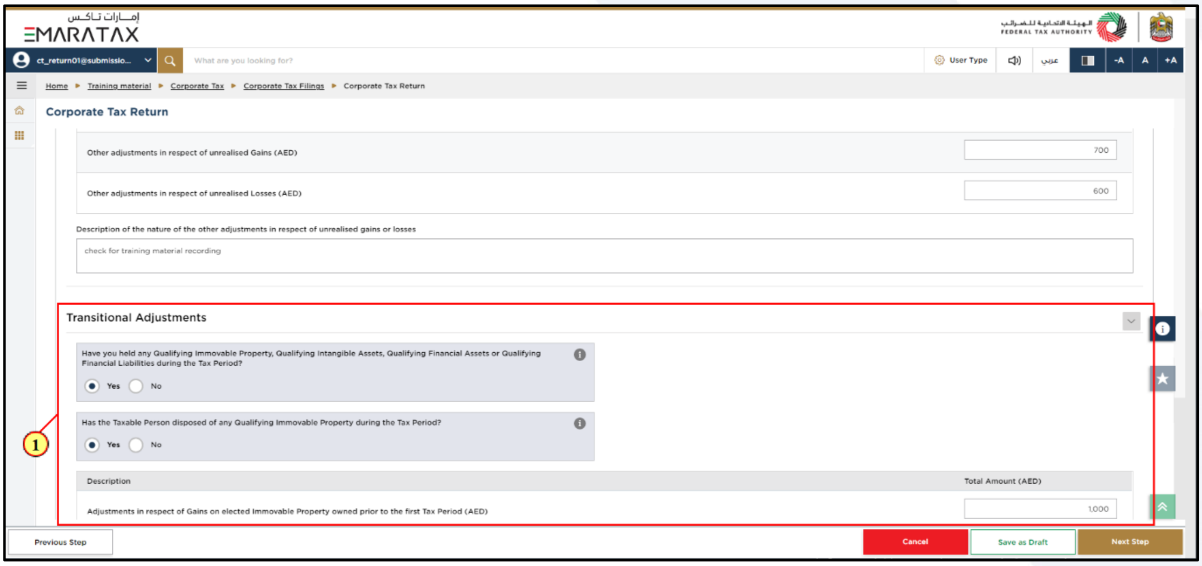
Step	Action
(1)	Continue with the update of the accounting income details, as applicable.



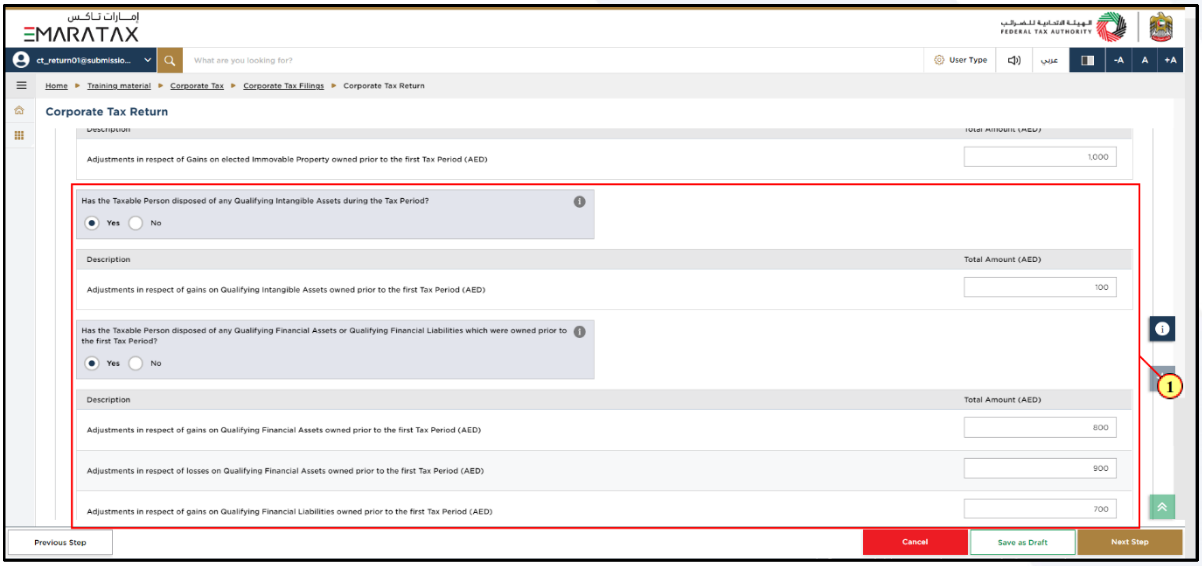
Step	Action
(1)	You can update the '**Realisation Basis Adjustments**' details, as applicable.



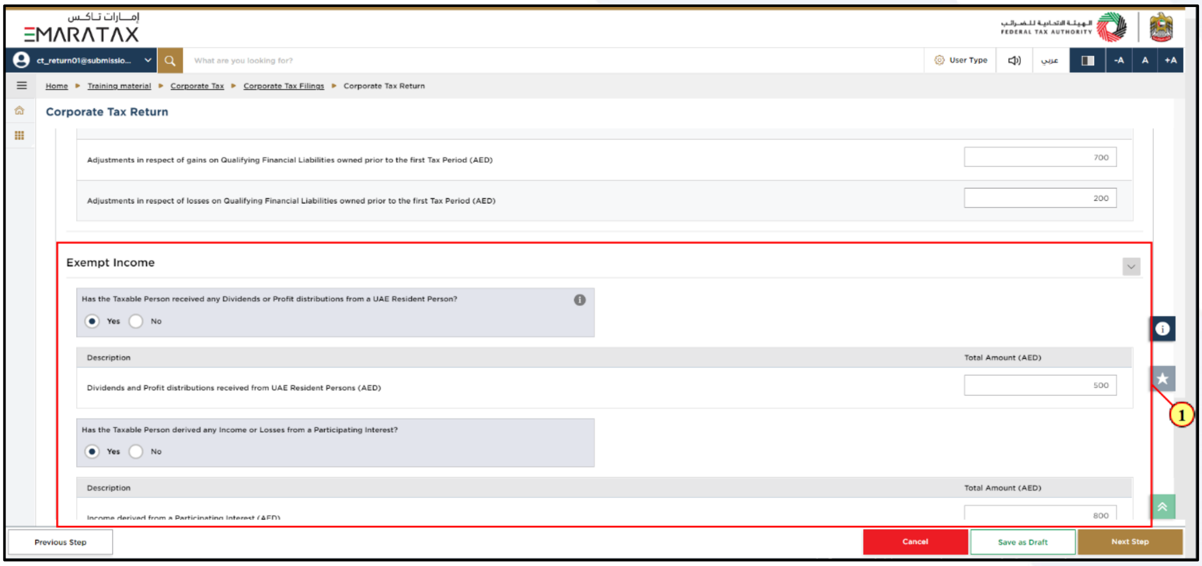
Step	Action
(1)	Continue with the update of the realisation basis adjustments details, as applicable.



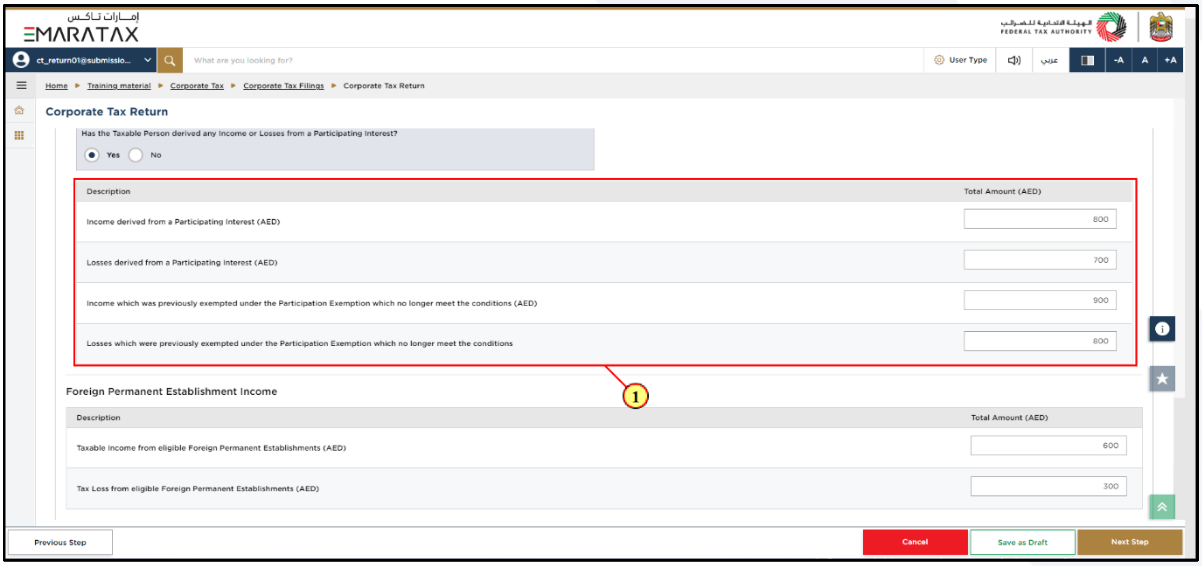
Step	Action
(1)	You can update the '**Transitional Adjustments**' details, as applicable.



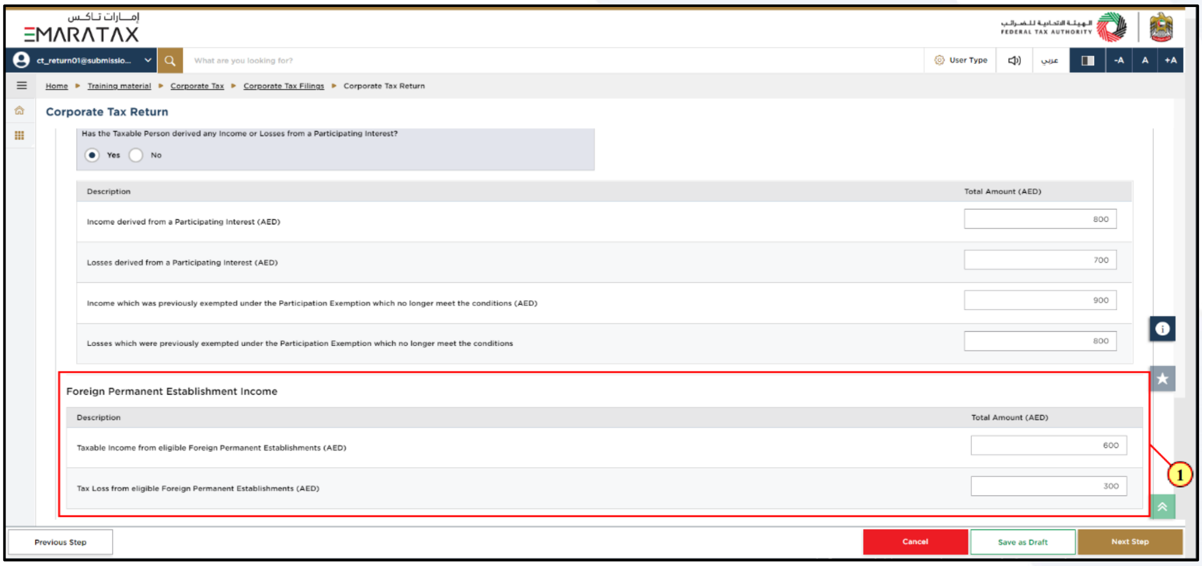
Step	Action
(1)	Continue with the update of the transitional adjustments details, as applicable.



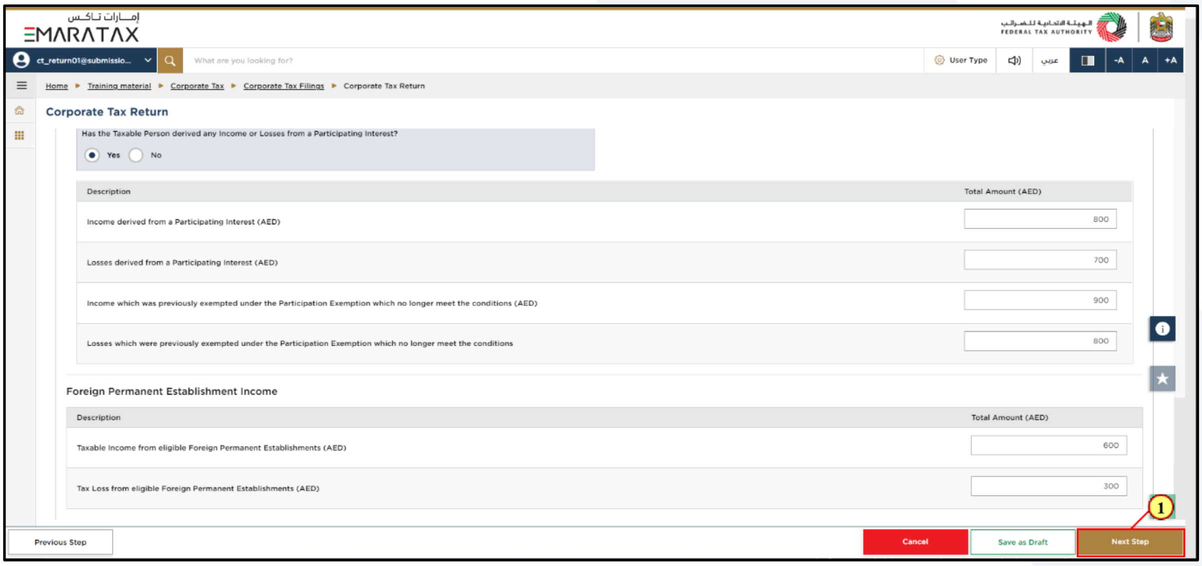
Step	Action
(1)	You can update the '**Exempt Income**' details, as applicable.



Step	Action
(1)	Continue with the update of the exempt income details, as applicable.



Step	Action
(1)	You can update the '**Foreign Permanent Establishment Income**' details, as applicable.

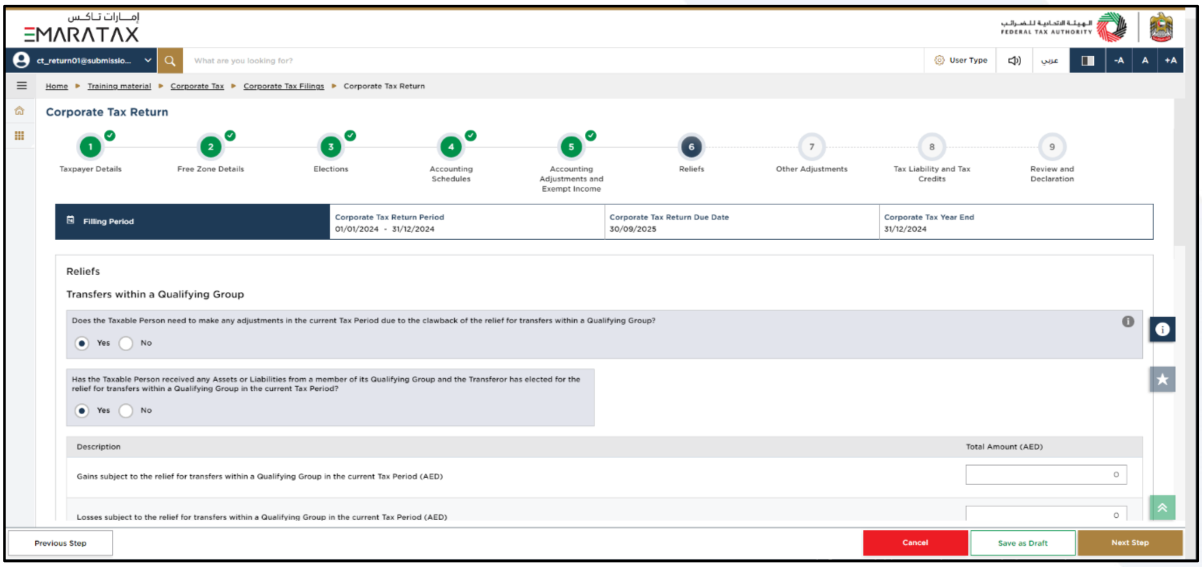


Step	Action
(1)	After completing all mandatory fields, click the '**Next Step**' button to save and proceed to the next section.

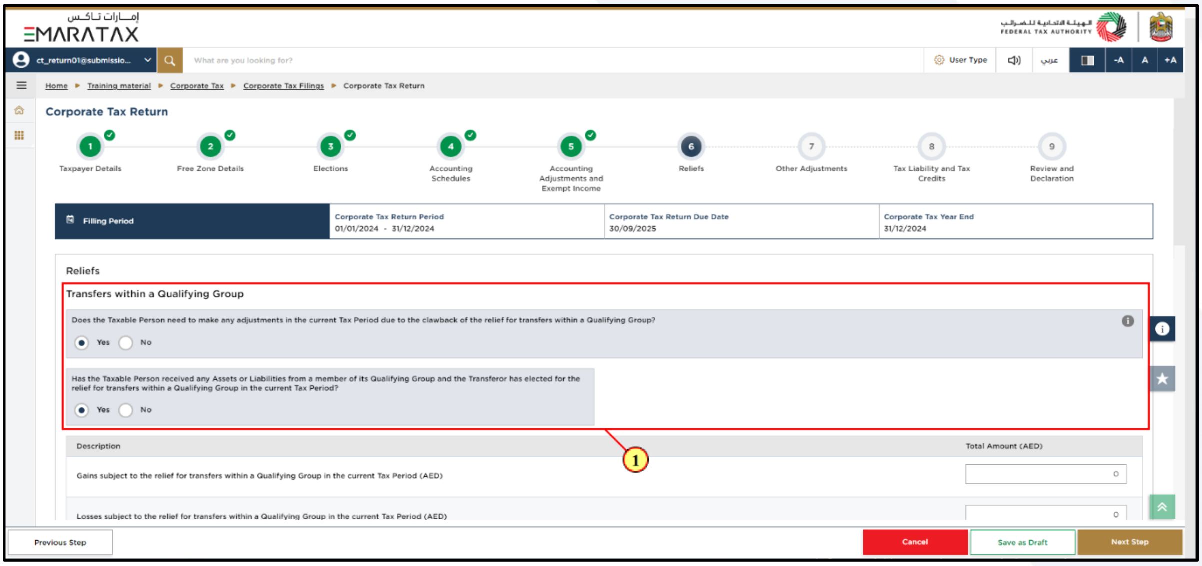
الـهـيـئـة الاتـحـاديـة لـلـضـرائـب
FEDERAL TAX AUTHORITY

United Arab Emirates

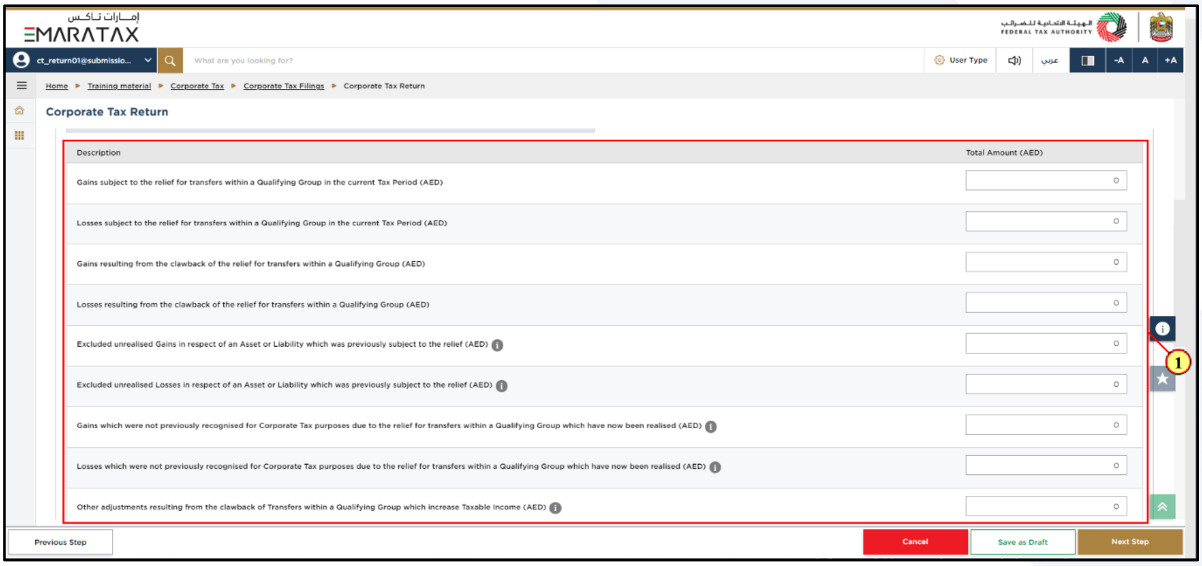
Reliefs Section



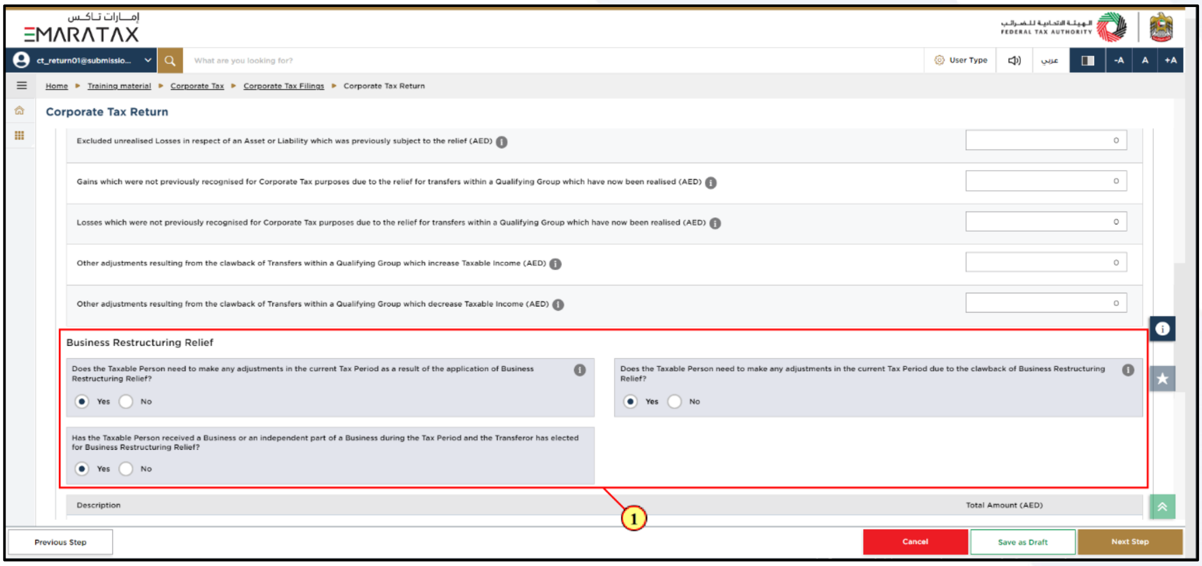
- The '**Reliefs**' section allows you to include the adjustments which are arising from reliefs claimed including Transfers within a Qualifying Group or business restructuring relief where applicable.
- All numerical values should be entered as positive. The system will determine where positive/negative adjustments will be applied in the tax calculation depending on the nature of the field.



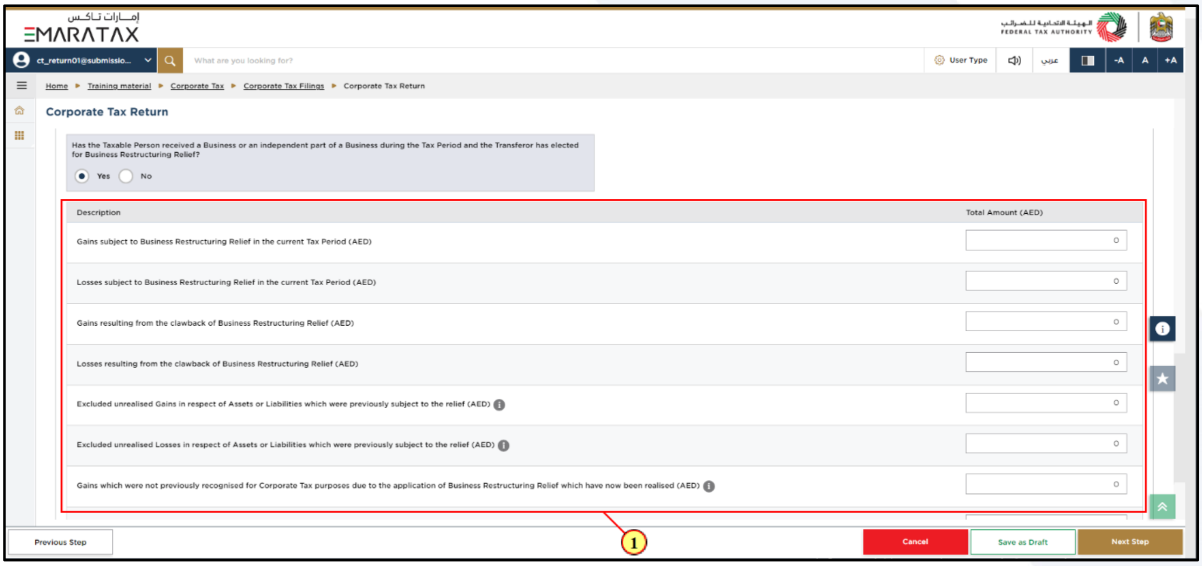
Step	Action
(1)	You can update the details of relief relating to '**Transfers within a Qualifying Group**', as applicable.



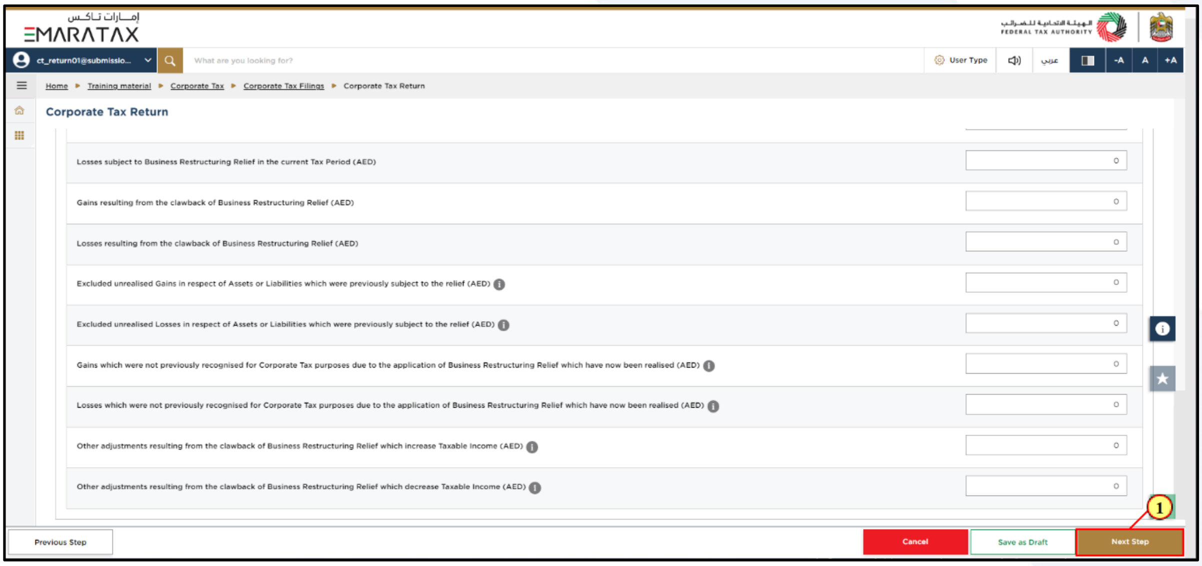
Step	Action
(1)	Continue with the update of the details of relief relating to transfers within a qualifying Group, as applicable.



