



إمارات تاكس
EMARATAX

Taxpayer User Manual
Corporate Tax De-Registration

Date: 18 July, 2025

Version 2.0.0.0



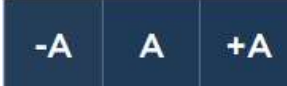





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Navigating through EmaraTax

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
	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
	This is used to go to the Next section of the Input Form
	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 Corporate Tax registered Taxpayer to navigate through the Federal Tax Authority EmaraTax portal and submit their Corporate Tax De-Registration application. A Taxpayer is eligible to apply to the FTA for De-registration 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 do not have an EmaraTax account, you can sign-up for an account by clicking the **'Sign Up'** button. If you have forgotten your password, you can use the **'Forgot password?'** feature to reset your password.



Taxable Person Tile

The screenshot shows the EMARATAX user interface. At the top, there is a search bar and navigation options. The main content area is titled 'Create New Taxable Person Profile' and contains a 'Taxable Person List'. A search bar is provided to find entries by TRN Number or Taxable Person. Below the search bar, a single entry is visible: 'CT-Reg-De-reg'. A red box highlights the 'View' button for this entry, and a red circle with the number '1' points to it. The bottom of the page features a footer with 'QUICK LINKS', 'OTHER LINKS', and 'OUR LOCATION' sections.

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



Corporate Tax De-Registration

The screenshot shows the EMARATAX portal interface. The main content area displays a table with registration details. A dropdown menu is open over the 'Corporate Tax' row, with the 'Deregister' option highlighted. A yellow circle with the number '1' is placed over the 'Deregister' option to indicate the step.

Registration Type	Registration Status	TRN/WHK No.	GIBAN	Effective Date of Registration
Corporate Tax	Active	100802450500001	AE518680100802450500001	01/06/2023
Value Added Tax	Not Registered	-	-	-
Excise Tax	Not Registered	-	-	-
Warehouse Keeper	Not Registered	-	-	-

Step	Action
(1)	<ul style="list-style-type: none"> In order to deregister from your Corporate Tax Registration application, click ‘...’ against the registered Corporate Tax application. Select ‘Deregister’ to start deregistration of your Corporate Tax Registration application.



Instructions and Guidelines

The screenshot displays the 'Corporate Tax De-Registration' page on the EMARATAX portal. The page layout includes a header with the logo and navigation options, a search bar, and a main content area. The main content area is divided into three columns: 'No. of form sections' (2 sections), 'Expected time to complete this application' (30 minutes), and 'Expected fees for this service' (Free of charge). Below these are two sections: 'Tutorial materials' with links for 'Watch Video Tutorial' and 'Download User Manual', and 'Required Documents' which lists various business events and the types of evidence needed. A 'Service Details' section at the bottom provides a brief description of the service.



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 and documents you should have in hand when you are completing the Corporate Tax De-Registration application.



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What are you looking for?

User Type عربي

Home > Corporate Tax De-Registration

Content will be available soon

- 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 DOCX. 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

1

Back Start

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



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What are you looking for?

User Type عربي

Home > Corporate Tax De-Registration

Content will be available soon

- 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 DOCX. 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 ' Start ' to initiate the De-Registration of your Corporate Tax application.



De-Registration Details Section



- The Corporate Tax De-Registration application has been divided into two short 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 cannot make amend in Deregistration Details section within the CT De-Registration application. To update any details, the Taxpayer must use the Amend Taxable Person Details Application instead.



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What are you looking for?

User Type عربي

Home Corporate Tax De-Registration

Corporate Tax De-Registration

1 De-Registration Details 2 Review and Declaration

De-Registration Details

TRN
100802450500001

Entity Type Natural Person Entity Sub-Type Individual

First Name in English Demo Last Name in English User

First Name in Arabic ميمون Last Name in Arabic ميمون

Date of submission of Replace Parent Company application Date of submission of Leave Tax Group application

Previous Step Cancel Save as Draft Next Step



The Applicant Details section is pre-populated with your Entity details from your Registration application. You cannot make amends to this section.



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What are you looking for?

User Type عربي

Home Corporate Tax De-Registration

Corporate Tax De-Registration

Demo User

First Name in Arabic:

Last Name in Arabic:

Date of submission of Replace Parent Company application:

Date of submission of Leave Tax Group application:

Date of submission of Cease to Exist application:

Date of Cessation of Business/Business Activity: 25/01/2024

Reason for Cessation of Business/Business Activity: Other

Detailed Reason for Cessation of Business/Business Activity:

Upload Supporting Documents: Add/View() Drag files here

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

Previous Step Cancel Save as Draft Next Step



Date of submission of other applications, if any, will be pre-populated here. You cannot make amends to this section.



