

# Deadlines for UAE CT Registration

Simplified for you



Comprehensive Financial Services



# Our Tax Team



**Sheetal Soni, CA, CFA**  
**Partner**



**Prateek Tosniwal, FCA**  
**Partner**



**Karishma B Suwarnakar, CA**  
**Tax Manager**



**Kushal Kumar, CA**  
**Tax Consultant**



**Ashish Kapadia, CA**  
**Tax Consultant**



**Saurav Kalkal, ACCA**  
**Tax Associate**



# Our Management Team



**CA Shubhangi Tosniwal**  
Head of Audit

Shubhangi is a subject matter expert in the fields of Auditing and Finance. During her career, she has actively contributed to various projects, including conducting statutory audit, tax Audit and limited reviews for publicly-listed companies from sectors like Banking, textile, real estate, marketing and service enterprises.

Her diligent approach to internal auditing has contributed to the streamlining of organizational processes, the identification of control deficiencies, and the improvement of governance structures.



**Natasha Gupta**  
Head of Human Resources

Natasha is heading Human Resource department and assist senior management in managing HR policies, programs and in meeting the company's strategic requirements.

She is a commerce graduate and has experience in developing recruitment strategies, overseeing staff benefits, and more



**CA Karishma Suwarnakar**  
Head of Direct Tax

Karishma is a Chartered Accountant with 5+ years experience in Accounting, Taxation Audits. She is heading Corporate Taxation department along with assistance to clients on Transfer Pricing and International Tax Advisory and Structuring. She has been delivering strategic tax solutions and optimizing financial outcomes for businesses of all sizes. Karishma has an extensive experience of dealing with clients from various freezones like DIFC, ADGM, JAFZA etc



**CA Tarun Agarwal**  
Head of Accounts and Taxation

Tarun is a highly skilled professional who specializes in conducting independent and objective assessments of an organization's financial records, internal controls, and compliance with applicable laws and regulations. Tarun has led various tax and compliance related projects for entities from industries like Oil and gas, Environmental Consultancy Services, IT services etc.

# Our Management Team



**CA Rajvi Jariwala**  
Financial Analyst

Rajvi is a highly skilled and accomplished Chartered Accountant with more than 4 years of experience in various domains of accounting, auditing and finance. Her expertise lies in Valuation, Financial modeling and strategic advisory. She brings rich experience of IT, Steel Industry, General Trading, Real Estate, Textiles, Manufacturing industries.



**CA Siddharth Singhvi**  
Manager - Audit

Chartered accountant with 5 years of expertise in statutory audits, internal audits & corporate financing . Currently working as a professional consultant advising clients on the global structuring, international taxation advisory & Conducting statutory & internal audits for clients across the Middle East & India in different sectors such as precious metals, Oil & Gas, Service industries, Real estate.



**Dr. Dimple Bhojwani**  
Head Of M&A Strategic Advisory

As a highly accomplished financial analyst with a doctorate degree, she bring a wealth of expertise and academic rigor to the world of finance. With a strong foundation in economic theory and a commitment to data-driven decision-making, she have consistently delivered outstanding results in her role. Her analytical skills, honed through years of experience, have allowed her to navigate the complexities of financial markets with precision and insight.



**CA Samisha Ambre**  
Head Of Debt Advisory

Samisha is high skilled with 3 years work experience which includes advising multiple listed entities on optimizing their capex and working capital spends. Currently she is working on valuations, feasibility study, M&A transactions spanning across GCC and in different sectors such as Packaging, Pharma, Service industries and Real estate.

# Our Executive Team



Linomon K L



CMA Shamil V K



CMA Jassim Karim



CMA Arshad VM



Umer Farooq



CMA Sabik Mon MT



Muhammed Yasir Minhaj M



Muhammed Shamlan



Nibin Benny



Haifa Haris



Pushpa Naik



Remya Sahadeven



Aquila Noel



Vivek Kumar Dubey

# What we do



Licensing & PRO



Banking Services



HR and Recruitment



Accounting, Tax And  
Compliance



Audit And Assurance



Corporate Tax &  
International Tax Advisory



Corporate Financial  
Services



Technology Services



Startup Investing  
& Advisory



# Disclaimer

The following webinar is presented by a tax professional and is based on our understanding of tax laws and regulations as of the knowledge as on current date. While we strive to provide accurate and reliable information, we cannot guarantee the completeness or accuracy of the content presented during this webinar. Tax laws can be complex and may vary depending on the specific circumstances and jurisdiction. Therefore, it is essential to conduct independent research and consult the relevant tax authorities to ensure that you have the most current and accurate information. By participating in this webinar, you acknowledge and agree that we shall not be held responsible for any errors, omissions, or damages arising from the use of the information provided. We disclaim any liability for any actions taken or decisions made based on the content of this webinar. Thank you for your understanding.