Step	Action
(1)	You can update the details of relief relating to '**Business Restructuring Relief**', as applicable.

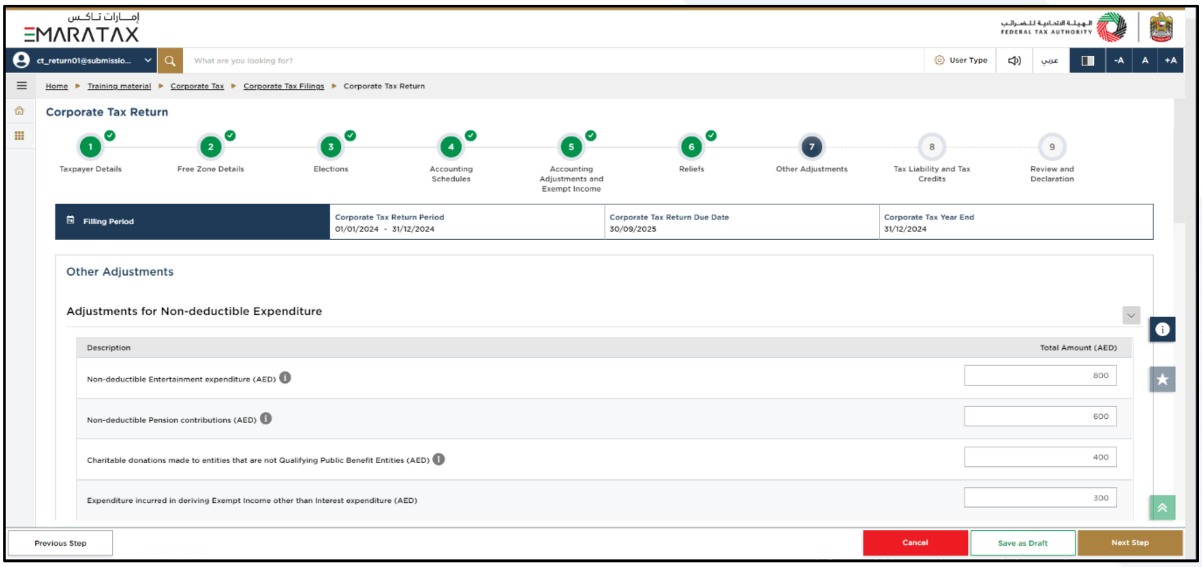


Step	Action
(1)	Continue with the update of the details of relief relating to business restructuring relief, as applicable.

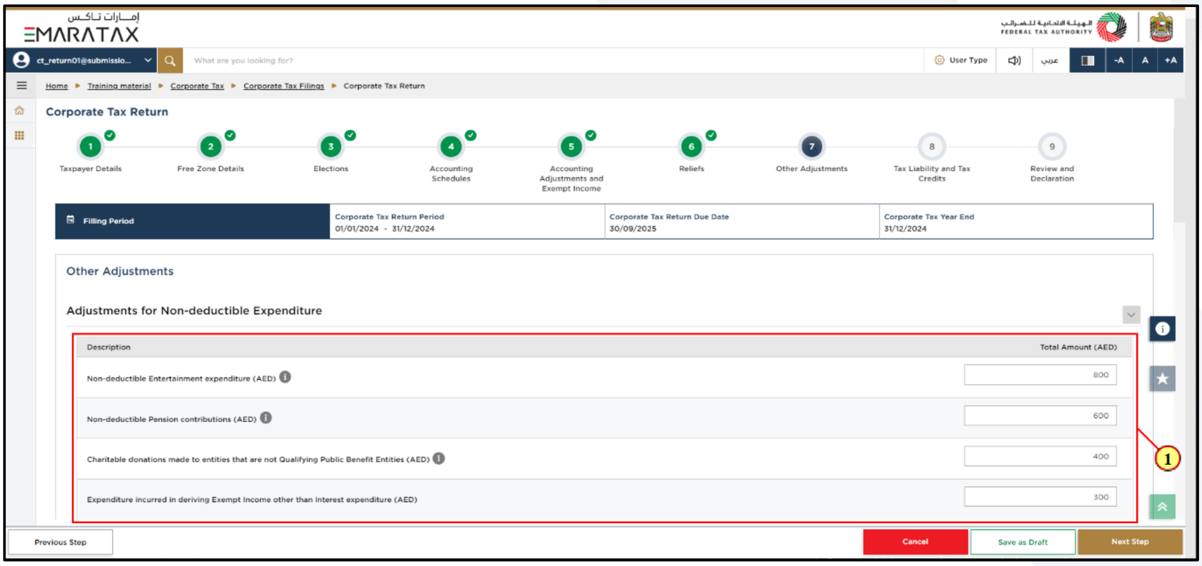


Step	Action
(1)	After completing all mandatory fields, click the ‘**Next Step**’ button to save and proceed to the next section.

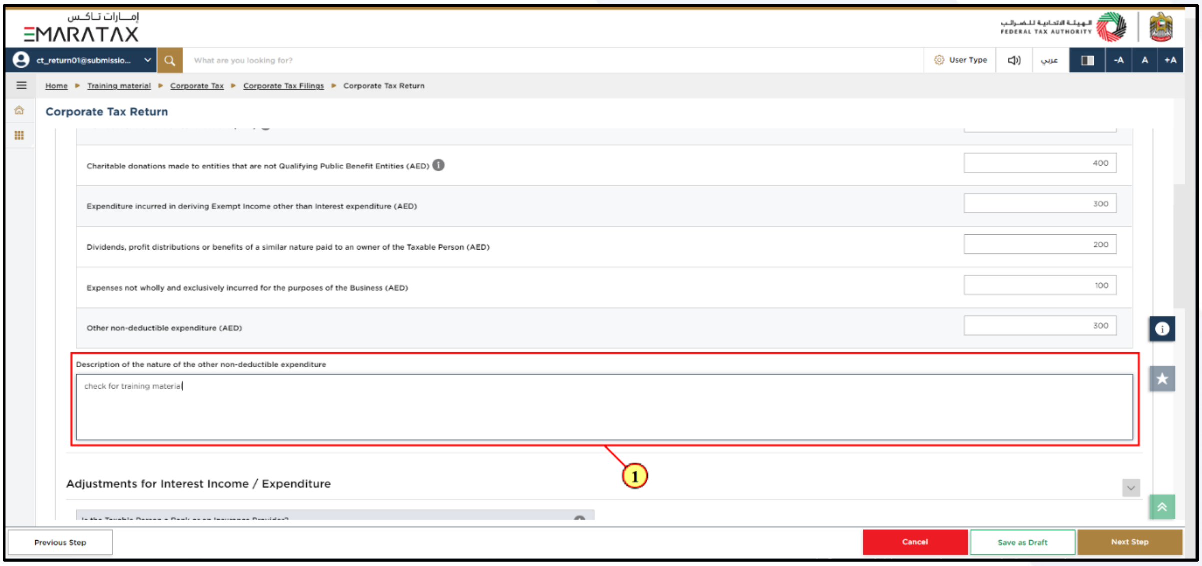
Other Adjustments Section



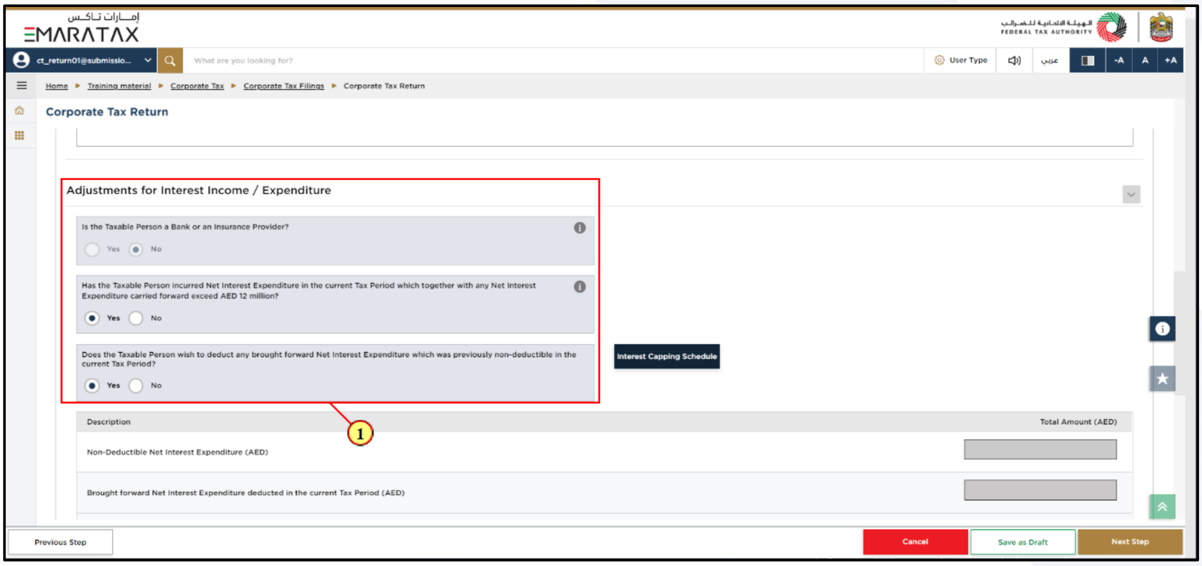
- The '**Other Adjustments**' section allows you to make the adjustments for non-deductible expenditure, adjustments for interest income or expenditure, transactions with related parties and connected persons if applicable, adjustments derived from a qualifying investment fund and any other adjustments not covered yet.
- All numerical values should be entered as positive. The system will determine where positive/negative adjustments will be applied in the tax calculation depending on the nature of the field.



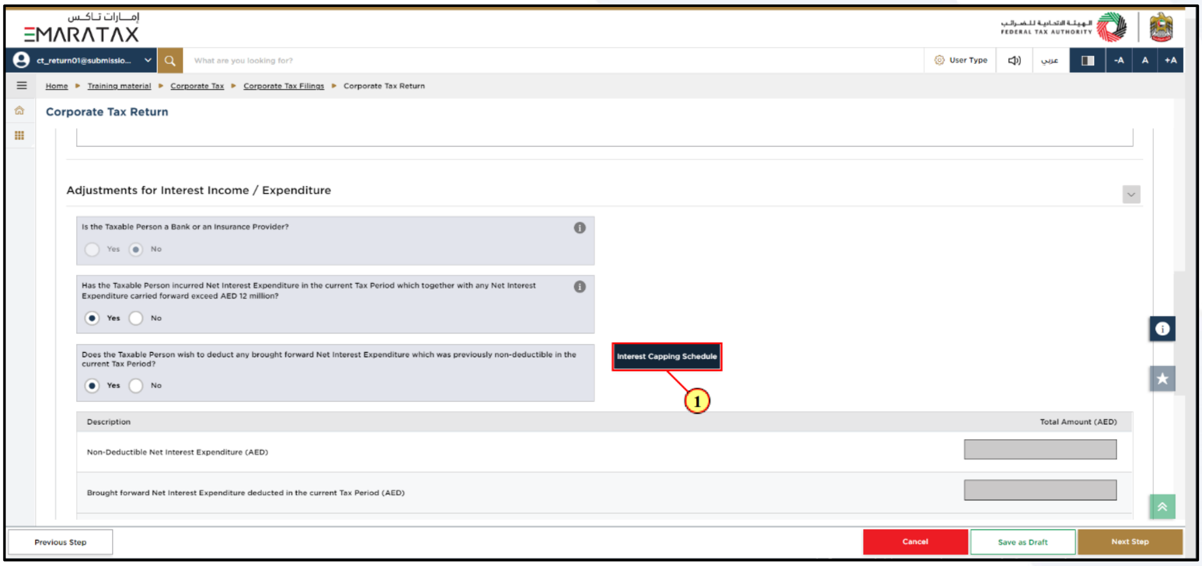
Step	Action
(1)	Enter details of '**Adjustments for Non-deductible Expenditure**' as applicable.



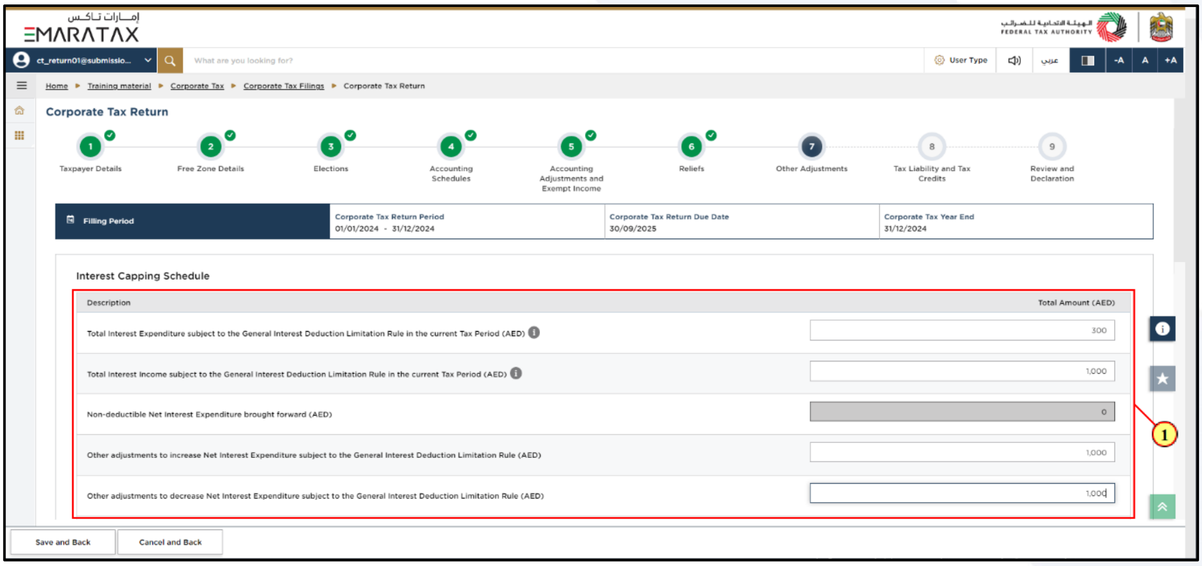
Step	Action
(1)	Add Description for '**Adjustments for Non-deductible Expenditure**' as applicable.



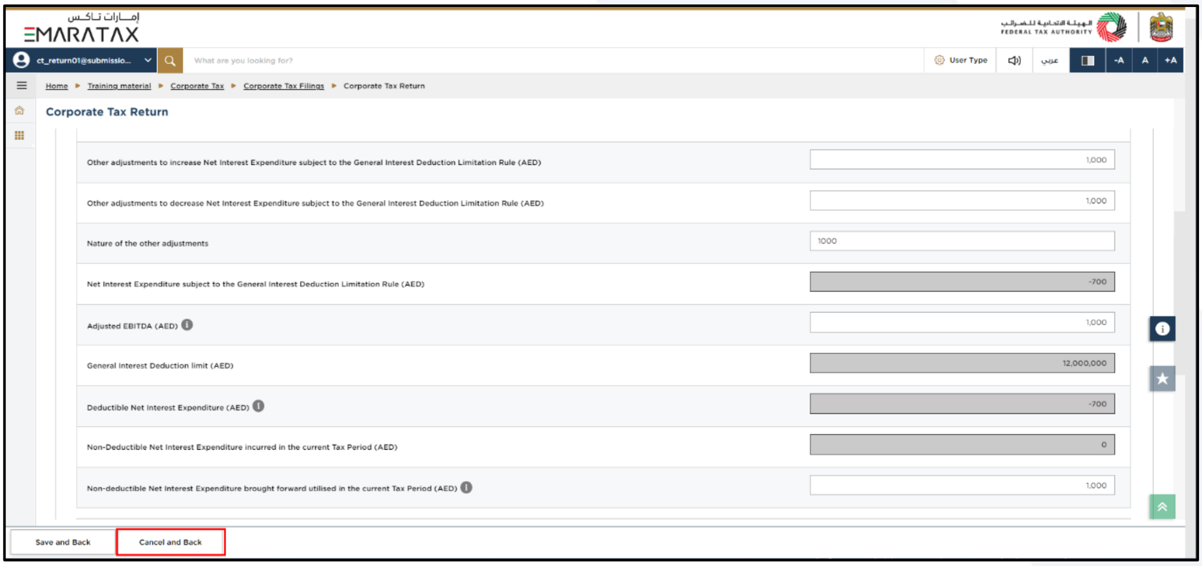
Step	Action
(1)	Enter '**Adjustments for Interest Income / Expenditure**' details, as applicable.



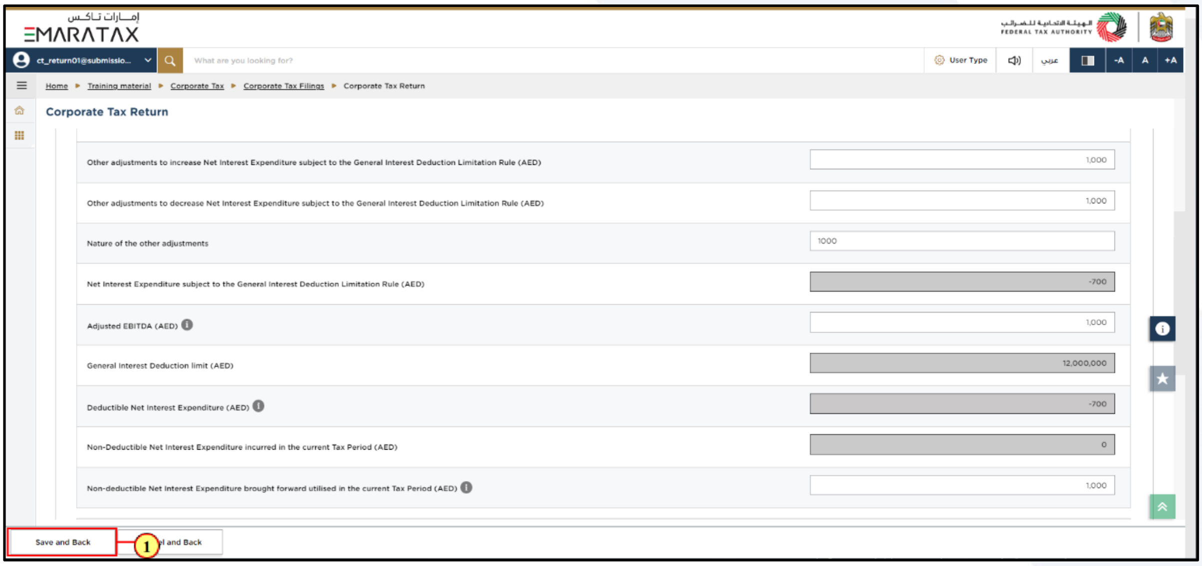
Step	Action
(1)	Click '**Interest Capping Schedule**'.



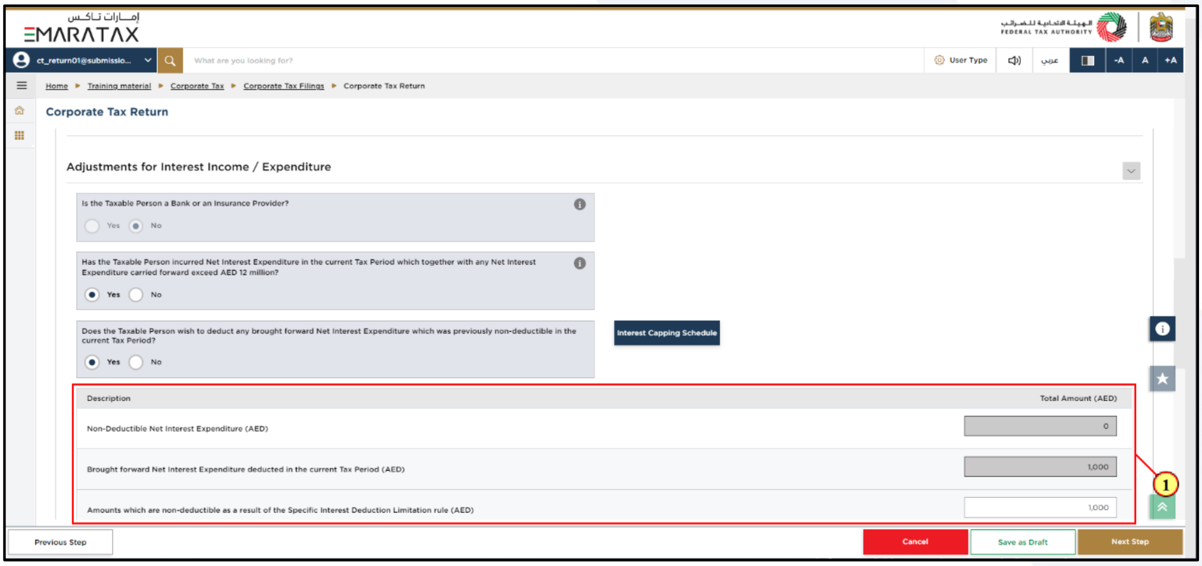
Step	Action
(1)	• Enter '**Interest Capping Schedule**' details, as applicable. • '**Non-deductible Net Interest Expenditure brought forward**' is auto-calculated.



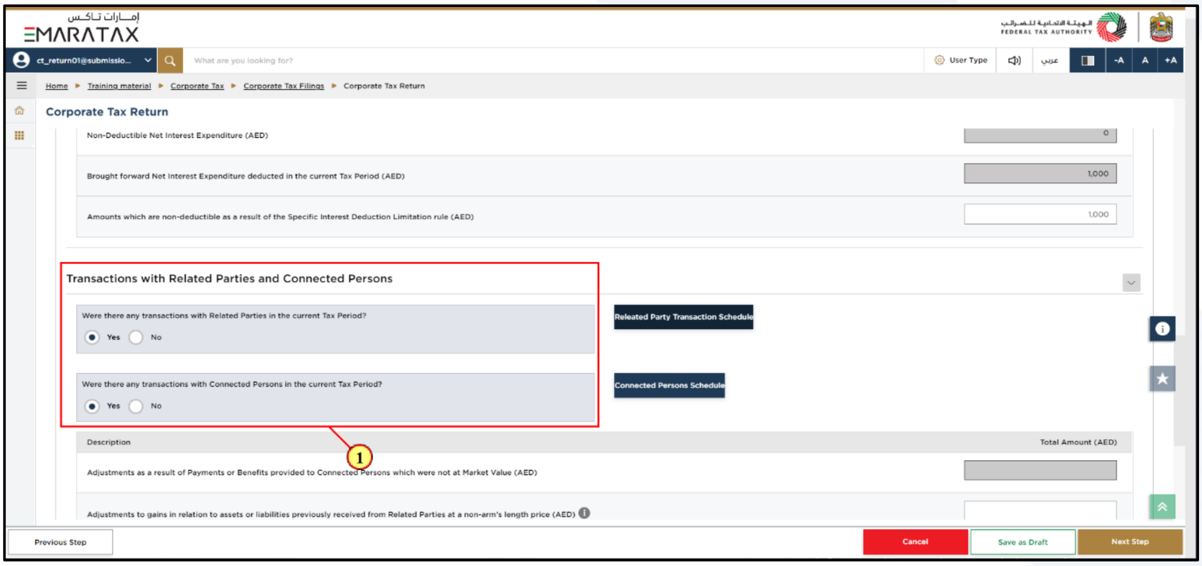
	You may click on '**Cancel and Back**' to cancel the update and return to the previous screen.



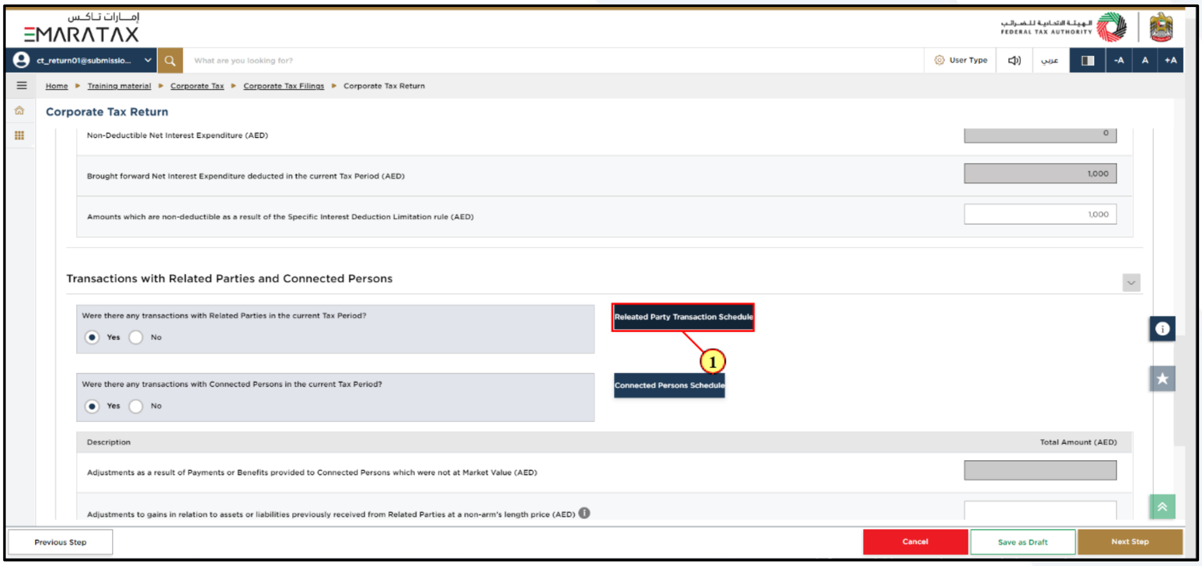
Step	Action
(1)	Click '**Save and Back**' to save the details and return to the previous screen.



