



إمارات تاكس EMARATAX

Taxpayer User Manual Corporate Tax Return

Date: 17 September, 2024

Version 4.0.0.0






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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
	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 registered Corporate Tax Taxpayer to navigate through the Federal Tax Authority EmaraTax portal and file their Corporate Tax Return.

Login to EmaraTax

Are you an existing e-Services user?

If you already have an account with the FTA you will need to reset your password before you can login to EmaraTax for the first time. If you have already successfully reset your password please login to EmaraTax with your new credentials.

[Please reset your password here](#)

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](#)

Login with your E-mail

E-mail Address
ct_return01@submission.com

Password

[Forgot password?](#)
Enter Security Code
607725

[Login](#)

OR

Login with UAE PASS

A single trusted digital identity for all citizens, residents and visitors.

QUICK LINKS
tax.gov.ae
Glossary

OTHER LINKS
What's New
FAQs
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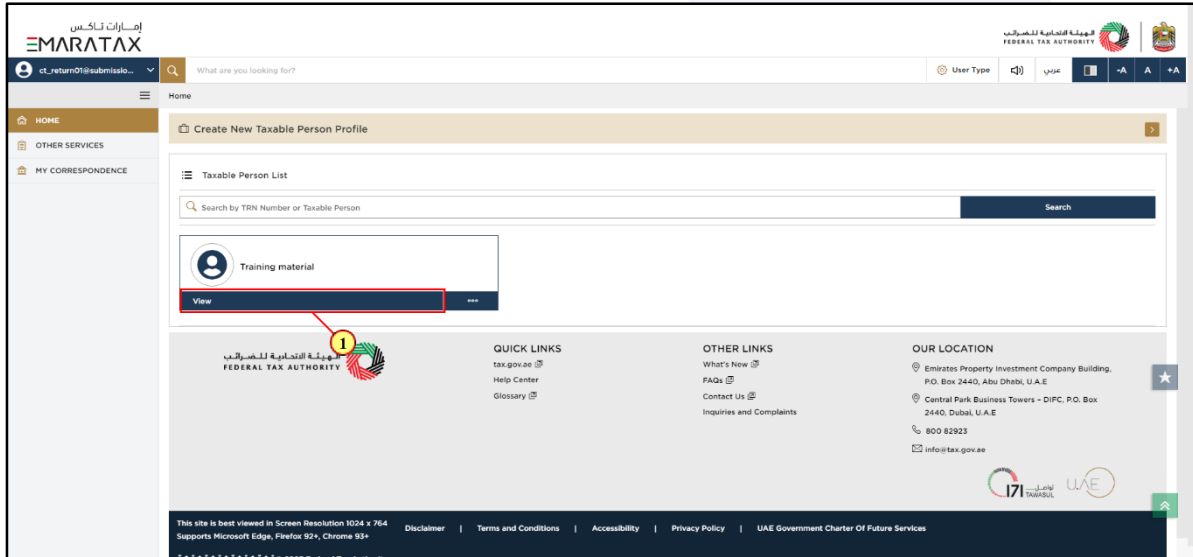
OUR LOCATION
Emirates Property Investment Company Building, P.O. Box 2440, Abu Dhabi, U.A.E
Central Park Business Towers - DIFC, P.O. Box 2440, Dubai, U.A.E



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.



إمارات تاكس MARATAX

What are you looking for?

Home Training material

Required Actions

Due Date Description

No data

Most Used Services

Corporate Tax Registration

Registration Overview Taxable Person Details Certificates (1) Account Access Pending Requests (0)

Registration Type	Registration Status	TRN/WHK No.	GIBAN	Effective Date of Registration	Action
Corporate Tax	Active	100808928000001	AES27350100808928000001	01/06/2023	***
Value Added Tax	Not Registered	-	-	-	***
Tax Group	Not Registered	-	-	-	***
Excise Tax	Not Registered	-	-	-	***
Warehouse Keeper	Not Registered	-	-	-	***

My Reports

Step	Action
(1)	Click 'CORPORATE TAX'.



The screenshot shows the EMARATAX portal interface. The left sidebar contains navigation links: HOME, TRAINING MATERIAL, VAT, EXCISE TAX, CORPORATE TAX (highlighted), MY PAYMENTS, MY CORRESPONDENCE, USER AUTHORIZATION, MY AUDIT, MY REPORTS, and OTHER SERVICES. The main content area is titled 'My Favorites' and displays 'Corporate Tax Returns & Refunds'. Under this section, there are two tiles: 'Corporate Tax Filings' (showing '1 Not filed') and 'Corporate Tax Refund' (showing '0 Total Requests'). The 'Corporate Tax Filings' tile has a red box around the 'View All' button, with a yellow circle containing the number '1' pointing to it. Below these are 'Corporate Tax Applications' and 'Others' sections, each with multiple tiles and 'View All' buttons.

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

Corporate Tax Return Dashboard

Corporate Tax Filings

Type	Application Number	Period Description	Period From	Period To	Due Date	Submission Date	Net Corporate Tax Position	Status	Action
Corporate Tax Return		Tax Year 2024	01/01/2024	31/12/2024	30/09/2025		0	Open	File

QUICK LINKS
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OTHER LINKS
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[FAQs](#)
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OUR LOCATION
 Emirates Property Investment Company
 Building, P.O. Box 2440, Abu Dhabi, U.A.E
 Central Park Business Towers - DIFC, P.O. Box
 2440, Dubai, U.A.E
 800 823223
info@tax.gov.ae

This site is best viewed in Screen Resolution 1024 x 768
 Supports Microsoft Edge, Firefox 92+, Chrome 93+
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This dashboard displays information related to your Corporate Tax Return.

إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Home

Training material

Corporate Tax

Corporate Tax Filings

HOME

TRAINING MATERIAL

VAT

EXCISE TAX

CORPORATE TAX

MY PAYMENTS

MY CORRESPONDENCE

USER AUTHORIZATION

MY AUDIT

MY REPORTS

OTHER SERVICES

Corporate Tax Filings

Customize Columns

Filing Type

Status

Search

Type	Application Number	Period Description	Period From	Period To	Due Date	Submission Date	Net Corporate Tax Position	Status	Action
Corporate Tax Return		Tax Year 2024	01/01/2024	31/12/2024	30/09/2025		0	Open	<div>File</div>

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

QUICK LINKS

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OUR LOCATION

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This site is best viewed in Screen Resolution 1024 x 764
Supports Microsoft Edge, Firefox 92+, Chrome 93+

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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.



إمارات تاكس
EMARATAX

What are you looking for?

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Tutorials
Video: Click here (TBP)
User Manual: Click here (TBP)

Required Documents
List of documents that are required for Filing Corporate Tax Return is provided below (where applicable):

- 1. Financial statements
- 2. Local File (Transfer Pricing documentation)
- 3. Master File (Transfer Pricing documentation)
- 4. Evidence of Foreign Tax Credit paid (if a foreign tax credit is claimed)
- 5. Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Patent, Copyrighted software or Another right functionally equivalent to a patent.
- 6. Record of Qualifying Expenditures and Overall Expenditures incurred
- 7. Record of Overall Income derived from the Qualifying Intellectual Property
- 8. Document which sets out the link between Qualifying Expenditures and Overall Income derived from Qualifying Intellectual Property.
- 9. Documentation to support the market value of the Qualifying Immovable Property at the start of the first tax period
- 10. Documentation to support the market value of the Financial Assets/Liabilities at the start of the first tax period

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

Service Details

About the Service

Use this service to submit your Corporate Tax Return for the applicable Tax Period. Please input all figures to the nearest dirham. You may round down income and round up expenses to the nearest dirham.

Eligibility Criteria

Service Steps

FAQs

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

Back Start

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



إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Tutorials
Video: Click here (TBP)
User Manual: Click here (TBP)

Required Templates
NA

Required Documents
List of documents that are required for Filing Corporate Tax Return is provided below (where applicable):
 •1. Financial statements
 •2. Local File (Transfer Pricing documentation)
 •3. Master File (Transfer Pricing documentation)
 •4. Evidence of Foreign Tax Credit paid (if a foreign tax credit is claimed)
 •5. Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Patent, Copyrighted software or Another right functionally equivalent to a patent.
 •6. Record of Qualifying Expenditures and Overall Expenditures incurred
 •7. Record of Overall Income derived from the Qualifying Intellectual Property
 •8. Document which sets out the link between Qualifying Expenditures and Overall Income derived from Qualifying Intellectual Property.
 •9. Documentation to support the market value of the Qualifying Immovable Property at the start of the first tax period
 •10. Documentation to support the market value of the Financial Assets/Liabilities at the start of the first tax period
 Accepted file types are PDF, DOC and DOCX. The individual file size limit is 15 MB.

Service Details

About the Service

Use this service to submit your Corporate Tax Return for the applicable Tax Period. Please input all figures to the nearest dirham. You may round down income and round up expenses to the nearest dirham.

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 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

الإمارات تاكس
MARATAX

What are you looking for?

User Type

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

Corporate Tax Return

1 Taxpayer Details 2 Elections 3 Accounting Schedules 4 Accounting Adjustments and Exempt Income 5 Reliefs 6 Other Adjustments 7 Tax Liability and Tax Credits 8 Review and Declaration

Filing Period Corporate Tax Return Period Corporate Tax Return Due Date Corporate Tax Year End

01/01/2024 - 31/12/2024 30/09/2025 31/12/2024

Taxpayer Details

TRN
10080825000001

Taxable Person Name in English
Bhamu

Taxable Person Name in Arabic
بهمو

Entity Type
Legal Person - Incorporated

Entity Sub-Type
Public Joint Stock Company

Address Details

Country
United Arab Emirates

Building Name & Number
Bury

Previous Step Cancel Save as Draft Next Step



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



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What are you looking for?

User Type عربي

Corporate Tax Return

1 Taxpayer Details 2 Elections 3 Accounting Schedules 4 Accounting Adjustments and Exempt Income 5 Reliefs 6 Other Adjustments 7 Tax Liability and Tax Credits 8 Review and Declaration

Filing Period

Corporate Tax Return Period	Corporate Tax Return Due Date	Corporate Tax Year End
01/01/2024 - 31/12/2024	30/09/2025	31/12/2024

Taxpayer Details

TRN
100808925000001

Taxable Person Name in English
Bhenu

Taxable Person Name in Arabic
بننو

Entity Type
Legal Person - Incorporated

Entity Sub-Type
Public Joint Stock Company

Address Details

Country
United Arab Emirates

Building Name & Number
Bui

Previous Step Cancel Save as Draft Next Step



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



إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

1 Taxpayer Details 2 Elections 3 Accounting Schedules 4 Accounting Adjustments and Exempt Income 5 Reliefs 6 Other Adjustments 7 Tax Liability and Tax Credits 8 Review and Declaration

Filing Period Corporate Tax Return Period 01/01/2024 - 31/12/2024 Corporate Tax Return Due Date 30/09/2025 Corporate Tax Year End 31/12/2024

Taxpayer Details

TRN
100808925000001

Taxable Person Name in English
Bhenu

Taxable Person Name in Arabic
بننو

Entity Type
Legal Person - Incorporated

Entity Sub-Type
Public Joint Stock Company

Address Details

Country
United Arab Emirates

Building Name & Number
Buri

Previous Step Cancel Save as Draft Next Step



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



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ct_return01@submission.com

What are you looking for?

User Type

عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Address Details

Country: United Arab Emirates

Building Name & Number: Burj

Street: Khalifa

Area: Fermentation

Emirate: Dubai

City: Ajman hagh

Country Code: 971 (United Arab Emirates)

Mobile Number: 000000001

Country Code: 971 (United Arab Emirates)

Landline Number: 000000001

Email ID: ct_return01@submission.com

P.O. Box (Optional): 7693

Is the above information correct?

☒ Yes ☐ No

Previous Step Cancel Save as Draft Next Step



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



إمارات تاكس
EMARATAX

ct_return01@submission.com What are you looking for?

User Type عربي -A A +A

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

ct_return01@submission.com 7493

Is the above information correct?

☒ Yes ☐ No

1

Taxable Person Information

Is the Taxable Person a partner in an Unincorporated Partnership?

☐ Yes ☒ No

What is the Taxable Person's Revenue derived during the Tax Period? (AED)

200,000

Has the Taxable Person's Financial Statements been prepared under the cash or accrual basis?

☐ Cash ☒ Accrual

Is the Taxable Person a member of a Multinational Enterprise Group?

☐ Yes ☒ No

Is the Taxable Person incorporated or otherwise established or recognised under the laws of the UAE or under the laws of a Free Zone?

☒ Yes ☐ No

Is the Taxable Person tax resident in a foreign jurisdiction under an applicable Double Taxation Agreement?

☐ Yes ☒ No

Free Zones

Previous Step Cancel Save as Draft Next Step

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.



إمارات تاكس
EMARATAX

What are you looking for?

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

ct_return01@submission.com 7493

Is the above information correct?

☒ Yes ☐ No

Taxable Person Information

Is the Taxable Person a partner in an Unincorporated Partnership?

☐ Yes ☒ No

What is the Taxable Person's Revenue derived during the Tax Period? (AED)

200,000

Has the Taxable Person's Financial Statements been prepared under the cash or accrual basis?

☐ Cash ☒ Accrual

Is the Taxable Person a member of a Multinational Enterprise Group?

☐ Yes ☒ No

Is the Taxable Person incorporated or otherwise established or recognised under the laws of the UAE or under the laws of a Free Zone?

☒ Yes ☐ No

Is the Taxable Person tax resident in a foreign jurisdiction under an applicable Double Taxation Agreement?

☐ Yes ☒ No

Free Zones

1

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس
EMARATAX

What are you looking for?

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

What is the Taxable Person's Revenue derived during the Tax Period? (AED)

200,000

Is the Taxable Person a member of a Multinational Enterprise Group?

Yes No

Is the Taxable Person tax resident in a foreign jurisdiction under an applicable Double Taxation Agreement?

Yes No

Has the Taxable Person's Financial Statements been prepared under the cash or accrual basis?

Cash Accrual

Is the Taxable Person incorporated or otherwise established or recognised under the laws of the UAE or under the laws of a Free Zone?

Yes No

Free Zones

Has the Taxable Person made an election which applied to any of the preceding 4 Tax Periods to not be subject to Corporate Tax at the rate applicable to Qualifying Free Zone Persons?

Yes No

Is the Taxpayer incorporated, established, or otherwise registered in a Free Zone?