# Our Webinars/Seminars/Staff Training



19 MAY, 2022

Understanding Public  
Consultation Document



23 JUNE, 2022

Understanding  
UAE CT with  
SME souk



19 DEC, 2022

UAE CT Law Simplified  
(Federal  
Decree Law)



25 MAY, 2023

Unravelling  
UAE CT



14 JUNE, 2023

UAE CT:  
Taxability of Free Zone  
entities



10 AUG, 2023

UAE CT:  
Simplifying freezone  
taxation



11 AUG, 2023

UAE CT:  
"Revaluation of  
Assets/Liabilities"



17 AUG, 2023

Seminar at Abu Dhabi  
with ICAI Dubai  
Chapter/Khaleej Times



# Our Webinars/Seminars/Staff Training



31 AUG 2023

UAE CT Fund and Fund  
Manager Taxation



07 SEPTT 2023

Staff Training for  
Shipping industry



14 SEP, 2023

Decoding UAE CT In  
partnership with  
*Tally Solutions*



15 SEP, 2023

Staff Training for  
real estate  
industry



27 SEPT,2023

Simplify UAE CT In  
association with *Dubai  
eye & EY*



21 DEC,2023

Natural Person  
Taxation



21 JAN,2024

Taxation on Tax  
Groups under UAE  
CT



22 FEB,2024

Family Foundations in  
UAE

# Our Videos/Webinars on Corporate Tax

## UAE CT Simplified

<https://www.youtube.com/@mics2024/playlists>

## UAE CT Explained as per Public Consultation Document

<https://youtu.be/O5KdVbETdo4>

## SMEsouk presents Webinar on Corporate Tax

<https://youtu.be/8C9Ta0hp0kQ>

## UAE CT Law Simplified (Federal Decree Law)

<https://youtu.be/lGABzmHg64c>

## UAE CT Law : Revaluation of Assets & Liabilities

<https://youtu.be/zQL2dsK-Ifc>

## Taxation on Natural Person

<https://www.youtube.com/watch?v=Q24x0fw6VJ8>

## Family Foundations in UAE

<https://www.youtube.com/watch?v=GSQvBuv5MaE>



# UAE CT Opinion Articles in Newspapers

**11 Sep 2023** **Impact of corporate tax on real estate investors in the UAE**

[www.khaleejtimes.com/business/impact-of-corporate-tax-on-real-estate-investors-in-the-uae](http://www.khaleejtimes.com/business/impact-of-corporate-tax-on-real-estate-investors-in-the-uae)

**18 Sep 2023** **Impact of corporate tax on Investment funds investment managers and investors**

[www.khaleejtimes.com/business/impact-of-corporate-tax-on-investment-funds-investment-managers-and-investors](http://www.khaleejtimes.com/business/impact-of-corporate-tax-on-investment-funds-investment-managers-and-investors)

**25 Sep 2023** **Impact of corporate tax on freezone entity**

[www.khaleejtimes.com/business/uae-impact-of-corporate-tax-on-free-zone-entities](http://www.khaleejtimes.com/business/uae-impact-of-corporate-tax-on-free-zone-entities)

**2 Oct 2023** **Impact of corporate tax on manufacturing companies**

[www.khaleejtimes.com/business/impact-of-corporate-tax-on-manufacturing-companies](http://www.khaleejtimes.com/business/impact-of-corporate-tax-on-manufacturing-companies)

**23 Oct 2023** **Exempt Income**

<https://www.khaleejtimes.com/business/exempt-income-provisions-under-uae-corporate-tax>