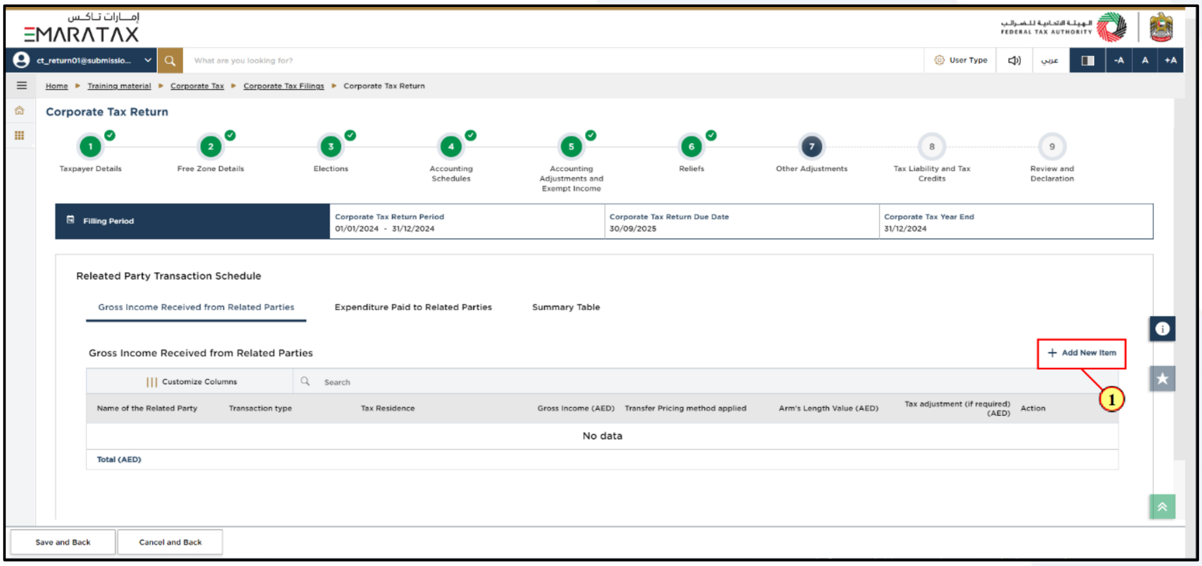
Step	Action
(1)	Enter '**Adjustments for Interest Income / Expenditure**' details, as applicable.



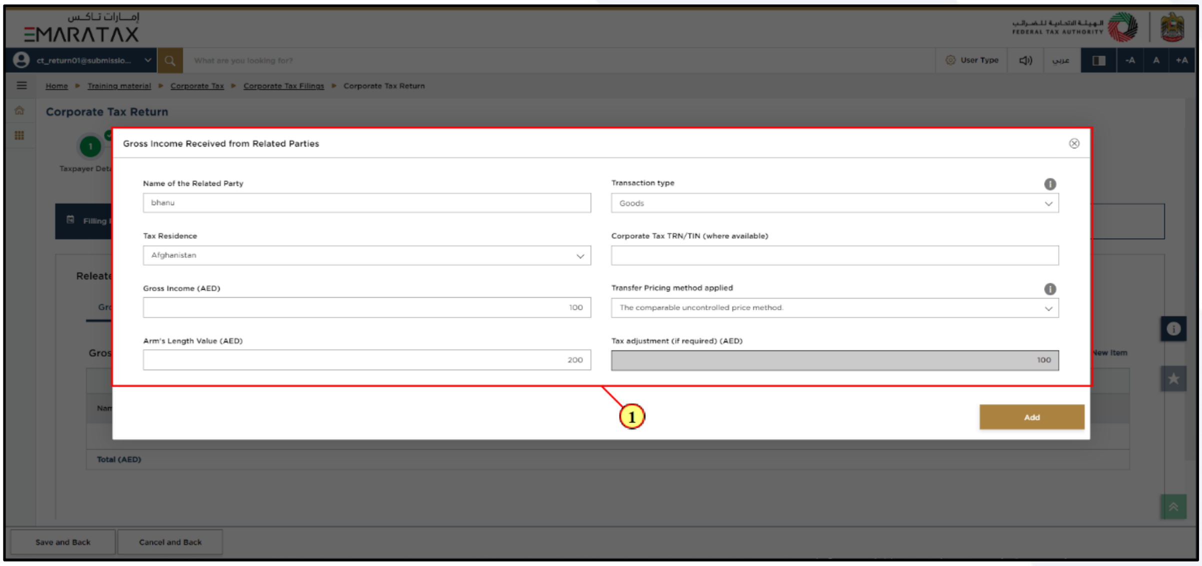
Step	Action
(1)	Enter '**Transactions with Related Parties and Connected Persons**' details, as applicable.



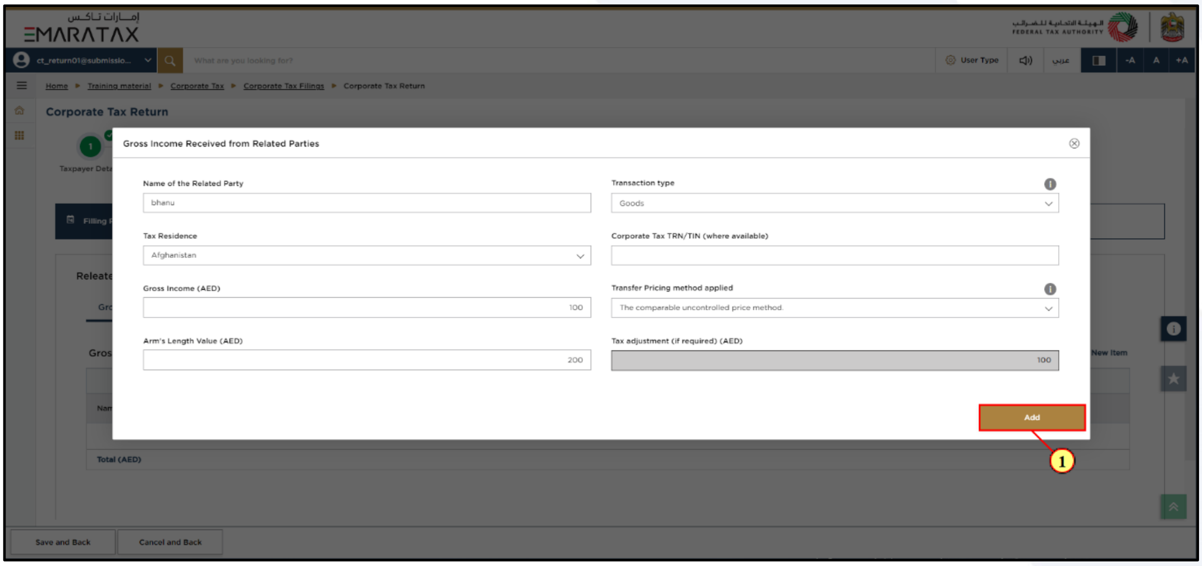
Step	Action
(1)	Click '**Related Party Transaction Schedule**'.



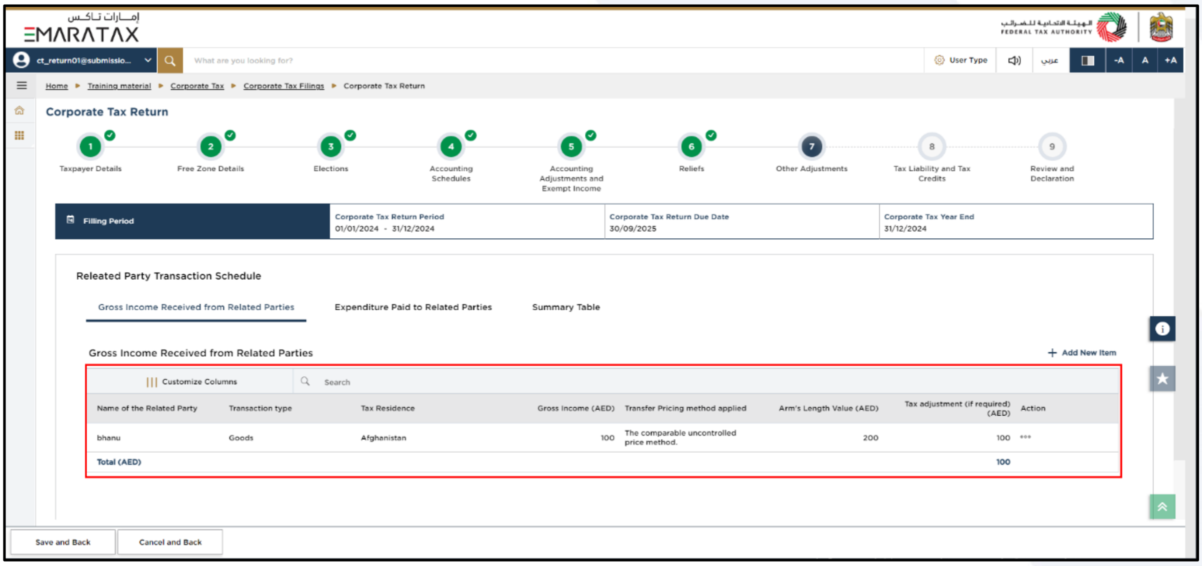
Step	Action
(1)	Click ‘**Add New Item**’ to add gross income received form related parties.



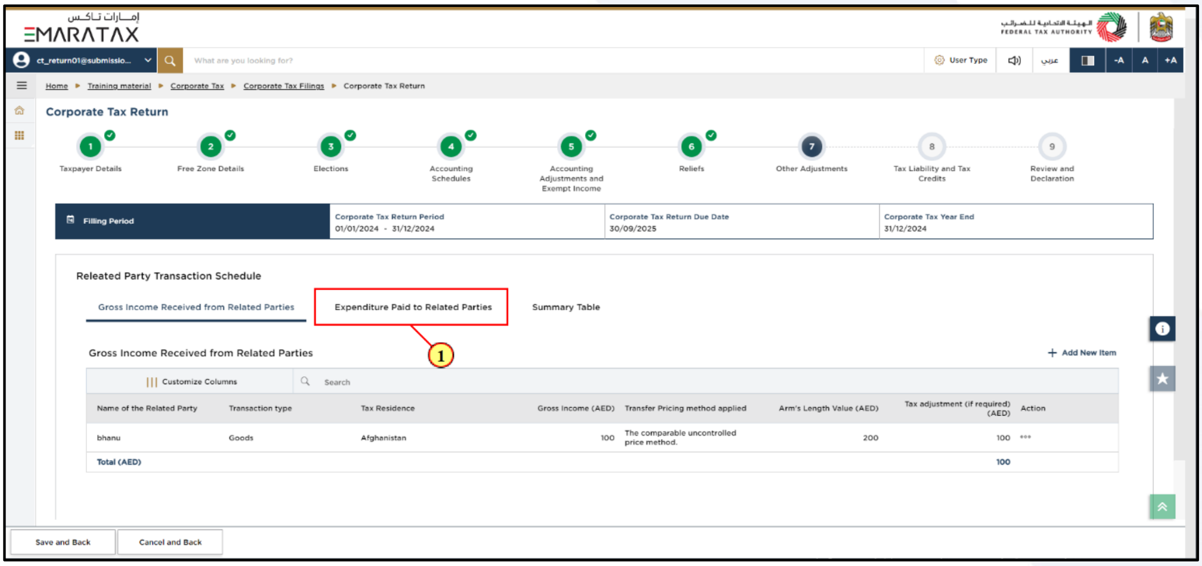
Step	Action
(1)	Enter '**Gross Income Received from Related Parties**' details, as applicable.



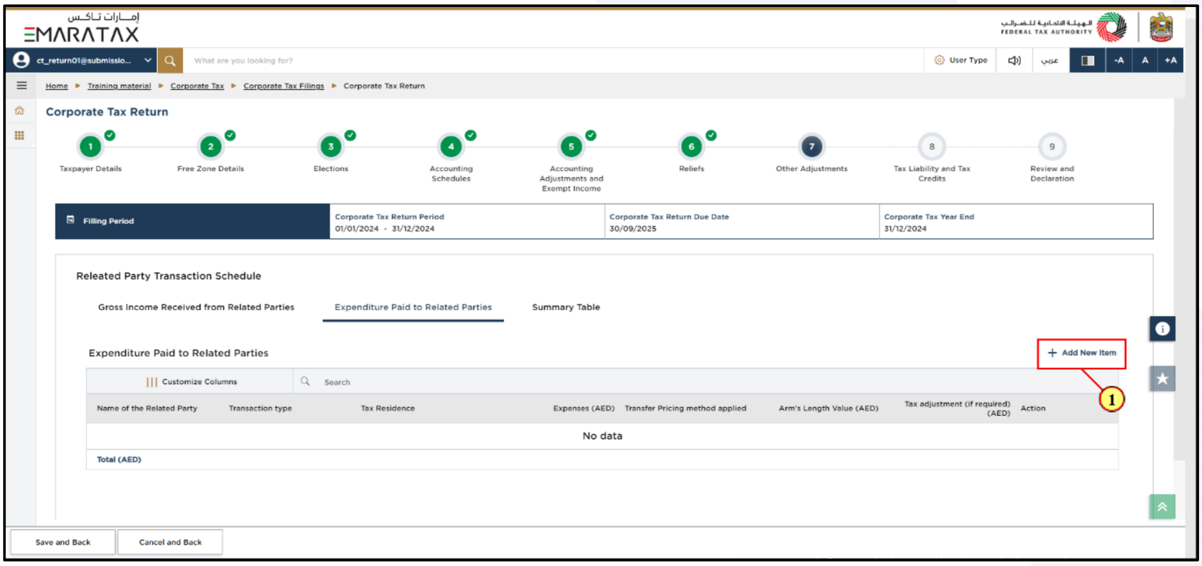
Step	Action
(1)	Click '**Add**'.



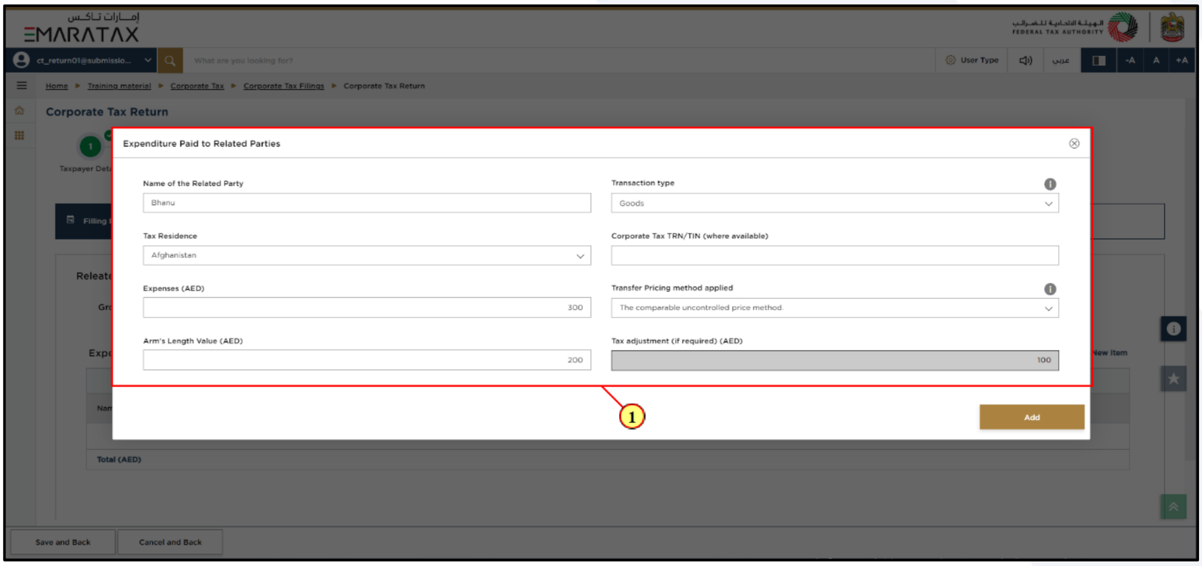
	You can view the details that you have entered here.



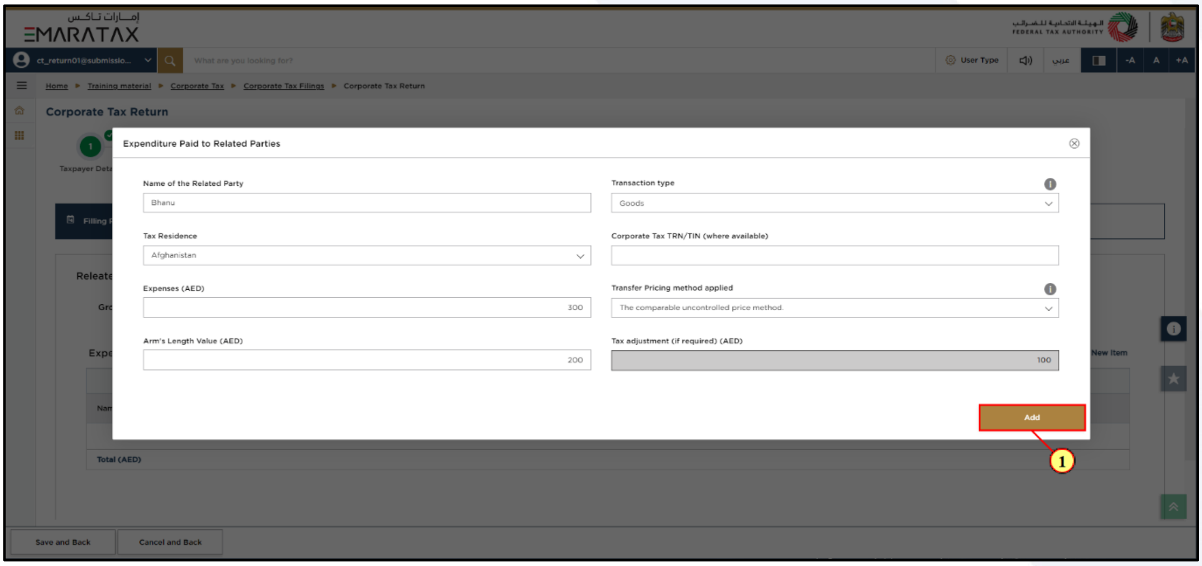
Step	Action
(1)	Click '**Expenditure Paid to Related Parties**'.



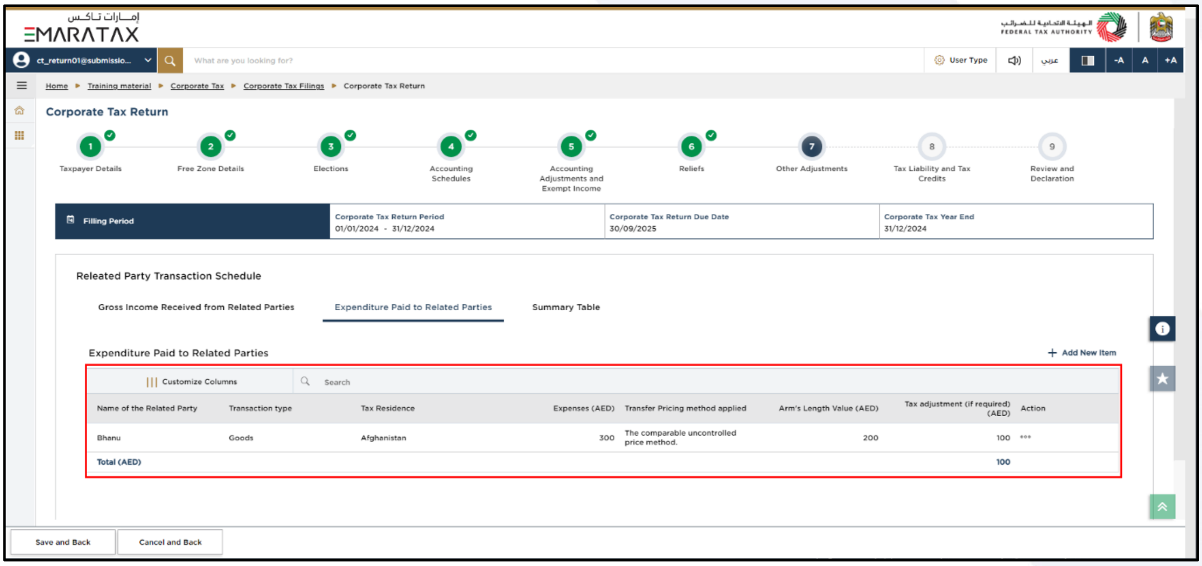
Step	Action
(1)	Click '**Add New Item**' to add expenditure paid to related parties.



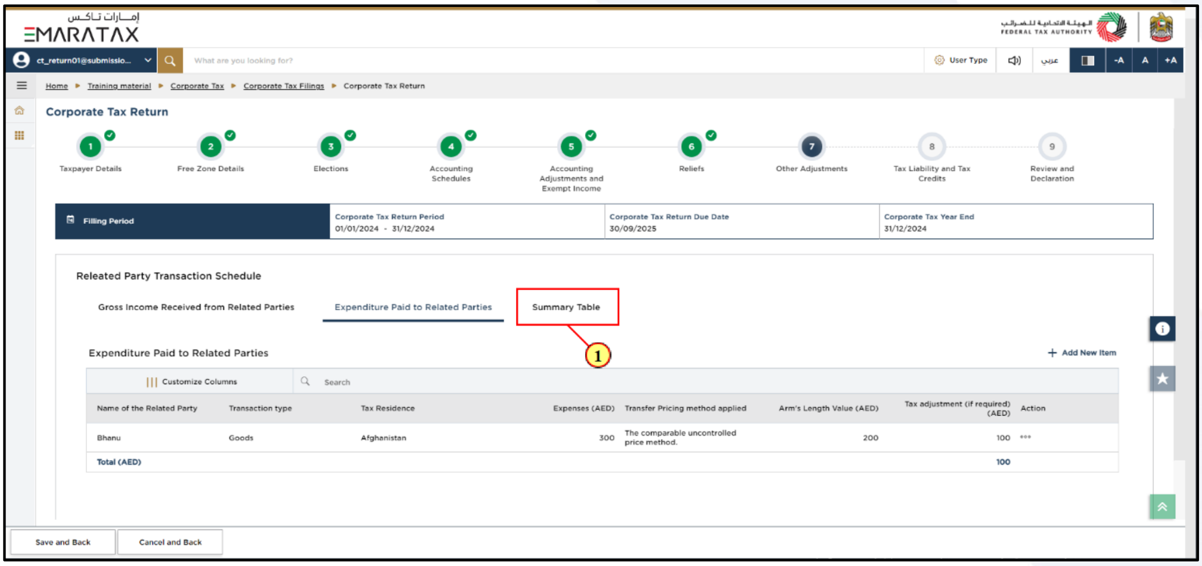
Step	Action
(1)	Enter '**Expenditure Paid to Related Parties**' details, as applicable.



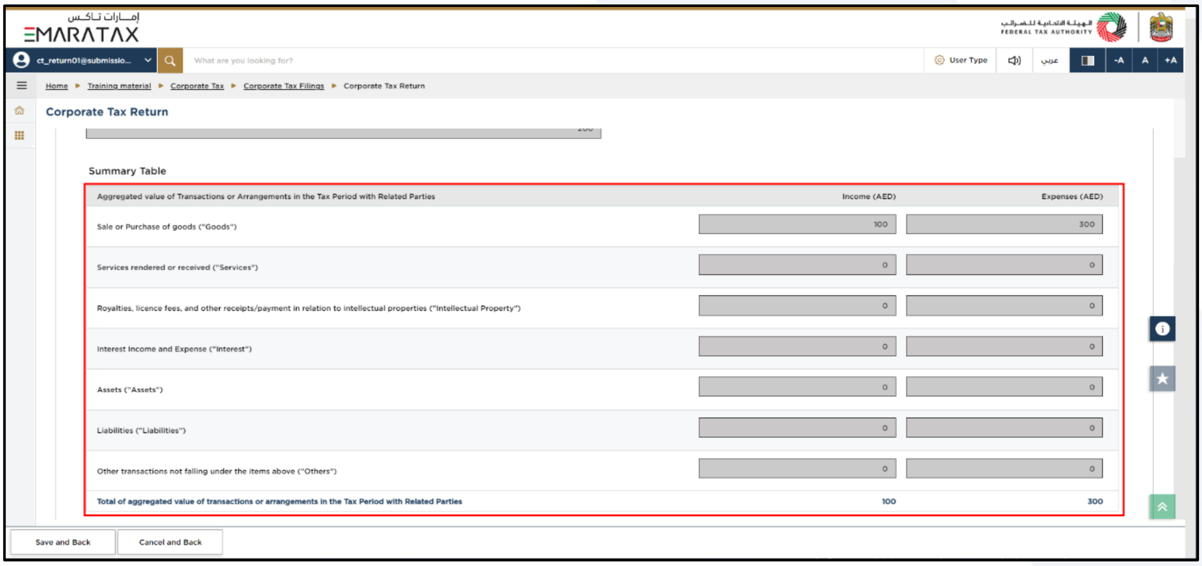
Step	Action
(1)	Click '**Add**'.



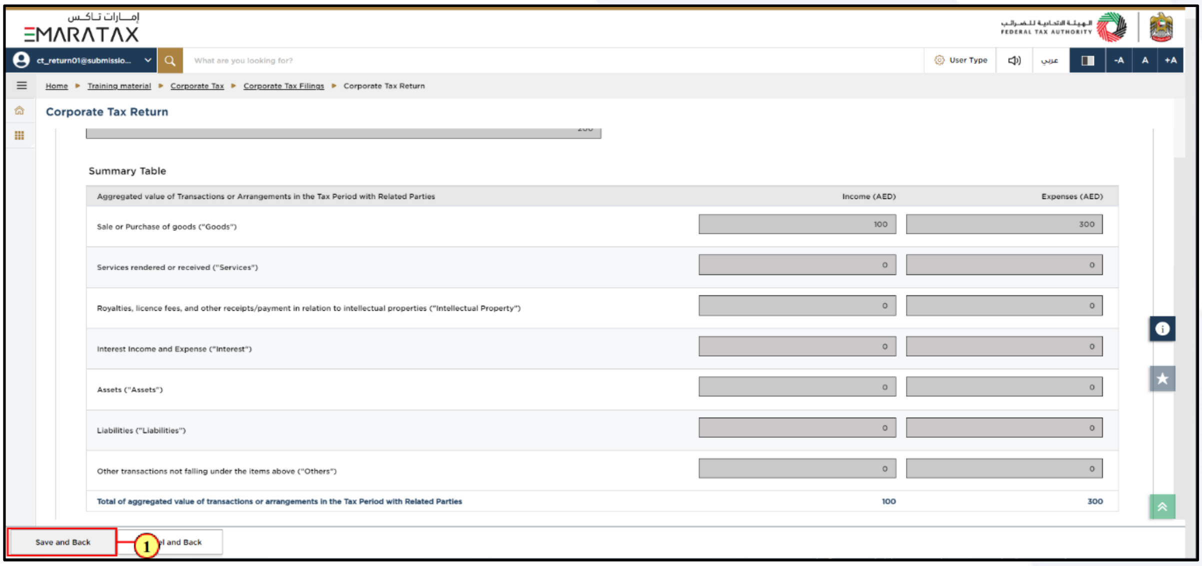
You can view the details that you have entered here.



