



WELCOME KIT

for Registrants for Corporate Tax



Dear Corporate Tax registrant

You have just registered with the Federal Tax Authority (FTA) for Corporate Tax (CT), which is a key step in achieving tax compliance. This step entails several tax obligations, which registrants must meet.

This welcome kit will guide you through the following steps after the registration procedure, including filing, amending details, deregistration, and accessing FTA services.

Your commitment to the Tax system is part of the success of the tax system in the UAE and one of the pillars of the UAE's economy. The collected tax will provide top-quality services and ensure future generations' well-being.

FEDERAL TAX AUTHORITY



Vision

A pioneering, world-class tax authority that supports sustainable financial diversification.



Mission

Collect and administer federal taxes, in addition to implementing tax regulations in accordance with high standards and international best practices, striving for innovation and efficiency, and focusing on stakeholders needs and customer expectations.

Core Values



Integrity

Provide our tasks and services with clarity, consistency and transparency in accordance with tax laws and procedures.



Leadership and Excellence

Apply the best tax standards and practices and work on sustainable development and improvement.



Innovation

Continuously innovate in our policies, procedures and services to make a quantum leap.



Professionalism

Provide our services professionally in accordance with policies, laws and tax procedures.



Team spirit

Work as a team to provide the best services and accomplish tasks and business.



TABLE OF CONTENTS

1

Important information

- > Services available

2

Obligations

- > Keep your Records
- > Tax Period
- > Submit your Tax Returns on time

SERVICES AVAILABLE

The Federal Tax Authority offers comprehensive and easily accessible online services.



KEEP YOUR RECORDS

You must keep accounting records, commercial books and all documents related to your business activities. These documents and records include



Balance sheet, Statement of Profit or Loss, and
Other Comprehensive Income



Records of salaries and wages



Records of fixed assets



Records that support information provided in the return
and enable verification of taxable income.

You must keep the required records for a minimum of 7 years after the end of the tax period to which they relate.

Tax Period

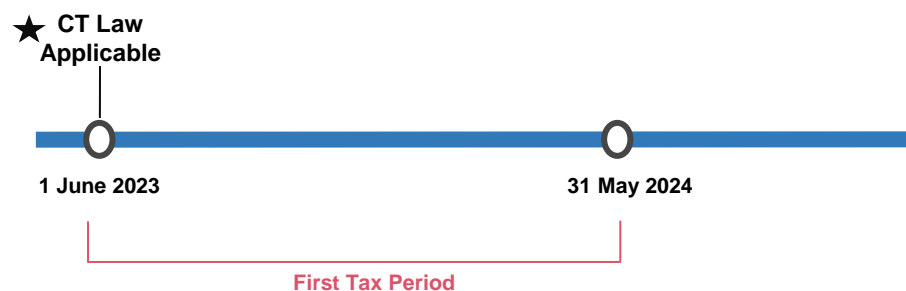
The UAE CT regime will become effective for financial years starting on or after 1 June 2023.

A Tax Period is the Financial Year for which a tax return is required to be filed.

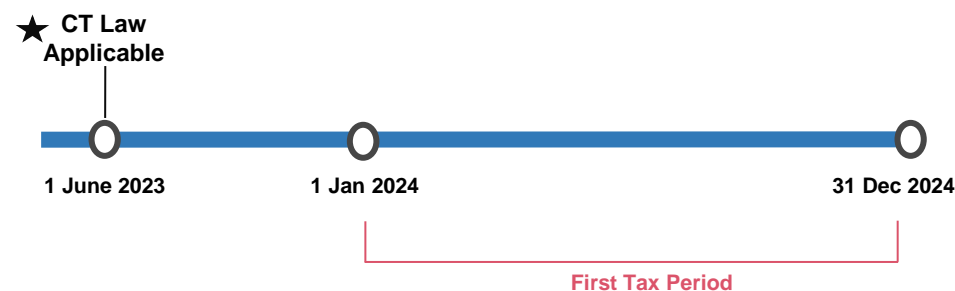
The Tax Period will generally be the Gregorian calendar year (i.e. from 1 January to 31 December), unless the business applies a different 12-month period for preparing its financial statements.