**26 Oct 2023** **Tax Groups**

[www.khaleejtimes.com/business/impact-of-corporate-tax-on-real-estate-investors-in-the-uae](http://www.khaleejtimes.com/business/impact-of-corporate-tax-on-real-estate-investors-in-the-uae)

**31 Oct 2023** **Transfer Pricing and arms Length Principle, Documentation**

[www.khaleejtimes.com/business/navigating-global-business-the-art-of-transfer-pricing-and-the-arms-length-principle](http://www.khaleejtimes.com/business/navigating-global-business-the-art-of-transfer-pricing-and-the-arms-length-principle)





# UAE CT Opinion Articles in Newspapers

**5 Nov 2023** **Commodity traders in UAE**

[www.khaleejtimes.com/business/exciting-news-for-commodity-traders-in-the-uae-on-corporate-taxation](http://www.khaleejtimes.com/business/exciting-news-for-commodity-traders-in-the-uae-on-corporate-taxation)

**11 Nov 2023** **UAE's single-digit corporate tax regime: Redefining global standards for fiscal efficiency**

[www.khaleejtimes.com/business/uaes-single-digit-corporate-tax-regime-redefining-global-standards-for-fiscal-efficiency](http://www.khaleejtimes.com/business/uaes-single-digit-corporate-tax-regime-redefining-global-standards-for-fiscal-efficiency)

**10 Dec 2023** **MNE Taxation**

[www.khaleejtimes.com/business/beyond-borders-unpacking-the-impact-of-corporate-tax-on-multinationals-in-the-uae](http://www.khaleejtimes.com/business/beyond-borders-unpacking-the-impact-of-corporate-tax-on-multinationals-in-the-uae)

**19 Dec 2023** **Accounting standards**

[www.khaleejtimes.com/business/decoding-accounting-standards-insights-for-modern-businesses](http://www.khaleejtimes.com/business/decoding-accounting-standards-insights-for-modern-businesses)

**28 Dec 2023** **Taxation on Foreign Entities**

<https://www.khaleejtimes.com/business/global-presence-local-impact-understanding-the-impact-of-uae-corporate-tax-on-foreign-entities>

**03 Jan 2024** **Taxation on Natural Persons**

<https://www.khaleejtimes.com/business/global-presence-local-impact-understanding-the-impact-of-uae-corporate-tax-on-foreign-entities>

**09 Jan 2023** **Understanding BEPS 2.0 pillar two rules and implementation strategies**

<https://www.khaleejtimes.com/business/understanding-beps-2-0-pillar-two-rules-and-implementation-strategies>



# UAE CT Opinion Articles in Newspapers

**24 Jan 2024** UAE family foundations

<https://www.khaleejtimes.com/business/uae-family-foundations-efficient-structure-to-navigate-new-tax-horizons-along-with-succession-plann>

**31 Jan 2024** A guide to foreign tax credits in UAE corporate tax law

<https://www.khaleejtimes.com/business/unlocking-global-opportunities-a-guide-to-foreign-tax-credits-in-uae-corporate-tax-law>

**07 Feb 2024** UAE tax exemption dynamics

[UAE tax exemption dynamics: Empowering exempt persons for economic progress - News | Khaleej Times](#)

**16 Feb 2024** Key Management compensation & transfer pricing dynamics

[PressReader.com - Digital Newspaper & Magazine Subscriptions](#)

**26 Feb 2024** Tax groups and qualifying groups

<https://www.khaleejtimes.com/business/global-presence-local-impact-understanding-the-impact-of-uae-corporate-tax-on-foreign-entities>

