



## UAE: Corporate Tax

### Automated Eligibility Check for Waiver of Late Registration Penalty

Pursuant to the Federal Tax Authority's (FTA) 2025 initiative granting waiver of administrative penalties for late submission of Corporate Tax (CT) registration applications, an online eligibility check has been activated.

Taxpayers are required to enter their Date of Establishment and Financial Year through the designated [link](#), upon which the system automatically determines the applicable CT return filing due date as well as the revised deadline to qualify for the penalty waiver (i.e., two months prior to the applicable CT return filing deadline).

This mechanism enables taxpayers to independently verify their eligibility, eliminating the need for manual follow-ups or subjective interpretation.

### Advance Corporate Tax Payment via EmaraTax Portal

FTA has introduced a facility allowing taxpayers to make advance CT payments through the EmaraTax portal ahead of the CT return filing deadline.

Taxpayers can access this feature by selecting "Advance Payment" under the "My Payments" section on the portal. Taxpayers may allocate the payment either toward the next CT return filing period (i.e. for periods ending after 31 December 2025) or toward any future outstanding tax liabilities. Payments allocated to a specific CT return will be held on account until the relevant return is filed, while amounts designated for future liabilities will be automatically applied as such obligations arise.

Making timely advance payments can assist in effective cash flow planning, mitigate last-minute banking constraints, and ensure enhance preparedness ahead of CT return filing deadlines.

Please share your suggestions and feedback at  
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