

UAE CORPORATE TAX

Who needs to register



Corporate tax has transformed the business landscape in the UAE, bringing the country in line with global transparency and tax standards. Whether you operate a multinational company, a free zone entity, a small consultancy, or a freelance business, understanding the [UAE Corporate Tax Registration rules](#) is essential for staying compliant and protecting your license.

The new tax framework is governed by Federal Decree-Law No. 47 of 2022, and registration is managed through the Federal Tax Authority (FTA) via the EmaraTax digital portal. Once registered, companies receive a Tax Registration Number (TRN) and are required to file an annual return, usually within nine months from the end of the financial year.

Many assume that registration is only required for businesses that actually pay tax. However, under the law, registration is mandatory even if your income is below the taxable limit, or you qualify for exemptions. It proves your compliance, enables access to reliefs, and strengthens trust with banks, partners, investors, and regulators.



WHO IS REQUIRED

to Register for Corporate Tax in the UAE?

The Corporate Tax Law defines a wide range of entities that must complete corporate tax registration UAE procedures. Key categories include:

1. Mainland and Free Zone Companies
2. Foreign Companies with Taxable Nexus
3. Individuals Earning More Than AED 1 million Annually
4. Independent Partnerships



VOLUNTARY

UAE Corporate Tax Registration

Businesses can voluntarily register before they become liable. Benefits include:

- Enhanced credibility with banks and investors
- Better accounting structure and record keeping
- Easier scaling and compliance readiness
- Ability to claim future exemptions or reliefs

Voluntary registration does not trigger tax payments until thresholds are met.



EMARATAX

Pre-Registration

The FTA introduced pre-registration invitations within the EmaraTax portal, encouraging businesses to register before deadlines. If your company did not receive an invitation, you should register manually without delay to avoid penalties.



DOCUMENTS REQUIRED FOR CORPORATE TAX REGISTRATION

Below are the documents required for corporate tax registration in the UAE:

FOR COMPANIES

- Trade license copy
- MOA / AOA or partnership agreement
- Passport & Emirates ID for shareholders/directors
- Contact information and registered business address
- Financial year details
- Financial statements (if requested)

FOR INDIVIDUALS

- Emirates ID or passport
- Trade license or permit (for business activities)
- Proof of UAE business income
- Contact information and address details



STRATEGIC BENEFITS of Early Registration

- Banking and investor confidence
- Access to Free Zone relief & Small Business Relief
- Smooth license renewals
- Avoidance of penalties and delays
- Strong compliance reputation

Large Multinationals & OECD Pillar 2 Alignment

For multinational groups with revenues exceeding €750 million (approx. AED 3.15 billion):

- The UAE has implemented the Domestic Minimum Top-Up Tax (DMTT) at 15%
- Applies to financial years beginning 1 January 2025
- Applies to groups with multiple international entities operating across jurisdictions

Multinationals should:

- Review structure and data systems
- Register all constituent entities
- Prepare transition readiness





EXPERT GUIDANCE

With UAE Corporate Tax Registration

Understanding who needs to register for UAE Corporate Tax is the first step; executing it correctly is crucial to avoid penalties and secure compliance confidence. Shuraa Tax supports SMEs, free zone companies, partnerships, investors, individuals, and multinationals with complete compliance management, including:

- Corporate tax registration UAE
- Corporate tax filing and advisory
- Tax group structuring
- Relief and exemption eligibility assessment



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