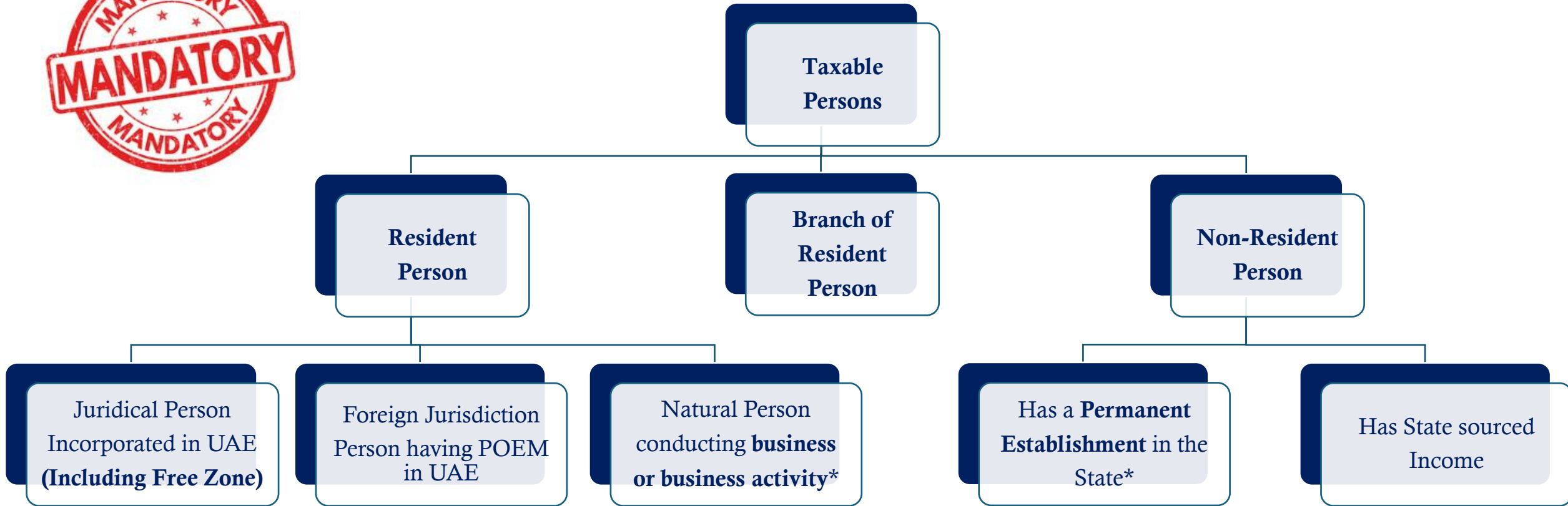


# Topics Covered

- Who requires CT Registration?
- Due Dates for Registration as per FTA Decision
- Sample Examples
- Penalties for late application
- Documents Required for Registration