Yes No

Does the Taxable Person meet the requirements to be considered a Qualifying Free Zone Person?

Yes No

Is the Taxable Person making an election to be subject to Corporate Tax under the standard Corporate Tax regime?

Yes No

Previous Step 1 Cancel Save as Draft Next Step

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.



إمارات تاكس
EMARATAX

What are you looking for?

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

Corporate Tax Return

What is the Taxable Person's Revenue derived during the Tax Period? (AED)

200,000

Has the Taxable Person's Financial Statements been prepared under the cash or accrual basis?

☐ Cash ☒ Accrual

Is the Taxable Person a member of a Multinational Enterprise Group?

☐ Yes ☒ No

Is the Taxable Person tax resident in a foreign jurisdiction under an applicable Double Taxation Agreement?

☐ Yes ☒ No

Free Zones

Has the Taxable Person made an election which applied to any of the preceding 4 Tax Periods to not be subject to Corporate Tax at the rate applicable to Qualifying Free Zone Persons?

☐ Yes ☒ No

Is the Taxable Person making an election to be subject to Corporate Tax under the standard Corporate Tax regime?

☐ Yes ☒ No

Is the taxpayer incorporated, established, or otherwise registered in a Free Zone?

☒ Yes ☐ No

Does the Taxable Person meet the requirements to be considered a Qualifying Free Zone Person?

☒ Yes ☐ No

Previous Step Cancel Save as Draft Next Step



- 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.



إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي -A +A

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

☐ Yes ☒ No

What is the Taxable Person's Revenue derived during the Tax Period? (AED)

200,000

Is the Taxable Person a member of a Multinational Enterprise Group?

☐ Yes ☒ No

Is the Taxable Person tax resident in a foreign jurisdiction under an applicable Double Taxation Agreement?

☐ Yes ☒ No

Free Zones

Has the Taxable Person made an election which applied to any of the preceding 4 Tax Periods to not be subject to Corporate Tax at the rate applicable to Qualifying Free Zone Persons?

☐ Yes ☒ No

Is the Taxable Person making an election to be subject to Corporate Tax under the standard Corporate Tax regime?

☐ Yes ☒ No

Has the Taxable Person's Financial Statements been prepared under the cash or accrual basis?

☐ Cash ☒ Accrual

Is the Taxable Person incorporated or otherwise established or recognised under the laws of the UAE or under the laws of a Free Zone?

☒ Yes ☐ No

Is the taxpayer incorporated, established, or otherwise registered in a Free Zone?

☒ Yes ☐ No

Does the Taxable Person meet the requirements to be considered a Qualifying Free Zone Person?

☒ Yes ☐ No

Previous Step Cancel Save as Draft Next Step

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

الإمارات تاكس MARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

Filing Period Corporate Tax Return Period 01/01/2024 - 31/12/2024 Corporate Tax Return Due Date 30/09/2025 Corporate Tax Year End 31/12/2024

Free Zone Details

Revenue Schedule

Total Revenue per Financial Statements (AED)

Does the Free Zone Person have a Domestic or Foreign Permanent Establishment?

☐ Yes ☐ No

Does the Free Zone Person derive Revenue from transactions with Non-Free Zone Persons in respect of Commercial Property located in a Free Zone?

☐ Yes ☐ No

Previous Step Cancel Save as Draft Next Step



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

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What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

1 Taxpayer Details

2 Free Zone Details

3 Elections

4 Accounting Schedules

5 Accounting Adjustments and Exempt Income

6 Reliefs

7 Other Adjustments

8 Tax Liability and Tax Credits

9 Review and Declaration

Filing Period

Corporate Tax Return Period
01/01/2024 - 31/12/2024

Corporate Tax Return Due Date
30/09/2025

Corporate Tax Year End
31/12/2024

Free Zone Details

Revenue Schedule

Total Revenue per Financial Statements (AED)
500,000

Does the Free Zone Person have a Domestic or Foreign Permanent Establishment?
☒ Yes ☐ No

Does the Free Zone Person derive Revenue from transactions with Non-Free Zone Persons in respect of Commercial Property located in a Free Zone?
☒ Yes ☐ No

Total Revenue attributable to a Domestic or Foreign Permanent Establishment (AED)
1,000

Total Revenue derived from transactions with Non-Free Zone Persons in respect of Commercial Property located in a Free Zone (AED)
1,000

Previous Step

1

Cancel

Save as Draft

Next Step

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



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What are you looking for?

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Does the Free Zone Person have a Domestic or Foreign Permanent Establishment?

☒ Yes ☐ No

Does the Free Zone Person derive Revenue from transactions with Non-Free Zone Persons in respect of Commercial Property located in a Free Zone?

☒ Yes ☐ No

Does the Free Zone Person derive Revenue from immovable property located in a Free Zone that is not Commercial Property?

☒ Yes ☐ No

Does the Free Zone Person derive Revenue from the ownership or exploitation of intellectual property?

☒ Yes ☐ No

Total Revenue for the de minimis requirement (AED)

495,000

Total Revenue attributable to a Domestic or Foreign Permanent Establishment (AED)

1,000

Total Revenue derived from transactions with Non-Free Zone Persons in respect of Commercial Property located in a Free Zone (AED)

1,000

Total Revenue from immovable property located in a Free Zone that is not Commercial Property (AED)

1,000

Total Revenue derived from the ownership or exploitation of intellectual property that is not considered Qualifying Income (AED)

1,000

Non-Qualifying Revenue

Revenue derived from Excluded Activities (AED)

Revenue derived from activities that are not Qualifying Activities where the other party to the transaction is a Non-Free Zone

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	<ul style="list-style-type: none"> You can complete the updates to the 'Revenue Schedule'. The 'Total Revenue for the de minimis requirement' is auto-calculated.



إمارات تاكس
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What are you looking for?

User Type عربي

Corporate Tax Return

Does the Free Zone Person derive Revenue from the ownership or exploitation of intellectual property?

Yes No

Total Revenue derived from the ownership or exploitation of intellectual property that is not considered Qualifying Income (AED)

1,000

Total Revenue for the de minimis requirement (AED)

496,000

Non-Qualifying Revenue

Revenue derived from Excluded Activities (AED)

1,000

Revenue derived from activities that are not Qualifying Activities where the other party to the transaction is a Non-Free Zone Person (AED)

1,000

Revenue derived from transactions with Free Zone Persons that are not the Beneficial Recipient of the relevant services or goods (AED)

1,000

Total non-qualifying Revenue (AED)

3,000

De Minimis Calculation

1

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

1,000

De Minimis Calculation

Is the de minimis requirement met?

☒ Yes ☐ No

Qualifying Revenue

Revenue derived from Free Zone Persons (except for income derived from Excluded Activities) (AED) 95,000

Revenue derived from Non-Free Zone Persons in respect of Qualifying Activities (AED) 100,000

Qualifying Activities undertaken: Distribution of goods or materials in or from a Designated Zone.

Revenue attributable to Qualifying income in respect of the Qualifying Intellectual Property (AED) 100,000

Substance(Free Zones)

Are all employees located in a Free Zone?

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

1,000

De Minimis Calculation

Is the de minimis requirement met?

☒ Yes ☐ No

Qualifying Revenue

Revenue derived from Free Zone Persons (except for income derived from Excluded Activities) (AED) 95,000

Revenue derived from Non-Free Zone Persons in respect of Qualifying Activities (AED) 100,000

Qualifying Activities undertaken

Distribution of goods or materials in or from a Designated Zone. ✖

Revenue attributable to Qualifying income in respect of the Qualifying Intellectual Property (AED) 100,000

Substance(Free Zones)

Are all employees located in a Free Zone?

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Qualifying Activities undertaken
Distribution of goods or materials in or from a Designated Zone.

Revenue attributable to Qualifying Income in respect of the Qualifying Intellectual Property (AED)
100,000

Substance(Free Zones)

Are all employees located in a Free Zone?
☐ Yes ☒ No

Total average number of full time employees
100

Total average number of full time employees located in a Free Zone
100

Total operating expenditure incurred in deriving Qualifying Income (AED)
100

Total capital expenditure incurred in deriving Qualifying Income (AED)
100

Have any of the core-income generating activities been outsourced to an outsourcing provider?
☐ Yes ☒ No

Free Zone Confirmations

Previous Step Cancel Save as Draft Next Step

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



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EMARATAX

What are you looking for?

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Have any of the core-income generating activities been outsourced to an outsourcing provider?

☐ Yes ☒ No

Free Zone Confirmations

I confirm that:

- ☐ a) An adequate amount of assets were held in a Free Zone.
- ☐ b) An adequate number of qualified employees were located in a Free Zone.
- ☐ c) An adequate amount of operating expenditures were incurred in a Free Zone.
- ☐ d) Any Related Party transactions have been undertaken in accordance with Article 34.
- ☐ e) Transfer Pricing documentation has been prepared in accordance with Article 55.
- ☐ f) Audited financial statements have been prepared.

Previous Step 1 Cancel Save as Draft Next Step

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



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What are you looking for?

User Type عربي

Corporate Tax Return

e) Transfer Pricing documentation has been prepared in accordance with Article 55.
f) Audited financial statements have been prepared.

Additional Information

Provide details of EBITDA and salaries and wages attributable to each Emirate

Emirate	Earning Before Interest, Tax, Depreciation and Amortisation (EBITDA) (AED)	Salaries and Wages (AED)
Abu Dhabi	100	100
Ajman	100	100
Dubai	100	100
Fujairah	100	100
Ras Al Khaimah	100	100
Sharjah	100	100

Previous Step Cancel Save as Draft Next Step

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



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What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Ajman	100	100
Dubai	100	100
Fujairah	100	100
Ras Al Khaimah	100	100
Sharjah	100	100
Umm Al Quwain	100	100
Total	700	700

Additional information (Optional)

Check for training material

Previous Step **1** Cancel Save as Draft Next Step

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



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EMARATAX

What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Ajman	100	100
Dubai	100	100
Fujairah	100	100
Ras Al Khaimah	100	100
Sharjah	100	100
Umm Al Quwain	100	100
Total	700	700

Additional information (Optional)

Check for training material

Previous Step Cancel Save as Draft **Next Step**

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



Elections Section

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MARATAX

What are you looking for?

User Type عربي A +A

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

Filing Period Corporate Tax Return Period 01/01/2024 - 31/12/2024 Corporate Tax Return Due Date 30/09/2025 Corporate Tax Year End 31/12/2024

Elections

Realisation Basis

Would the Taxable Person like to elect to use the realisation basis?

☐ Yes ☐ No

Transitional Rules

Is the Taxable Person making an election to adjust Taxable Income for gains recognised on any Qualifying Immovable Property owned prior to the first Tax Period?

☐ Yes ☐ No

Is the Taxable Person making an election to adjust Taxable Income for gains recognised on all Qualifying Intangible Assets owned prior to the first Tax Period?

☐ Yes ☐ No

Is the Taxable Person making an election to adjust Taxable Income for gains and losses on all Qualifying Financial Assets and/or Qualifying Financial Liabilities owned prior to the first Tax Period?

☐ Yes ☐ No

Previous Step Cancel Save as Draft Next Step



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

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What are you looking for?

User Type عربي

Home Corporate Tax Corporate Tax Filings Corporate Tax Return

1 Taxpayer Details

2 Free Zone Details

3 Elections

4 Accounting Schedules

5 Accounting Adjustments and Exempt Income

6 Reliefs

7 Other Adjustments

8 Tax Liability and Tax Credits

9 Review and Declaration

Filing Period

Corporate Tax Return Period
01/01/2024 - 31/12/2024

Corporate Tax Return Due Date
30/09/2025

Corporate Tax Year End
31/12/2024

Elections

Realisation Basis

Would the Taxable Person like to elect to use the realisation basis?
☒ Yes ☐ No

Is the Taxable Person a Bank or Insurance Provider?
☐ Yes ☒ No

Would the Taxable Person like to elect for the realisation basis in respect of:
☐ All assets and liabilities that are subject to fair value or impairment accounting ☒ All assets and liabilities held on capital account at the end of a Tax Period

Transitional Rules

Is the Taxable Person making an election to adjust Taxable Income for gains recognised on any Qualifying Immovable Property owned prior to the first Tax Period?
☒ Yes ☐ No

1 Taxable Person making an election to adjust Taxable Income for gains recognised on all Qualifying Intangible Assets owned prior to the first Tax Period?
☒ Yes ☐ No

Previous Step

Cancel

Save as Draft

Next Step

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

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EMARATAX

What are you looking for?

User Type عربي

Home Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

1 Taxpayer Details

2 Free Zone Details

3 Elections

4 Accounting Schedules

5 Accounting Adjustments and Exempt Income

6 Reliefs

7 Other Adjustments

8 Tax Liability and Tax Credits

9 Review and Declaration

Filing Period

Corporate Tax Return Period
01/01/2024 - 31/12/2024

Corporate Tax Return Due Date
30/09/2025

Corporate Tax Year End
31/12/2024

Elections

Realisation Basis

Would the Taxable Person like to elect to use the realisation basis?
☒ Yes ☐ No

Is the Taxable Person a Bank or Insurance Provider?
☐ Yes ☒ No

Would the Taxable Person like to elect for the realisation basis in respect of:
☐ All assets and liabilities that are subject to fair value or impairment accounting ☒ All assets and liabilities held on capital account at the end of a Tax Period

Transitional Rules

Is the Taxable Person making an election to adjust Taxable Income for gains recognised on any Qualifying Immovable Property owned prior to the first Tax Period?
☒ Yes ☐ No

Is the Taxable Person making an election to adjust Taxable Income for gains recognised on all Qualifying Intangible Assets owned prior to the first Tax Period?
☒ Yes ☐ No

Previous Step

Cancel Save as Draft Next Step

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



إمارات تاكس
EMARATAX

What are you looking for?

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

Corporate Tax Return

Is the Taxable Person making an election to adjust Taxable Income for gains and losses on all Qualifying Financial Assets and/or Qualifying Financial Liabilities owned prior to the first Tax Period?

Yes No

Small Business Relief

Revenue in the Tax Period (AED)

200,000

Is the Taxable Person a member of a Multinational Enterprise Group?

Yes No

Transfers within a Qualifying Group

Did the Taxable Person transfer any assets or liabilities to a member of the same Qualifying Group during the Tax Period?

Yes No

Business Restructuring Relief

Did the Taxable Person transfer a Business or an independent part of a Business during the Tax Period under which Business Restructuring Relief may apply?

