



Corporate Tax Final Return

Entity Name:

Applicant Name:

Corporate Tax TRN:

Application Reference No.:

Submission Date & Time:

Application Status:

Downloaded Date & Time:

Step 1: Taxpayer Information

First Name in English	
TRN	
Entity type	
Entity subtype	
Building Name and Number	
Street Name (Area)	
Area	
Country	
City	
Mobile number	
Tax period start date	
Tax period end date	
Tax basis	
Revenue for the tax period	
Accounting basis used in the financial statements	



Step2: Election

Are you electing for Small Business Relief?	
Are you electing to use the realisation basis?	
Are you electing to exclude all eligible Foreign Permanent Establishment Income and associated expenditure in this return?	
Are you electing to adjust Taxable Income for gains recognised on a Qualifying Immovable Property owned prior to the first Tax Period?	
Are you electing to adjust Taxable Income for gains recognised on a Qualifying Intangible Asset owned prior to the first Tax Period?	
Are you electing to adjust Taxable Income for gains and losses on a Financial Asset and/or Financial Liability owned prior to the first Tax Period?	
Are you electing for the relief for transfers within a Qualifying Group?	
Are you electing for the Business Restructuring Relief	
Are there any other elections or disclosures required in the "Additional Information" section?	

Step 3: Schedule of Accounting

Description	Amount (AED)
Revenue	
Other expenses (excluding Salaries and Wages, Depreciation, Amortisation and Interest expenses)	
Earnings before Interest, Taxes, Depreciation and Amortisation (EBITDA)	
Total expenses	
Net profit/loss before tax	

Step 4: Tax computation

Section: Income before Adjustment for Deductions:

Description	Amount (AED)
Accounting Income	



Realisation basis adjustments	
Transitional provisions	
Election related adjustments	
Other Adjustments to Accounting Income	
Income before adjustments for deductions	

Section: Adjustments for Exempt Income

Description	Amount (AED)
Dividends and other profit distributions from a UAE juridical person	
Participation exemption - Dividends and other profit distributions received from a foreign Participating Interest	
Participation exemption - Gains or losses on the transfer, sale, or other disposition of a UAE or foreign Participating Interest	
Participation exemption - Foreign exchange gain/ losses on a UAE or foreign Participating Interest	
Participation exemption - Impairment gain/losses on a UAE or foreign Participating Interest	
Foreign Permanent Establishment income and expenditure applicable to Resident Persons	
Aircraft / shipping income applicable to Non - Resident Persons	
Adjustments for Exempt income	

Section: Adjustments for Reliefs

Description	Amount (AED)
Transfers within a Qualifying Group	

Description	Amount (AED)
Business restructuring relief	
Adjustments for Reliefs	
General Interest Deduction Limitation under Article 30	



Section: Adjustment for Non-Deductible Expenditure	
Non-deductible interest expense - Specific interest deduction limitation	
Non-deductible entertainment expenses	
Donations, grants, or gifts made to an entity that is not a Qualifying Public Benefit Entity	
Fines and penalties, other than amounts awarded as compensation for damages or breach of contract.	
Dividends, profit distributions or benefits of a similar nature paid to an owner of the Taxable Person	
Amounts withdrawn from the Business under Clause 5 of Article 33	
Any other non-deductible expenses	
Adjustments for deductions	
General Interest Deduction Limitation under Article 30	

Section: Adjustment for Related Party and Connected Persons	
Description	Amount (AED)
Adjustments for Related Party Transactions	
Adjustment for Connected Persons Transactions	
Adjustments for Related Party and Connected Persons Transactions.	

Section: Taxable Income	
Description	Amount (AED)
Taxable Income	



Section: Total Tax Calculations

Description	Amount (AED)
Corporate Tax on income subject to tax at 0%	
Corporate Tax on income subject to tax at 9%	
Tax Payable	
Foreign Tax Credit	
Corporate Tax Payable	

Step 5: Additional Information

Section: Information Request

Document Name	
Description	
Document uploaded	
Reason for non-provision (if any)	

Step 6: Declaration

Section Declaration:

First Name in English	
Last Name in English	
First Name in Arabic	
Last Name in Arabic	
Date of submission	

Date and time when this document was generated