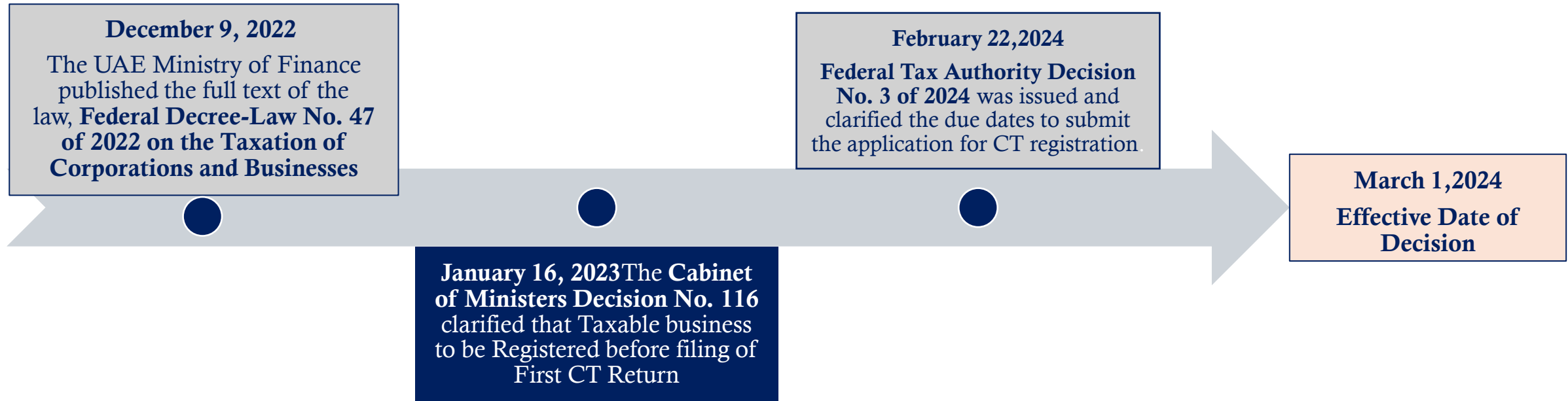


# Who Requires CT Registration?





# Timeline for CT Registrations



# FTA Decision No.3 of 2024: Registration Due Dates for Corporate Tax

# Due Dates: Resident Juridical Persons

**For entities already in existence as on 1<sup>st</sup> March 2024:**

| Date of License issuance irrespective of year of issuance            | Deadline for submitting a Tax Registration application |
|----------------------------------------------------------------------|--------------------------------------------------------|
| 1 January – 31 January                                               | 31 May 2024                                            |
| 1 February – 28/29 February                                          | 31 May 2024                                            |
| 1 March – 31 March                                                   | 30 June 2024                                           |
| 1 April – 30 April                                                   | 30 June 2024                                           |
| 1 May – 31 May                                                       | 31 July 2024                                           |
| 1 June – 30 June                                                     | 31 August 2024                                         |
| 1 July – 31 July                                                     | 30 September 2024                                      |
| 1 August – 31 August                                                 | 31 October 2024                                        |
| 1 September – 30 September                                           | 31 October 2024                                        |
| 1 October – 31 October                                               | 30 November 2024                                       |
| 1 November – 30 November                                             | 30 November 2024                                       |
| 1 December – 31 December                                             | 31 December 2024                                       |
| Where a person does not have a License on 1 <sup>st</sup> March 2024 | (3) Three months from 1 <sup>st</sup> March 2024       |



**MICS**

Comprehensive Financial Services

## رخصة تجارية

## Trading License

Government of Dubai



| License Details |                         | تفاصيل الرخصة   |                            |
|-----------------|-------------------------|-----------------|----------------------------|
| License Number  |                         | رقم الرخصة      |                            |
| Licensee        |                         | صاحب الرخصة     |                            |
| Trade Name      |                         | الإسم التجاري   |                            |
| Legal Status    | FZE (Limited Liability) | الشكل القانوني  | م م ح (ذات مسؤولية محدودة) |
| Issue Date      | 19/04/2022              | تاريخ الإصدار   | ٢٠٢٢/٠٤/١٩                 |
| Expiry Date     | 17/04/2024              | تاريخ الانتهاء  | ٢٠٢٤/٠٤/١٧                 |
| Business Unit   | Jebel Ali Free Zone     | قطاع العمل      | المنطقة الحرة لجبل علي     |
| Company Manager |                         | مدير الشركة     |                            |
| Name of Manager |                         | إسم مدير الشركة |                            |
| Address         |                         | العنوان         |                            |
| Premises No.    |                         | المقر رقم       |                            |
| Floor Number    |                         | رقم الطابق      |                            |
| Building Name   |                         | إسم المبنى      |                            |
| Area Name       |                         | إسم المنطقة     |                            |
| Activities      |                         | النشاطات        |                            |
|                 |                         |                 |                            |
| License Remarks |                         | ملاحظات الترخيص |                            |