Yes No

Would the Taxable Person like to make an election to apply Business Restructuring Relief?

Yes No

Foreign Permanent Establishment Income

Previous Step Cancel Save as Draft Next Step



- 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?**'.



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EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

Is the Taxable Person making an election to adjust Taxable Income for gains and losses on all Qualifying Financial Assets and/or Qualifying Financial Liabilities owned prior to the first Tax Period?

Yes No

Small Business Relief

Revenue in the Tax Period (AED)

200,000

Is the Taxable Person a member of a Multinational Enterprise Group?

Yes No

Transfers within a Qualifying Group

Did the Taxable Person transfer any assets or liabilities to a member of the same Qualifying Group during the Tax Period?

Yes No

Business Restructuring Relief

Did the Taxable Person transfer a Business or an independent part of a Business during the Tax Period under which Business Restructuring Relief may apply?

Yes No

Foreign Permanent Establishment Income

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس
EMARATAX

What are you looking for?

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Yes No

Small Business Relief

Revenue in the Tax Period (AED)

200,000

Is the Taxable Person a member of a Multinational Enterprise Group?

Yes No

Transfers within a Qualifying Group

Did the Taxable Person transfer any assets or liabilities to a member of the same Qualifying Group during the Tax Period?

Yes No

Business Restructuring Relief

Did the Taxable Person transfer a Business or an independent part of a Business during the Tax Period under which Business Restructuring Relief may apply?

Yes No

Would the Taxable Person like to make an election to apply Business Restructuring Relief?

Yes No

Foreign Permanent Establishment Income

Does the Taxable Person have any Foreign Permanent Establishments?

Yes No

1 the Taxable Person like to make an election to exempt both income and expenditure of their Foreign Permanent Establishments?

Yes No

Previous Step Cancel Save as Draft Next Step

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



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EMARATAX

What are you looking for?

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Yes No

Small Business Relief

Revenue in the Tax Period (AED)

200,000

Is the Taxable Person a member of a Multinational Enterprise Group?

Yes No

Transfers within a Qualifying Group

Did the Taxable Person transfer any assets or liabilities to a member of the same Qualifying Group during the Tax Period?

Yes No

Business Restructuring Relief

Did the Taxable Person transfer a Business or an independent part of a Business during the Tax Period under which Business Restructuring Relief may apply?

Yes No

Would the Taxable Person like to make an election to apply Business Restructuring Relief?

Yes No

Foreign Permanent Establishment Income

Does the Taxable Person have any Foreign Permanent Establishments?

Yes No

Would the Taxable Person like to make an election to exempt both income and expenditure of their Foreign Permanent Establishments?

Yes No

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس
EMARATAX

What are you looking for?

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Yes No

Small Business Relief

Revenue in the Tax Period (AED)

200,000

Is the Taxable Person a member of a Multinational Enterprise Group?

Yes No

Transfers within a Qualifying Group

Did the Taxable Person transfer any assets or liabilities to a member of the same Qualifying Group during the Tax Period?

Yes No

Business Restructuring Relief

Did the Taxable Person transfer a Business or an independent part of a Business during the Tax Period under which Business Restructuring Relief may apply?

Yes No

Would the Taxable Person like to make an election to apply Business Restructuring Relief?

Yes No

Foreign Permanent Establishment Income

Does the Taxable Person have any Foreign Permanent Establishments?

Yes No

Would the Taxable Person like to make an election to exempt both income and expenditure of their Foreign Permanent Establishments?

Yes No

Previous Step Cancel Save as Draft Next Step

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 screenshot shows the 'Accounting Schedules' section of the EMARATAX Corporate Tax Return. The progress bar indicates the current step is 4, 'Accounting Schedules'. The 'Filing Period' section shows the Corporate Tax Return Period from 01/01/2024 to 31/12/2024, the Corporate Tax Return Due Date as 30/09/2025, and the Corporate Tax Year End as 31/12/2024. The 'Statement of Profit or Loss' table has the following fields:

Statement of Profit or Loss	Current Period (AED)
Operating Revenue (AED)	<input type="text"/>
Expenditure incurred in deriving operating revenue (AED)	<input type="text"/>
Gross Profit / Loss (AED)	<input type="text"/>
Salaries, wages and related charges (AED)	<input type="text"/>

Navigation buttons at the bottom include 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step'.



- 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.

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What are you looking for?

User Type عربي

Home Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

1 Taxpayer Details

2 Free Zone Details

3 Elections

4 Accounting Schedules

5 Accounting Adjustments and Exempt Income

6 Reliefs

7 Other Adjustments

8 Tax Liability and Tax Credits

9 Review and Declaration

Filing Period

Corporate Tax Return Period
01/01/2024 - 31/12/2024

Corporate Tax Return Due Date
30/09/2025

Corporate Tax Year End
31/12/2024

Accounting Schedules

Statement of Profit or Loss

Statement of Profit or Loss

Current Period (AED)

Operating Revenue (AED) 300

Expenditure incurred in deriving operating revenue (AED) 100

Gross Profit / Loss (AED) 200

Salaries, wages and related charges (AED) 400

Previous Step

Cancel

Save as Draft

Next Step

Step	Action
(1)	<ul style="list-style-type: none">You can update the Operating Revenue details, as applicable.The 'Gross Profit / Loss' is auto-calculated.



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EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

Gross Profit / Loss (AED) 200

Salaries, wages and related charges (AED) 400

Depreciation and amortisation (AED) 500

Interest income (AED) 600

Interest expense (AED) 700

Net interest expense / (income) (AED) 100

Gains on Disposal of Assets (AED) 800

Losses on Disposal of Assets (AED) 900

Net losses / (gains) on disposal of assets (AED) 100

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	<ul style="list-style-type: none"> You can update the interest expense / (income) details, as applicable. The 'Net interest expense / (income)' is auto-calculated.



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EMARATAX

What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Gross Profit / Loss (AED)	200
Salaries, wages and related charges (AED)	400
Depreciation and amortisation (AED)	500
Interest income (AED)	600
Interest expense (AED)	700
Net interest expense / (income) (AED)	100
Gains on Disposal of Assets (AED)	800
Losses on Disposal of Assets (AED)	900
Net losses / (gains) on disposal of assets (AED)	100

Previous Step **1** Cancel Save as Draft Next Step

Step	Action
(1)	<ul style="list-style-type: none"> You can update the losses / (gains) on disposal of assets details, as applicable. The 'Net losses / (gains) on disposal of assets' are auto-calculated.



الإمارات تـاـكـس
EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

Losses on Disposal of Assets (AED) 900

Net losses / (gains) on disposal of assets (AED) 100

Foreign exchange gains (AED) 200

Foreign exchange losses (AED) 300

Net losses / (gains) on foreign exchange (AED) 100

Fines and Penalties (AED) 400

Donations (AED) 500

Client entertainment expenses (AED) 600

Other non-operating expenses (AED) 700

Other non-operating revenue (AED) 900

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	<ul style="list-style-type: none"> You can update the foreign exchange gains / losses details, as applicable. The 'Net losses / (gains) on foreign exchange' are auto-calculated.



إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

Other non-operating expenses (AED) 700

Other non-operating revenue (AED) 900

Dividends received (AED) 2,000

Expenses (Net of Other Income) (AED) 800

Net Profit/(Loss) (AED) -100

Statement of Other Comprehensive Income

Statement of Other Comprehensive Income Current Period (AED)

Income that will not be reclassified to the income statement (AED) 100

Losses that will not be reclassified to the income statement (AED) 200

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	<ul style="list-style-type: none"> You can update the expenses of other income details, as applicable. The 'Expenses (Net of Other Income)' are auto-calculated.



إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Other non-operating expenses (AED) 700

Other non-operating revenue (AED) 900

Dividends received (AED) 2,000

Expenses (Net of Other Income) (AED) 800

Net Profit/(Loss) (AED) -100

Statement of Other Comprehensive Income

Statement of Other Comprehensive Income Current Period (AED)

Income that will not be reclassified to the income statement (AED) 100

Losses that will not be reclassified to the income statement (AED) 200

Previous Step Cancel Save as Draft Next Step

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



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EMARATAX

What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Other non-operating expenses (AED) 700

Other non-operating revenue (AED) 900

Dividends received (AED) 2,000

Expenses (Net of Other Income) (AED) 800

Net Profit/(Loss) (AED) -100

Statement of Other Comprehensive Income

Statement of Other Comprehensive Income Current Period (AED)

Income that will not be reclassified to the income statement (AED) 100

Losses that will not be reclassified to the income statement (AED) 200

Previous Step Cancel Save as Draft Next Step

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



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EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

Losses that will not be reclassified to the income statement (AED) 200

Income that may be reclassified to the income statement (AED) 300

Losses that may be reclassified to the income statement (AED) 400

Other income reported in other comprehensive income for the year, net of tax (AED) 500

Other losses reported in other comprehensive income for the year, net of tax (AED) 600

Total comprehensive income for the year (AED) -300

Statement of Financial Position

Statement of Financial Position Current Period

Assets

Total current assets (AED) 1,000

Non-current Assets

Previous Step Cancel Save as Draft Next Step

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



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EMARATAX

What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Losses that will not be reclassified to the income statement (AED) 200

Income that may be reclassified to the income statement (AED) 300

Losses that may be reclassified to the income statement (AED) 400

Other income reported in other comprehensive income for the year, net of tax (AED) 500

Other losses reported in other comprehensive income for the year, net of tax (AED) 600

Total comprehensive income for the year (AED) -300

Statement of Financial Position

Statement of Financial Position Current Period

Assets

Total current assets (AED) 1,000

Non-current Assets

Previous Step 1 Cancel Save as Draft Next Step

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



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EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

Statement of Financial Position

Assets

Total current assets (AED) 1,000

Non-current Assets

Property, plant and equipment (AED) 1,000

Intangible assets (AED) 1,000

Financial assets (AED) 1,000

Other non-current assets (AED) 1,000

Total non-current assets (AED) 4,000

Total assets (AED) 5,000

Liabilities

1

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	<ul style="list-style-type: none"> You can update the non-current assets details, as applicable. The 'Total non-current assets' and 'Total assets' are auto-calculated.



إمارات تاكس
EMARATAX

What are you looking for?

Home > Training material > Corporate Tax > Corporate Tax Filings > Corporate Tax Return

User Type

Corporate Tax Return

Total non-current assets (AED)

Total assets (AED) 5,000

Liabilities

Total current liabilities (AED) 1,000

Total non-current liabilities (AED) 1,000

Total liabilities (AED) 2,000

Equity

Share capital (AED) 1,000

Retained earnings (AED) 1,000

Other equity (AED) 1,000

Total equity (AED) 3,000

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	<ul style="list-style-type: none"> You can update the liability details, as applicable. The 'Total liabilities' is auto-calculated.

Step	Action
(1)	<ul style="list-style-type: none"> You can update the equity details, as applicable. The 'Total equity' is auto-calculated.



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EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

Other equity (AED) 1,000

Total equity (AED) 3,000

Total equity and liabilities (AED) 5,000

Total number of employees 125

Audit

Have the Financial Statements been audited?

☐ Yes ☒ No

Capital Distribution Schedule

+ Add Shareholder

Customize Columns Search

Shareholder name	Shareholder Corporate Tax TRN (if applicable)	Emirates ID (if applicable)	Passport number (if applicable)	Capital at the start of the Tax Period (AED)	Number of shares at the start of the Tax Period	Ownership Percentage at the start of the Tax Period (%)	Actions
No data							

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس
EMARATAX

What are you looking for?

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

User Type عربي -A A +A

Corporate Tax Return

Other equity (AED) 1,000

Total equity (AED) 3,000

Total equity and liabilities (AED) 5,000

Total number of employees 125

Audit

Have the Financial Statements been audited?

☐ Yes ☒ No

Capital Distribution Schedule

+ Add Shareholder

Customize Columns Search

Shareholder name	Shareholder Corporate Tax TRN (if applicable)	Emirates ID (if applicable)	Passport number (if applicable)	Capital at the start of the Tax Period (AED)	Number of shares at the start of the Tax Period	Ownership Percentage at the start of the Tax Period (%)	Actions
No data							

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

Other equity (AED) 1,000

Total equity (AED) 3,000

Total equity and liabilities (AED) 5,000

Total number of employees 125

Audit

Have the Financial Statements been audited?

☐ Yes ☒ No

Capital Distribution Schedule

Customize Columns Search

Shareholder name	Shareholder Corporate Tax TRN (if applicable)	Emirates ID (if applicable)	Passport number (if applicable)	Capital at the start of the Tax Period (AED)	Number of shares at the start of the Tax Period	Ownership Percentage at the start of the Tax Period (%)	Actions
No data							

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Other equity (AED) 1,000

Total equity (AED) 3,000

Total equity and liabilities (AED) 5,000

Total number of employees 125

Audit

Have the Financial Statements been audited?

☐ Yes ☒ No

Capital Distribution Schedule

Customize Columns Search

Shareholder name	Shareholder Corporate Tax TRN (if applicable)	Emirates ID (if applicable)	Passport number (if applicable)	Capital at the start of the Tax Period (AED)	Number of shares at the start of the Tax Period	Ownership Percentage at the start of the Tax Period (%)	Actions
No data							

Previous Step Cancel Save as Draft Next Step

+ Add Shareholder



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



إمارات تاكس
EMARATAX

What are you looking for?

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Other equity (AED) 1,000

Total equity (AED) 3,000

Total equity and liabilities (AED) 5,000

Total number of employees 125

Audit

Have the Financial Statements been audited?

☐ Yes ☒ No

Capital Distribution Schedule

+ Add Shareholder

Customize Columns Search

Shareholder name	Shareholder Corporate Tax TRN (if applicable)	Emirates ID (if applicable)	Passport number (if applicable)	Capital at the start of the Tax Period (AED)	Number of shares at the start of the Tax Period	Ownership Percentage at the start of the Tax Period (%)	Actions
No data							

Previous Step Cancel Save as Draft Next Step

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 screenshot shows the EMARATAX Corporate Tax Return interface. The top navigation bar includes the EMARATAX logo, a search bar, and user information. The main content area displays a progress bar with steps 1 through 9. Step 5, 'Accounting Adjustments and Exempt Income', is currently selected. Below the progress bar, there are fields for 'Filing Period', 'Corporate Tax Return Period', 'Corporate Tax Return Due Date', and 'Corporate Tax Year End'. The 'Accounting Adjustments and Exempt Income' section is expanded, showing a table for 'Accounting Income' with columns for 'Description' and 'Total Amount (AED)'. There are also checkboxes for 'Has the Taxable Person realised any capital Gains or Losses during the Tax Period?' and 'Does the Taxable Person account for any investments under the equity method of accounting?'. At the bottom, there are buttons for 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step'.