Examples of tax period

Financial Year : 1st June - 31 May



Financial Year : 1st Jan - 31 Dec



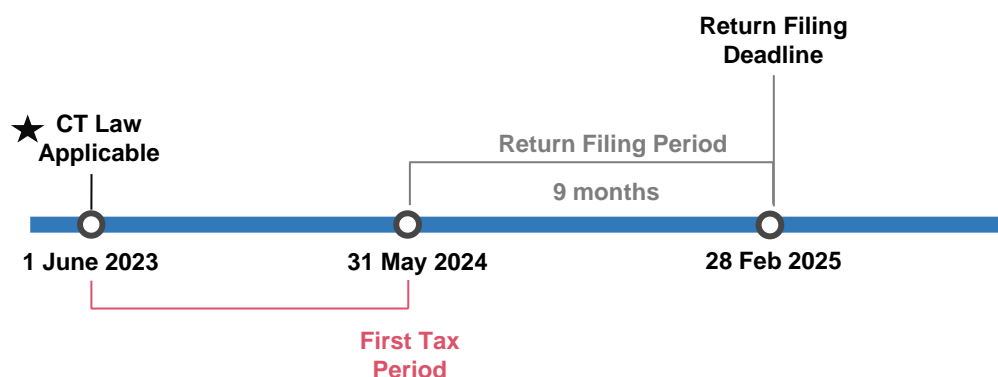


SUBMIT YOUR TAX RETURNS ON TIME

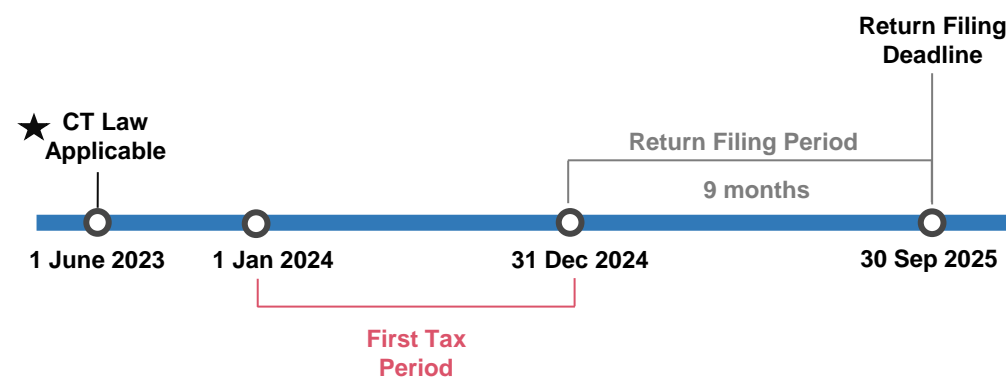
Tax returns must, in any case, be submitted within 9 months from the end of the tax period unless any other deadline is set by the FTA, even if no taxes are due for that period. Tax returns must be submitted through the FTA's online portal.

Examples of Return Filing Deadlines

Financial Year : 1st June - 31 May



Financial Year : 1st Jan - 31 Dec



IF YOU NEED HELP, PLEASE CONTACT US FOR FURTHER SUPPORT

[Eservices.tax.gov.ae](https://eservices.tax.gov.ae)



The Federal Tax Authority is proud to offer fully digitised services through its EmaraTax platform, including registration procedures, Tax Return submission, settlement of taxes payable, refund, reconsideration and clarification requests. These online procedures eliminate the need to file printed documents or visit the Authority at all stages of tax compliance.



www.tax.gov.ae

The FTA also publishes all relevant legislation, guides, infographics, and e-learning modules that Taxable Persons can use to learn about their tax obligations and how to meet them.



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If you have any enquiries where the answer is not readily available through other channels of communication with the FTA, please call the above number to speak with the Contact Centre team, which is prepared to answer all queries and provide you with any information you require.

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Federal Tax Authority