001-13258803-190422



**Due Date:**  
30 June 2024

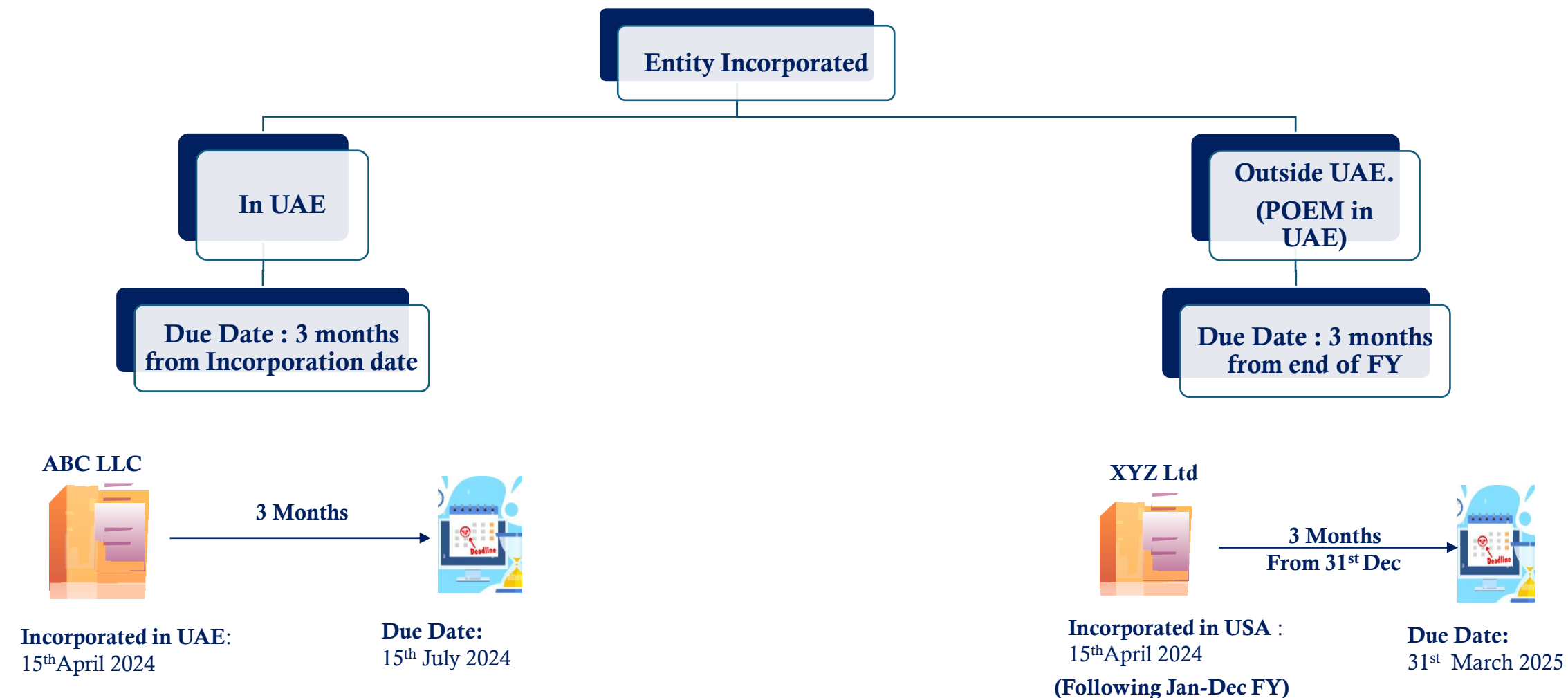
**Issuance Period:**  
1 April – 30 April

**License Issue Date:**  
19-April-2022



# Due Dates: Resident Juridical Persons

For entities incorporated on or after 1<sup>st</sup> March 2024



# Due Dates: Non -Resident Juridical Persons

**Non-Resident Person  
(Having PE in UAE)**

**PE Before 1<sup>st</sup> March  
2024**

**Due Date: 9 Months  
from PE Existence**

**PE After 1<sup>st</sup> March  
2024**

**Due Date: 6 Months  
from PE Existence**

**ABC Ltd**



**9 Months**



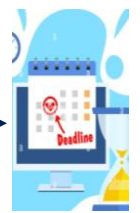
**PE Established in UAE:**  
9<sup>th</sup> February 2024