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.



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What are you looking for?

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Corporate Tax Return

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Filing Period Corporate Tax Return Period 01/01/2024 - 31/12/2024 Corporate Tax Return Due Date 30/09/2025 Corporate Tax Year End 31/12/2024

Accounting Adjustments and Exempt Income

Accounting Income

Description Total Amount (AED)

Accounting Income for the Tax Period (AED) 400,000

Has the Taxable Person realised any capital Gains or Losses during the Tax Period?

☒ Yes ☐ No

Does the Taxable Person account for any investments under the equity method of accounting?

☒ Yes ☐ No

Previous Step Cancel Save as Draft Next Step

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



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Has the Taxable Person realised any capital Gains or Losses during the Tax Period?

☒ Yes ☐ No

Does the Taxable Person account for any investments under the equity method of accounting?

☒ Yes ☐ No

Description	Total Amount (AED)
Share of Profit relating to investments accounted for under the Equity Method of Accounting (AED)	400
Share of Losses relating to investments accounted for under the Equity Method of Accounting (AED)	500

Has the Taxable Person derived any accounting net profits or accounting net losses from Unincorporated Partnerships that are treated as separate Taxable Persons?

☒ Yes ☐ No

Description	Total Amount (AED)
Accounting net profits derived from Unincorporated Partnerships that are treated as separate Taxable Persons (AED)	700
Accounting net losses derived from Unincorporated Partnerships that are treated as separate Taxable Persons (AED)	600

Previous Step Cancel Save as Draft Next Step

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



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What are you looking for?

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Corporate Tax Return

Accounting net profits derived from Unincorporated Partnerships that are treated as separate Taxable Persons (AED)

Accounting net losses derived from Unincorporated Partnerships that are treated as separate Taxable Persons (AED)

Gains on the transfer, sale, or other disposal of an interest in an Unincorporated Partnership which meets the conditions of the Participation Exemption (AED)

Losses on the transfer, sale, or other disposal of an interest in an Unincorporated Partnership which meets the conditions of the Participation Exemption (AED)

Has the Taxable Person recognised any realised or unrealised gains or losses in the Financial Statements that will not subsequently be recognised in the income statement?

Yes No

Gains reported in the Financial Statements that would not subsequently be recognised in the income statement (AED)

Losses reported in the Financial Statements that would not subsequently be recognised in the income statement (AED)

Previous Step Cancel Save as Draft Next Step

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



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Unrealised Gains / Losses

Gains reported in the Financial Statements that would not subsequently be recognised in the income statement (AED)

100

Losses reported in the Financial Statements that would not subsequently be recognised in the income statement (AED)

1,200

Realisation Basis Adjustments

Has there been any unrealised Gains / Losses recognised in Accounting income in the current Tax Period?

☒ Yes ☐ No

Description Total Amount (AED)

Unrealised Gains recognised in the current Tax Period (AED)

1,300

Unrealised Losses recognised in the current Tax Period (AED)

1,000

Have any unrealised Gains or Losses from previous Tax Periods been realised in the current Tax Period?

☒ Yes ☐ No

Previous Step Cancel Save as Draft Next Step

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



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Unrealised Losses recognised in the current Tax Period (AED) 1,000

Have any unrealised Gains or Losses from previous Tax Periods been realised in the current Tax Period?

☒ Yes ☐ No

Description	Total Amount (AED)
Unrealised gains from previous Tax Periods realised in the current Tax Period (AED)	1,200
Unrealised losses from previous Tax Periods realised in the current Tax Period (AED)	400
Adjustments to depreciation in respect of an asset which was subject to the realisation basis (AED)	500
Other adjustments in respect of unrealised Gains (AED)	700
Other adjustments in respect of unrealised Losses (AED)	600
Description of the nature of the other adjustments in respect of unrealised gains or losses	

Previous Step Cancel Save as Draft Next Step

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



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Other adjustments in respect of unrealised Gains (AED) 700

Other adjustments in respect of unrealised Losses (AED) 600

Description of the nature of the other adjustments in respect of unrealised gains or losses
check for training material recording

Transitional Adjustments

Have you held any Qualifying Immovable Property, Qualifying Intangible Assets, Qualifying Financial Assets or Qualifying Financial Liabilities during the Tax Period?

☒ Yes ☐ No

Has the Taxable Person disposed of any Qualifying Immovable Property during the Tax Period?

☒ Yes ☐ No

Description Total Amount (AED)

Adjustments in respect of Gains on elected immovable Property owned prior to the first Tax Period (AED) 1,000

Previous Step Cancel Save as Draft Next Step

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



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Corporate Tax Return

Unsubscribed

Adjustments in respect of Gains on elected Immovable Property owned prior to the first Tax Period (AED)

1,000

Has the Taxable Person disposed of any Qualifying Intangible Assets during the Tax Period?

☒ Yes ☐ No

Description Total Amount (AED)

Adjustments in respect of gains on Qualifying Intangible Assets owned prior to the first Tax Period (AED)

100

Has the Taxable Person disposed of any Qualifying Financial Assets or Qualifying Financial Liabilities which were owned prior to the first Tax Period?

☒ Yes ☐ No

Description Total Amount (AED)

Adjustments in respect of gains on Qualifying Financial Assets owned prior to the first Tax Period (AED)

800

Adjustments in respect of losses on Qualifying Financial Assets owned prior to the first Tax Period (AED)

900

Adjustments in respect of gains on Qualifying Financial Liabilities owned prior to the first Tax Period (AED)

700

Previous Step Cancel Save as Draft Next Step

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



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Adjustments in respect of gains on Qualifying Financial Liabilities owned prior to the first Tax Period (AED) 700

Adjustments in respect of losses on Qualifying Financial Liabilities owned prior to the first Tax Period (AED) 200

Exempt Income

Has the Taxable Person received any Dividends or Profit distributions from a UAE Resident Person?

☒ Yes ☐ No

Description Total Amount (AED)

Dividends and Profit distributions received from UAE Resident Persons (AED) 500

Has the Taxable Person derived any Income or Losses from a Participating Interest?

☒ Yes ☐ No

Description Total Amount (AED)

Income derived from a Participating Interest (AED) 800

Previous Step Cancel Save as Draft Next Step

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



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Has the Taxable Person derived any Income or Losses from a Participating Interest?

☒ Yes ☐ No

Description	Total Amount (AED)
Income derived from a Participating Interest (AED)	800
Losses derived from a Participating Interest (AED)	700
Income which was previously exempted under the Participation Exemption which no longer meet the conditions (AED)	900
Losses which were previously exempted under the Participation Exemption which no longer meet the conditions	800

Foreign Permanent Establishment Income

Description	Total Amount (AED)
Taxable Income from eligible Foreign Permanent Establishments (AED)	600
Tax Loss from eligible Foreign Permanent Establishments (AED)	300

Previous Step Cancel Save as Draft Next Step

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



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Has the Taxable Person derived any Income or Losses from a Participating Interest?

☒ Yes ☐ No

Description	Total Amount (AED)
Income derived from a Participating Interest (AED)	800
Losses derived from a Participating Interest (AED)	700
Income which was previously exempted under the Participation Exemption which no longer meet the conditions (AED)	900
Losses which were previously exempted under the Participation Exemption which no longer meet the conditions	800

Foreign Permanent Establishment Income

Description	Total Amount (AED)
Taxable Income from eligible Foreign Permanent Establishments (AED)	600
Tax Loss from eligible Foreign Permanent Establishments (AED)	300

Previous Step Cancel Save as Draft Next Step

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



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Has the Taxable Person derived any Income or Losses from a Participating Interest?

☒ Yes ☐ No

Description	Total Amount (AED)
Income derived from a Participating Interest (AED)	800
Losses derived from a Participating Interest (AED)	700
Income which was previously exempted under the Participation Exemption which no longer meet the conditions (AED)	900
Losses which were previously exempted under the Participation Exemption which no longer meet the conditions	800

Foreign Permanent Establishment Income

Description	Total Amount (AED)
Taxable Income from eligible Foreign Permanent Establishments (AED)	600
Tax Loss from eligible Foreign Permanent Establishments (AED)	300

Previous Step Cancel Save as Draft **Next Step**

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



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.

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Corporate Tax Return Period
01/01/2024 - 31/12/2024

Corporate Tax Return Due Date
30/09/2025

Corporate Tax Year End
31/12/2024

Reliefs

Transfers within a Qualifying Group

Does the Taxable Person need to make any adjustments in the current Tax Period due to the clawback of the relief for transfers within a Qualifying Group?

Yes

No

Has the Taxable Person received any Assets or Liabilities from a member of its Qualifying Group and the Transferor has elected for the relief for transfers within a Qualifying Group in the current Tax Period?

Yes

No

Description

Gains subject to the relief for transfers within a Qualifying Group in the current Tax Period (AED)

Losses subject to the relief for transfers within a Qualifying Group in the current Tax Period (AED)

Total Amount (AED)

Previous Step

Cancel

Save as Draft

Next Step

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



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Description	Total Amount (AED)
Gains subject to the relief for transfers within a Qualifying Group in the current Tax Period (AED)	<input type="text"/>
Losses subject to the relief for transfers within a Qualifying Group in the current Tax Period (AED)	<input type="text"/>
Gains resulting from the clawback of the relief for transfers within a Qualifying Group (AED)	<input type="text"/>
Losses resulting from the clawback of the relief for transfers within a Qualifying Group (AED)	<input type="text"/>
Excluded unrealised Gains in respect of an Asset or Liability which was previously subject to the relief (AED) ¹	<input type="text"/>
Excluded unrealised Losses in respect of an Asset or Liability which was previously subject to the relief (AED) ¹	<input type="text"/>
Gains which were not previously recognised for Corporate Tax purposes due to the relief for transfers within a Qualifying Group which have now been realised (AED) ¹	<input type="text"/>
Losses which were not previously recognised for Corporate Tax purposes due to the relief for transfers within a Qualifying Group which have now been realised (AED) ¹	<input type="text"/>
Other adjustments resulting from the clawback of Transfers within a Qualifying Group which increase Taxable Income (AED) ¹	<input type="text"/>

Previous Step Cancel Save as Draft Next Step

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



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Corporate Tax Return

Excluded unrealised Losses in respect of an Asset or Liability which was previously subject to the relief (AED) 1

Gains which were not previously recognised for Corporate Tax purposes due to the relief for transfers within a Qualifying Group which have now been realised (AED) 1

Losses which were not previously recognised for Corporate Tax purposes due to the relief for transfers within a Qualifying Group which have now been realised (AED) 1

Other adjustments resulting from the clawback of Transfers within a Qualifying Group which increase Taxable Income (AED) 1

Other adjustments resulting from the clawback of Transfers within a Qualifying Group which decrease Taxable Income (AED) 1

Business Restructuring Relief

Does the Taxable Person need to make any adjustments in the current Tax Period as a result of the application of Business Restructuring Relief? 1

☒ Yes ☐ No

Does the Taxable Person need to make any adjustments in the current Tax Period due to the clawback of Business Restructuring Relief? 1

☒ Yes ☐ No

Has the Taxable Person received a Business or an independent part of a Business during the Tax Period and the Transferor has elected for Business Restructuring Relief?

☒ Yes ☐ No

Description 1

Total Amount (AED)

Previous Step Cancel Save as Draft Next Step

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



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Has the Taxable Person received a Business or an independent part of a Business during the Tax Period and the Transferor has elected for Business Restructuring Relief?

☒ Yes ☐ No

Description	Total Amount (AED)
Gains subject to Business Restructuring Relief in the current Tax Period (AED)	<input type="text"/>
Losses subject to Business Restructuring Relief in the current Tax Period (AED)	<input type="text"/>
Gains resulting from the clawback of Business Restructuring Relief (AED)	<input type="text"/>
Losses resulting from the clawback of Business Restructuring Relief (AED)	<input type="text"/>
Excluded unrealised Gains in respect of Assets or Liabilities which were previously subject to the relief (AED) ¹	<input type="text"/>
Excluded unrealised Losses in respect of Assets or Liabilities which were previously subject to the relief (AED) ¹	<input type="text"/>
Gains which were not previously recognised for Corporate Tax purposes due to the application of Business Restructuring Relief which have now been realised (AED) ¹	<input type="text"/>

Previous Step 1 Cancel Save as Draft Next Step

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



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Losses subject to Business Restructuring Relief in the current Tax Period (AED)	<input type="text"/>
Gains resulting from the clawback of Business Restructuring Relief (AED)	<input type="text"/>
Losses resulting from the clawback of Business Restructuring Relief (AED)	<input type="text"/>
Excluded unrealised Gains in respect of Assets or Liabilities which were previously subject to the relief (AED) ¹	<input type="text"/>
Excluded unrealised Losses in respect of Assets or Liabilities which were previously subject to the relief (AED) ¹	<input type="text"/>
Gains which were not previously recognised for Corporate Tax purposes due to the application of Business Restructuring Relief which have now been realised (AED) ¹	<input type="text"/>
Losses which were not previously recognised for Corporate Tax purposes due to the application of Business Restructuring Relief which have now been realised (AED) ¹	<input type="text"/>
Other adjustments resulting from the clawback of Business Restructuring Relief which increase Taxable Income (AED) ¹	<input type="text"/>
Other adjustments resulting from the clawback of Business Restructuring Relief which decrease Taxable Income (AED) ¹	<input type="text"/>

Previous Step Cancel Save as Draft **Next Step** ¹

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.

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Filing Period

Corporate Tax Return Period
01/01/2024 - 31/12/2024

Corporate Tax Return Due Date
30/09/2025

Corporate Tax Year End
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Other Adjustments

Adjustments for Non-deductible Expenditure

Description	Total Amount (AED)
Non-deductible Entertainment expenditure (AED) ¹	800
Non-deductible Pension contributions (AED) ¹	600
Charitable donations made to entities that are not Qualifying Public Benefit Entities (AED) ¹	400
Expenditure incurred in deriving Exempt Income other than Interest expenditure (AED)	300

Previous Step

Cancel

Save as Draft

Next Step

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



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Charitable donations made to entities that are not Qualifying Public Benefit Entities (AED) 400

Expenditure incurred in deriving Exempt income other than interest expenditure (AED) 300

Dividends, profit distributions or benefits of a similar nature paid to an owner of the Taxable Person (AED) 200

Expenses not wholly and exclusively incurred for the purposes of the Business (AED) 100

Other non-deductible expenditure (AED) 300

Description of the nature of the other non-deductible expenditure
check for training material

Adjustments for Interest Income / Expenditure 1

Previous Step Cancel Save as Draft Next Step

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



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Corporate Tax Return

Adjustments for Interest Income / Expenditure

Is the Taxable Person a Bank or an Insurance Provider?