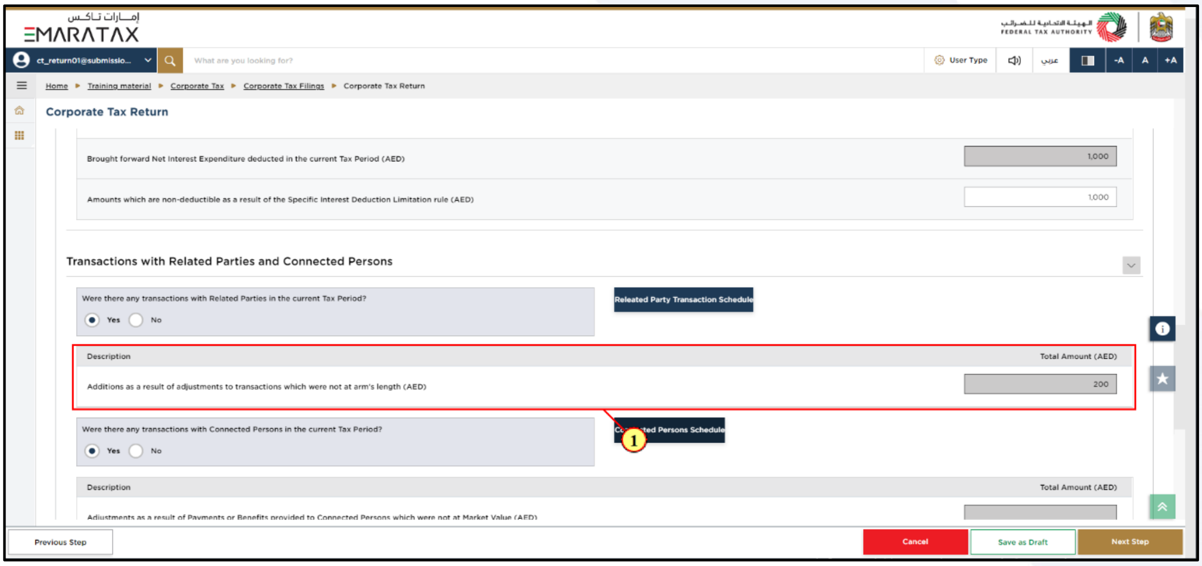
Step	Action
(1)	Click '**Summary Table**'.



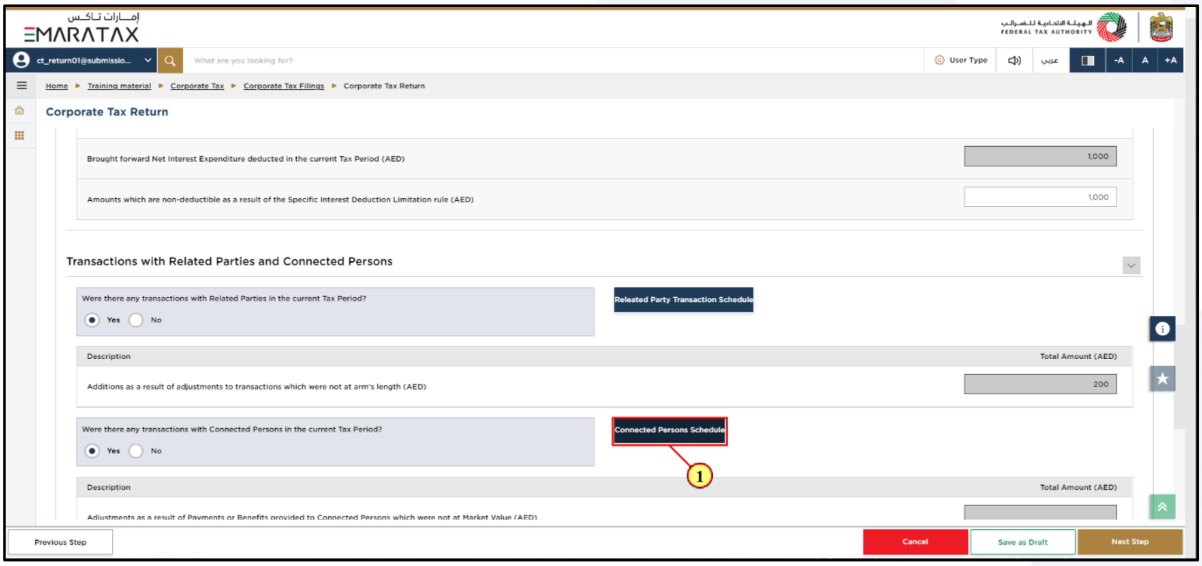
You cannot make amends to this section.



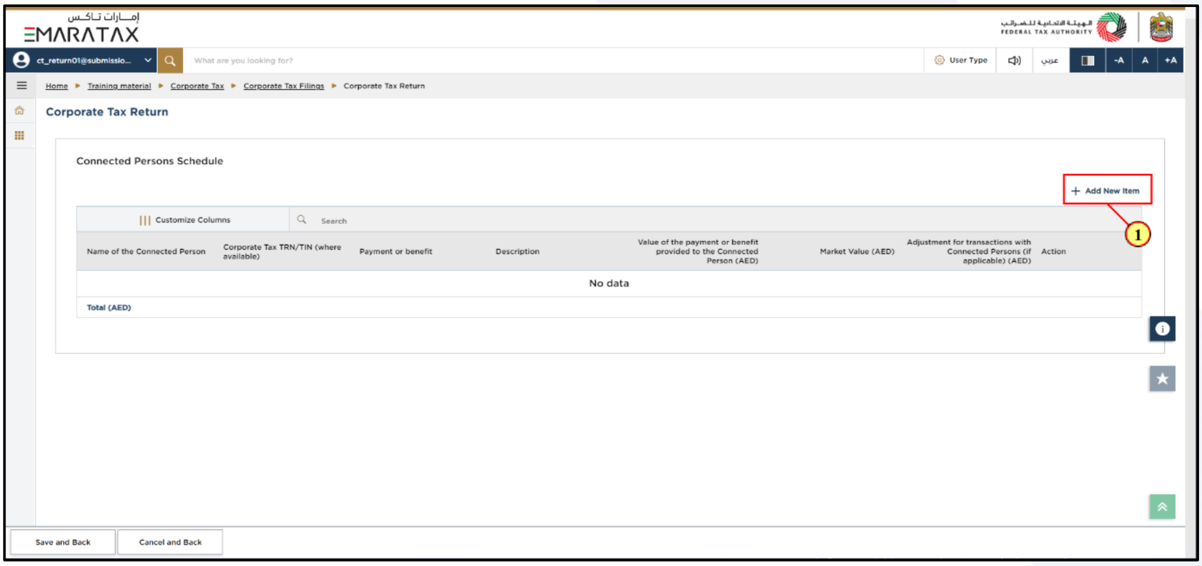
Step	Action
(1)	Click '**Save and Back**' to return to the previous screen.



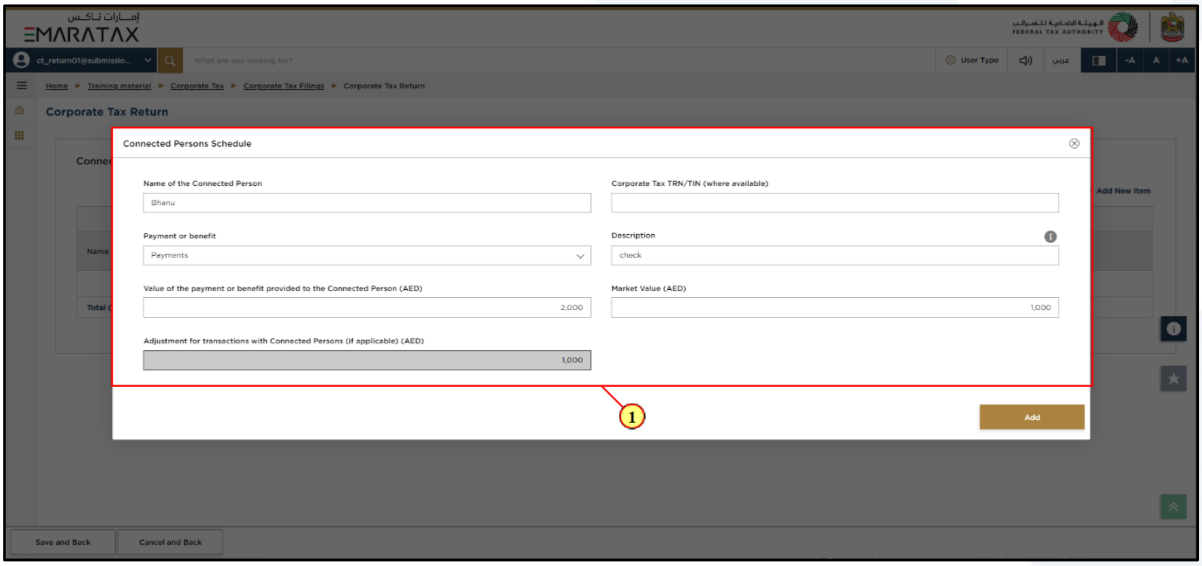
Step	Action
(1)	The '**Additions as a result of adjustments to transactions which were not at arm's length**' details are auto-calculated.



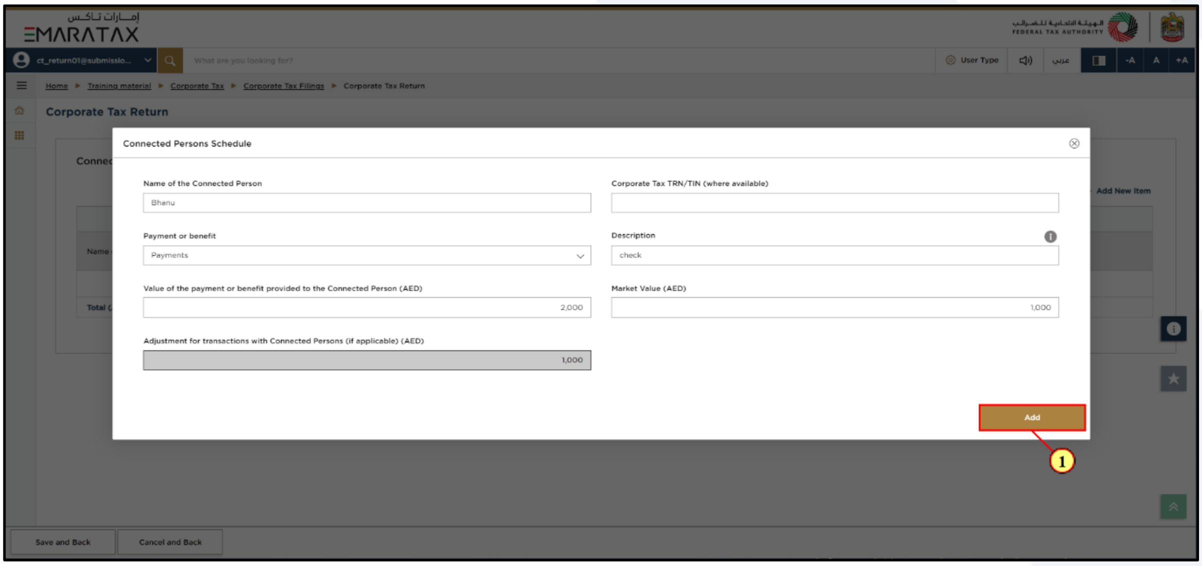
Step	Action
(1)	Click '**Connected Persons Schedule**'.



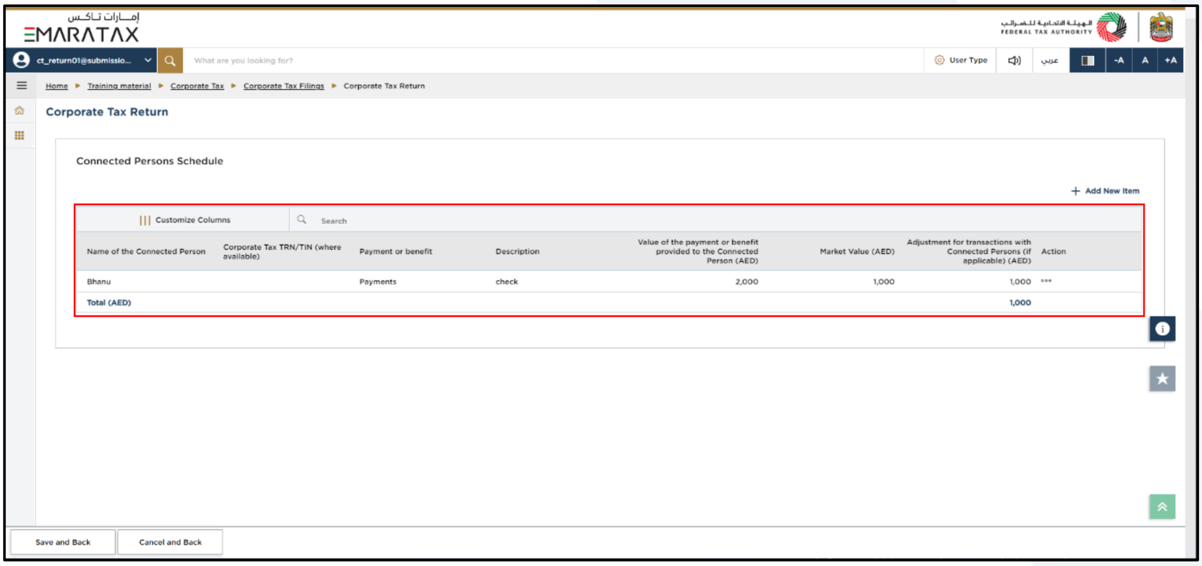
Step	Action
(1)	Click '**Add New Item**' to add connected persons scheduie.



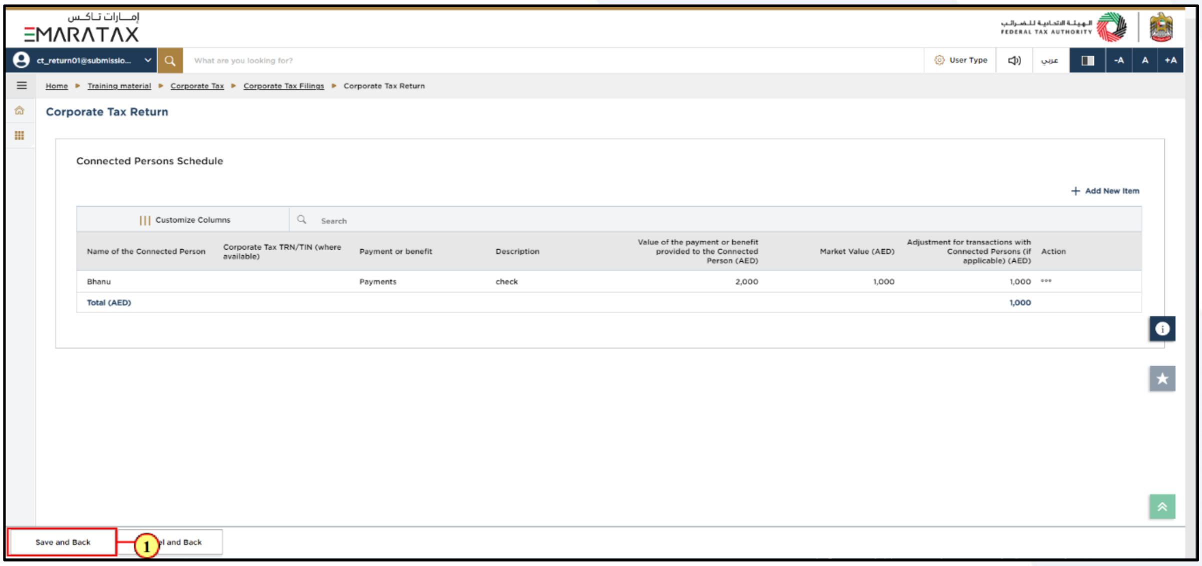
Step	Action
(1)	Enter '**Connected Persons Schedule**' details, as applicable.



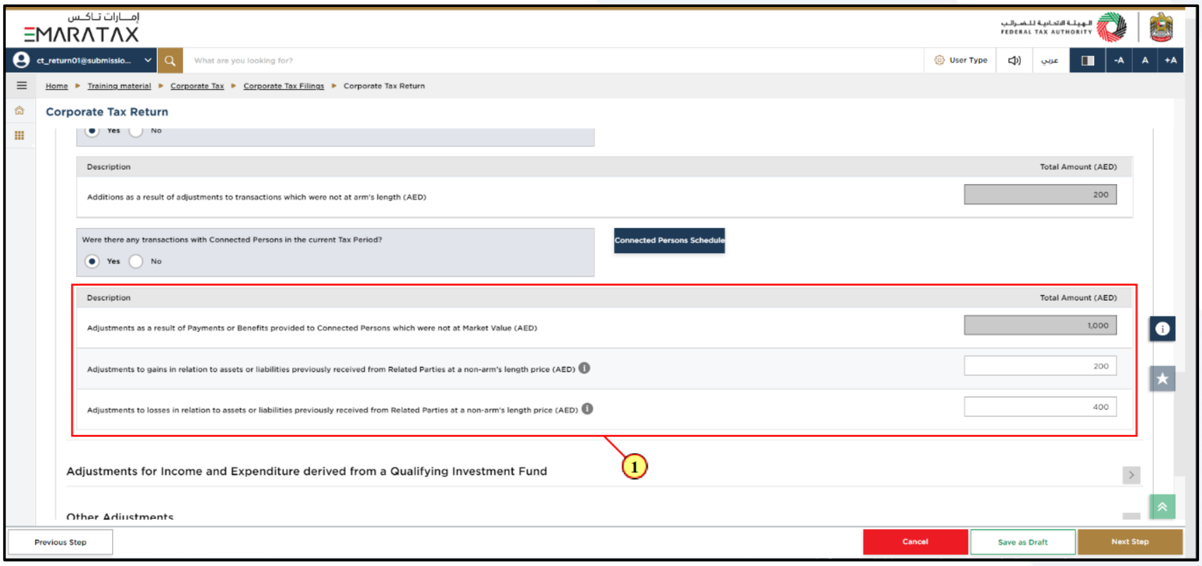
Step	Action
(1)	Click '**Add**'.



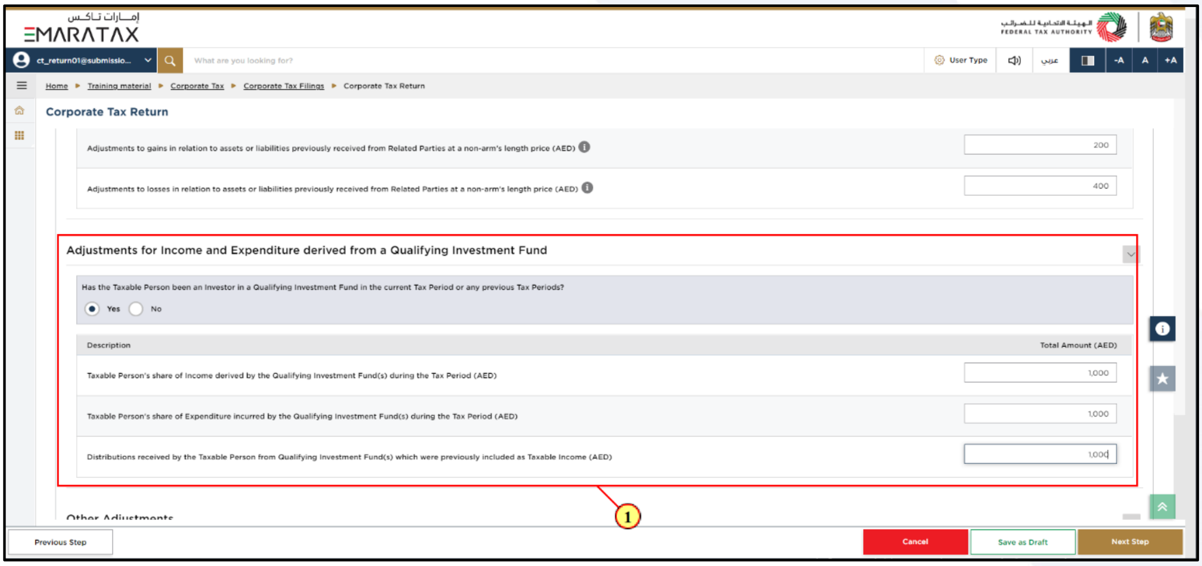
You can view the details that you have entered here.



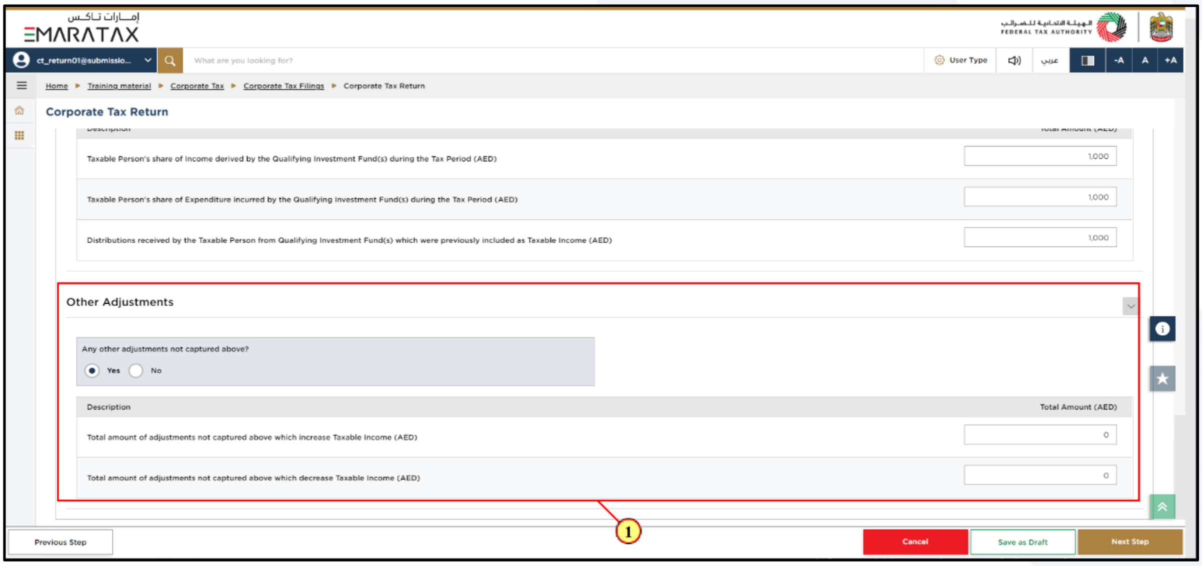
Step	Action
(1)	Click '**Save and Back**' to save the details and return to the previous screen.



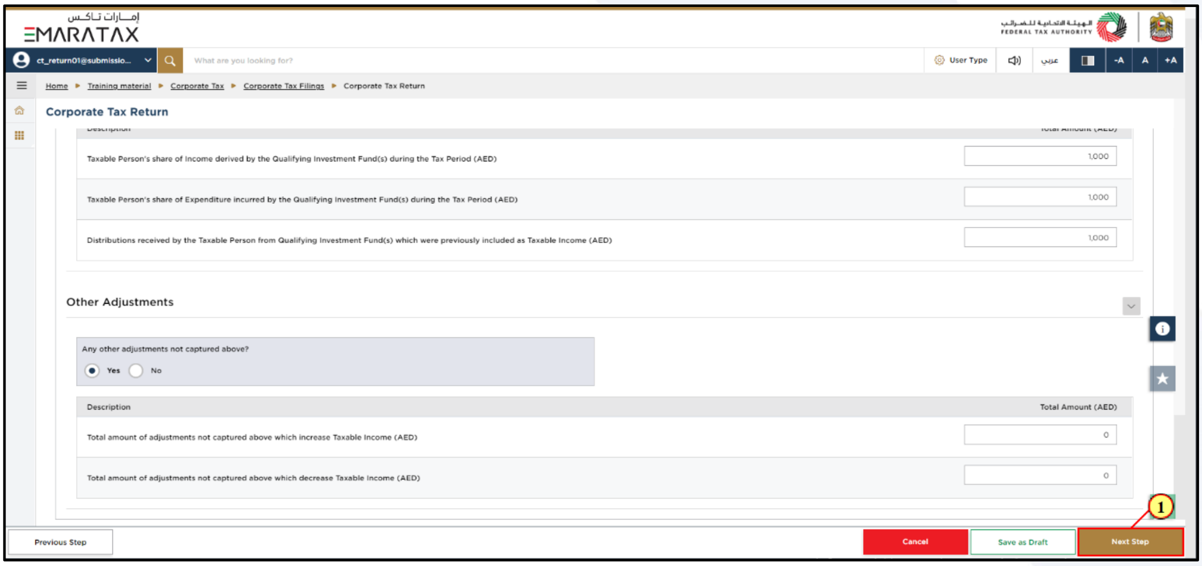
Step	Action
(1)	Enter '**Transactions with Related Parties and Connected Persons**' details, as applicable.



Step	Action
(1)	Enter '**Adjustments for Income and Expenditure derived from a Qualifying Investment Fund**' details, as applicable.

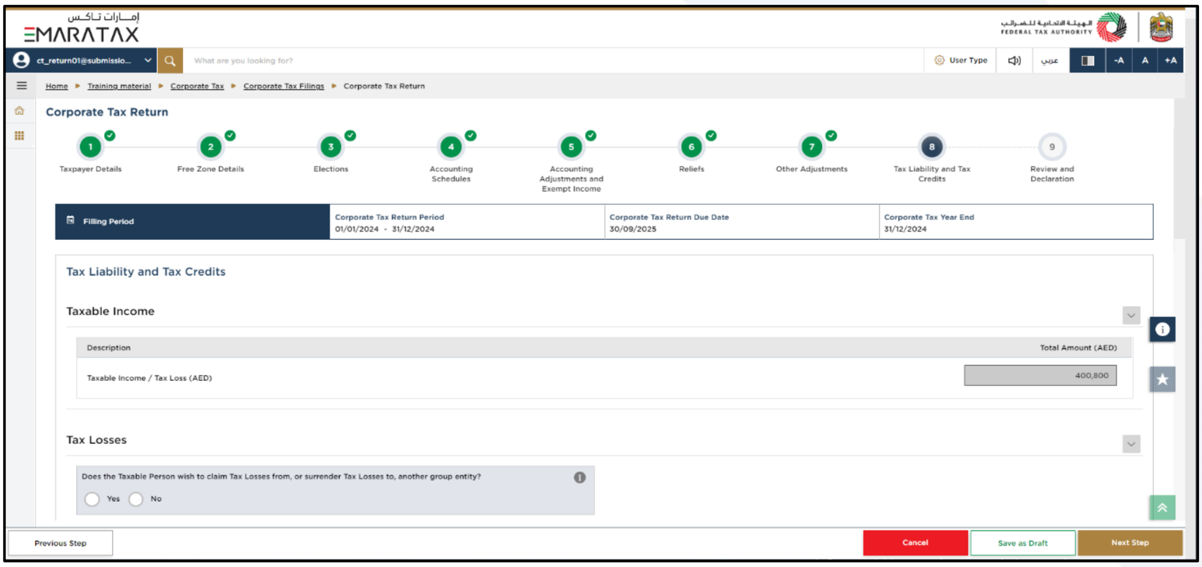


Step	Action
(1)	Enter details of '**Other Adjustments**' as applicable.