**Due Date:**  
9<sup>th</sup> November 2024

**XYZ Ltd**



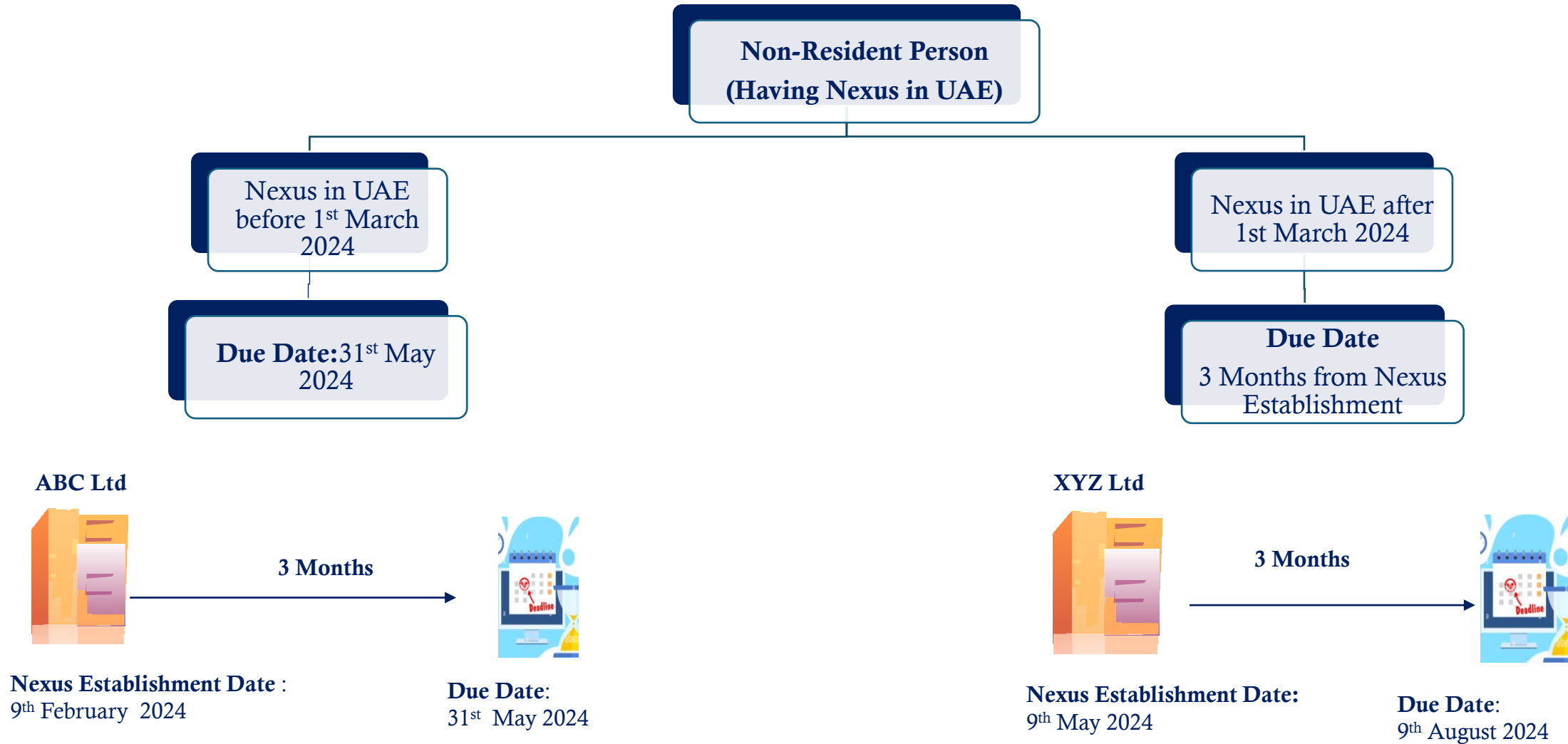
**6 Months**



**PE Established in UAE:**  
17<sup>th</sup> April 2024

**Due Date:**  
17<sup>th</sup> October 2024

# Due Dates: Non -Resident Juridical Persons



# Due Dates: Natural Persons

Natural Person

Resident in UAE

Due Date: 31<sup>st</sup>  
March 2025

Non-Resident in UAE

Due Date: 3 Months  
from the date Revenue  
exceeds AED 1 Mn

ABC Sole Establishment



Following FY Jan-Dec



Due Date:  
31<sup>st</sup> March 2025

Mr. A



3 Months  
From 20<sup>th</sup> Dec 2024



AED 1 Million Crosses:  
20<sup>th</sup> December 2024

Due Date:  
20<sup>th</sup> March 2025

# Penalties

As per Cabinet Decision 75 of 2023 amended by Cabinet Resolution 10 of 2024

**Application  
not Submitted  
within Due  
Date**



**Taxable Person**



**AED 10,000**



# How to Register

إمارات تاكس  
EMARATAX

What are you looking for?

