

Client Alert



UAE Corporation and Businesses Tax – Registration of Taxable Persons

By Shahram Safai, Mevan Bandara and Alex Vromans

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The Federal Tax Authority (FTA) has launched early registration for corporate and business tax (CT) through the EmaraTax platform for digital tax services pursuant to Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses (CT Law). The CT Law states that Taxable Persons will become subject to CT from the beginning of their first financial year that starts on or after 1 June 2023.

The FTA has stated that the early registration period is available from January 2023 to May 2023 for certain categories of companies operating in the UAE. These selected companies are to receive invitations from the FTA by email and SMS, allowing them to register via the EmaraTax platform.

Following this phase, the FTA has stated that it will announce when registration will open for other companies and businesses, with priority being given to companies and businesses that have a financial year starting on 1 June 2023. ■

The Authors



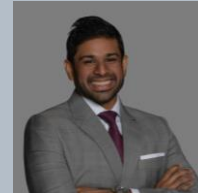
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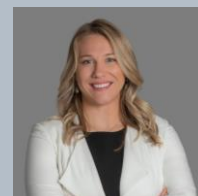
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Mevan practices in the firm's dispute resolution group. He advises and represents clients in arbitration, DIFC Court litigation and on-shore litigation.



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