☐ Yes ☒ No

Has the Taxable Person incurred Net Interest Expenditure in the current Tax Period which together with any Net Interest Expenditure carried forward exceed AED 12 million?

☒ Yes ☐ No

Does the Taxable Person wish to deduct any brought forward Net Interest Expenditure which was previously non-deductible in the current Tax Period?

☒ Yes ☐ No

Interest Capping Schedule

Description Total Amount (AED)

Non-Deductible Net Interest Expenditure (AED)

Brought forward Net Interest Expenditure deducted in the current Tax Period (AED)

Previous Step Cancel Save as Draft Next Step

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



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Adjustments for Interest Income / Expenditure

Is the Taxable Person a Bank or an Insurance Provider?

☐ Yes ☒ No

Has the Taxable Person incurred Net Interest Expenditure in the current Tax Period which together with any Net Interest Expenditure carried forward exceed AED 12 million?

☒ Yes ☐ No

Does the Taxable Person wish to deduct any brought forward Net Interest Expenditure which was previously non-deductible in the current Tax Period?

☒ Yes ☐ No

Interest Capping Schedule

1

Description	Total Amount (AED)
Non-Deductible Net Interest Expenditure (AED)	
Brought forward Net Interest Expenditure deducted in the current Tax Period (AED)	

Previous Step Cancel Save as Draft Next Step

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



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Interest Capping Schedule

Description	Total Amount (AED)
Total Interest Expenditure subject to the General Interest Deduction Limitation Rule in the current Tax Period (AED) ①	300
Total Interest Income subject to the General Interest Deduction Limitation Rule in the current Tax Period (AED) ②	1,000
Non-deductible Net Interest Expenditure brought forward (AED)	0
Other adjustments to increase Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED)	1,000
Other adjustments to decrease Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED)	1,000

Save and Back Cancel and Back

Step	Action
(1)	<ul style="list-style-type: none"> Enter 'Interest Capping Schedule' details, as applicable. 'Non-deductible Net Interest Expenditure brought forward' is auto-calculated.



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Other adjustments to increase Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED)	1,000
Other adjustments to decrease Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED)	1,000
Nature of the other adjustments	1000
Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED)	-700
Adjusted EBITDA (AED) ⓘ	1,000
General Interest Deduction limit (AED)	12,000,000
Deductible Net interest Expenditure (AED) ⓘ	-700
Non-Deductible Net Interest Expenditure incurred in the current Tax Period (AED)	0
Non-deductible Net Interest Expenditure brought forward utilised in the current Tax Period (AED) ⓘ	1,000

Save and Back Cancel and Back



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



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Other adjustments to increase Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED) 1,000

Other adjustments to decrease Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED) 1,000

Nature of the other adjustments 1000

Net Interest Expenditure subject to the General Interest Deduction Limitation Rule (AED) -700

Adjusted EBITDA (AED) 1,000

General Interest Deduction limit (AED) 12,000,000

Deductible Net interest Expenditure (AED) -700

Non-Deductible Net Interest Expenditure incurred in the current Tax Period (AED) 0

Non-deductible Net Interest Expenditure brought forward utilised in the current Tax Period (AED) 1,000

Save and Back 1 and Back

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



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Corporate Tax Return

Adjustments for Interest Income / Expenditure

Is the Taxable Person a Bank or an Insurance Provider?

☐ Yes ☒ No

Has the Taxable Person incurred Net Interest Expenditure in the current Tax Period which together with any Net Interest Expenditure carried forward exceed AED 12 million?

☒ Yes ☐ No

Does the Taxable Person wish to deduct any brought forward Net Interest Expenditure which was previously non-deductible in the current Tax Period?

☒ Yes ☐ No

Interest Capping Schedule

Description	Total Amount (AED)
Non-Deductible Net Interest Expenditure (AED)	0
Brought forward Net Interest Expenditure deducted in the current Tax Period (AED)	1,000
Amounts which are non-deductible as a result of the Specific Interest Deduction Limitation rule (AED)	1,000

Previous Step Cancel Save as Draft Next Step

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



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Non-Deductible Net Interest Expenditure (AED) 0

Brought forward Net Interest Expenditure deducted in the current Tax Period (AED) 1,000

Amounts which are non-deductible as a result of the Specific Interest Deduction Limitation rule (AED) 1,000

Transactions with Related Parties and Connected Persons

Were there any transactions with Related Parties in the current Tax Period?

☒ Yes ☐ No

Were there any transactions with Connected Persons in the current Tax Period?

☒ Yes ☐ No

Related Party Transaction Schedule

Connected Persons Schedule

Description Total Amount (AED)

Adjustments as a result of Payments or Benefits provided to Connected Persons which were not at Market Value (AED)

Adjustments to gains in relation to assets or liabilities previously received from Related Parties at a non-arm's length price (AED)

Previous Step Cancel Save as Draft Next Step

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



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Corporate Tax Return

Non-Deductible Net Interest Expenditure (AED) 0

Brought forward Net Interest Expenditure deducted in the current Tax Period (AED) 1,000

Amounts which are non-deductible as a result of the Specific Interest Deduction Limitation rule (AED) 1,000

Transactions with Related Parties and Connected Persons

Were there any transactions with Related Parties in the current Tax Period?

☒ Yes ☐ No

Related Party Transaction Schedule

Were there any transactions with Connected Persons in the current Tax Period?

☒ Yes ☐ No

Connected Persons Schedule

Description Total Amount (AED)

Adjustments as a result of Payments or Benefits provided to Connected Persons which were not at Market Value (AED)

Adjustments to gains in relation to assets or liabilities previously received from Related Parties at a non-arm's length price (AED) ⓘ

Previous Step Cancel Save as Draft Next Step

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

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ct_return01@submitso... What are you looking for? User Type عربي

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- Free Zone Details
- Elections
- Accounting Schedules
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- Tax Liability and Tax Credits
- Review and Declaration

Filing Period	Corporate Tax Return Period 01/01/2024 - 31/12/2024	Corporate Tax Return Due Date 30/09/2025	Corporate Tax Year End 31/12/2024
----------------------	--	---	--------------------------------------

Related Party Transaction Schedule

Gross Income Received from Related Parties Expenditure Paid to Related Parties Summary Table

Gross Income Received from Related Parties

+ Add New Item

Name of the Related Party	Transaction type	Tax Residence	Gross income (AED)	Transfer Pricing method applied	Arm's Length Value (AED)	Tax adjustment (if required) (AED)	Action
No data							
Total (AED)							

Save and Back Cancel and Back

Step	Action
(1)	Click ' Add New Item ' to add gross income received from related parties.

1

Step

Action

(1)

Enter 'Gross Income Received from Related Parties' details, as applicable.

1

Step	Action
(1)	Click ' Add '.



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Related Party Transaction Schedule

Gross Income Received from Related Parties Expenditure Paid to Related Parties Summary Table

Gross Income Received from Related Parties

Customize Columns Search

Name of the Related Party	Transaction type	Tax Residence	Gross income (AED)	Transfer Pricing method applied	Arm's Length Value (AED)	Tax adjustment (if required) (AED)	Action
bhanu	Goods	Afghanistan	100	The comparable uncontrolled price method.	200	100	***
Total (AED)						100	

Save and Back Cancel and Back



You can view the details that you have entered here.

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Related Party Transaction Schedule

Gross Income Received from Related Parties

Expenditure Paid to Related Parties

Summary Table

Gross Income Received from Related Parties

Customize Columns

Search

Name of the Related Party	Transaction type	Tax Residence	Gross income (AED)	Transfer Pricing method applied	Arm's Length Value (AED)	Tax adjustment (if required) (AED)	Action
bhanu	Goods	Afghanistan	100	The comparable uncontrolled price method.	200	100 ***	
Total (AED)						100	

+ Add New Item

Save and Back

Cancel and Back

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

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Related Party Transaction Schedule

Gross Income Received from Related Parties Expenditure Paid to Related Parties Summary Table

Expenditure Paid to Related Parties

Customize Columns Search

Name of the Related Party	Transaction type	Tax Residence	Expenses (AED)	Transfer Pricing method applied	Arm's Length Value (AED)	Tax adjustment (if required) (AED)	Action
No data							
Total (AED)							

+ Add New Item

1

Save and Back

Cancel and Back

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



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Expenditure Paid to Related Parties

Name of the Related Party: Bhanu

Transaction type: Goods

Tax Residence: Afghanistan

Corporate Tax TRN/TIN (where available):

Expenses (AED): 300

Transfer Pricing method applied: The comparable uncontrolled price method

Arm's Length Value (AED): 200

Tax adjustment (if required) (AED): 100

1

Add

Total (AED):

Save and Back Cancel and Back

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

1

Step	Action
(1)	Click ' Add '.



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Related Party Transaction Schedule

Gross Income Received from Related Parties Expenditure Paid to Related Parties Summary Table

Expenditure Paid to Related Parties

Customize Columns Search

Name of the Related Party	Transaction type	Tax Residence	Expenses (AED)	Transfer Pricing method applied	Arm's Length Value (AED)	Tax adjustment (if required) (AED)	Action
Bhanu	Goods	Afghanistan	300	The comparable uncontrolled price method.	200	100	***
Total (AED)						100	

Save and Back Cancel and Back



You can view the details that you have entered here.

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Related Party Transaction Schedule

Gross Income Received from Related Parties

Expenditure Paid to Related Parties

Summary Table

Expenditure Paid to Related Parties

Customize Columns Search

Name of the Related Party	Transaction type	Tax Residence	Expenses (AED)	Transfer Pricing method applied	Arm's Length Value (AED)	Tax adjustment (if required) (AED)	Action
Bhanu	Goods	Afghanistan	300	The comparable uncontrolled price method.	200	100 ***	
Total (AED)						100	

+ Add New Item

Save and Back

Cancel and Back

Step	Action
(1)	Click 'Summary Table'.



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Summary Table

Aggregated value of Transactions or Arrangements in the Tax Period with Related Parties	Income (AED)	Expenses (AED)
Sale or Purchase of goods ("Goods")	100	300
Services rendered or received ("Services")	0	0
Royalties, licence fees, and other receipts/payment in relation to intellectual properties ("Intellectual Property")	0	0
Interest Income and Expense ("Interest")	0	0
Assets ("Assets")	0	0
Liabilities ("Liabilities")	0	0
Other transactions not falling under the items above ("Others")	0	0
Total of aggregated value of transactions or arrangements in the Tax Period with Related Parties	100	300

Save and Back Cancel and Back



You cannot make amends to this section.



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Summary Table

Aggregated value of Transactions or Arrangements in the Tax Period with Related Parties	Income (AED)	Expenses (AED)
Sale or Purchase of goods ("Goods")	100	300
Services rendered or received ("Services")	0	0
Royalties, licence fees, and other receipts/payment in relation to intellectual properties ("Intellectual Property")	0	0
Interest Income and Expense ("Interest")	0	0
Assets ("Assets")	0	0
Liabilities ("Liabilities")	0	0
Other transactions not falling under the items above ("Others")	0	0
Total of aggregated value of transactions or arrangements in the Tax Period with Related Parties	100	300

Save and Back

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



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Corporate Tax Return

Brought forward Net Interest Expenditure deducted in the current Tax Period (AED) 1,000

Amounts which are non-deductible as a result of the Specific Interest Deduction Limitation rule (AED) 1,000

Transactions with Related Parties and Connected Persons

Were there any transactions with Related Parties in the current Tax Period?

☒ Yes ☐ No

Related Party Transaction Schedule

Description Total Amount (AED)

Additions as a result of adjustments to transactions which were not at arm's length (AED) 200

Were there any transactions with Connected Persons in the current Tax Period?

☒ Yes ☐ No

Connected Persons Schedule

Description Total Amount (AED)

Adjustments as a result of Payments or Benefits provided to Connected Persons which were not at Market Value (AED)

Previous Step Cancel Save as Draft Next Step

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



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Brought forward Net Interest Expenditure deducted in the current Tax Period (AED) 1,000

Amounts which are non-deductible as a result of the Specific Interest Deduction Limitation rule (AED) 1,000

Transactions with Related Parties and Connected Persons

Were there any transactions with Related Parties in the current Tax Period?

☒ Yes ☐ No

Related Party Transaction Schedule

Description Total Amount (AED)

Additions as a result of adjustments to transactions which were not at arm's length (AED) 200

Were there any transactions with Connected Persons in the current Tax Period?

☒ Yes ☐ No

Connected Persons Schedule

1

Description Total Amount (AED)

Adjustments as a result of Payments or Benefits provided to Connected Persons which were not at Market Value (AED)

Previous Step Cancel Save as Draft Next Step

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



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Connected Persons Schedule

+ Add New Item

1

Name of the Connected Person	Corporate Tax TRN/TIN (where available)	Payment or benefit	Description	Value of the payment or benefit provided to the Connected Person (AED)	Market Value (AED)	Adjustment for transactions with Connected Persons (if applicable) (AED)	Action
No data							
Total (AED)							

Save and Back Cancel and Back

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



The screenshot shows the 'Connected Persons Schedule' form within the EMARATAX Corporate Tax Return interface. The form is titled 'Connected Persons Schedule' and contains the following fields:

- Name of the Connected Person: Bhanu
- Corporate Tax TRN/TIN (where available):
- Payment or benefit: Payments
- Description: check
- Value of the payment or benefit provided to the Connected Person (AED): 2,000
- Market Value (AED): 1,000
- Adjustment for transactions with Connected Persons (if applicable) (AED): 1,000

A red box highlights the form, and a yellow circle with the number 1 is placed below it, indicating the step to enter details.

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

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Connected Persons Schedule

Name of the Connected Person

Bhanu

Corporate Tax TRN/TIN (where available)

Payment or benefit

Payments

Description

check

Value of the payment or benefit provided to the Connected Person (AED)

2,000

Market Value (AED)

1,000

Adjustment for transactions with Connected Persons (if applicable) (AED)

1,000

Add

Save and Back

Cancel and Back

Step	Action
(1)	Click 'Add'.