Step	Action
(1)	<ul style="list-style-type: none"> Enter details related to Cessation of Business/Business Activity. Upload supporting documents.



The screenshot shows the 'Corporate Tax De-Registration' form in the MARATAX system. The form contains several input fields: 'Demo', 'User', 'First Name in Arabic', 'Last Name in Arabic', 'Date of submission of Replace Parent Company application', 'Date of submission of Leave Tax Group application', 'Date of submission of Cease to Exist application', 'Date of Cessation of Business/Business Activity' (with a date picker set to 25/01/2024), 'Reason for Cessation of Business/Business Activity' (with a dropdown menu), and 'Detailed Reason for Cessation of Business/Business Activity'. There is also an 'Upload Supporting Documents' section with a file upload button and a 'Drag files here' area. At the bottom, there are buttons for 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step'. A red circle with the number '1' is placed over the 'Next Step' button.

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



Review and Declaration

The screenshot displays the 'Corporate Tax De-Registration' process in the EMARATAX system. The interface is in Arabic and English. The main heading is 'Corporate Tax De-Registration'. Below it, there are two numbered steps: '1 De-Registration Details' and '2 Review and Declaration'. The current step is 'Review and Declaration', which is expanded to show 'Step 1: De-Registration Details'. The form contains several input fields for a declaration, including 'First Name in English' (demo), 'Last Name in English' (user), 'First Name in Arabic', 'Last Name in Arabic', 'Country Code' (+1 (British Virgin Islands)), 'Mobile Number' (234234234234), and 'Email' (TRAINING@DEMO.COM). There are also 'Previous Step', 'Cancel', 'Save as Draft', and 'Submit' buttons at the bottom.



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



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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What are you looking for?

User Type عربي

Home Corporate Tax De-Registration

Corporate Tax De-Registration

Review and Declaration Expand All / Collapse All

Step 1: De-Registration Details

Declaration

First Name in English: demo

Last Name in English: user

First Name in Arabic: [Empty]

Last Name in Arabic: [Empty]

Country Code: +1 (British Virgin Islands)

Mobile Number: 234234234234

Email: TRAINING@DEMO.COM

Submission Date: 25/01/2024

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 ' Submit ' to submit the Corporate Tax De-Registration application.

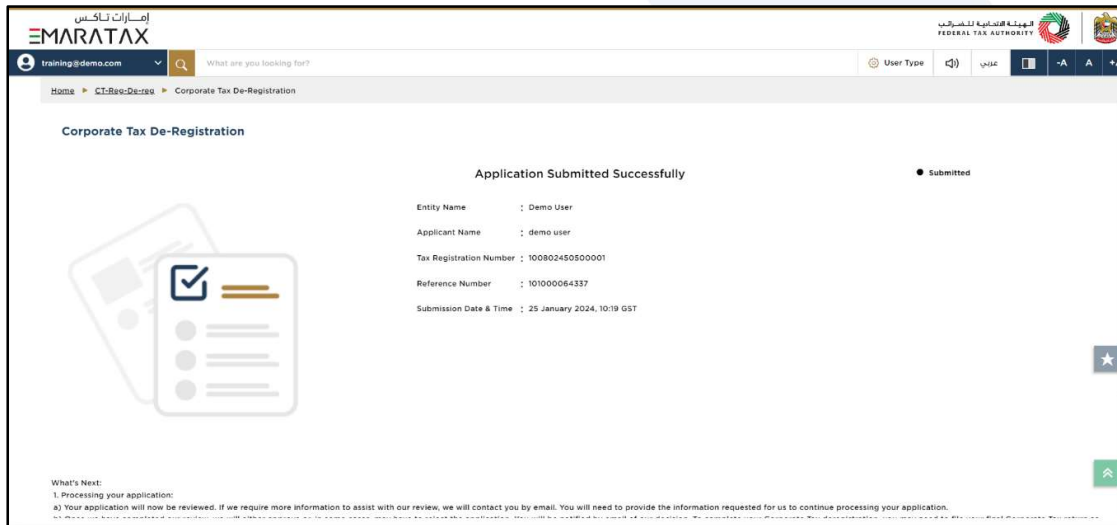


The screenshot shows the 'Corporate Tax De-Registration' page in the MARATAX system. A modal dialog box titled 'Submit Application' is open, asking for confirmation to submit the application. The dialog has two buttons: 'No' and 'Yes'. The 'Yes' button is highlighted with a red circle and the number '1', indicating the required action. The background form shows fields for 'First Name in English', 'First Name in Arabic', 'Country Code', 'Mobile Number', 'Email', and 'Submission Date'. A declaration checkbox is also visible at the bottom of the form.

