

Corporate Tax Registration in the UAE: A Practical Guide

Who must register, what documents you need, how the EmaraTax process works and what happens afterwards.

UAE Corporate Tax applies to financial years starting on or after 1 June 2023. Taxable income up to AED 375,000 is taxed at 0% and the amount above at 9%. Registration is the first step — and it is required even when no tax is payable.

Who must register

- UAE-incorporated companies (LLCs, PJSCs, private joint stock companies and others)
- Free zone companies — including those that may qualify for 0% on qualifying income
- Foreign companies with a permanent establishment or nexus in the UAE
- Individuals carrying on business above the AED 1 million turnover threshold

Some entities, such as government entities and qualifying public benefit organisations, are exempt — though several must still apply to the FTA to confirm their status.

Documents you will need

- Trade licence and certificate of incorporation
- Memorandum and Articles of Association
- Passport and Emirates ID of owners and the authorised signatory
- Proof of authorisation for the signatory
- Contact and address details, and your financial year end

How to register

- 1 Sign in to EmaraTax and select your taxable person profile.
- 2 Choose Corporate Tax registration and complete entity, licence and owner details.
- 3 Upload documents and submit.
- 4 Receive your Corporate Tax Registration Number once the FTA approves.

After registration

- Keep accounting and tax records for at least seven years.
- File your return and pay any tax within nine months of your financial year end.
- Assess Small Business Relief (revenue up to AED 3m, periods ending by 31 Dec 2026) or Qualifying Free Zone status where relevant.

Penalty	Amount
Late registration	AED 10,000
Late return	AED 500/month (months 1-12), AED 1,000/month after
Late payment	14% per annum, charged monthly

Need help applying this to your business?

Aequora Auditing supports UAE companies with audit, accounting, VAT, corporate tax and e-invoicing. Visit our website to request a quote.