



إمارات تاكس  
EMARATAX

## Corporate Tax De-Registration - Taxpayer User Manual

Date: 25 July 2023






### Private and Confidential

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## Navigating through EmaraTax

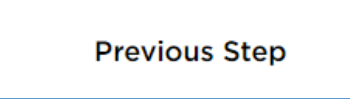

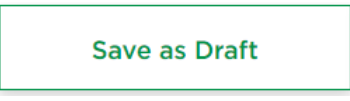

The Following Tabs and Buttons are available to help you navigate through this process

Button	Description
<b>In the Portal</b>	
 <b>User types</b>	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
<b>English</b> عربي	This is used to toggle between the English and Arabic versions of the portal
	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
 <b>Manage Account</b>	This is used to manage the user profile details such as the Name, Registered Email Address, Registered Mobile Number, and Password
 <b>Log Out</b>	This is used to log off from the portal

**In the Business Process application**





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

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



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## Introduction

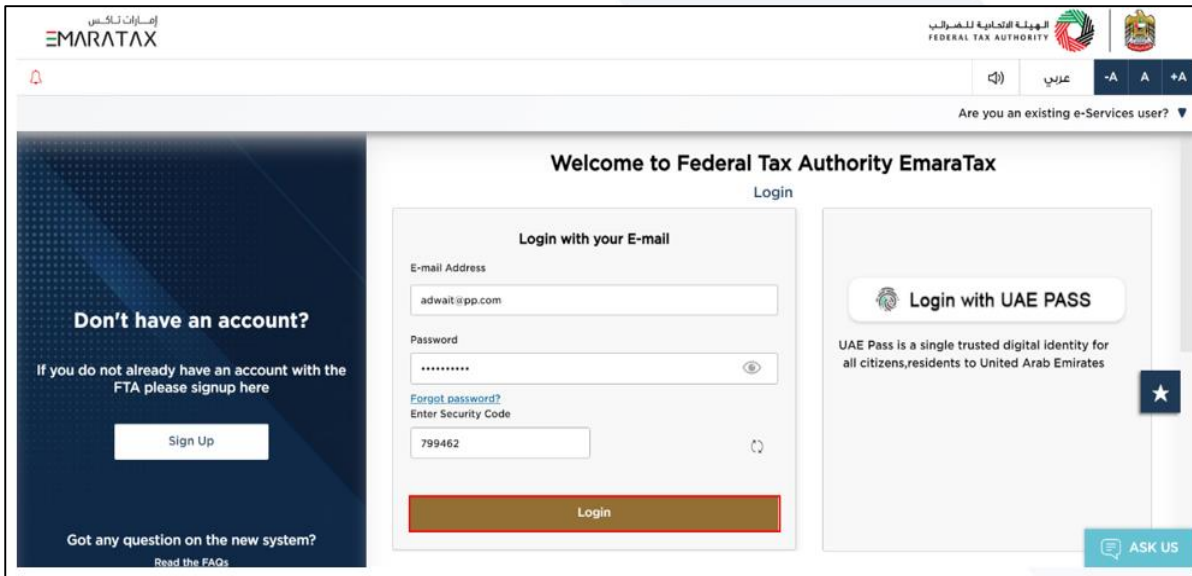


This manual is prepared to help a Taxpayer navigate through the Federal Tax Authority EmaraTax portal and submit their Corporate Tax De-Registration application. A Taxpayer is eligible or is required to apply to the FTA to De-Register from Corporate Tax based on the following criteria:

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



## Login to EmaraTax



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.



EMARATAX

الهيئة الاتحادية للضرائب  
FEDERAL TAX AUTHORITY

عربي -A A +A

Are you an existing e-Services user? ▼

### Welcome to Federal Tax Authority Emaratax

Login

**Login with your E-mail**

E-mail Address  
adwait@pp.com

Password  
\*\*\*\*\*

[Forgot password?](#)  
Enter Security Code  
799462

Login

**Login with UAE PASS**

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

ASK US

**Don't have an account?**  
If you do not already have an account with the FTA please signup here  
Sign Up  
Got any question on the new system?  
[Read the FAQs](#)



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



The screenshot displays the user interface of the Federal Tax Authority's online portal. At the top, there is a search bar and navigation options. The main content area is divided into two sections. The first section is titled 'Create New Taxable Person Profile' and contains several input fields: 'Profile Name in English', 'Profile Name in Arabic', 'Preferred Language', and 'Preferred Communication Channel'. There is also an 'Upload Taxable Person Logo (Optional)' section with a file upload button and a 'Create' button. The second section is titled 'Taxable Person List' and features a search bar with a dropdown menu for 'Search by' and a 'Search' button. Below the search bar, there are two user profile cards, 'User 1' and 'User 2', each with a 'View' button and a three-dot menu icon.