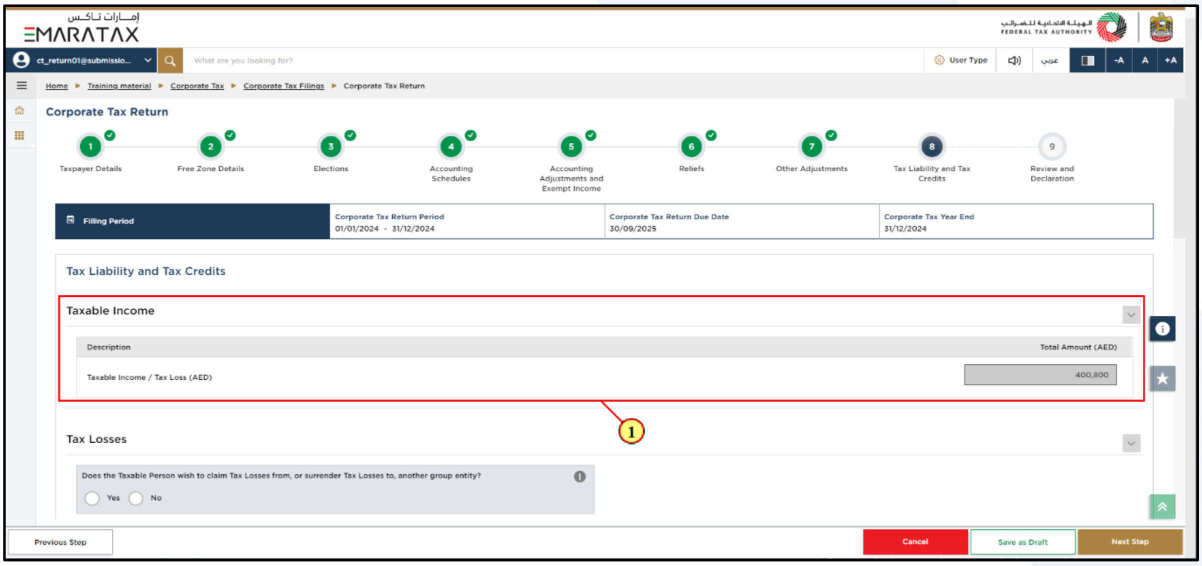


Step	Action
(1)	After completing all mandatory fields, click the '**Next Step**' button to save and proceed to the next section.

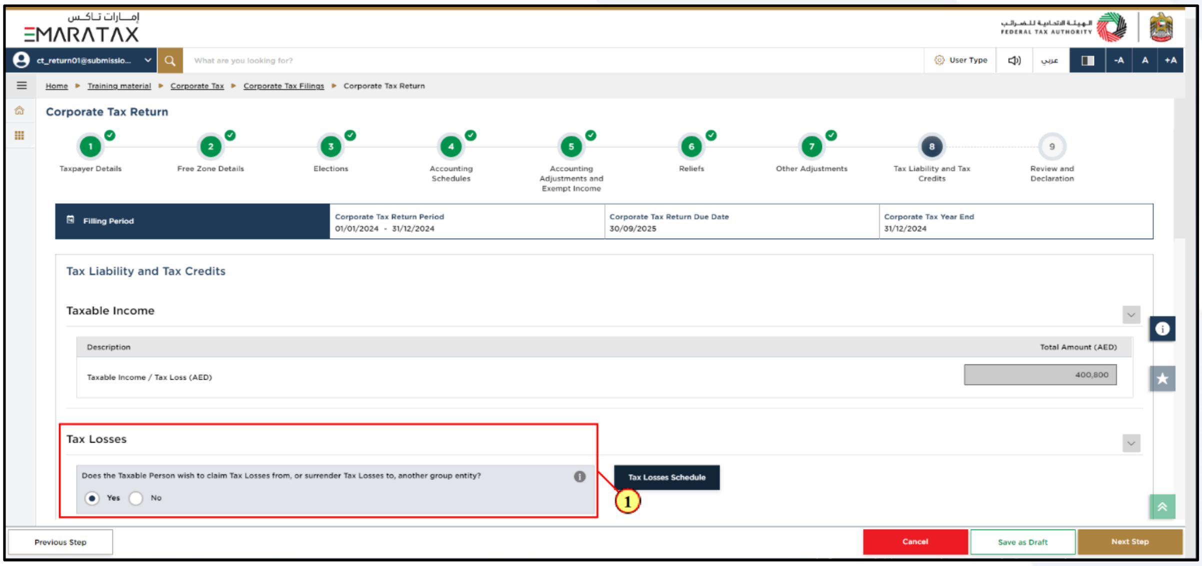
Tax Liability and Tax Credits Section



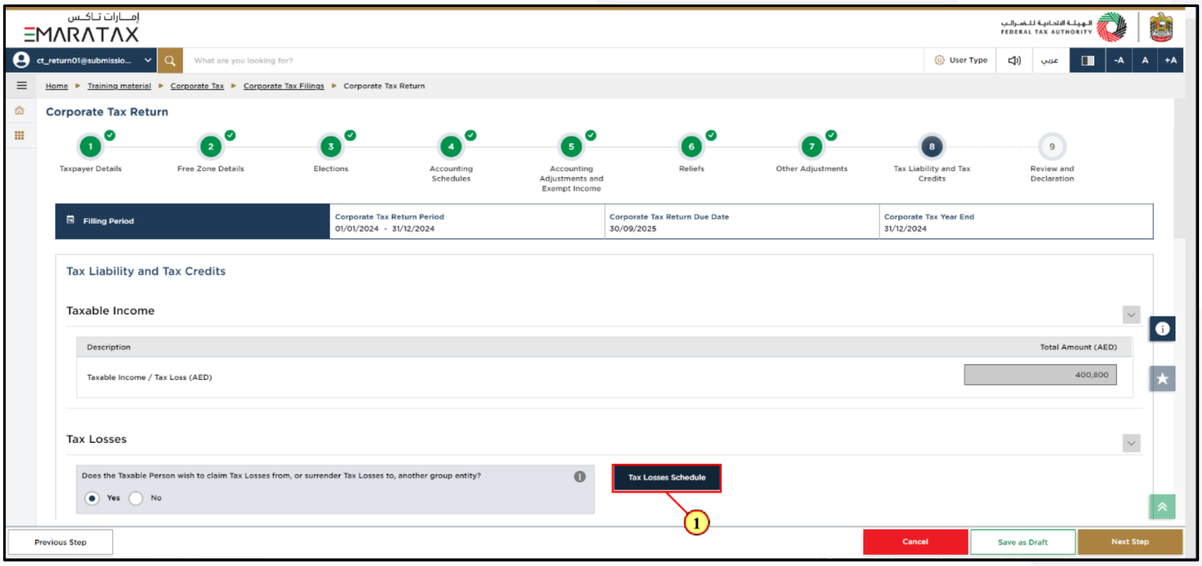
The '**Tax Liability and Tax Credits**' section displays your final tax liability.



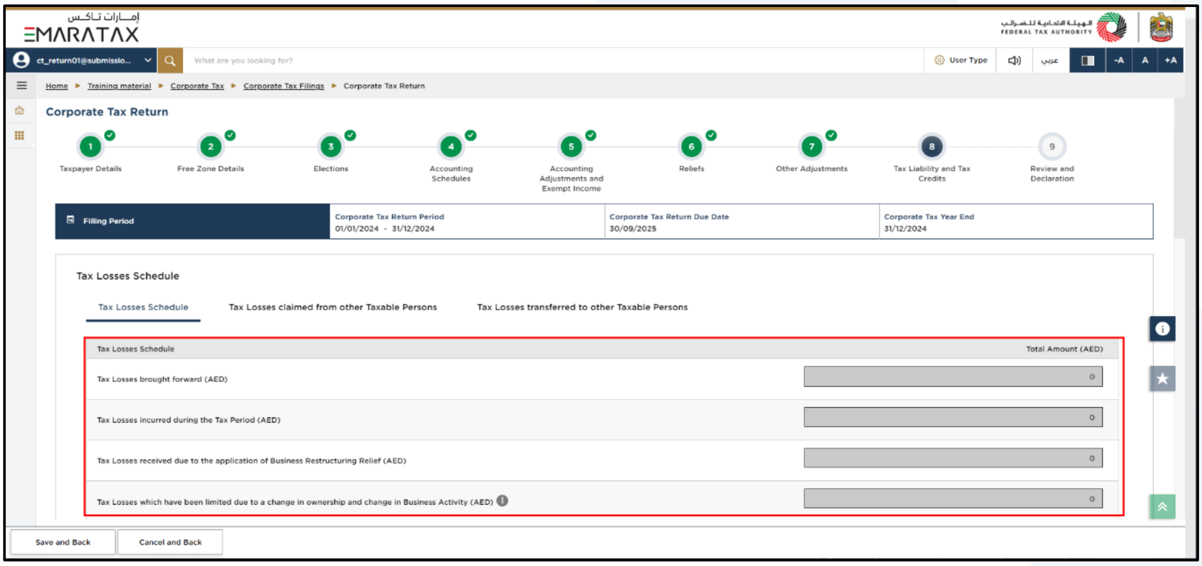
Step	Action
(1)	The '**Taxable Income**' details are auto-calculated as a result of the schedule and greyed out.



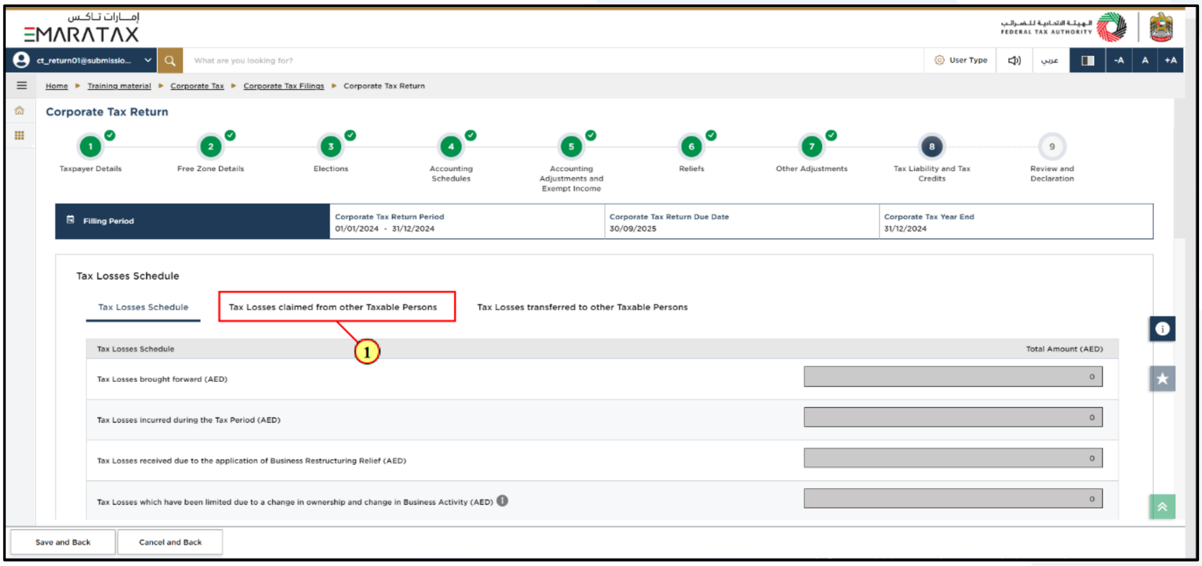
Step	Action
(1)	You can update the '**Tax Losses** ' details, as applicable.



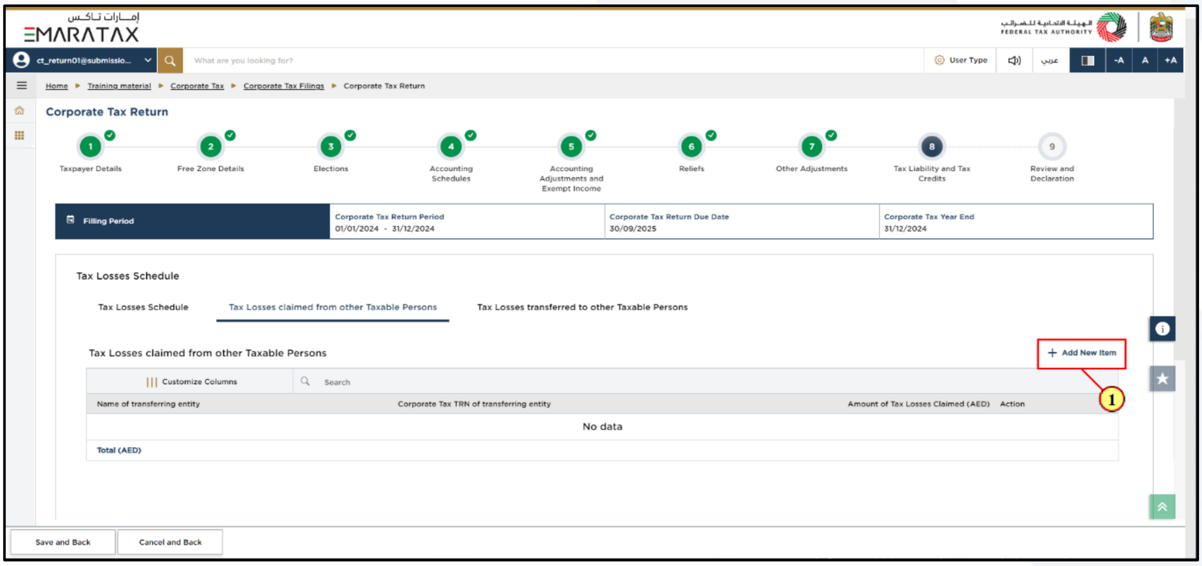
Step	Action
(1)	Click '**Tax Losses Schedule**'.



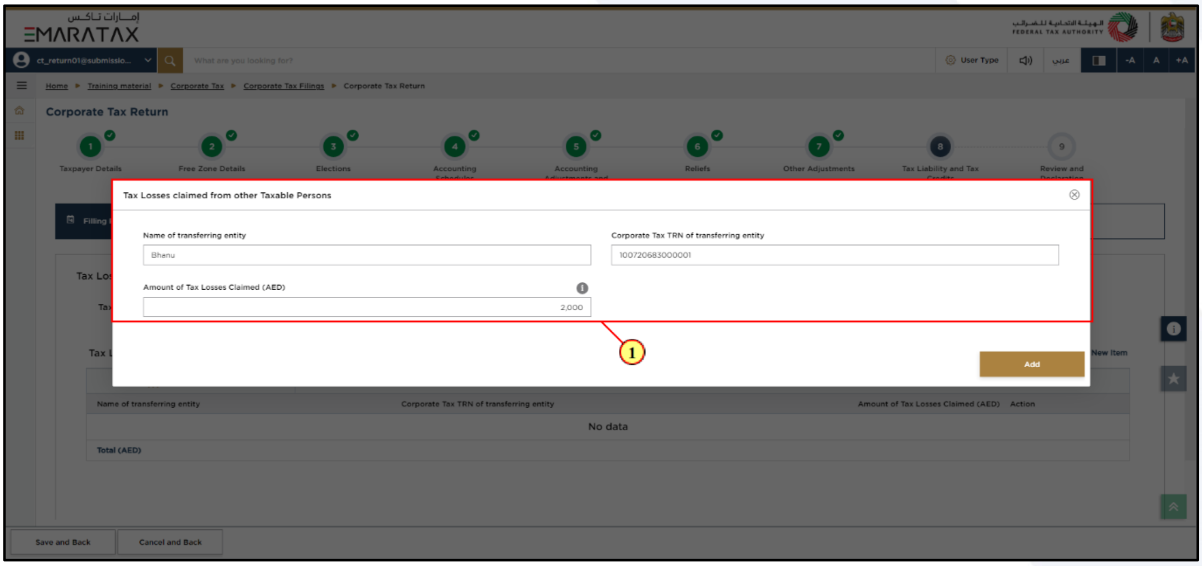
You cannot make amends to the greyed-out fields in this section.



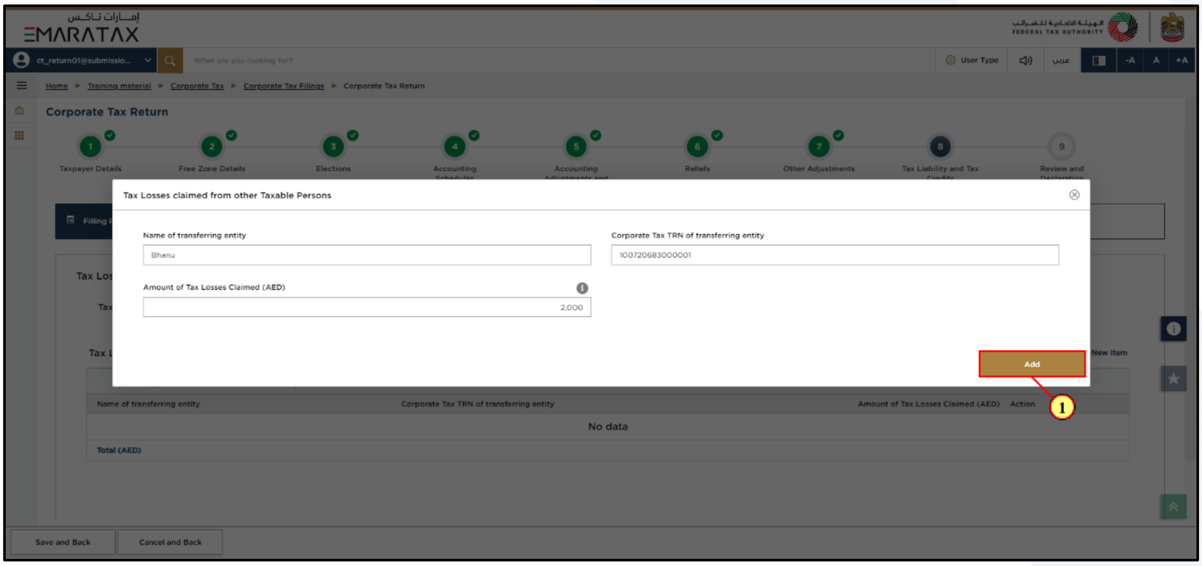
Step	Action
(1)	Click '**Tax Losses claimed from other Taxable Persons**'.



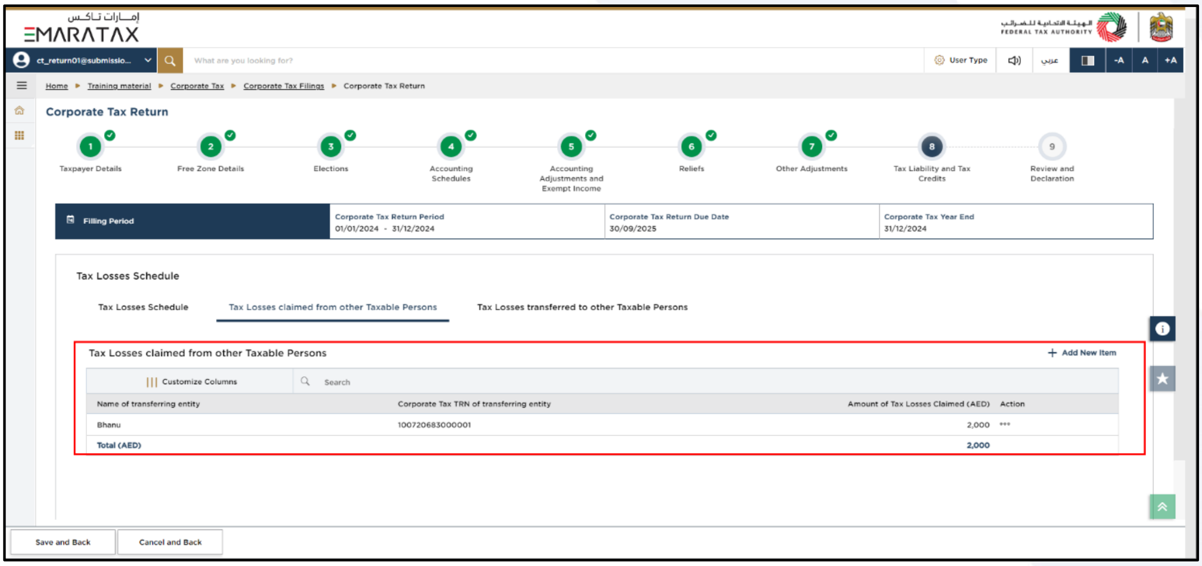
Step	Action
(1)	Click ‘**Add New Item**’ to add Tax Losses claimed from other Taxable Persons.



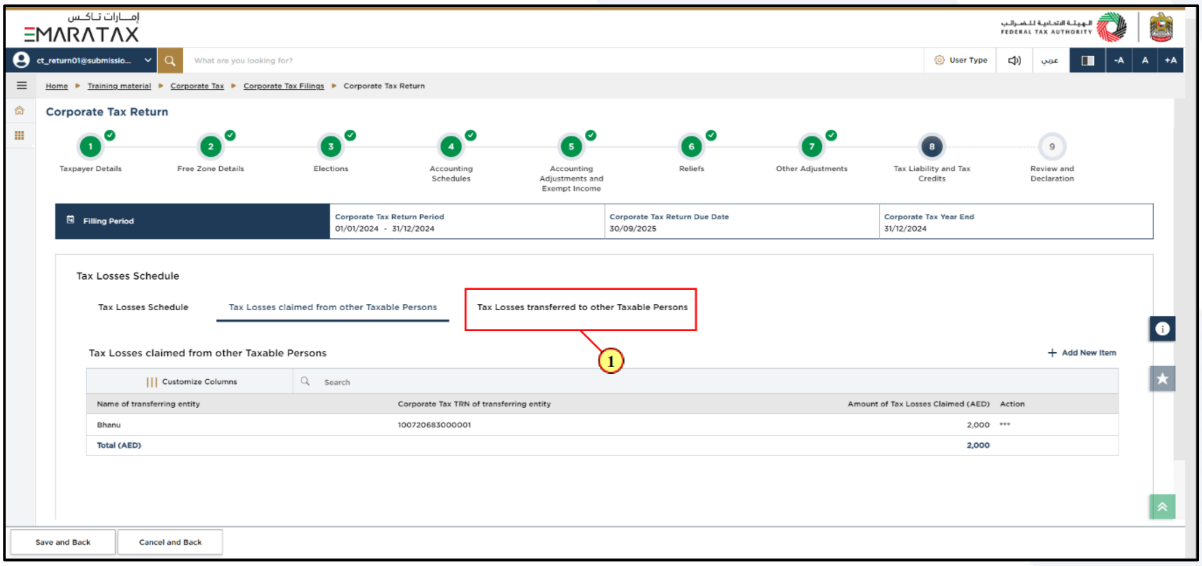
Step	Action
(1)	Enter '**Tax Losses claimed from other Taxable Persons**' details, as applicable.



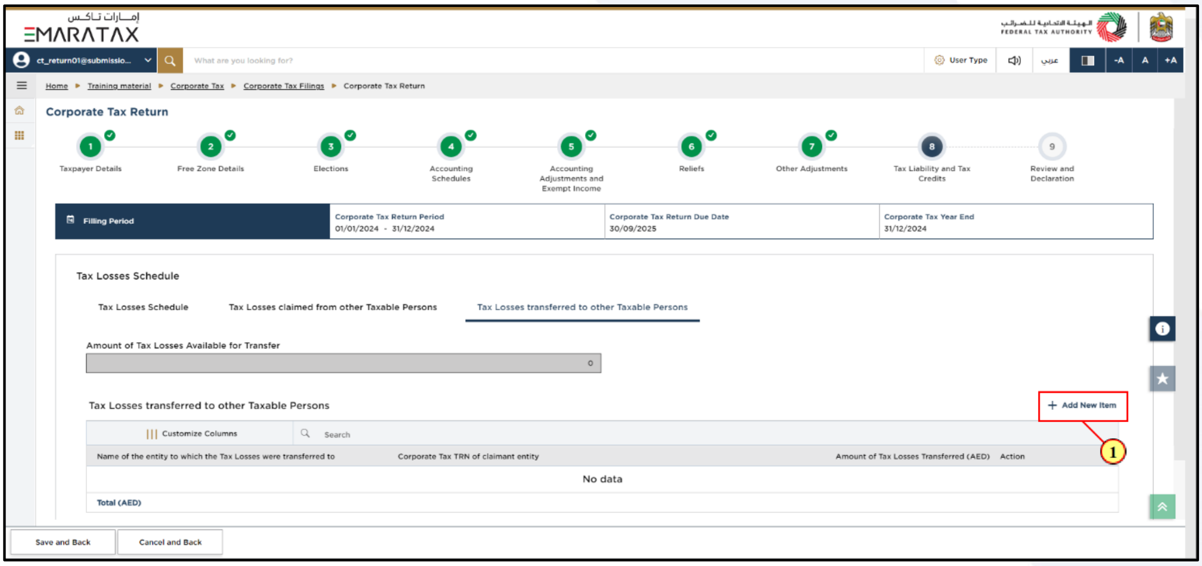
Step	Action
(1)	Click '**Add**'.



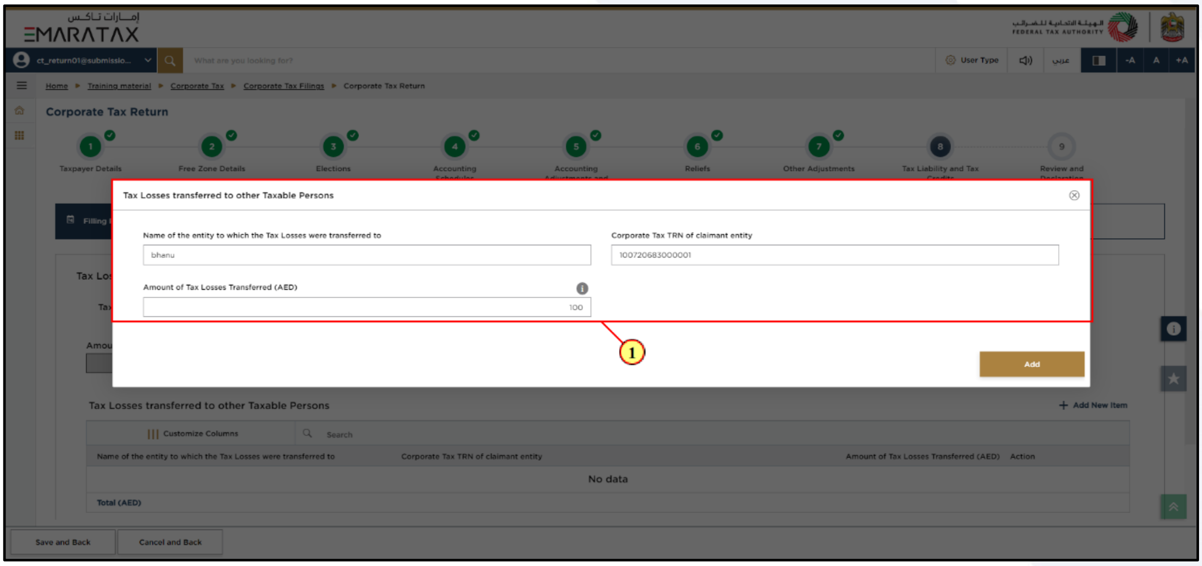
You can view the details that you have entered here.