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Connected Persons Schedule

+ Add New Item

Customize Columns Search

Name of the Connected Person	Corporate Tax TRN/TIN (where available)	Payment or benefit	Description	Value of the payment or benefit provided to the Connected Person (AED)	Market Value (AED)	Adjustment for transactions with Connected Persons (if applicable) (AED)	Action
Bhanu		Payments	check	2,000	1,000	1,000 ***	
Total (AED)						1,000	

Save and Back Cancel and Back



You can view the details that you have entered here.



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Connected Persons Schedule

+ Add New Item

Customize Columns Search

Name of the Connected Person	Corporate Tax TRN/TIN (where available)	Payment or benefit	Description	Value of the payment or benefit provided to the Connected Person (AED)	Market Value (AED)	Adjustment for transactions with Connected Persons (if applicable) (AED)	Action
Bhanu		Payments	check	2,000	1,000	1,000 ***	
Total (AED)						1,000	

Save and Back 1 and Back

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



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yes no

Description Total Amount (AED)

Additions as a result of adjustments to transactions which were not at arm's length (AED) 200

Were there any transactions with Connected Persons in the current Tax Period? Connected Persons Schedule

Yes No

Description Total Amount (AED)

Adjustments as a result of Payments or Benefits provided to Connected Persons which were not at Market Value (AED) 1,000

Adjustments to gains in relation to assets or liabilities previously received from Related Parties at a non-arm's length price (AED) 200

Adjustments to losses in relation to assets or liabilities previously received from Related Parties at a non-arm's length price (AED) 400

Adjustments for Income and Expenditure derived from a Qualifying Investment Fund 1

Other Adjustments

Previous Step Cancel Save as Draft Next Step

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



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Adjustments to gains in relation to assets or liabilities previously received from Related Parties at a non-arm's length price (AED) 200

Adjustments to losses in relation to assets or liabilities previously received from Related Parties at a non-arm's length price (AED) 400

Adjustments for Income and Expenditure derived from a Qualifying Investment Fund

Has the Taxable Person been an investor in a Qualifying Investment Fund in the current Tax Period or any previous Tax Periods?

☒ Yes ☐ No

Description	Total Amount (AED)
Taxable Person's share of Income derived by the Qualifying Investment Fund(s) during the Tax Period (AED)	1,000
Taxable Person's share of Expenditure incurred by the Qualifying Investment Fund(s) during the Tax Period (AED)	1,000
Distributions received by the Taxable Person from Qualifying Investment Fund(s) which were previously included as Taxable Income (AED)	1,000

Other Adjustments

Previous Step Cancel Save as Draft Next Step

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



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Enter your responses

Taxable Person's share of Income derived by the Qualifying Investment Fund(s) during the Tax Period (AED) 1,000

Taxable Person's share of Expenditure incurred by the Qualifying Investment Fund(s) during the Tax Period (AED) 1,000

Distributions received by the Taxable Person from Qualifying Investment Fund(s) which were previously included as Taxable Income (AED) 1,000

Other Adjustments

Any other adjustments not captured above?

☒ Yes ☐ No

Description	Total Amount (AED)
Total amount of adjustments not captured above which increase Taxable Income (AED)	0
Total amount of adjustments not captured above which decrease Taxable Income (AED)	0

Previous Step

Cancel Save as Draft Next Step

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



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Enter your responses

Taxable Person's share of Income derived by the Qualifying Investment Fund(s) during the Tax Period (AED) 1,000

Taxable Person's share of Expenditure incurred by the Qualifying Investment Fund(s) during the Tax Period (AED) 1,000

Distributions received by the Taxable Person from Qualifying Investment Fund(s) which were previously included as Taxable Income (AED) 1,000

Other Adjustments

Any other adjustments not captured above?

☒ Yes ☐ No

Description	Total Amount (AED)
Total amount of adjustments not captured above which increase Taxable Income (AED)	0
Total amount of adjustments not captured above which decrease Taxable Income (AED)	0

Previous Step Cancel Save as Draft **Next Step**

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 screenshot displays the MARATAX Corporate Tax Return interface. The top navigation bar includes the MARATAX logo and a search bar. The main content area shows a progress bar with steps 1 through 9. Step 8, 'Tax Liability and Tax Credits', is currently active. Below the progress bar, there are fields for 'Filing Period', 'Corporate Tax Return Period', 'Corporate Tax Return Due Date', and 'Corporate Tax Year End'. The 'Tax Liability and Tax Credits' section is divided into 'Taxable Income' and 'Tax Losses'. Under 'Taxable Income', there is a table with columns for 'Description' and 'Total Amount (AED)'. The table shows 'Taxable Income / Tax Loss (AED)' with a value of 400,800. Under 'Tax Losses', there is a question: 'Does the Taxable Person wish to claim Tax Losses from, or surrender Tax Losses to, another group entity?' with 'Yes' and 'No' radio button options. At the bottom, there are buttons for 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step'.



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

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Tax Liability and Tax Credits

Taxable Income

Description

Total Amount (AED)

Taxable Income / Tax Loss (AED)

400,800

Tax Losses

Does the Taxable Person wish to claim Tax Losses from, or surrender Tax Losses to, another group entity?

Yes

No

Previous Step

Cancel

Save as Draft

Next Step

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

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Tax Liability and Tax Credits

Taxable Income

Description

Total Amount (AED)

Taxable Income / Tax Loss (AED)

400,800

Tax Losses

Does the Taxable Person wish to claim Tax Losses from, or surrender Tax Losses to, another group entity?

☒ Yes ☐ No

Tax Losses Schedule

Previous Step

Cancel

Save as Draft

Next Step

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



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Tax Liability and Tax Credits

Taxable Income

Description	Total Amount (AED)
Taxable Income / Tax Loss (AED)	400,800

Tax Losses

Does the Taxable Person wish to claim Tax Losses from, or surrender Tax Losses to, another group entity?

☒ Yes ☐ No

Tax Losses Schedule

1

Previous Step Cancel Save as Draft Next Step

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



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Tax Losses Schedule

Tax Losses Schedule Tax Losses claimed from other Taxable Persons Tax Losses transferred to other Taxable Persons

Tax Losses Schedule	Total Amount (AED)
Tax Losses brought forward (AED)	0
Tax Losses incurred during the Tax Period (AED)	0
Tax Losses received due to the application of Business Restructuring Relief (AED)	0
Tax Losses which have been limited due to a change in ownership and change in Business Activity (AED) ⓘ	0

Save and Back Cancel and Back



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

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Tax Losses Schedule

Tax Losses Schedule

Tax Losses claimed from other Taxable Persons

Tax Losses transferred to other Taxable Persons

Tax Losses Schedule

Tax Losses brought forward (AED)

Tax Losses incurred during the Tax Period (AED)

Tax Losses received due to the application of Business Restructuring Relief (AED)

Tax Losses which have been limited due to a change in ownership and change in Business Activity (AED)

Total Amount (AED)

Save and Back

Cancel and Back

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

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Tax Losses Schedule

Tax Losses Schedule

Tax Losses claimed from other Taxable Persons

Tax Losses transferred to other Taxable Persons

Tax Losses claimed from other Taxable Persons

Customize Columns

Search

+

Add New Item

1

Name of transferring entity

Corporate Tax TRN of transferring entity

Amount of Tax Losses Claimed (AED)

Action

No data

Total (AED)

Save and Back

Cancel and Back

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



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Tax Losses claimed from other Taxable Persons

Name of transferring entity: Bhanu

Corporate Tax TRN of transferring entity: 100720683000001

Amount of Tax Losses Claimed (AED): 2,000

1

Add

Name of transferring entity: Corporate Tax TRN of transferring entity: Amount of Tax Losses Claimed (AED): Action

No data

Total (AED)

Save and Back Cancel and Back

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

Step	Action
(1)	Click ' Add '.



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What are you looking for?

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Corporate Tax Return

1 Taxpayer Details 2 Free Zone Details 3 Elections 4 Accounting Schedules 5 Accounting Adjustments and Exempt Income 6 Reliefs 7 Other Adjustments 8 Tax Liability and Tax Credits 9 Review and Declaration

Filing Period: Corporate Tax Return Period: 01/01/2024 - 31/12/2024 Corporate Tax Return Due Date: 30/09/2025 Corporate Tax Year End: 31/12/2024

Tax Losses Schedule

Tax Losses Schedule Tax Losses claimed from other Taxable Persons Tax Losses transferred to other Taxable Persons

Tax Losses claimed from other Taxable Persons

Customize Columns Search

Name of transferring entity	Corporate Tax TRN of transferring entity	Amount of Tax Losses Claimed (AED)	Action
Bhamu	1007206830000001	2,000 ***	
Total (AED)		2,000	

Save and Back Cancel and Back



You can view the details that you have entered here.

إمارات تاكس
EMARATAX

What are you looking for?

User Type

عربي

-A A +A

Home

Training material

Corporate Tax

Corporate Tax Filings

Corporate Tax Return

Corporate Tax Return

1 Taxpayer Details

2 Free Zone Details

3 Elections

4 Accounting Schedules

5 Accounting Adjustments and Exempt Income

6 Reliefs

7 Other Adjustments

8 Tax Liability and Tax Credits

9 Review and Declaration

Filing Period

Corporate Tax Return Period
01/01/2024 - 31/12/2024

Corporate Tax Return Due Date
30/09/2025

Corporate Tax Year End
31/12/2024

Tax Losses Schedule

Tax Losses Schedule

Tax Losses claimed from other Taxable Persons

Tax Losses transferred to other Taxable Persons

Tax Losses claimed from other Taxable Persons

+ Add New Item

Customize Columns

Search

Name of transferring entity	Corporate Tax TRN of transferring entity	Amount of Tax Losses Claimed (AED)	Action
Bhamu	1007206830000001	2,000 ***	
Total (AED)		2,000	

Save and Back

Cancel and Back

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

إمارات تاكس
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What are you looking for?

User Type

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Corporate Tax Return

1 Taxpayer Details

2 Free Zone Details

3 Elections

4 Accounting Schedules

5 Accounting Adjustments and Exempt Income

6 Reliefs

7 Other Adjustments

8 Tax Liability and Tax Credits

9 Review and Declaration

Filing Period

Corporate Tax Return Period
01/01/2024 - 31/12/2024

Corporate Tax Return Due Date
30/09/2025

Corporate Tax Year End
31/12/2024

Tax Losses Schedule

Tax Losses Schedule

Tax Losses claimed from other Taxable Persons

Tax Losses transferred to other Taxable Persons

Amount of Tax Losses Available for Transfer

0

Tax Losses transferred to other Taxable Persons

Customize Columns

Search

Name of the entity to which the Tax Losses were transferred to

Corporate Tax TRN of claimant entity

Amount of Tax Losses Transferred (AED)

Action

No data

Total (AED)

+ Add New Item

1

Save and Back

Cancel and Back

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

إمارات تاكس
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What are you looking for?

User Type

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Training material

Corporate Tax

Corporate Tax Filings

Corporate Tax Return

Corporate Tax Return

1

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Taxpayer Details

Free Zone Details

Electrons

Accounting

Accounting

Reliefs

Other Adjustments

Tax Liability and Tax

Review and

Filing

Tax Losses transferred to other Taxable Persons

Name of the entity to which the Tax Losses were transferred to

Corporate Tax TRN of claimant entity

Amount of Tax Losses Transferred (AED)

100

1

Add

Tax Losses transferred to other Taxable Persons

Customize Columns

Search

Name of the entity to which the Tax Losses were transferred to

Corporate Tax TRN of claimant entity

Amount of Tax Losses Transferred (AED)

Action

No data

Total (AED)

Save and Back

Cancel and Back

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

Add

1

إمارات تاكس
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What are you looking for?

User Type عربي

Home Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

1 Taxpayer Details

2 Free Zone Details

3 Elections

4 Accounting Schedules

5 Accounting Adjustments and Exempt Income

6 Reliefs

7 Other Adjustments

8 Tax Liability and Tax Credits

9 Review and Declaration

Filing Period

Corporate Tax Return Period
01/01/2024 - 31/12/2024

Corporate Tax Return Due Date
30/09/2025

Corporate Tax Year End
31/12/2024

Tax Losses Schedule

Tax Losses Schedule

Tax Losses claimed from other Taxable Persons

Tax Losses transferred to other Taxable Persons

Amount of Tax Losses Available for Transfer

0

Tax Losses transferred to other Taxable Persons

+ Add New Item

Customize Columns

Search

Name of the entity to which the Tax Losses were transferred to	Corporate Tax TRN of claimant entity	Amount of Tax Losses Transferred (AED)	Action
bhanu	100720683000001	100	---
Total (AED)		100	

Save and Back

1 Save and Back

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



الإمارات تـاـكـس
EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Taxable Income

Description Total Amount (AED)

Taxable Income / Tax Loss (AED) 400,800

Tax Losses

Does the Taxable Person wish to claim Tax Losses from, or surrender Tax Losses to, another group entity?

Yes No

Tax Losses Schedule

Description Total Amount (AED)

Tax Losses utilised in current Tax Period (AED) 0

Tax Losses claimed from other group entities (AED) 0

Tax Calculations and Tax Credits

Description Total Amount (AED)

Previous Step Cancel Save as Draft Next Step

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



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What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Tax Losses utilised in current Tax Period (AED) 0

Tax Losses claimed from other group entities (AED) 0

Tax Calculations and Tax Credits

Description	Total Amount (AED)
Taxable Income after Tax Loss adjustments (AED)	400,800
Corporate Tax Liability (AED) ⓘ	2,322

Does the Taxable Person wish to use any available Tax Credits?

☒ Yes ☐ No [Tax Credit Schedule](#)

Description	Total Amount (AED)
Tax Credits (AED)	
Corporate Tax payable (AED)	2,322

Previous Step Cancel Save as Draft Next Step



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



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What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Tax Losses utilized in current Tax Period (AED) 0

Tax Losses claimed from other group entities (AED) 0

Tax Calculations and Tax Credits

Description	Total Amount (AED)
Taxable Income after Tax Loss adjustments (AED)	400,800
Corporate Tax Liability (AED)	2,322

Does the Taxable Person wish to use any available Tax Credits?

☒ Yes ☐ No

Tax Credit Schedule

1

Description	Total Amount (AED)
Tax Credits (AED)	
Corporate Tax payable (AED)	2,322

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس
EMARATAX

What are you looking for?