User Type

عربي

-A A +A

HOME

VAT

EXCISE TAX

CORPORATE TAX

MY PAYMENTS

MY CORRESPONDENCE

USER AUTHORIZATION

OTHER SERVICES

No data

VAT 201 VAT return

Registration Overview

Taxable Person Details

Certificates (1)

Account Access

| Registration Type      | Registration Status | TRN/WHK No. | GIBAN | Effective Date of Registration | Application Reference Number | Action |
|------------------------|---------------------|-------------|-------|--------------------------------|------------------------------|--------|
| Corporate Tax          |                     | -           | -     | -                              |                              | ...    |
| Value Added Tax        |                     |             |       |                                | -                            | ...    |
| Tax Group              | ● Not Registered    | -           | -     | -                              | -                            | ...    |
| VAT Clearing Company - | ● Not Registered    | -           | -     | -                              | -                            | ...    |
| Excise Tax             | ● Not Registered    | -           | -     | -                              | -                            | ...    |
| Warehouse Keeper       | ● Not Registered    | -           | -     | -                              | -                            | ...    |

# Documents Required

Updated Trade License of Business

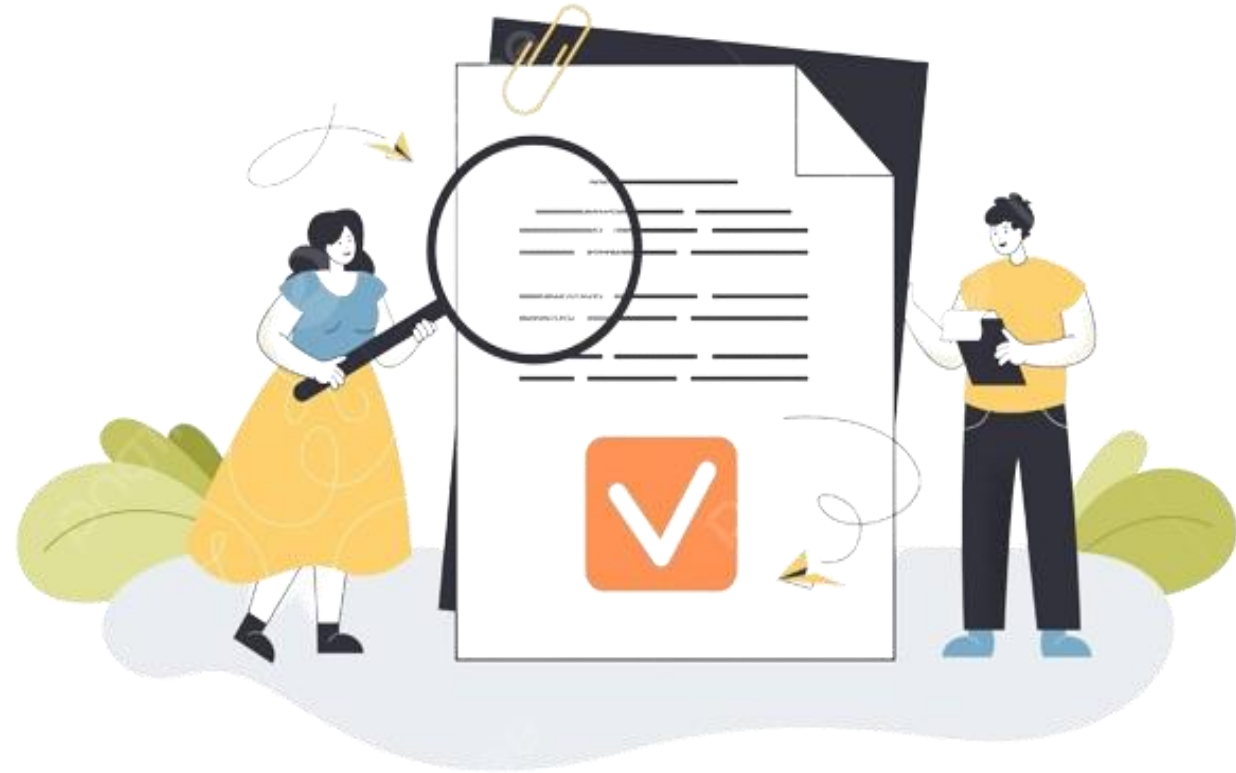
MOA of Business

Power of Attorney addressed in name of Manager.

Certificate of Incorporation

Emirates ID and Passport of Owners/Managers owning > 25%

Trade License of Owner in case Owner is Juridical Person



# MICS

Comprehensive Financial Services

## Q & A

### Session



# Contact Us



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# Thank you!



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