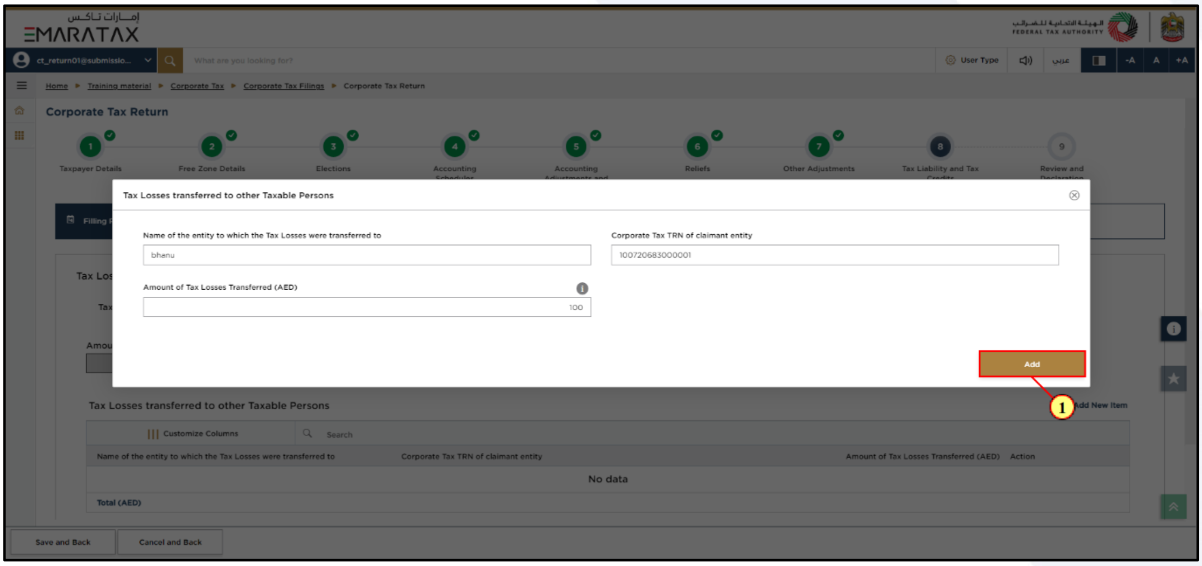
Step	Action
(1)	Click '**Tax Losses transferred to other Taxable Persons**'.



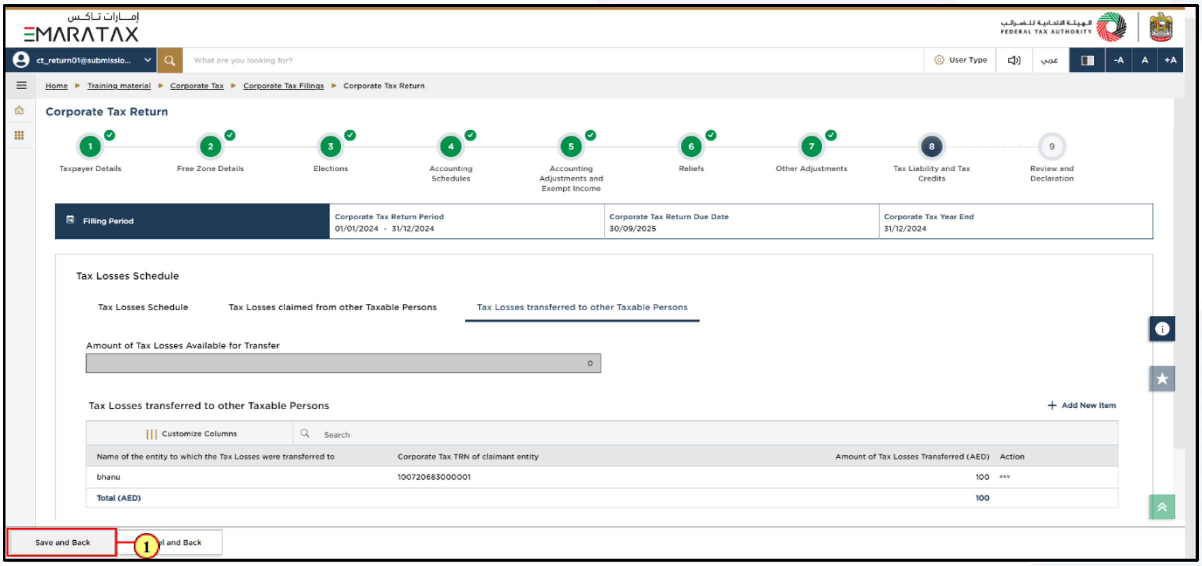
Step	Action
(1)	Click ‘**Add New Item**’ to add Tax Losses transferred to other Taxable Persons.



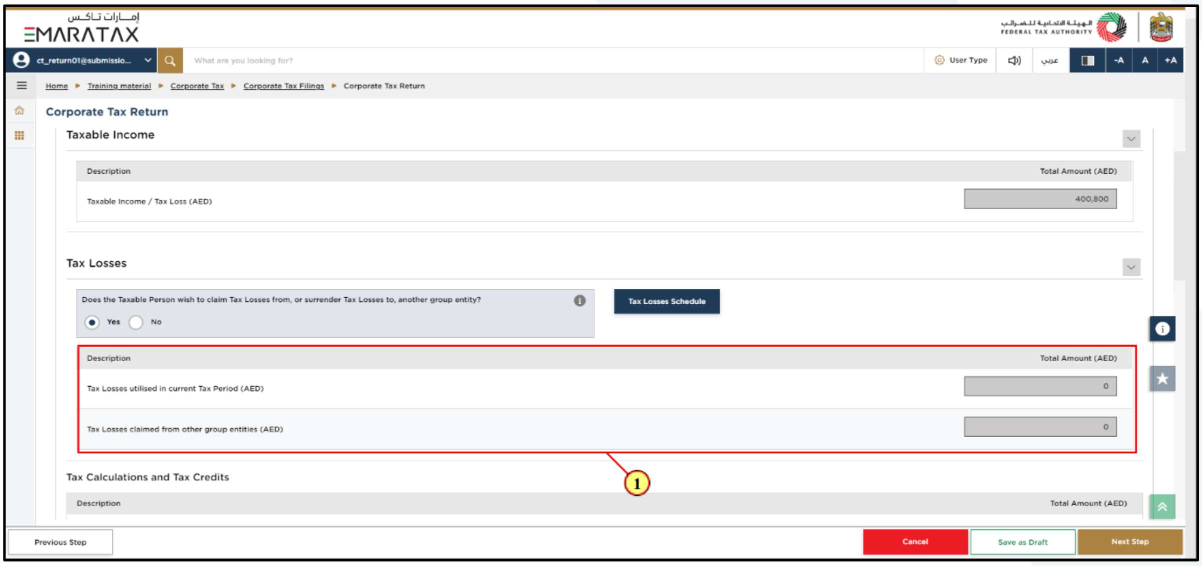
Step	Action
(1)	Enter '**Tax Losses transferred to other Taxable Persons**' details, as applicable.



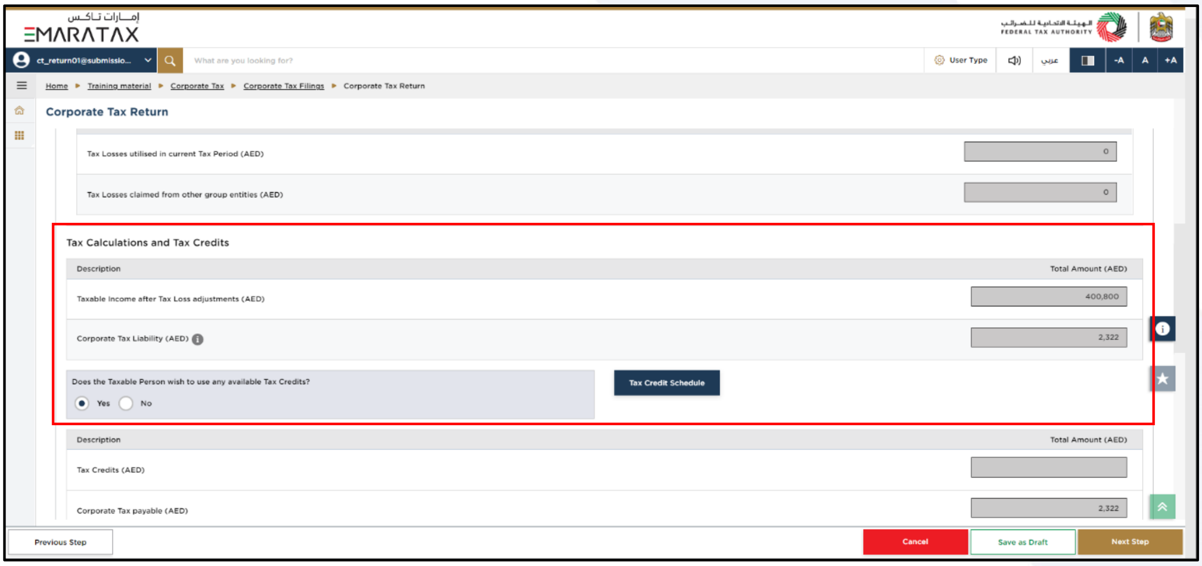
Step	Action
(1)	Click '**Add**'.



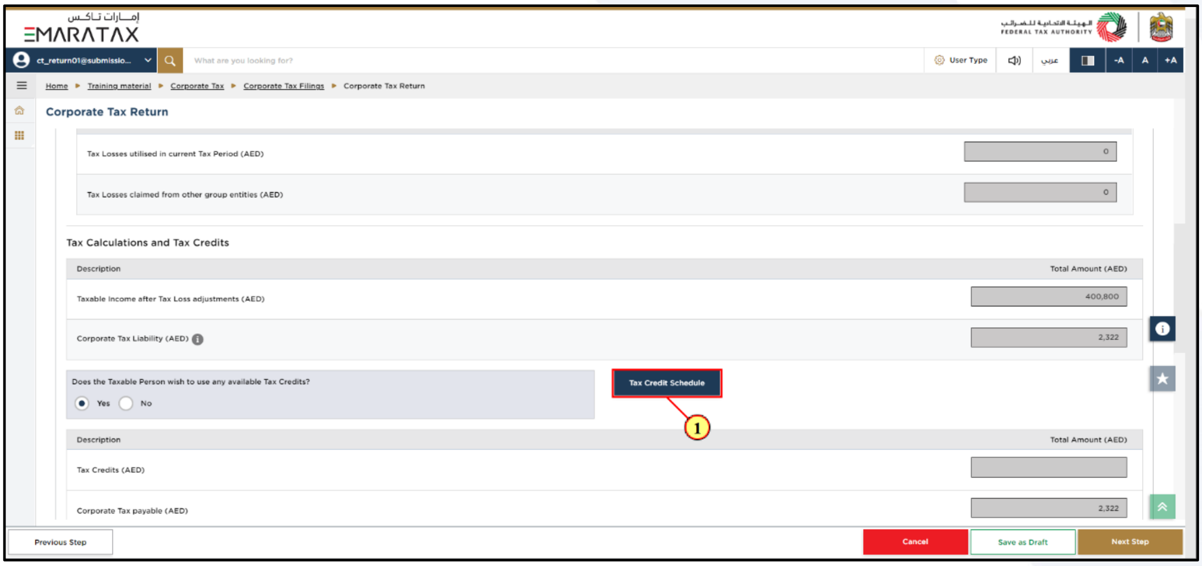
Step	Action
(1)	Click '**Save and Back**' to save the details and return to previous screen.



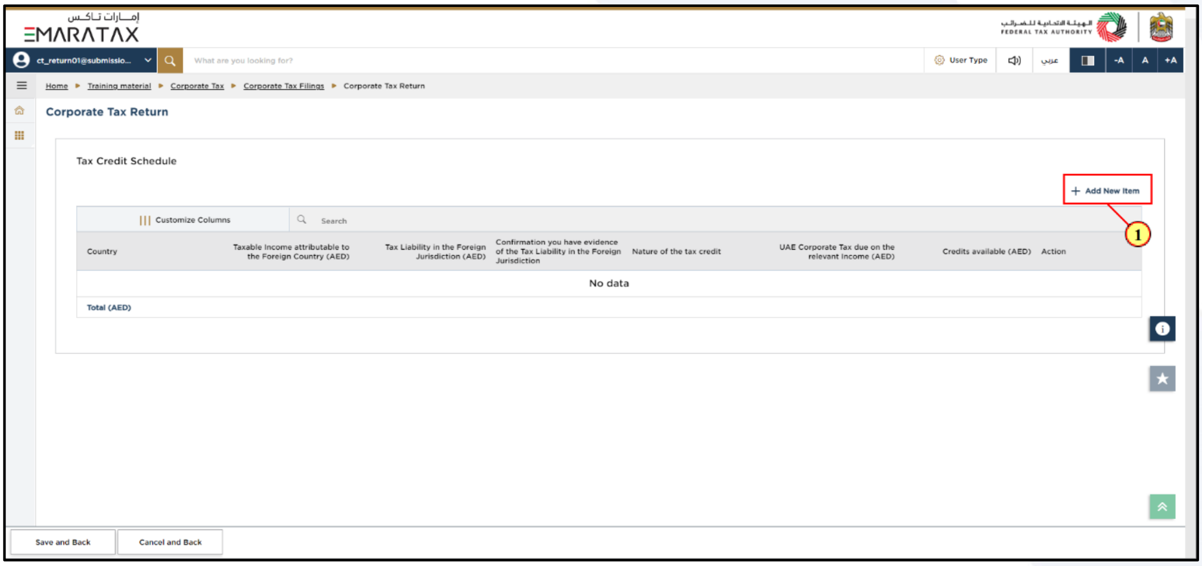
Step	Action
(1)	The '**Tax Losses**' details are pre-populated and greyed out.



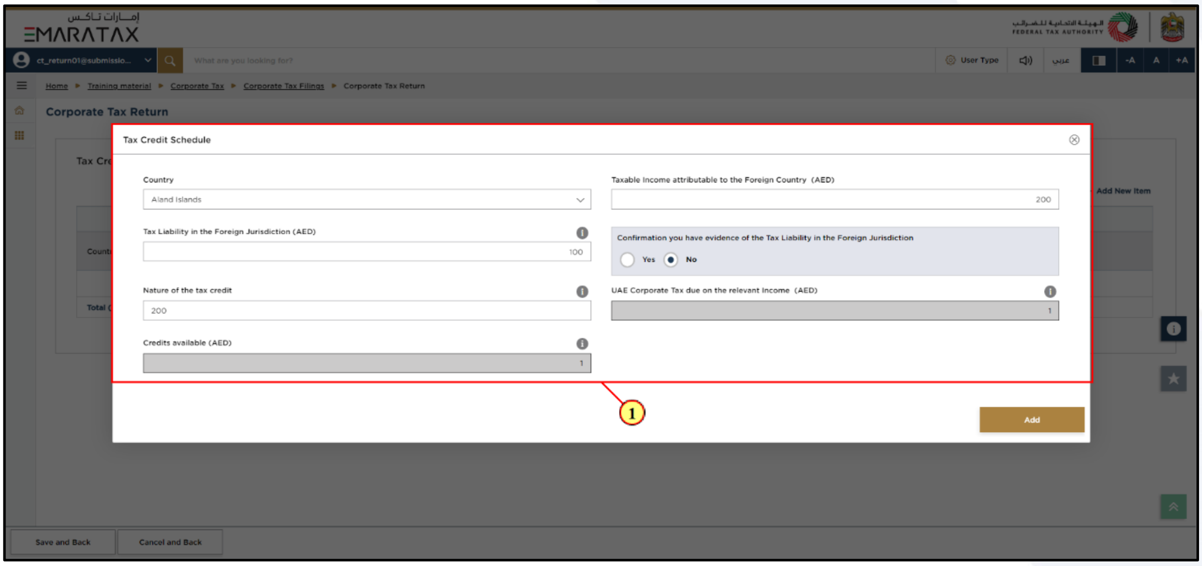
	The '**Tax Calculations and Tax Credits**' details are auto-calculated as a result of the schedule and is greyed out.



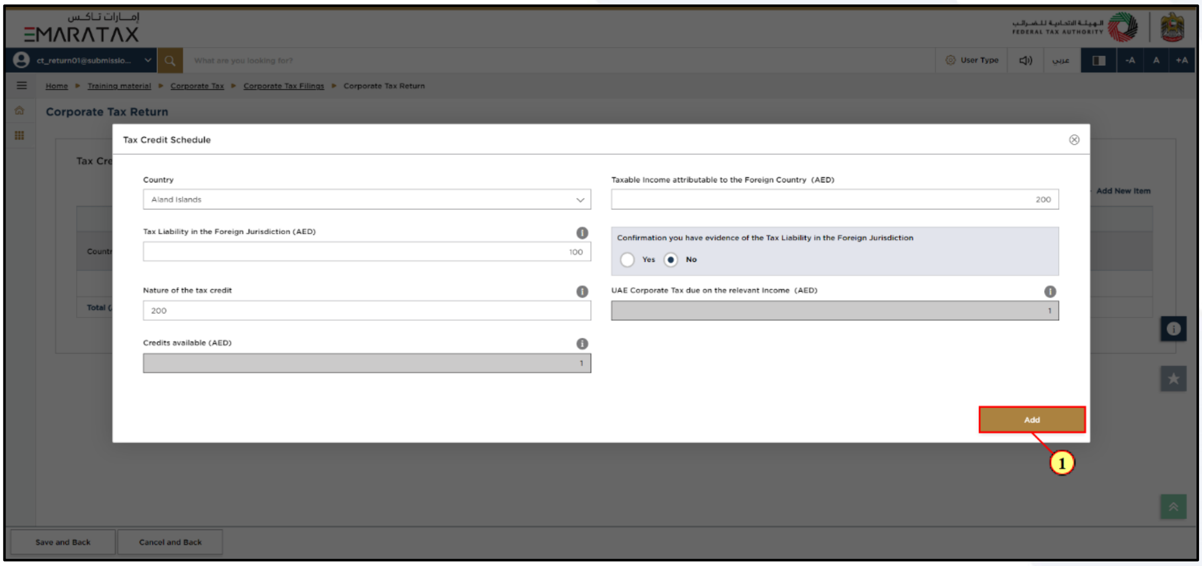
Step	Action
(1)	Click '**Tax Credit Schedule**'.



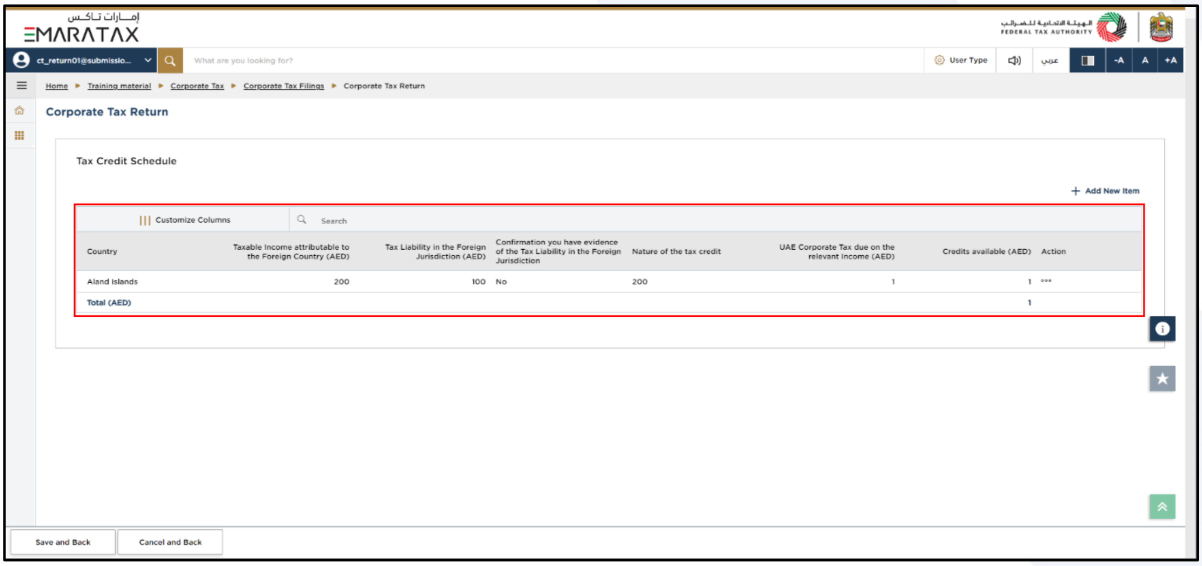
Step	Action
(1)	Click '**Add New Item**' to add tax credit schedule.



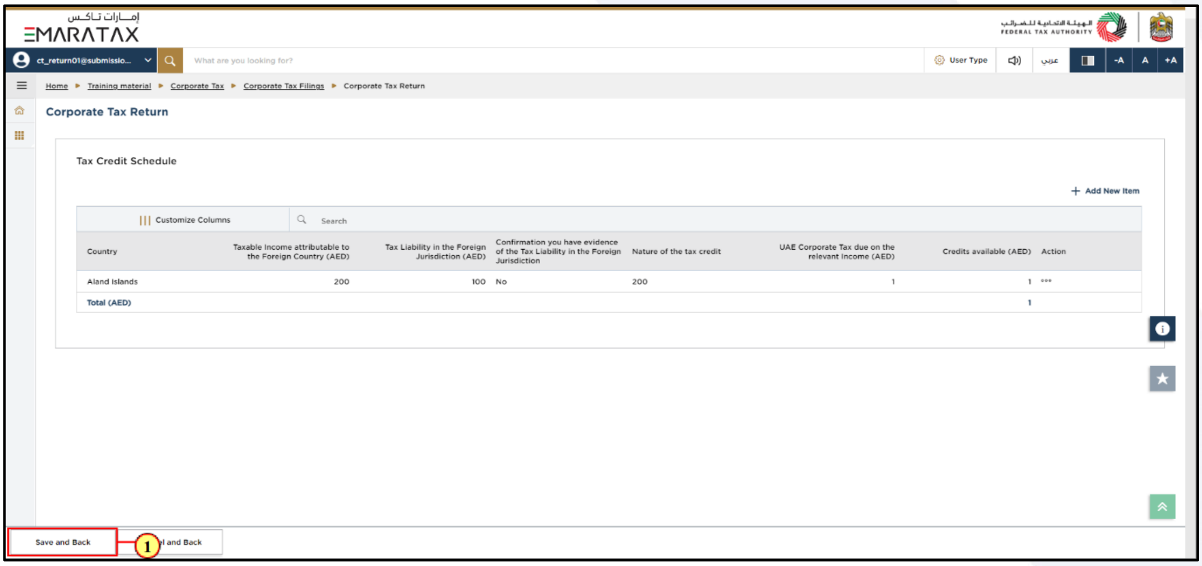
Step	Action
(1)	Enter '**Tax Credit Schedule**' details, as applicable.



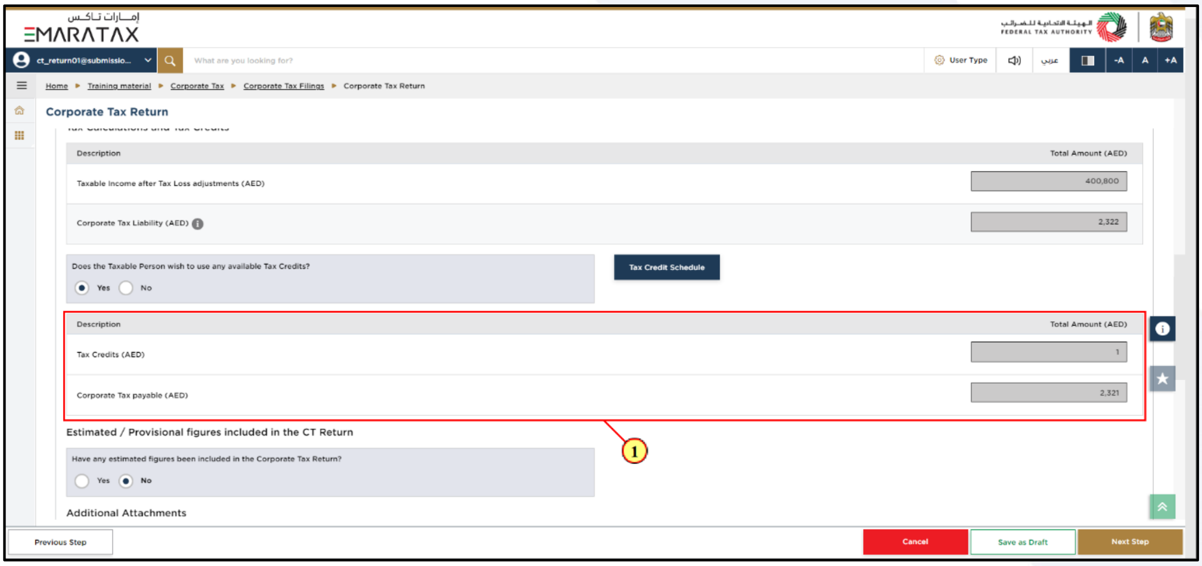
Step	Action
(1)	Click '**Add**'.



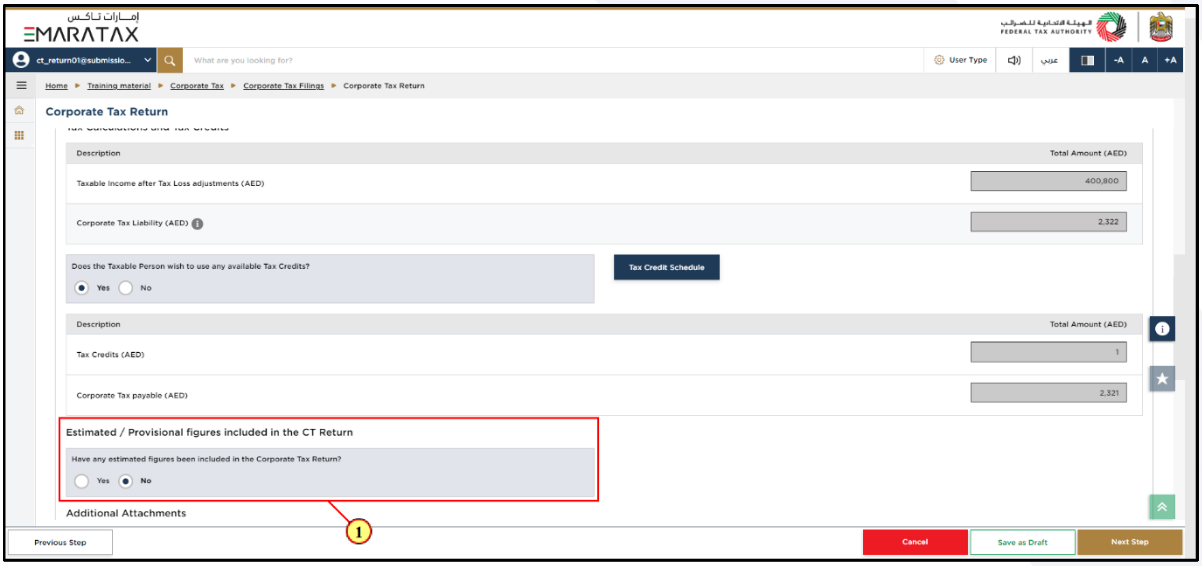
	You can view the details that you have entered here.