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Tax Credit Schedule

+ Add New Item

1

Country	Taxable Income attributable to the Foreign Country (AED)	Tax Liability in the Foreign Jurisdiction (AED)	Confirmation you have evidence of the Tax Liability in the Foreign Jurisdiction	Nature of the tax credit	UAE Corporate Tax due on the relevant Income (AED)	Credits available (AED)	Action
No data							
Total (AED)							

Save and Back Cancel and Back

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

الإمارات تإكس
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What are you looking for?

User Type

عربي

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Corporate Tax Return

Tax Credit Schedule

Country

Aland Islands

Taxable income attributable to the Foreign Country (AED)

200

Tax Liability in the Foreign Jurisdiction (AED)

100

Nature of the tax credit

200

Credits available (AED)

1

Confirmation you have evidence of the Tax Liability in the Foreign Jurisdiction

Yes

No

UAE Corporate Tax due on the relevant income (AED)

1

Add

Save and Back

Cancel and Back

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

Federal Tax Authority

Taxpayer User Manual - Corporate Tax Return

Page 132

1

Step	Action
(1)	Click ' Add '.



إمارات تاكس
EMARATAX

What are you looking for?

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Tax Credit Schedule

+ Add New Item

Country	Taxable Income attributable to the Foreign Country (AED)	Tax Liability in the Foreign Jurisdiction (AED)	Confirmation you have evidence of the Tax Liability in the Foreign Jurisdiction	Nature of the tax credit	UAE Corporate Tax due on the relevant Income (AED)	Credits available (AED)	Action
Aland Islands	200	100	No	200	1	1	***
Total (AED)						1	

Save and Back Cancel and Back



You can view the details that you have entered here.



إمارات تاكس
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What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Tax Credit Schedule

+ Add New Item

Customize Columns Search

Country	Taxable Income attributable to the Foreign Country (AED)	Tax Liability in the Foreign Jurisdiction (AED)	Confirmation you have evidence of the Tax Liability in the Foreign Jurisdiction	Nature of the tax credit	UAE Corporate Tax due on the relevant Income (AED)	Credits available (AED)	Action
Aland Islands	200	100	No	200	1	1	***
Total (AED)						1	

Save and Back 1 Save and Back

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



إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Corporate Tax Return

Description

Taxable Income after Tax Loss adjustments (AED) 400,800

Corporate Tax Liability (AED) 2,322

Does the Taxable Person wish to use any available Tax Credits?

☒ Yes ☐ No

Tax Credit Schedule

Description

Tax Credits (AED) 1

Corporate Tax payable (AED) 2,321

Estimated / Provisional figures included in the CT Return

Have any estimated figures been included in the Corporate Tax Return?

☐ Yes ☒ No

Additional Attachments

Previous Step Cancel Save as Draft Next Step

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



إمارات تاكس
EMARATAX

ct_return01@submitlo... What are you looking for?

User Type عربي -A A +A

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Description Total Amount (AED)

Taxable Income after Tax Loss adjustments (AED) 400,800

Corporate Tax Liability (AED) 2,322

Does the Taxable Person wish to use any available Tax Credits?

☒ Yes ☐ No [Tax Credit Schedule](#)

Description Total Amount (AED)

Tax Credits (AED) 1

Corporate Tax payable (AED) 2,321

Estimated / Provisional figures included in the CT Return

Have any estimated figures been included in the Corporate Tax Return?

☐ Yes ☒ No

Additional Attachments

Previous Step [Cancel](#) [Save as Draft](#) [Next Step](#)

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



إمارات تاكس
EMARATAX

ct_return01@submitlo... What are you looking for?

User Type عربي -A +A

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Estimated / Provisional figures included in the CT Return

Have any estimated figures been included in the Corporate Tax Return?

☐ Yes ☒ No

Additional Attachments

Attachment Description	Attachments	Add Reason
Financial Statements	View/Add Attachment()	Add/View Reason
Local File	View/Add Attachment()	Add/View Reason
Master File	View/Add Attachment()	Add/View Reason
Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Patent	View/Add Attachment()	Add/View Reason
Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Copyrighted software	View/Add Attachment()	Add/View Reason
Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Another right functionality equivalent to a patent	View/Add Attachment()	Add/View Reason
Record of Qualifying Expenditures and Overall Expenditures incurred	View/Add Attachment()	Add/View Reason

Previous Step Cancel Save as Draft Next Step

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



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EMARATAX

What are you looking for?

User Type عربي -A +A

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Estimated / Provisional figures included in the CT Return

Have any estimated figures been included in the Corporate Tax Return?

☐ Yes ☒ No

Additional Attachments

Attachment Description	Attachments	Add Reason
Financial Statements	View/Add Attachment()	Add/View Reason
Local File	View/Add Attachment()	Add/View Reason
Master File	View/Add Attachment()	Add/View Reason
Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Patent	View/Add Attachment()	Add/View Reason
Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Copyrighted software	View/Add Attachment()	Add/View Reason
Confirmation of ownership and the right to exploit the Qualifying Intellectual Property - Another right functionality equivalent to a patent	View/Add Attachment()	Add/View Reason
Record of Qualifying Expenditures and Overall Expenditures incurred	View/Add Attachment()	Add/View Reason

Previous Step Cancel Save as Draft **Next Step**

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

Corporate Tax Return

Progress Bar: 1 Taxpayer Details, 2 Free Zone Details, 3 Elections, 4 Accounting Schedules, 5 Accounting Adjustments and Exempt Income, 6 Reliefs, 7 Other Adjustments, 8 Tax Liability and Tax Credits, 9 Review and Declaration

Filing Period	Corporate Tax Return Period	Corporate Tax Return Due Date	Corporate Tax Year End
	01/01/2024 - 31/12/2024	30/09/2025	31/12/2024

Review and Declaration

Expand All / Collapse All

- Step 1: Taxpayer Details
- Step 2: Free Zone Details
- Step 3: Elections
- Step 4: Accounting Schedules
- Step 5: Accounting Adjustments and Exempt Income
- Step 6: Reliefs
- Step 7: Other Adjustments
- Step 8: Tax Liability and Tax Credits

Buttons: Previous Step, Cancel, Save as Draft, Submit



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.

إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Step 6: Reliefs
Step 7: Other Adjustments
Step 8: Tax Liability and Tax Credits

Declaration

First Name in English
Bhanu

Last Name in English
Prakash

First Name in Arabic
بھانو

Last Name in Arabic
پراکاش

Country Code
+971 (United Arab Emirates)

Mobile Number
000000001

Email
ct_return07@submission.com

Date of Submission
05/08/2024

Confirm who the Tax Return is being prepared by
Taxable Person

☒ I confirm the below Declaration:

I confirm I have been granted full authority to complete this Tax Return on behalf of the relevant Taxable Person.

I confirm that the info¹ provided in this Tax Return, including any schedules, is to the best of my knowledge complete and accurate at the date of submission.

Previous Step

Cancel

Save as Draft

Submit

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.

إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي -A +A

Home Training material Corporate Tax Corporate Tax Filings Corporate Tax Return

Corporate Tax Return

Step 6: Reliefs
Step 7: Other Adjustments
Step 8: Tax Liability and Tax Credits

Declaration

First Name in English
Bhanu

First Name in Arabic
بھانو

Country Code
+971 (United Arab Emirates)

Date of Submission
05/08/2024

Last Name in English
Prakash

Last Name in Arabic
بركاش

Mobile Number
000000001

Confirm who the Tax Return is being prepared by
Taxable Person

Email
ct_return01@submission.com

☒ I confirm the below Declaration:
I confirm I have been granted full authority to complete this Tax Return on behalf of the relevant Taxable Person.
I confirm that the information provided in this Tax Return, including any schedules, is to the best of my knowledge complete and accurate at the date of submission.

Previous Step

Cancel

Save as Draft

Submit

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

إمارات تاكس
EMARATAX

ct_return01@submission.com

What are you looking for?

User Type

عربي

Home

Training material

Corporate Tax

Corporate Tax Filings

Corporate Tax Return

Corporate Tax Return

Step 6: Reliefs

Step 7: Other Adjustments

Step 8: Tax Liability and Tax Credits

Submit Application

Are you sure you want to submit the application?

No

Yes

1

First Name in English

Bhanu

First Name in Arabic

Country Code

United Arab Emirates

Mobile Number

0090000001

Email

ct_return01@submission.com

Date of Submission

05/08/2024

Confirm who the Tax Return is being prepared by

Taxable Person

I confirm the below Declaration:

I confirm I have been granted full authority to complete this Tax Return on behalf of the relevant Taxable Person.

I confirm that the information provided in this Tax Return, including any schedules, is to the best of my knowledge complete and accurate at the date of submission.

Previous Step

Cancel

Save as Draft

Submit

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

Post Application Submission

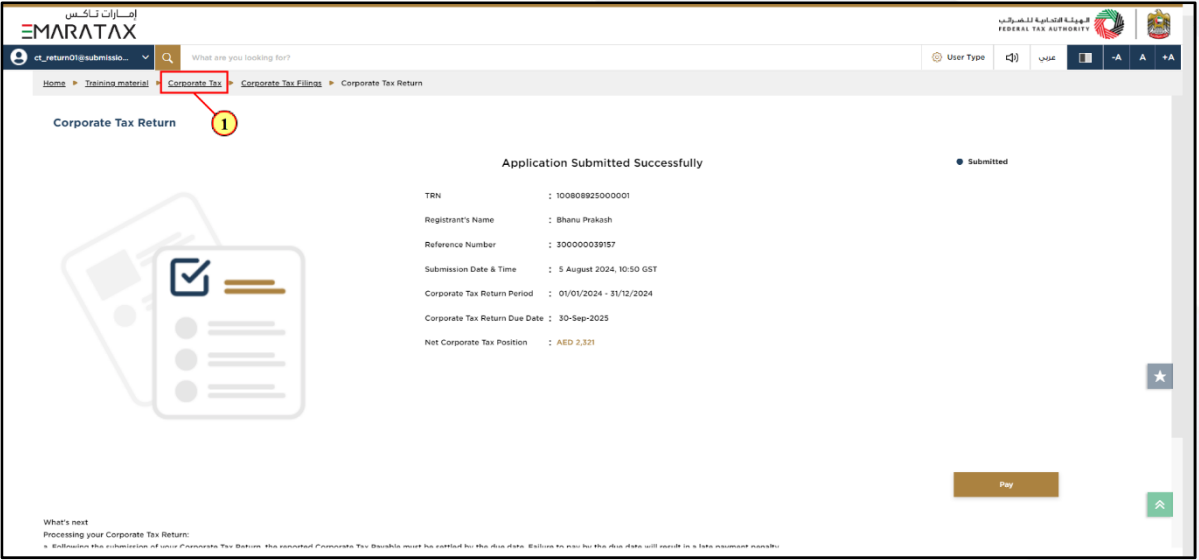
The screenshot shows the EMARATAX portal interface. The header includes the logo and navigation links. The main content area displays a confirmation message: "Application Submitted Successfully". To the left of the message is an icon of a document with a checkmark. To the right, a table lists the submission details:

Field	Value
TRN	: 100808925000001
Registrant's Name	: Bhanu Prakash
Reference Number	: 30G000039157
Submission Date & Time	: 5 August 2024, 10:50 GST
Corporate Tax Return Period	: 01/01/2024 - 31/12/2024
Corporate Tax Return Due Date	: 30-Sep-2025
Net Corporate Tax Position	: AED 2,321

Below the table, there is a "Pay" button and a "Submitted" status indicator. At the bottom, a section titled "What's next" provides instructions on processing the return and the consequences of late 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.

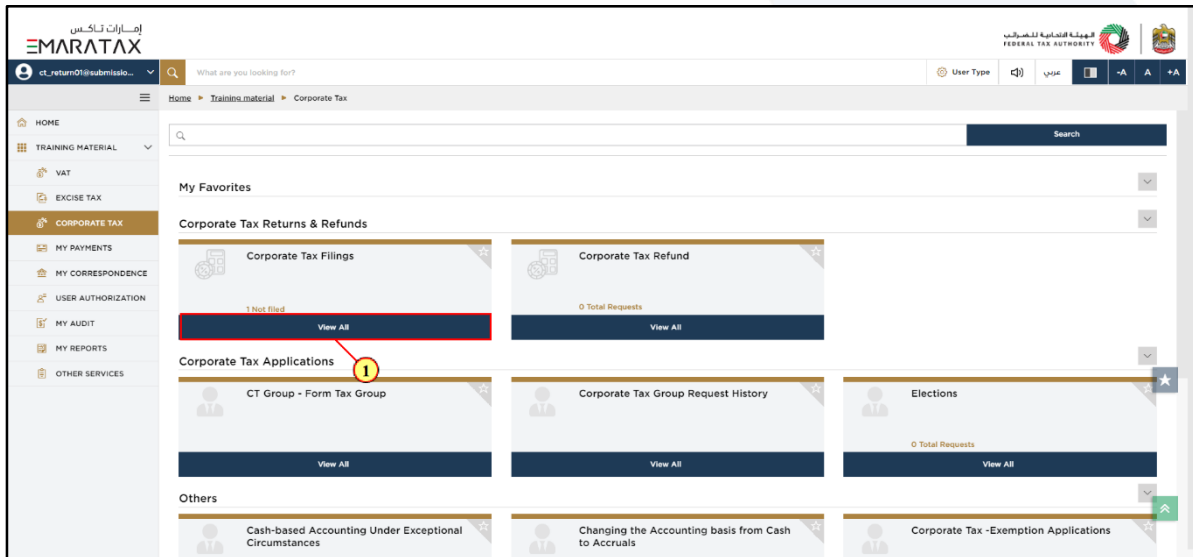


Step	Action
(1)	Click ' Corporate Tax ' to navigate back to Corporate Tax dashboard.



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.



إمارات تاكس
EMARATAX

What are you looking for?

User Type عربي

Home Training material Corporate Tax Corporate Tax Filings

Corporate Tax Filings

Customize Columns Filing Type Status Search

Type	Application Number	Period Description	Period From	Period To	Due Date	Submission Date	Net Corporate Tax Position	Status	Action
Corporate Tax Return	300000039157	Tax Year 2024	01/01/2024	31/12/2024	30/09/2025	05/08/2024	2,321	Submitted	...

QUICK LINKS
[tax.gov.ae](#)
[Help Center](#)
[Glossary](#)

OTHER LINKS
[What's New](#)
[FAQs](#)
[Contact Us](#)
[Inquiries and Complaints](#)

OUR LOCATION
 Emirates Property Investment Company
 Building, P.O. Box 2440, Abu Dhabi, U.A.E.
 Central Park Business Towers - DIFC, P.O. Box
 2440, Dubai, U.A.E.
 800 82923
[info@tax.gov.ae](#)

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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.