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





The screenshot shows the 'Create New Taxable Person Profile' form with fields for Profile Name in English, Profile Name in Arabic, Preferred Language, and Preferred Communication Channel. Below the form is a file upload section for a Taxable Person Logo. Underneath is a 'Taxable Person List' table with two entries: 'User 1' and 'User 2'. A red arrow points to the 'View' button for 'User 1'. The bottom of the page features navigation links for 'QUICK LINKS', 'OTHER LINKS', and 'OUR LOCATION'.

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



## EmaraTax Taxable Person Dashboard

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



## De-Register

The screenshot shows the EMARATAX user interface. The 'Warehouse Keeper' section is active, and a dropdown menu is open over the 'Register' button, with the 'Deregister' option highlighted. A red circle with the number '1' is placed next to the 'Deregister' option. Other sections like 'Value Added Tax', 'Tax Group', and 'Excise Tax' are also visible, each with a 'Register' button. The 'My Reports' section shows 'Application Status' as 'Approved' with a progress bar, 'Return Filing Status' as '0', and 'Payment Status' as '0 AED'. The 'Amnesty Dashboard' is also visible at the bottom.

Step	Action
(1)	Click ' <b>Deregister</b> ' to initiate the Corporate Tax De-Registration application.



# Instructions and Guidelines

The screenshot displays the EMARATAX portal interface. At the top, there is a search bar and navigation links. The main content area is divided into several sections:

- Tutorial materials:** Includes links for 'Watch Video Tutorial' and 'Download User Manual'. A note states 'Content will be available soon'.
- Required Documents:** A list of documents needed for the application, including:
  - Sale of business
    - Documentary evidence proving the Sale of the business
  - Merger of business
    - Documentary evidence proving the Merger of the business
  - Re-domiciliation of the business
    - Documentary evidence proving the Re-domiciliation of the business
  - Cessation of business
    - Documentary evidence proving the cessation of the business
  - Other
    - Other relevant documents

(Accepted file types are PDF, DOC and DOCK. The individual file size limit is 15 MB)
- Service Details:** A section titled 'About the Service' with the text: 'Use this service to deregister yourself from Corporate Tax and deactivate your Corporate Tax TRN.'
- Eligibility Criteria:** A section with a right-pointing arrow.
- Service Steps:** A section with a right-pointing arrow.
- FAQs:** A section with a right-pointing arrow.

At the bottom, there is a confirmation checkbox:  I confirm that I have read the above instructions and guidelines. Below this are 'Back' and 'Start' buttons.



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



The screenshot shows the EMARATAX portal interface. At the top, there is a search bar and navigation options. The main content area is titled 'Corporate Tax De-Registration'. It includes a 'Required Documents' section with a list of documents needed for different business scenarios: Sale of business, Merger of business, Re-domiciliation of the business, Cessation of business, and Other. Below this, there are sections for 'Service Details', 'About the Service', 'Eligibility Criteria', 'Service Steps', and 'FAQs'. A red box highlights a checkbox with the text 'I confirm that I have read the above instructions and guidelines', which is marked with a circled '1'.

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



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What are you looking for?

User Type

Home > ISOL RECREATE > Corporate Tax De-Registration

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

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

- Sale of business
  - Documentary evidence proving the Sale of the business
- Merger of business
  - Documentary evidence proving the Merger of the business
- Re-domiciliation of the business
  - Documentary evidence proving the Re-domiciliation of the business
- Cessation of business
  - Documentary evidence proving the cessation of the business
- Other
  - Other relevant documents

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

Service Details

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

Eligibility Criteria

Service Steps

FAQs

I confirm that I have read the above instructions and guidelines

Back Start

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



## De-Registration information



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



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Home > ISOL RECREATE > Corporate Tax De-Registration

### Corporate Tax De-Registration

1 De-Registration Details 2 Review and Declaration

**De-Registration Details**

TRN: 100720612900001

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

Legal Name in English: 1 Legal Name in Arabic: 1

Date of Cessation of Business/Business Activity: 01/01/2021 Reason for Cessation of Business: [Dropdown]

Previous Step Cancel Save as Draft Next Step

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





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



Step	Action
(1)	Select the Reason as ' <b>Sale of Business</b> '



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Home ISOL RECREATE Corporate Tax De-Registration

### Corporate Tax De-Registration

Legal Person: UAE Public Joint Stock Company

Legal Name in English: 1 Legal Name in Arabic: 1

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

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

Buyer/Transferee Details

Entity Type	Name	CT TRN	Actions
No data			

Upload Supporting Documents (Optional)

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

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

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



## Add Buyer/Transferee

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

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

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

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



Step	Action
(1)	Select 'Natural Person'.