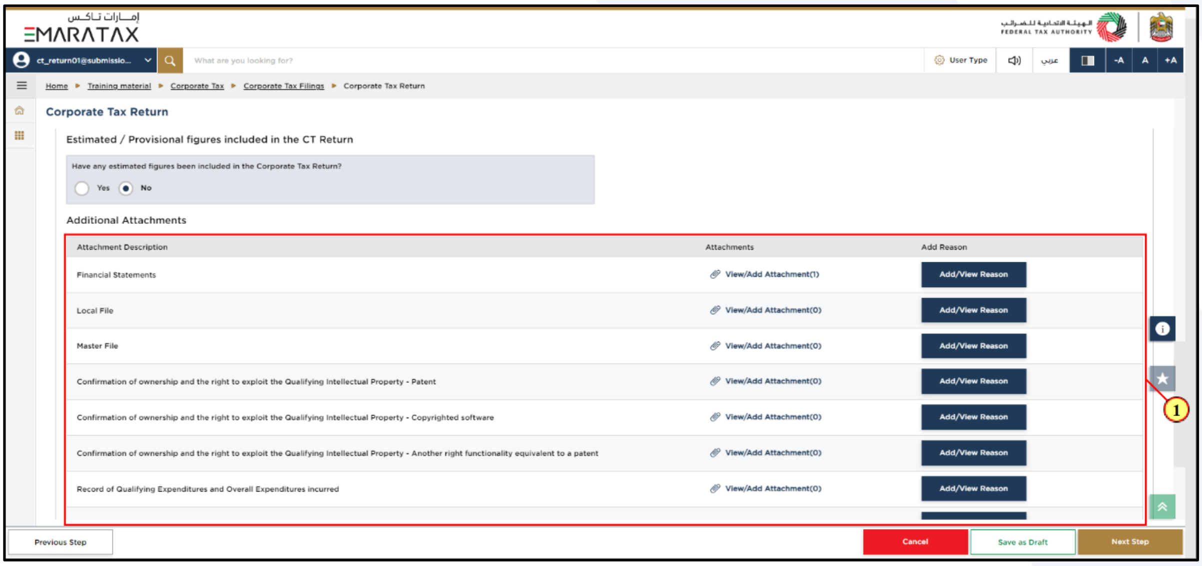
Step	Action
(1)	Click '**Save and Back**' to save the details and return to the previous screen.



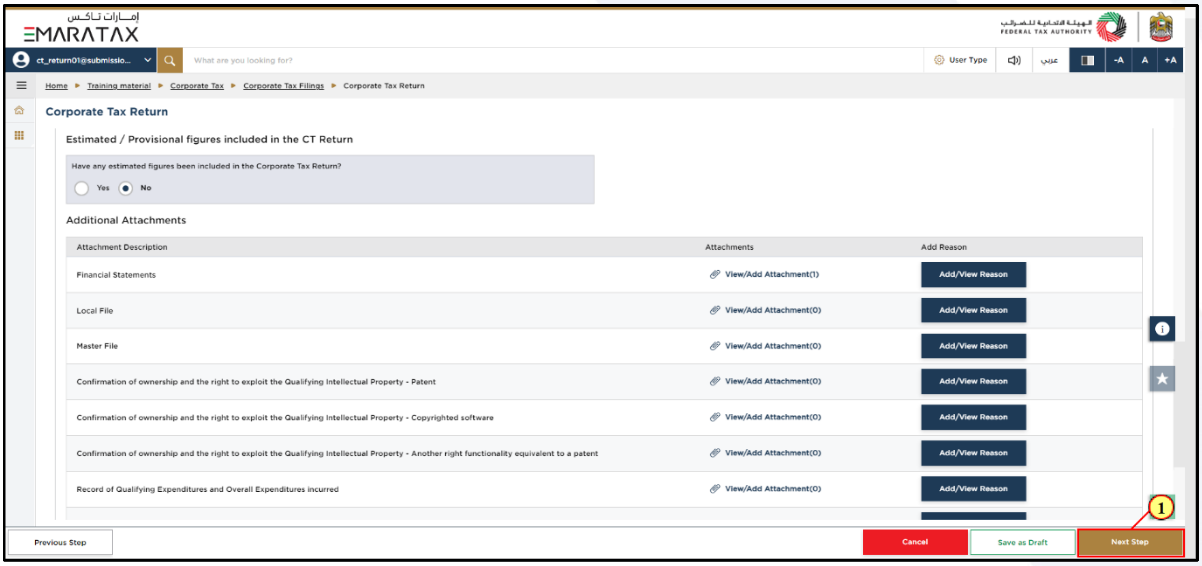
Step	Action
(1)	The '**Tax Calculations and Tax Credits**' details are pre-populated and greyed out.



Step	Action
(1)	You can update the '**Estimated / Provisional figures included in the CT Return**', as applicable.



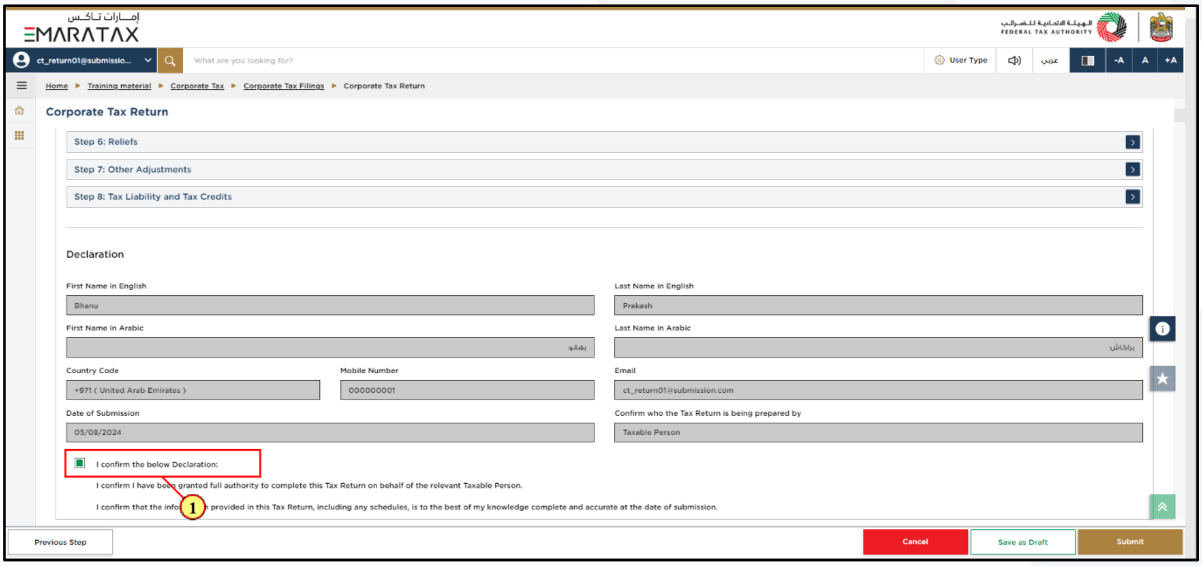
Step	Action
(1)	Upload '**Additional Attachments**', as applicable.



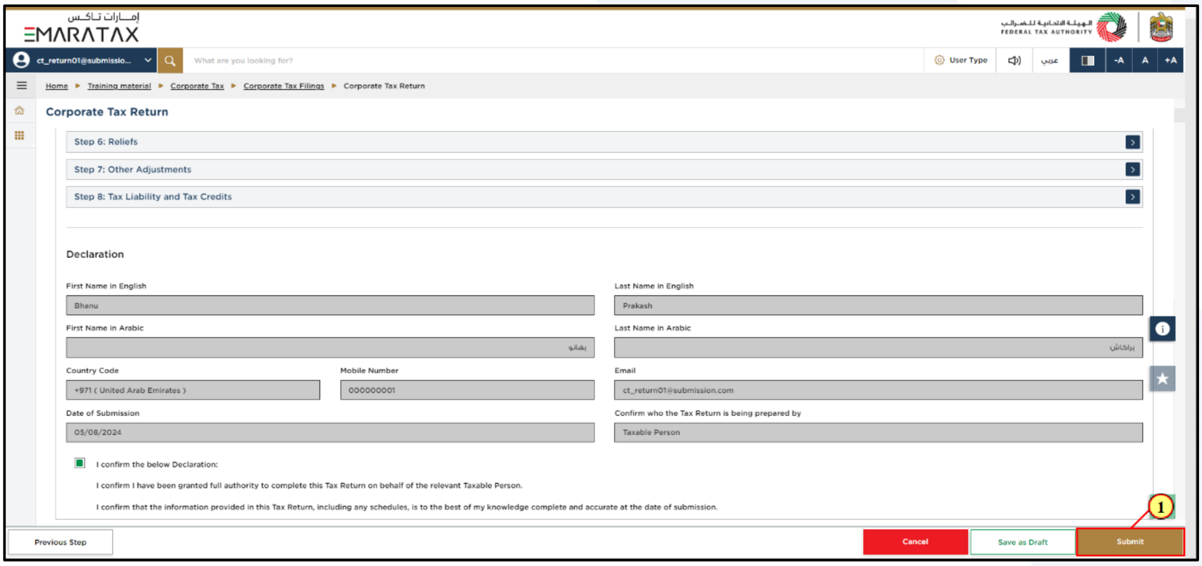
Step	Action
(1)	After completing all mandatory fields, click the ‘**Next Step**’ button to save and proceed to the next section.

Review and Declaration Section

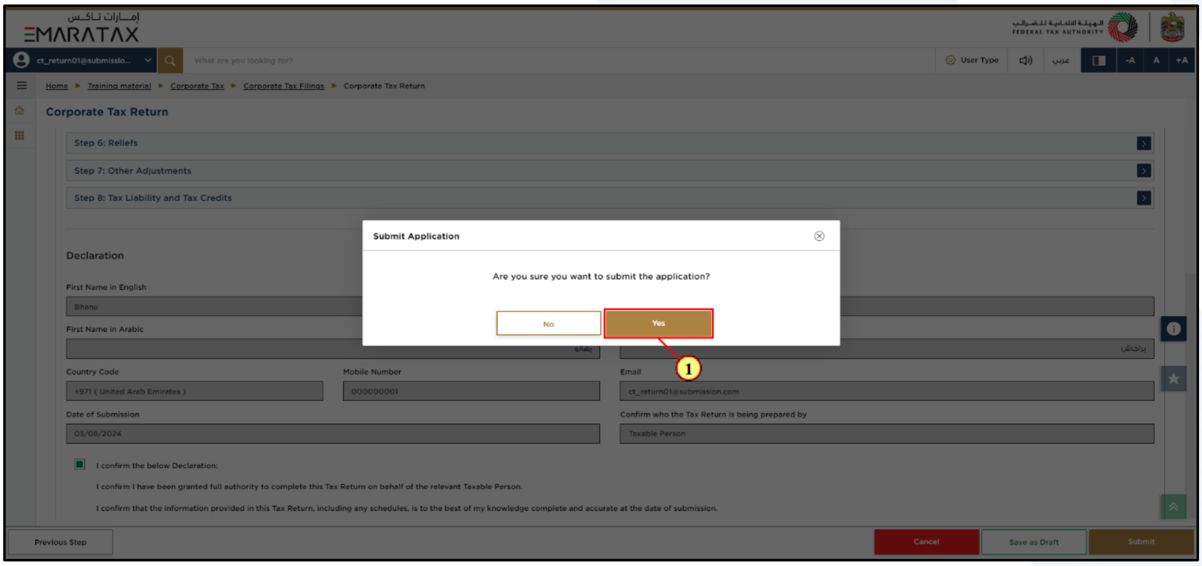
	This section highlights all the details entered by you across the Corporate Tax Return. You are required to review and submit the Corporate Tax Return.



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

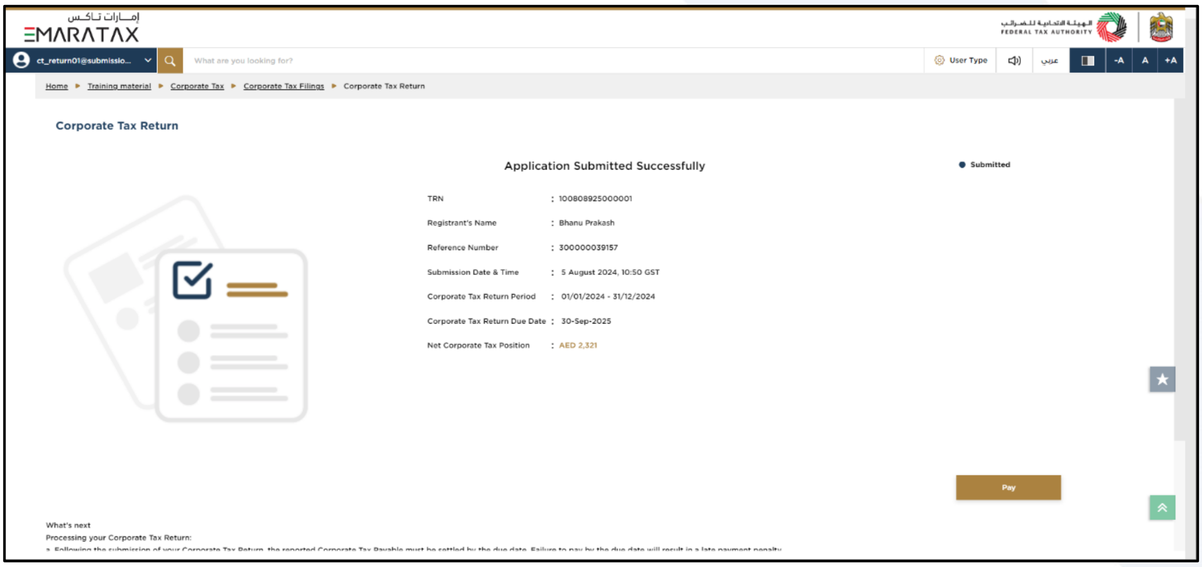


Step	Action
(1)	Click '**Submit**' to submit the Corporate Tax Return.

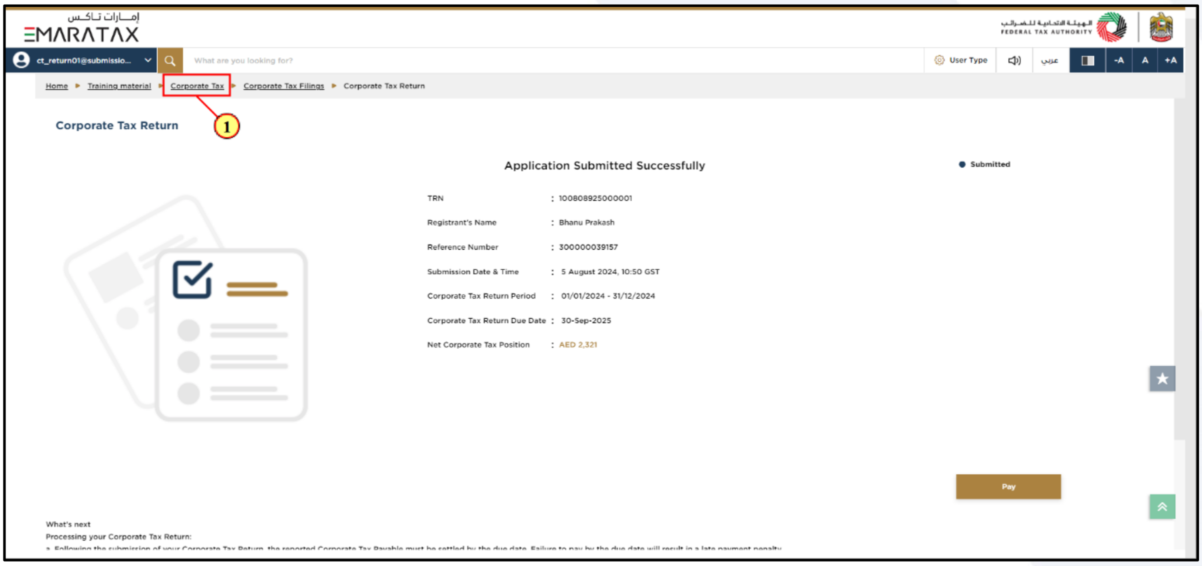


Step	Action
(1)	Click ‘**Yes**’ to confirm.

Post Application Submission



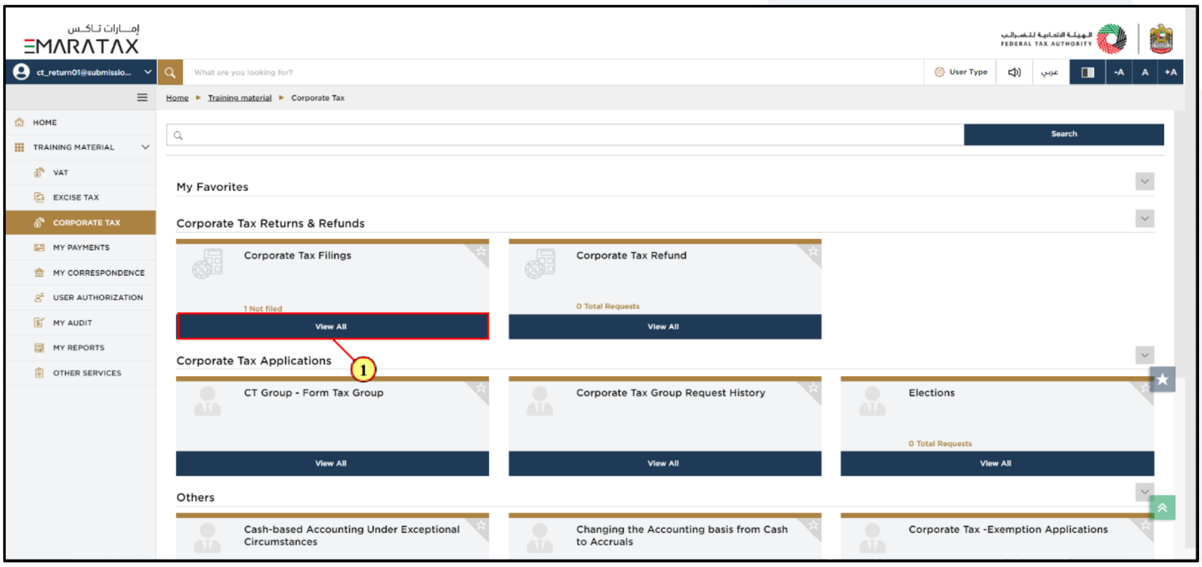
	After your Corporate Tax Return is submitted successfully, a Reference Number is generated for your submitted Corporate Tax Return. Note this Reference Number for future communication with the FTA.



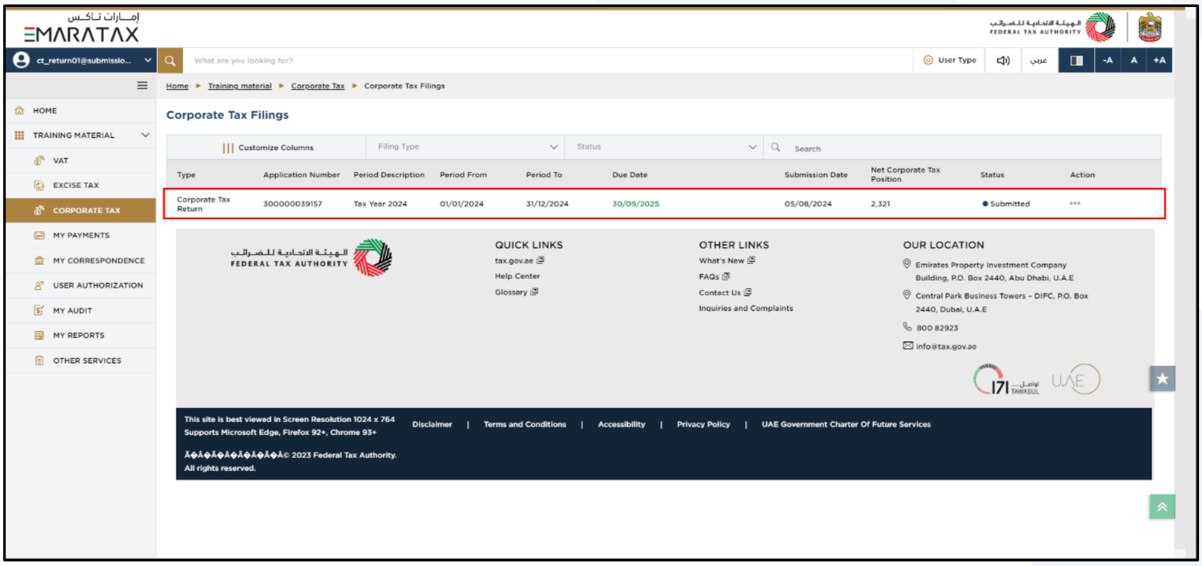
Step	Action
(1)	Click '**Corporate Tax**' to navigate back to Corporate Tax dashboard.

Corporate Tax Return Filings Status – Submitted

Once the Taxpayer submits the Corporate Tax Return, it will be sent to the FTA and the status of the Corporate Tax Return will be 'Submitted'.



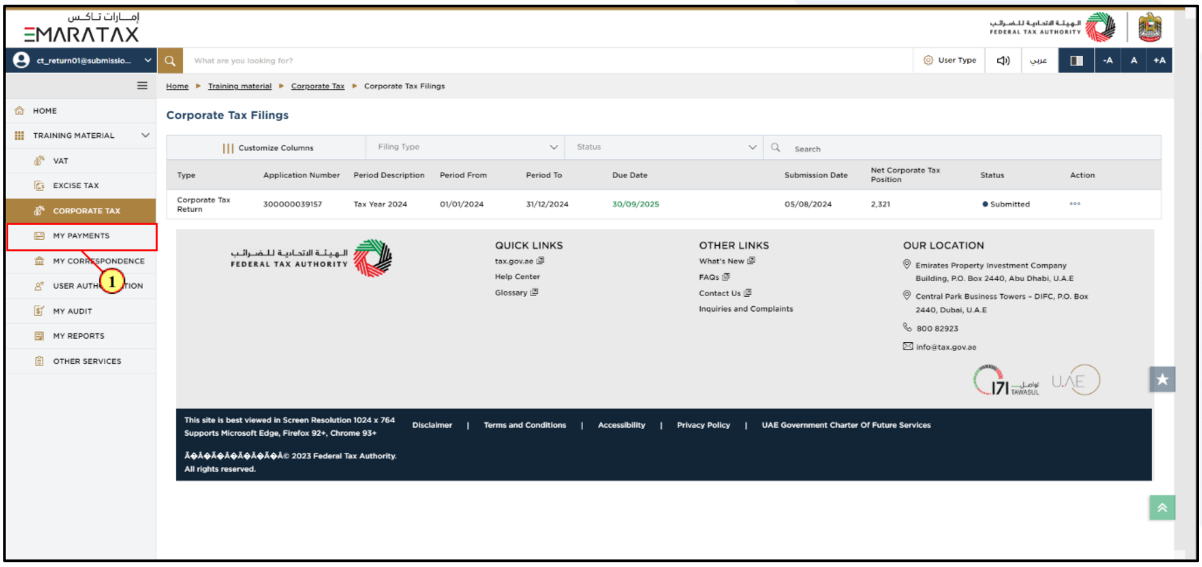
Step	Action
(1)	In order to view the Corporate Tax Return status, click '**View All**' on the Corporate Tax Filings tile.



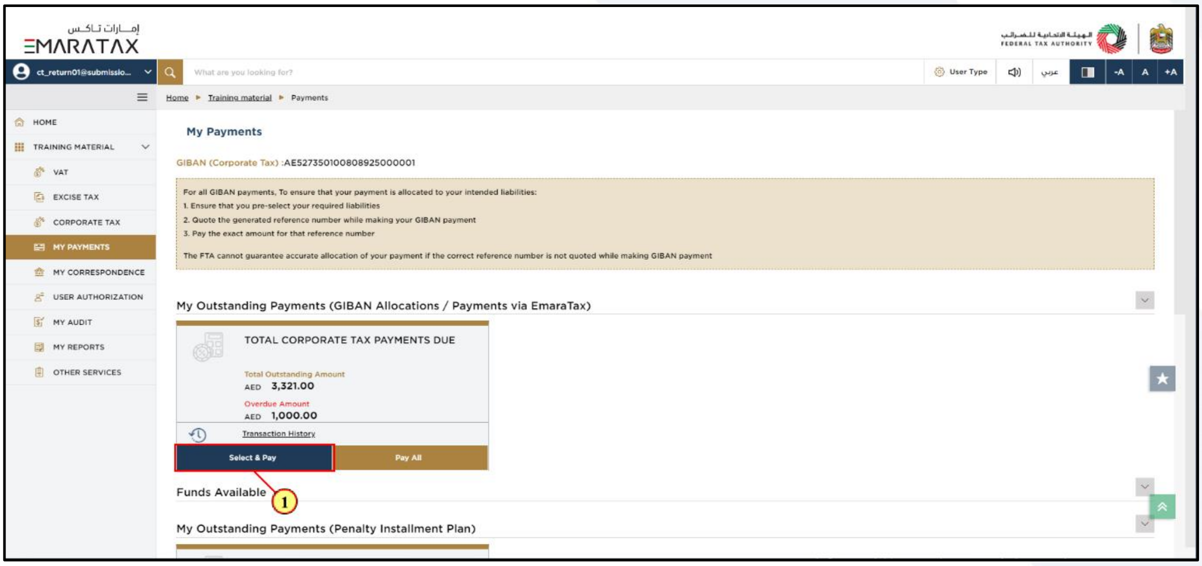
	You can check the status of the Corporate Tax Return based on the application number once the Corporate Tax Return has been submitted.