The screenshot shows the EMARATAX portal interface. On the left sidebar, the 'MY PAYMENTS' option is highlighted with a red box and a yellow circle containing the number '1'. The main content area displays 'Corporate Tax Filings' with a table of filings. The table has columns for Type, Application Number, Period Description, Period From, Period To, Due Date, Submission Date, Net Corporate Tax Position, Status, and Action. A single filing is listed: Corporate Tax Return, Application Number 300000039157, Tax Year 2024, Period From 01/01/2024, Period To 31/12/2024, Due Date 30/09/2025, Submission Date 05/08/2024, Net Corporate Tax Position 2,321, and Status Submitted. Below the table, there are sections for 'QUICK LINKS', 'OTHER LINKS', and 'OUR LOCATION'. The footer contains a disclaimer and copyright information for the Federal Tax Authority.

Step	Action
(1)	Click 'MY PAYMENTS'.



إمارات تاكس
EMARATAX

What are you looking for?

Home ▶ Training material ▶ Payments

My Payments

GIBAN (Corporate Tax) :AE527350100808925000001

For all GIBAN payments, To ensure that your payment is allocated to your intended liabilities:

1. Ensure that you pre-select your required liabilities
2. Quote the generated reference number while making your GIBAN payment
3. Pay the exact amount for that reference number

The PTA cannot guarantee accurate allocation of your payment if the correct reference number is not quoted while making GIBAN payment

My Outstanding Payments (GIBAN Allocations / Payments via EmaraTax)

TOTAL CORPORATE TAX PAYMENTS DUE

Total Outstanding Amount
AED 3,321.00

Overdue Amount
AED 1,000.00

Transaction History

Select & Pay Pay All

Funds Available 1

My Outstanding Payments (Penalty Installment Plan)

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



إمارات تاكس
MARATAX

What are you looking for?

Home ▶ Training Material ▶ Payments ▶ TOTAL CORPORATE TAX PAYMENTS DUE

HOME
TRAINING MATERIAL
VAT
EXCISE TAX
CORPORATE TAX
MY PAYMENTS
MY CORRESPONDENCE
USER AUTHORIZATION
MY AUDIT
MY REPORTS
OTHER SERVICES

Total Corporate Tax Payments Due

Pending Payments Allocations Pending Payment

This contains all your outstanding payments that are not part of any pre-selection. Please click on the "Allocation pending payment" tab to view liabilities that are already part of a pre-selection.

Total Tax Liabilities: AED 2,321.00 Total Penalties: AED 1,000.00 [Download](#)

Transaction Number	Liability Type	Period Description	Payment Due Date	Original Liability (AED)	Outstanding Liability (AED)	Amount to be paid (AED)	Status
<input type="checkbox"/> 30699993898	CT Late Return Filing Penalty	Tax Year 2023	01/02/2024	500.00	500.00	500.00	Overdue
<input type="checkbox"/> 11899981861	CT Late Return Filing Penalty	Tax Year 2023	01/08/2024	500.00	500.00	500.00	Overdue
<input checked="" type="checkbox"/> 300000039157	CT Returns: JP-R	Tax Year 2024	30/09/2025	2,321.00	2,321.00	2,321.00	Outstanding

Total Payment Amount :AED 2,321.00

Back [Proceed to Payment](#)



You can find your Returns liability here.



إمارات تاكس
MARATAX

What are you looking for?

Home > Trainings material > Payments > TOTAL CORPORATE TAX PAYMENTS DUE

HOME
TRAINING MATERIAL
VAT
EXCISE TAX
CORPORATE TAX
MY PAYMENTS
MY CORRESPONDENCE
USER AUTHORIZATION
MY AUDIT
MY REPORTS
OTHER SERVICES

Total Corporate Tax Payments Due

Pending Payments Allocations Pending Payment

This contains all your outstanding payments that are not part of any pre-selection. Please click on the "Allocation pending payment" tab to view liabilities that are already part of a pre-selection.

Total Tax Liabilities: AED 2,321.00 Total Penalties: AED 1,000.00 Download

Transaction Number	Liability Type	Period Description	Payment Due Date	Original Liability (AED)	Outstanding Liability (AED)	Amount to be paid (AED)	Status
<input type="checkbox"/> 30699993898	CT Late Return Filing Penalty	Tax Year 2023	01/07/2024	500.00	500.00	500.00	Overdue
<input type="checkbox"/> 11899981861	CT Late Return Filing Penalty	Tax Year 2023	01/06/2024	500.00	500.00	500.00	Overdue
<input checked="" type="checkbox"/> 300000039157	CT Returns: JP-R	Tax Year 2024	30/09/2025	2,321.00	2,321.00	2,321.00	Outstanding

Payment Amount : AED 2,321.00

Back Proceed to Payment

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



إمارات تاكس
MARATAX

What are you looking for?

Home > Trainings material > Payments > TOTAL CORPORATE TAX PAYMENTS DUE

HOME
TRAINING MATERIAL
VAT
EXCISE TAX
CORPORATE TAX
MY PAYMENTS
MY CORRESPONDENCE
USER AUTHORIZATION
MY AUDIT
MY REPORTS
OTHER SERVICES

Total Corporate Tax Payments Due

Pending Payments Allocations Pending Payment

This contains all your outstanding payments that are not part of any pre-selection. Please click on the "Allocation pending payment" tab to view liabilities that are already part of a pre-selection.

Total Tax Liabilities: AED 2,321.00 Total Penalties: AED 1,000.00 [Download](#)

Transaction Number	Liability Type	Period Description	Payment Due Date	Original Liability (AED)	Outstanding Liability (AED)	Amount to be paid (AED)	Status
<input type="checkbox"/> 30699993898	CT Late Return Filing Penalty	Tax Year 2023	01/07/2024	500.00	500.00	500.00	Overdue
<input type="checkbox"/> 11899981861	CT Late Return Filing Penalty	Tax Year 2023	01/08/2024	500.00	500.00	500.00	Overdue
<input checked="" type="checkbox"/> 300000039157	CT Returns: JP-R	Tax Year 2024	30/09/2025	2,321.00	2,321.00	2,321.00	Outstanding

Total Payment Amount :AED 2,321.00

Back

[Proceed to Payment](#)

1

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

Step	Action
(1)	Choose the preferred Payment Method.

إمارات تاكس
MARATAX

ct_return01@submitsto...

What are you looking for?

User Type عربي

Home

Trainings material

Payments

TOTAL CORPORATE TAX PAYMENTS DUE

HOME

TRAINING MATERIAL

VAT

EXCISE TAX

CORPORATE TAX

MY PAYMENTS

MY CORRESPONDENCE

USER AUTHORIZATION

MY AUDIT

MY REPORTS

OTHER SERVICES

Select a Payment Method

Payment Summary

Services

Corporate Taxes

Tax Year 2024 - CT Return: JP-R

AED 2,321.00


Total

AED 2,321.00

Back


Choose Payment Method

☐



GIBAN

☒

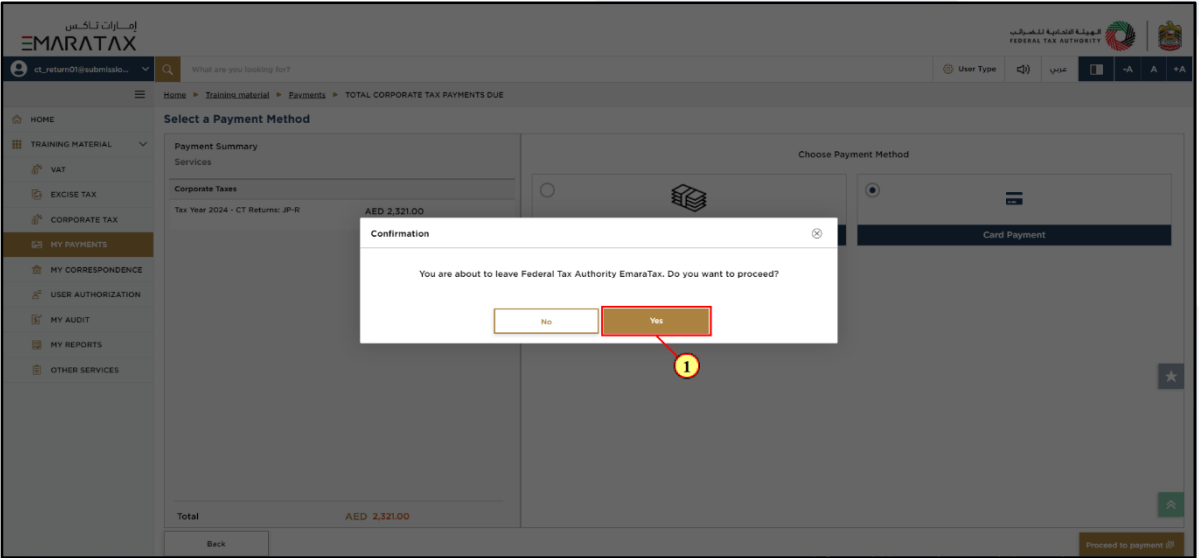


Card Payment

1

Proceed to payment

Step	Action
(1)	Click 'Proceed to payment'.



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



الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

العربية

Select payment method

☒ Credit / Debit / Prepaid Card

CARDHOLDER NAME

Challenge

CARD EXPIRY

11 2025

CARD NUMBER

5204740000001002

CVV / CVC

☐ Samsung Pay

☐ Google Pay

PAYMENT TO

Federal Tax Authority

TRANSACTION AMOUNT

AED 2321.00

SERVICE CHARGE

AED 16.57

TOTAL

AED 2337.57

Pay

Cancel

Please do not click the back button or refresh the page or close the window, while the transaction is processing.
This is a secure payment gateway using 128-bit SSL encryption.

Powered by **FAB7** **magnet**

VISA **MasterCard** **Apple Pay**

Step	Action
(1)	Enter payment details.



الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

العربية

Select payment method

☒ Credit / Debit / Prepaid Card

CARDHOLDER NAME

Challenge

CARD EXPIRY

11 2025

CARD NUMBER

5204740000001002

CVV / CVC

☐ Samsung pay

☐ G Pay

Please do not click the back button or refresh the page or close the window, while the transaction is processing.
This is a secure payment gateway using 128-bit SSL encryption.

PAYMENT TO
Federal Tax Authority

TRANSACTION AMOUNT
AED 2321.00

SERVICE CHARGE
AED 16.57

TOTAL
AED 2337.57

Pay

Cancel **1**

Powered by

VISA

Step	Action
(1)	Click 'Pay'.

Post Successful Payment

The screenshot displays the EMARATAX portal interface. At the top, the header includes the EMARATAX logo, a search bar, and user information. The main content area is titled "Payment Acknowledgment" and features a "Payment Successful" status with a green "Paid" indicator. A diagram on the left shows a payment flow from a bank account to a credit card. To the right, a table lists payment details:

Submission Date	: 12/08/2024
Time	: 15:19:26
TRN	: 100808925000001
Legal Name	: Bhanu
Amount paid to FTA	: AED 2,321.00

Below the table, a "What Next:" section provides four instructions:

- 1) Your account will be updated with the payment received. This amount will be automatically allocated to future outstanding liabilities, or your next tax return filing based on the selection you made before making the payment
- 2) You will receive a notification via your preferred means of correspondence confirming this payment
- 3) You can view this payment in your Transaction History
- 4) You can download a copy of this receipt using the Download button below or in the future from "My Correspondence"



You will receive an acknowledgement for the payment made.

إمارات تاكس

EMARATAX

ct_return01@submissio...

What are you looking for?

User Typeعربي

🏠 -A +A

Payment Successful

Paid

د.إ.

15:19:26

100808925000001

Bhanu

AED 2,321.00

Submission Date : 12/08/2024

Time : 15:19:26

TRN : 100808925000001

Legal Name : Bhanu

Amount paid to FTA : AED 2,321.00

What Next:

1) Your account will be updated with the payment received. This amount will be automatically allocated to future outstanding liabilities, or your next tax return filing based on the selection you made before making the payment

2) You will receive a notification via your preferred means of correspondence confirming this payment

3) You can view this payment in your Transaction History

4) You can download a copy of this receipt using the Download button below or in the future from "My Correspondence"

For any queries please contact us on tax.gov.ae or contact us directly at our call center number 800 82923 or email at info@tax.gov.ae

Download

Back to Dashboard

Step	Action
(1)	<ul style="list-style-type: none"> Click 'Download' to download a pdf copy of the acknowledgement screen. Click 'Back to Dashboard' to navigate back to the Taxable person dashboard.



إمارات تاكس
EMARATAX

What are you looking for?

Home ▶ Training material ▶ Payments

My Payments

GIBAN (Corporate Tax) :AE527350100808925000001

For all GIBAN payments, To ensure that your payment is allocated to your intended liabilities:

1. Ensure that you pre-select your required liabilities
2. Quote the generated reference number while making your GIBAN payment
3. Pay the exact amount for that reference number

The PTA cannot guarantee accurate allocation of your payment if the correct reference number is not quoted while making GIBAN payment

My Outstanding Payments (GIBAN Allocations / Payments via Emaratax)

TOTAL CORPORATE TAX PAYMENTS DUE

Total Outstanding Amount
AED 1,000.00

Overdue Amount
AED 1,000.00

Transaction History

Select & Pay Pay All

Funds Available

My Outstanding Payments (Penalty Installment Plan)

Step	Action
(1)	Click 'MY PAYMENTS'.



إمارات تاكس
EMARATAX

What are you looking for?

Home ▶ Training material ▶ Payments

My Payments

GIBAN (Corporate Tax) : AE527350100808925000001

For all GIBAN payments, To ensure that your payment is allocated to your intended liabilities:

1. Ensure that you pre-select your required liabilities
2. Quote the generated reference number while making your GIBAN payment
3. Pay the exact amount for that reference number

The FTA cannot guarantee accurate allocation of your payment if the correct reference number is not quoted while making GIBAN payment

My Outstanding Payments (GIBAN Allocations / Payments via EmaraTax)

TOTAL CORPORATE TAX PAYMENTS DUE	
Total Outstanding Amount	AED 1,000.00
Overdue Amount	AED 1,000.00
Transaction History	
Select & Pay	Pay All

Funds Available

My Outstanding Payments (Penalty Installment Plan)



- 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.