

UAE Corporate Tax Registration Checklist

Documents, timelines and steps to register with the FTA on EmaraTax

Every taxable person must register for Corporate Tax on EmaraTax and obtain a Corporate Tax Registration Number — even a business taxed at 0% or a Qualifying Free Zone Person. Registration is separate from your VAT TRN. This checklist covers what you need and the deadlines that apply.

Documents to gather

- Valid trade licence(s) for the entity.
- Emirates ID and passport copies of owners / authorised signatory.
- Memorandum / Articles of Association or equivalent.
- Proof of authorised signatory (Power of Attorney where relevant).
- Contact details, registered address and business activity.
- Financial year details (as per your licence / MoA).

Registration steps on EmaraTax

- Log in to (or create) your EmaraTax account.
- Add the taxable person and select Corporate Tax registration.
- Enter entity details, activity and financial year.
- Upload the supporting documents above.
- Review, submit, and keep the reference / acknowledgement.
- On approval, record the Corporate Tax Registration Number safely.

Deadlines that apply to you

- Companies incorporated on or after 1 March 2024: register within 3 months of incorporation (FTA Decision No. 3 of 2024).
- Companies existing before 1 March 2024: registration deadline was set by the month your trade licence was first issued.
- Natural persons: register by 31 March of the following year if business turnover exceeded AED 1,000,000 in a Gregorian year (from 2024 onward).
- Late registration triggers a flat AED 10,000 penalty.

After registration — what comes next

- The CT return is filed, and any tax paid, within 9 months of your financial year-end. A 31 December 2025 year-end is due 30 September 2026.
- There are no advance / provisional payments; the full liability is paid with the return.
- Keep books, financial statements and supporting documents for the period.
- Provide your CT registration number to banks as part of their due diligence.

Key facts at a glance

- Registration is mandatory even at 0% — dormant companies file nil returns.
- New companies (from 1 Mar 2024): register within 3 months of incorporation.
- Late registration penalty: AED 10,000.

- Return + payment due within 9 months of financial year-end.
- Penalty waiver may apply if the first return is filed within 7 months of the first tax period end — check the current FTA clarification.

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This checklist is general guidance based on published FTA / HMRC rules current at the time of writing and is not a substitute for advice on your specific circumstances. Rules, thresholds and deadlines change. Always confirm against the official portal.