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



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 application is submitted, the FTA shall approve, reject or resubmit for additional information and notify the applicant accordingly.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, you will be notified on the decision.
- FTA might request a final return. FTA will take time to review the return.
- The FTA will not proceed with the De-Registration application if the Taxpayer has other pending applications (example, Change in Tax Period application). Additionally, the De-Registration request will not be approved unless the Taxpayer has settled all outstanding tax liabilities.
- The status of your application in the dashboard will be updated accordingly. You may check your application status in the dashboard from time to time.



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What are you looking for?

User Type

عربي

Home > Taxable Person > Corporate Tax De-Registration

Corporate Tax 1-Registration

Application Submitted Successfully

Submitted

Entity Name : Demo User
Applicant Name : demo user
Tax Registration Number : 100802450500001
Reference Number : 101000064337
Submission Date & Time : 25 January 2024, 10:19 GST

What's Next:
1. Processing your application:
a) Your application will now be reviewed. If we require more information to assist with our review, we will contact you by email. You will need to provide the information requested for us to continue processing your application.

Step	Action
(1)	Click on the taxable person name to navigate back to Taxable Person dashboard.



Application History - In-Review

Once the Taxpayer submits the application for De-Registration, the application will be sent to the FTA for review and the status of the application will be 'In-Review'.

The screenshot shows the MARATAX web portal interface. The main content area displays a table under the 'Registration Overview' tab. The table has columns for Registration Type, Registration Status, TRN/WHK No., GIBAN, and Effective Date of Registration. The first row shows 'Corporate Tax' with a status of 'Active'. A dropdown menu is open next to this row, with 'View Application History' highlighted. A red circle with the number '1' is placed over this option. Other rows in the table show 'Value Added Tax', 'Excise Tax', and 'Warehouse Keeper', all with a status of 'Not Registered'.

Step	Action
(1)	<ul style="list-style-type: none"> In order to view the application status, click '...' against the registered Corporate Tax application. Select 'View Application History' to view the status of your application.



The screenshot shows the EMARATAX portal interface. The main content area is titled 'CT Registration Application History'. It contains a table with the following data:

Ref. No.	Application Name	Date of Submission	Time of Submission	Status	Status Date	Action
101000064332	Corporate Tax De-Registration	25/01/2024	10:19:09 GST	In-Review	25/01/2024	...
101000064333	Corporate Tax Registration	25/01/2024	09:55:28 GST	Approved	25/01/2024	...

Below the table, there are sections for 'QUICK LINKS', 'OTHER LINKS', and 'OUR LOCATION'. The 'QUICK LINKS' section includes links for 'tax.gov.ae', 'Help Center', and 'Glossary'. The 'OTHER LINKS' section includes 'What's New', 'FAQs', 'Contact Us', and 'Inquiries and Complaints'. The 'OUR LOCATION' section provides the address: 'Emirates Property Investment Company Building, P.O. Box 2440, Abu Dhabi, U.A.E.' and 'Central Park Business Towers - DIFC, P.O. Box 2440, Dubai, U.A.E.'.



You can search for your application from 'Search' function in the applications history.



Ref. No.	Application Name	Date of Submission	Time of Submission	Status	Status Date	Action
101000054312	Corporate Tax De-Registration	25/01/2024	10:18:09 GST	In-Review	25/01/2024	***
101000054313	Corporate Tax Registration	25/01/2024	09:55:28 GST	Approved	25/01/2024	***



- You can check the status of the application based on the application number once the application has been submitted.
- Taxpayer cannot edit or cancel the application while it's in review with FTA.



Application History – Approved

Once the FTA approves the application for De-Registration, the process is complete and the status of the application will be 'Approved'. The Registration status will be 'Deregistered' and the De-Registration Certificate will be issued.