Buyer/Transferee Details

Buyer/Transferee Type  
Natural Person

First Name in English: add  
Last Name in English: add

First Name in Arabic: التسمية  
Last Name in Arabic: التسمية

Is the Buyer/Transferee a resident of the UAE?  
 Yes  No

Passport Number: \_\_\_\_\_  
Passport Expiry Date: DD/MM/YYYY

Passport Issuing Country: \_\_\_\_\_

Trade Name in English: \_\_\_\_\_  
Trade Name in Arabic: \_\_\_\_\_

Trade License Issuing Authority: \_\_\_\_\_  
Trade License Number: \_\_\_\_\_

Buttons: Previous Step, Add, Save as Draft, Next Step

 Add Buyer/Transferee Details.



The screenshot shows the 'Buyer/Transferee Details' form in the EMARATA system. The form is titled 'Buyer/Transferee Details' and includes the following fields and options:

- Is the Buyer/Transferee a resident of the UAE?** (Radio buttons for Yes and No, with 'No' selected)
- Emirates ID Number:** 199-1991-9919817-7
- Emirates ID Expiry Date:** 01/01/2040
- Passport Number:** PASS24656565
- Passport Expiry Date:** 01/01/2040
- Passport Issuing Country:** Azerbaijan
- Trade Name in English:** traders
- Trade Name in Arabic:** التجار
- Trade License Issuing Authority:** Dubai Gold and Diamond Park
- Trade License Number:** traders3232
- Does the Buyer/Transferee have a Corporate Tax TRN?** (Radio buttons for Yes and No, with 'No' selected)
- Reason for not having a Corporate Tax TRN:** reason

The 'Add' button is highlighted with a red box at the bottom right of the form.

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



The screenshot shows the 'Corporate Tax De-Registration' form in the EMARATAX system. The form is titled 'IS01 RECREATE' and 'Corporate Tax De-Registration'. It contains several input fields and a table. The 'Legal Person' field is set to 'UAE Public Joint Stock Company'. The 'Legal Name in English' and 'Legal Name in Arabic' fields both contain the number '1'. The 'Date of Cessation of Business/Business Activity' is set to '01/01/2021'. The 'Reason for Cessation of Business' is set to 'Sale of business'. The 'Date of Sale or Transfer of Business' is also set to '01/01/2021'. Below these fields is a table for 'Buyer/Transferee Details' with columns for 'Entity Type', 'Name', 'CT TRN', and 'Actions'. The table contains one row with 'Natural Person', 'add add', and '-'. At the bottom of the form, there are buttons for 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step'. There is also a file upload section for supporting documents.

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





## Review and Declaration

The screenshot displays the 'Review and Declaration' section of the EMARATAX portal. The page title is 'Corporate Tax De-Registration'. The interface shows a progress bar with two steps: 'De-Registration Details' (Step 1) and 'Review and Declaration' (Step 2). The 'Review and Declaration' section is expanded, showing 'Step 1: De-Registration Details'. The details are as follows:

TRN	100720612900001
Entity Type	UAE Public Joint Stock Company
Legal Person	
Legal Name in English	1
Legal Name in Arabic	1
Date of Cessation of Business/Business Activity	01/01/2021
Reason for Cessation of Business	Sale of business

At the bottom of the form, there are buttons for 'Cancel', 'Save as Draft', and 'Submit'. The URL at the bottom of the browser window is [https://taxpayer-uat.tax.gov.ae/sap/bc/ui5/ui5/sap/zmf\\_fmca/index.html?saml...](https://taxpayer-uat.tax.gov.ae/sap/bc/ui5/ui5/sap/zmf_fmca/index.html?saml...)



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



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Home > ISOL RECREATE > Corporate Tax De-Registration

### Corporate Tax De-Registration

**Authorized Signatory**

Name in English	Name in Arabic	ID Number	Email ID
er #3	342 3432	PASIWDB	as@ss.com

**Declaration**

First Name in English: ad Last Name in English: Du

First Name in Arabic: Last Name in Arabic: 8787

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

Submission Date: 26/04/2023

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

Previous Step Cancel Save as Draft Submit

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



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Home > ISOL RECREATE > Corporate Tax De-Registration

### Corporate Tax De-Registration

**Authorized Signatory**

Name in English	Name in Arabic	ID Number	Email ID
er #3	342 3432	PASIWDB	as@ss.com

**Declaration**

First Name in English: ad Last Name in English: Du

First Name in Arabic: Last Name in Arabic: 8787

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

Submission Date: 26/04/2023

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

Previous Step Cancel Save as Draft Submit

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



## Post Application Submission

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

### What's next?

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





## Correspondences



**Taxpayer receives the following correspondences:**

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