Corporate Tax Return Payments

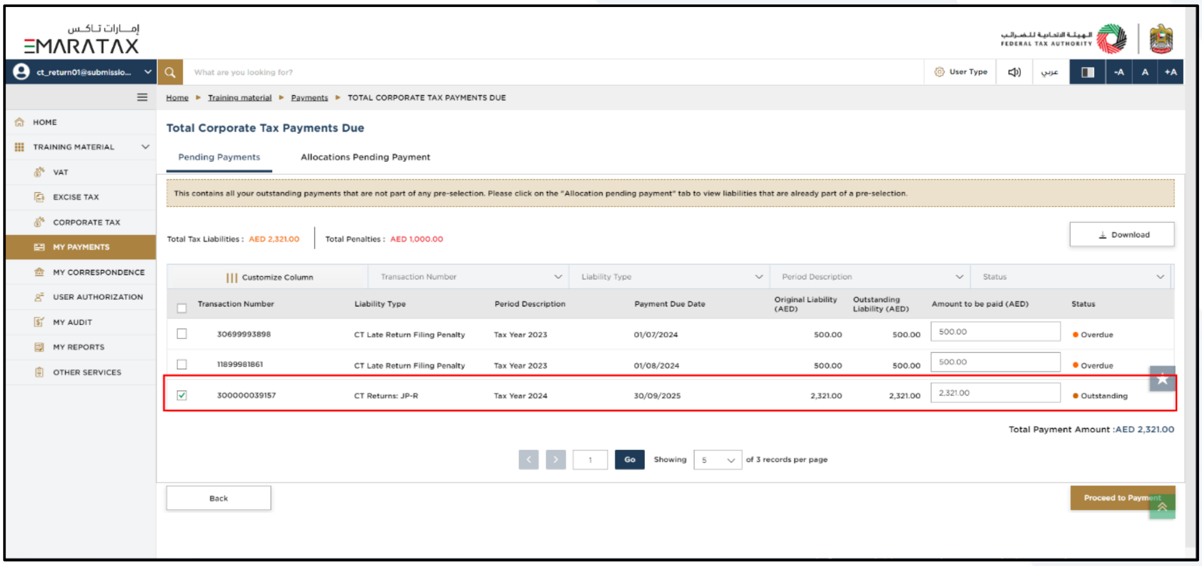
You can make your Corporate Tax Return related payments either in instalments or in full till the payment due date. The below section covers the 'Payment process' for a partial payment towards the Corporate Tax Return.



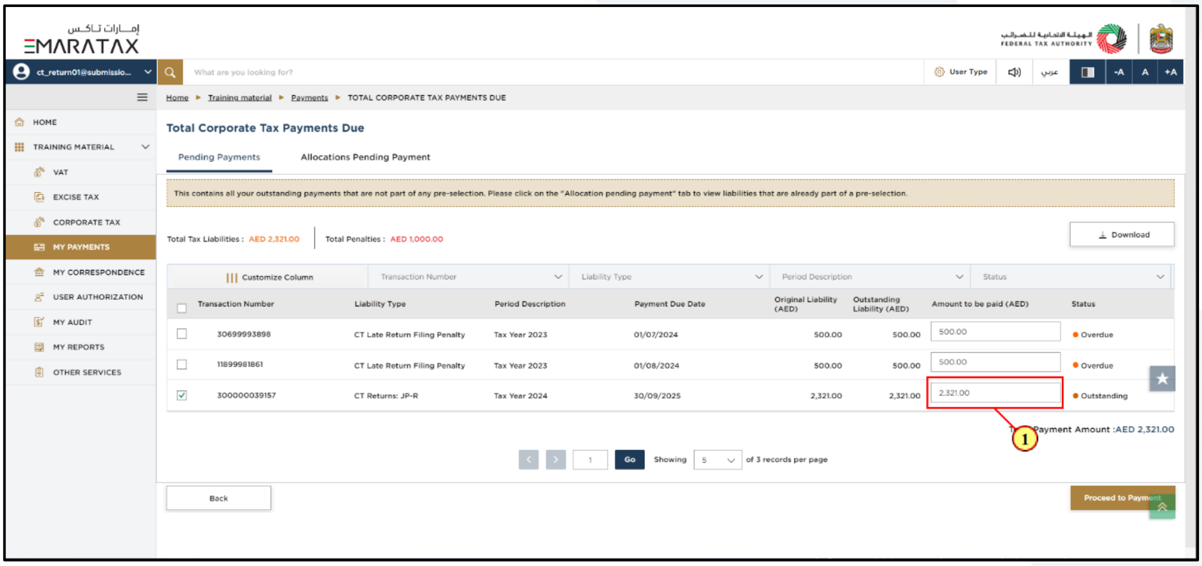
Step	Action
(1)	Click '**MY PAYMENTS**'.



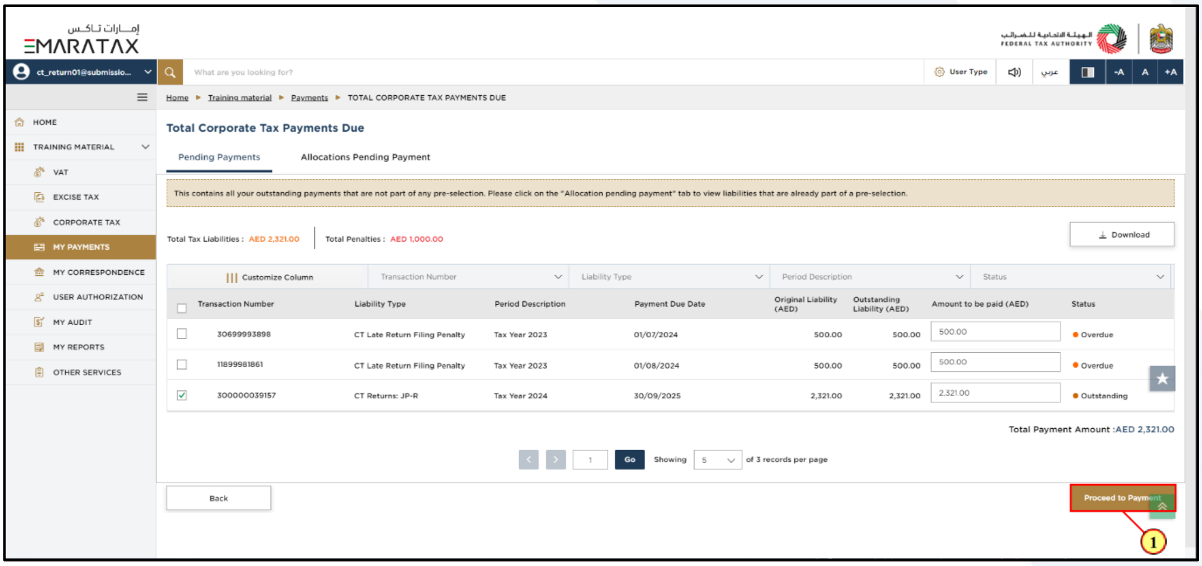
Step	Action
(1)	Click '**Select & Pay**' on the Total Corporate Tax Payments Due tile.



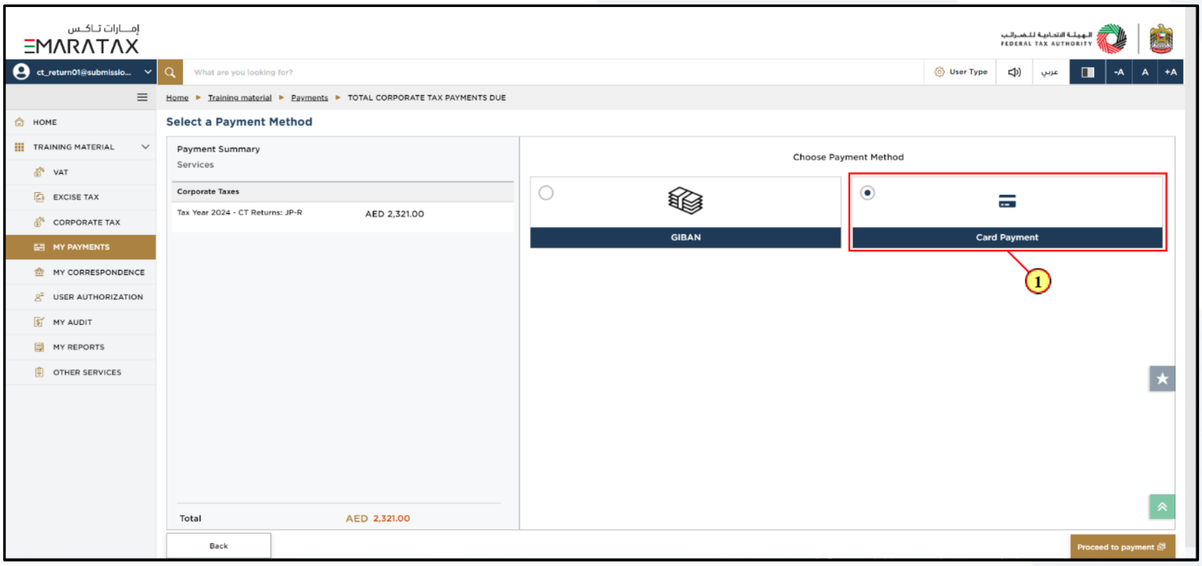
	You can find your Returns liability here.



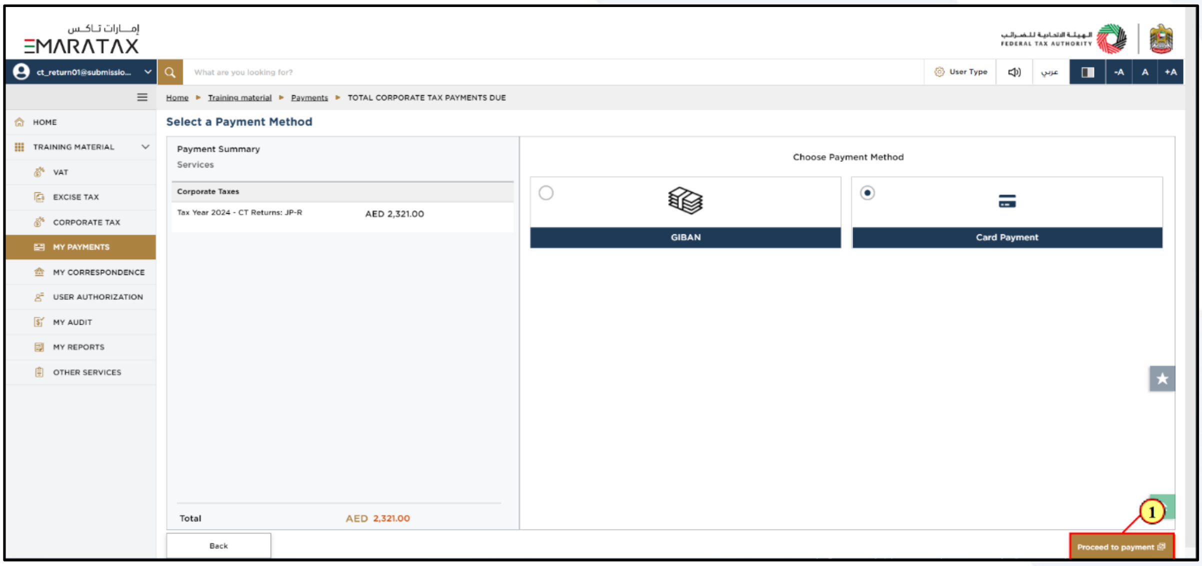
Step	Action
(1)	Enter the amount that you wish to pay now.



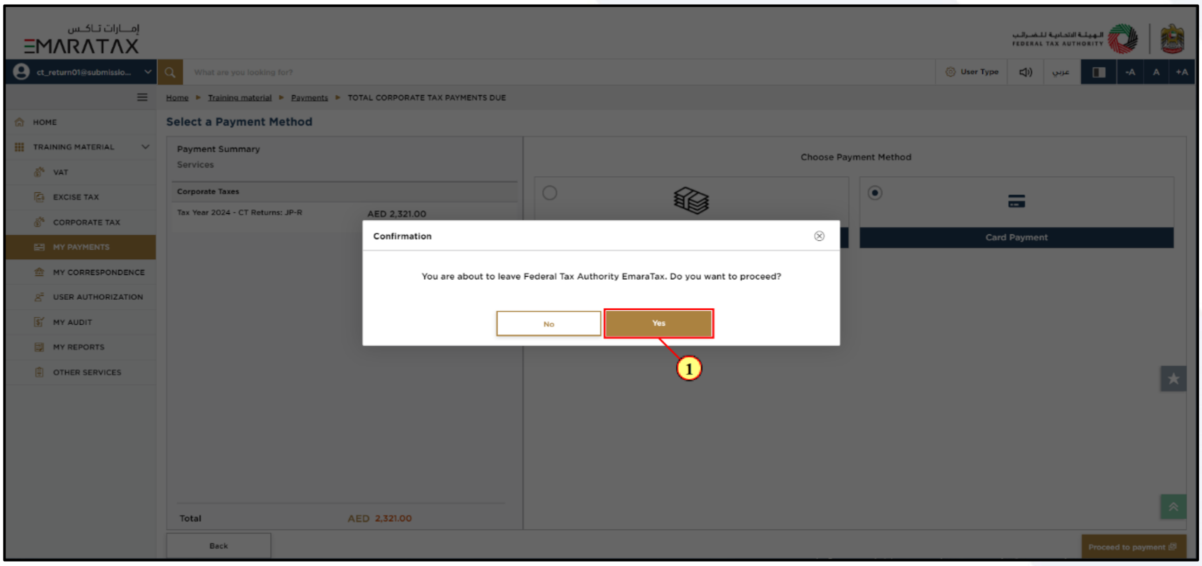
Step	Action
(1)	Click '**Proceed to Payment**'.



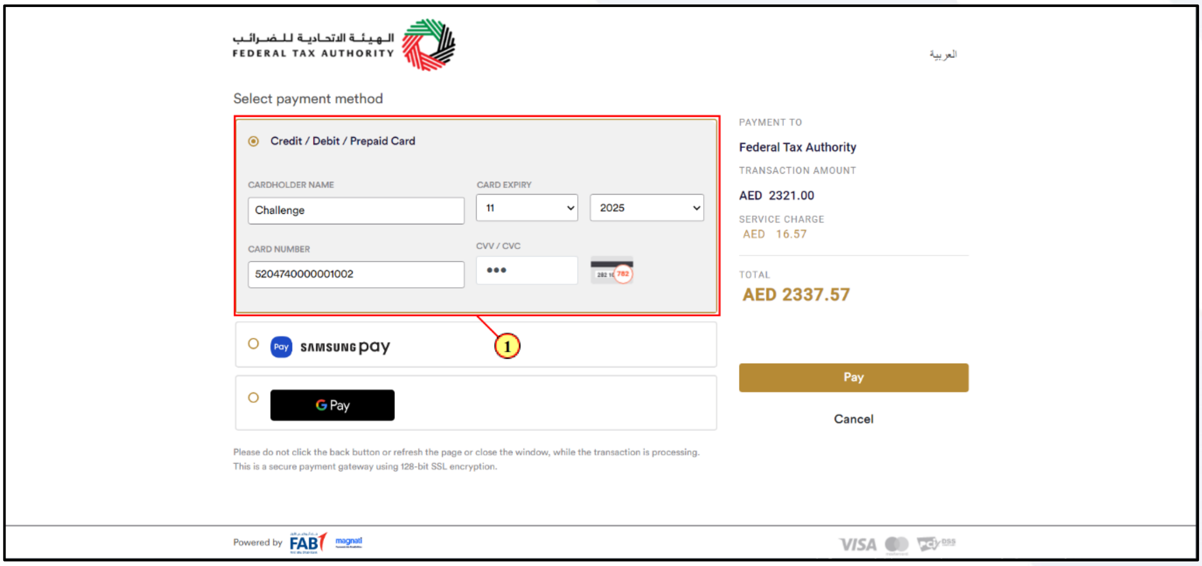
Step	Action
(1)	Choose the preferred Payment Method.



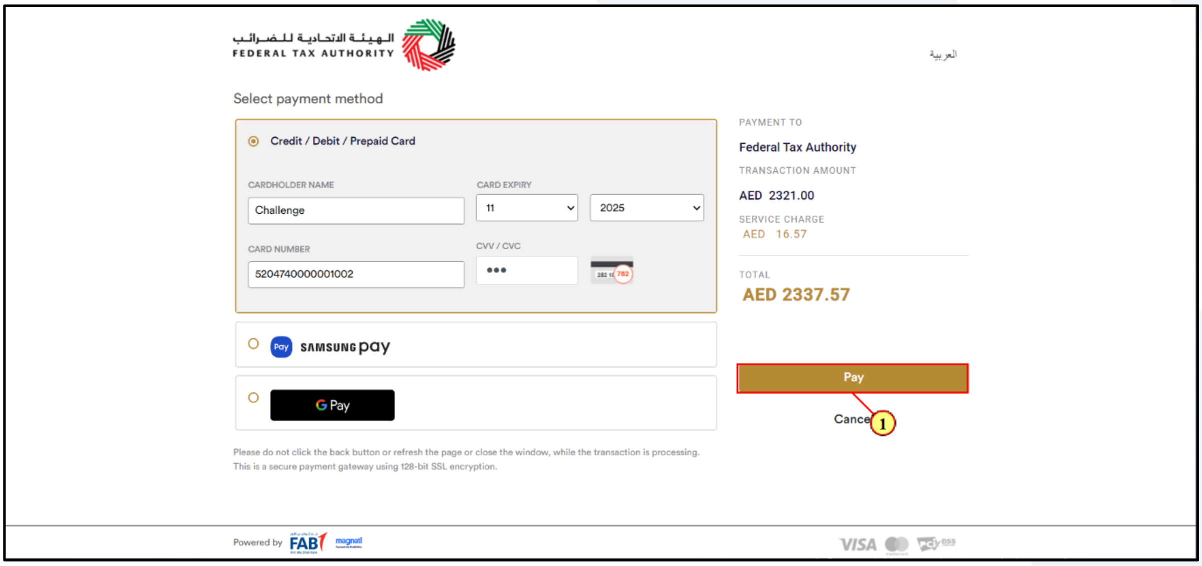
Step	Action
(1)	Click ’**Proceed to payment**’.



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

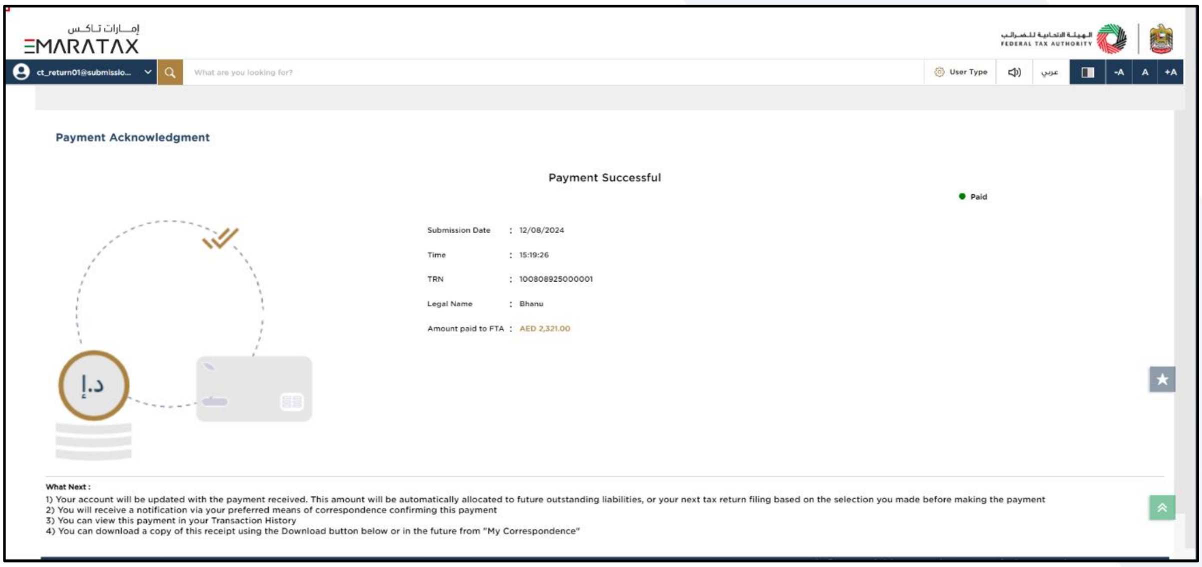


Step	Action
(1)	Enter payment details.

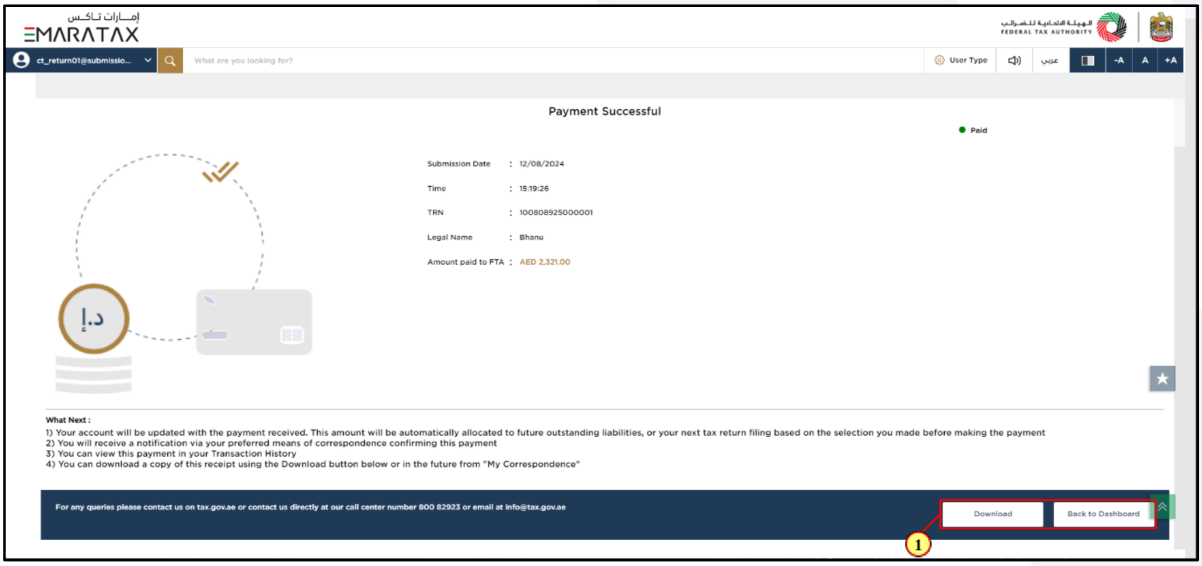


Step	Action
(1)	Click '**Pay**'.

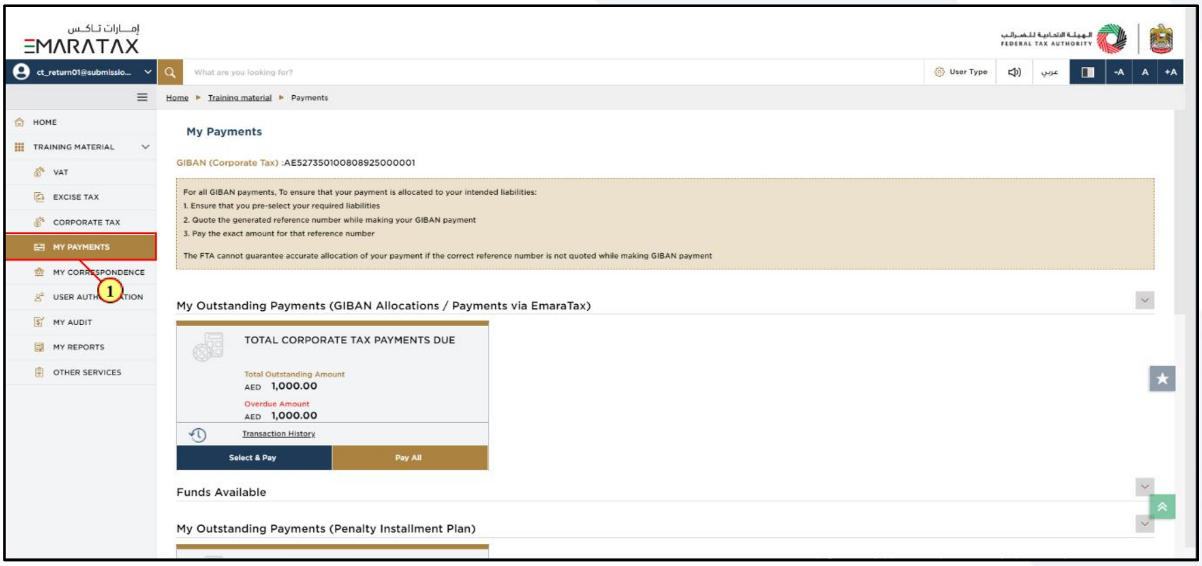
Post Successful Payment



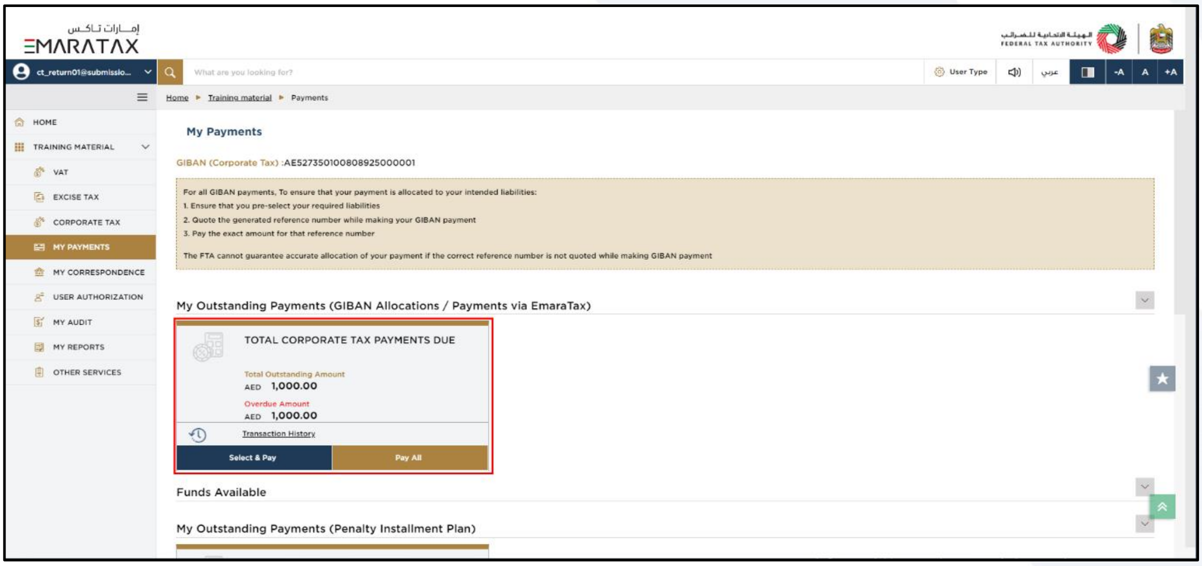
	You will receive an acknowledgement for the payment made.



Step	Action
(1)	• Click '**Download**' to download a pdf copy of the acknowledgement screen. • Click '**Back to Dashboard**' to navigate back to the Taxable person dashboard.



Step	Action
(1)	Click '**MY PAYMENTS**'.



- After your partial payment is successful, the Total Outstanding Amount will be updated against the '**TOTAL CORPORATE TAX PAYMENTS DUE**' tile.
- You have the option to pay in parts using '**Select & Pay**' or pay in full using '**Pay All**'.

Correspondences

Taxpayer receives the following correspondences:

- Corporate Tax Return submission acknowledgment.
- Corporate Tax Return tax liability notification.