Registration Type	Registration Status	TRN/WHK No.	GIBAN	Effective Date of Registration	Reactive TRN
Corporate Tax	Deregistered	100802450500001	AE618680100802450500001	01/06/2023	31/05/2023
Value Added Tax	Not Registered	-	-	-	***
Excise Tax	Not Registered	-	-	-	***
Warehouse Keeper	Not Registered	-	-	-	***

Step	Action
(1)	<ul style="list-style-type: none"> In order to view the application status, click '...' against your Deregistered Corporate Tax application. Select 'View Application History' to view the status of your application.



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Home > CT-REG-DE-REG > CT Registration Application History

CT Registration Application History

Ref. No.	Application Name	Date of Submission	Time of Submission	Status	Status Date	Action
303000054332	Corporate Tax De-Registration	25/01/2024	10:18:09 GST	Approved	25/01/2024	***
303000054333	Corporate Tax Registration	25/01/2024	09:55:28 GST	Approved	25/01/2024	***

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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 WAE

This site is best viewed in Screen Resolution 1024 x 768
 Supports Microsoft Edge, Firefox 92+, Chrome 92+
[Disclaimer](#) | [Terms and Conditions](#) | [Accessibility](#) | [Privacy Policy](#) | [UAE Government Charter Of Future Services](#)



You can check the status of the application based on the application number once the application has been approved.



Certificates

The screenshot shows the EMARATAX portal interface. The main content area is titled 'CT Registration Application History'. It contains a table with the following data:

Ref. No.	Application Name	Date of Submission	Time of Submission	Status	Status Date	Action
101900064337	Corporate Tax De-Registration	25/01/2024	10:19:09 GST	Approved	25/01/2024	---
101900064338	Corporate Tax Registration	25/01/2024	09:55:28 GST	Approved	25/01/2024	---

Below the table, there are sections for 'QUICK LINKS', 'OTHER LINKS', and 'OUR LOCATION'. The footer includes a disclaimer and technical specifications: 'This site is best viewed in Screen Resolution 1024 x 764. Supports Microsoft Edge, Firefox 92+, Chrome 93+'.

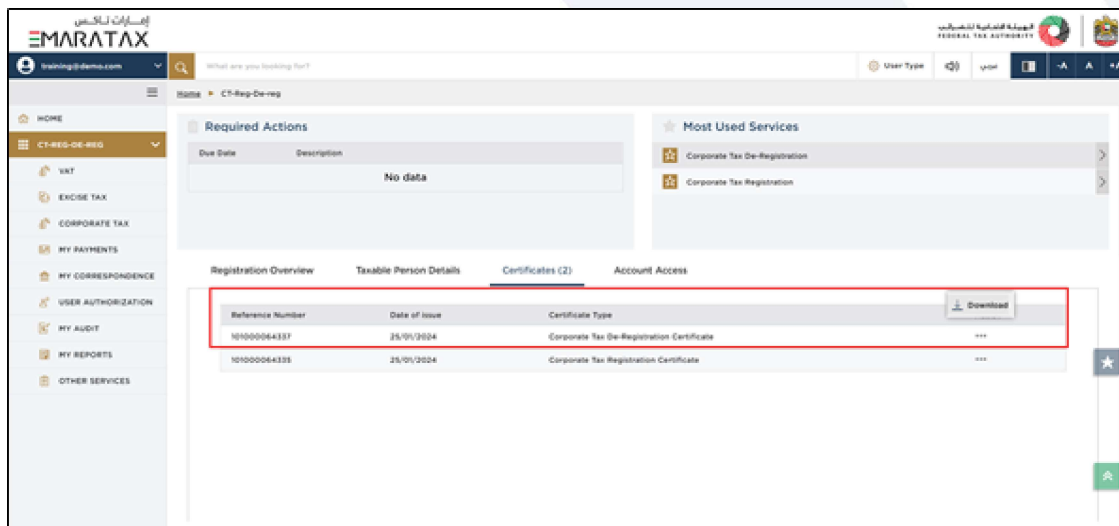
Step	Action
(1)	Click on the Taxable person name to navigate back to view the De-Registration Certificate.



The screenshot shows the EMARATAX portal interface. The 'Certificates (2)' tab is highlighted in the 'Registration Overview' section. A table below shows registration details for various tax types.

Registration Type	Registration Status	TRN/WHK No.	GIBAN	Effective Date of Registration	Effective Date of De-Registration	Action
Corporate Tax	Deregistered	100802450500001	AE618680100802450500001	01/06/2023	31/05/2023	***
Value Added Tax	Not Registered	-	-	-	-	***
Excise Tax	Not Registered	-	-	-	-	***
Warehouse Keeper	Not Registered	-	-	-	-	***

Step	Action
(1)	Click ' Certificates '.



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What are you looking for?

User Type

HOME

CT-REG-DE-REG

VAT

EXCISE TAX

CORPORATE TAX

MY PAYMENTS

MY CORRESPONDENCE

USER AUTHORIZATION

MY AUDIT

MY REPORTS

OTHER SERVICES

Required Actions

Due Date	Description
No data	

Most Used Services

- Corporate Tax De-Registration
- Corporate Tax Registration

Registration Overview | Taxable Person Details | **Certificates (2)** | Account Access

Reference Number	Date of Issue	Certificate Type	Download
101000064337	25/01/2024	Corporate Tax De-Registration Certificate	Download
101000064335	25/01/2024	Corporate Tax Registration Certificate	Download



You can find your Corporate Tax De-Registration Certificate here.



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What are you looking for?

User Type عربي

HOME

CT-REG-DE-REG

VAT

EXCISE TAX

CORPORATE TAX

MY PAYMENTS

MY CORRESPONDENCE

USER AUTHORIZATION

MY AUDIT

MY REPORTS

OTHER SERVICES

Required Actions

Due Date	Description
No data	

Most Used Services

- Corporate Tax De-Registration
- Corporate Tax Registration

Registration Overview Taxable Person Details Certificates (2) Account Access

Reference Number	Date of issue	Certificate Type	Download
101000064337	25/01/2024	Corporate Tax De-Registration Certificate	...
101000064335	25/01/2024	Corporate Tax Registration Certificate	...



In order to download the De-Registration Certificate, click ‘..’ under the actions button against the Corporate Tax De-registration certificate reference number and click ‘**Download**’.



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FEDERAL TAX AUTHORITY

الهيئة الاتحادية للضرائب تؤكد أن الجهة المذكورة أدناه قامت بإفاد تسجيلها العربية الشركات في الإمارات العربية المتحدة
 وفقا للتسليم والالتزام القانوني بموجب المادة 47 من قانون الضريبة على الشركات لعام 2022 في شأن العربية على الشركات والأسواق.

Certificate of CT De-Registration in the United Arab Emirates
 (as per Federal Decree-Law Number 47 of 2022 on the Taxation of Corporations and Businesses)

The Federal Tax Authority certifies that the entity below has been de-registered for Corporate tax in the UAE and has paid all CT obligations up to the date of issuance of this certificate.

Tax Registration Number	100802450500001	رقم التسجيل الضريبي
Legal Name of Entity (Arabic)	دار	الاسم القانوني للشخص الاعتبارية
Legal Name of Entity (English)	Demo User	الاسم القانوني للشخص الاعتبارية (الإنجليزية)
Registered Address, and Contact Number	Address Line 1, Address Line 2, Address Line 3, Address Line 4, City +61324234234	العنوان المسجل ورقم التواصل
Date of Cessation of Business Activity	25/01/2024	تاريخ انقضاء النشاط التجاري
Reason for Cessation of Business Activity	Other	سبب إيقاف النشاط التجاري
Effective Deregistration Date	25/01/2024	تاريخ إلغاء التسجيل

List of sole establishments and branches under the registered taxable person

S.No	Legal Name	Licensing Authority	License Number	رقم ترخيص	نوع الترخيص	اسم القانوني
1	Community Development Authority		98765432178		مجتمع تنمية للتسويق	

- تم إصدار هذه الشهادة لتكون نافذة على المعلومات والمستندات المقدمة من هذا الكيان.
 - الجهة الاتحادية الضريبة لا تتحمل أي مسؤولية تجاه الأطراف الثالثة التي تصدر عن هذه الشهادة في الحالات التي يكون فيها الكيان أضافه قد قدم معلومات أو وثائق غير كاملة أو غير صحيحة.
 - لا يفيج هذه الشهادة الجهة الاتحادية للضرائب من إيراد تعليق أو تعليق الطرقات أو الغرامات أو الرسوم والتعويضات التي قد يتسببها القانون للكيان.

التاريخ الصادر:

Date of Issue: 25/01/2024

You can view the Corporate Tax De-Registration certificate details here.



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 conditional approval, approval or rejection notification.
- Reminder to complete the draft application (only if the applicant fails to take action on a drafted application within the regular time period).
- Draft application auto cancellation notification (only if the applicant fails to take action on a drafted application within a particular time period).
- Notification to submit the final Corporate Tax Return.