



إمارات تاكس
EMARATAX

Tax Group Amendment User Manual

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Annexure







The below are the list of User manuals that you can refer to

| S. No | User Manual Name | Description |
|-------|----------------------------|---|
| 1 | Register as Online User | This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website and create an EmaraTax account with the FTA. |
| 2 | Manage online user profile | This manual is prepared to provide you an understanding on Login process, user types, forgot password and modify online user profile functionalities. |
| 3 | User Authorisation | This manual is prepared to provide you an understanding on Account Admin, Online User, and Taxable Person account definitions and functionalities. |
| 4 | Taxable person dashboard | This manual is prepared to help the following 'Taxable person' users to navigate through their dashboard in the Federal Tax Authority (FTA) EmaraTax Portal: <ul style="list-style-type: none"> Registered for VAT Registered for Excise Non-registered Taxpayer Tax Group Warehouse Keeper Freight Forwarder/VAT Clearing Company (TINCO) Excise Tax Clearing Company (TINCE) |
| 5 | Link TRN to email address | This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website to Link TRN to New Email Address. |



Navigating through Emaratax

The Following Tabs and Buttons are available to help you navigate through this process

| Button | Description |
|---|---|
| In the Portal | |
|  User types | This is used to toggle between various personas within the user profile such as Taxable Person, Tax Agent, Tax Agency, Legal Representative etc |
|  | This is used to enable the Text to Speech feature of the portal |
| English عربي | This is used to toggle between the English and Arabic versions of the portal |
|  | This is used to decrease, reset, and increase the screen resolution of the user interface of the portal |
|  Manage Account | This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password |
|  Log Out | This is used to log off from the portal |
| In the Business Process application | |
| Previous Step | This is used to go the Previous section of the Input Form |
| Next Step | This is used to go the Next section of the Input Form |
| Save as Draft | This is used to save the application as draft, so that it can be completed later |
|  | This menu on the top gives an overview of the various sections within the. All the sections need to be completed in order to submit the application for review. The Current section is highlighted in Blue and the completed sections are highlighted in green with a check |

The Federal Tax Authority offers a range of comprehensive and distinguished electronic services in order to provide the opportunity for taxpayers to benefit from these services in the best and simplest ways. To get more information on these services Click [Here](#)



Tax Group Amendment

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Introduction



This manual is prepared to help a VAT Tax Group representative member to navigate through the Federal Tax Authority EmaraTax portal and submit a Tax Group amendment application. Other Tax Group Members, who are not a representative member, will not be able to submit this application.

The following amendments to the registered Tax Group are allowed:

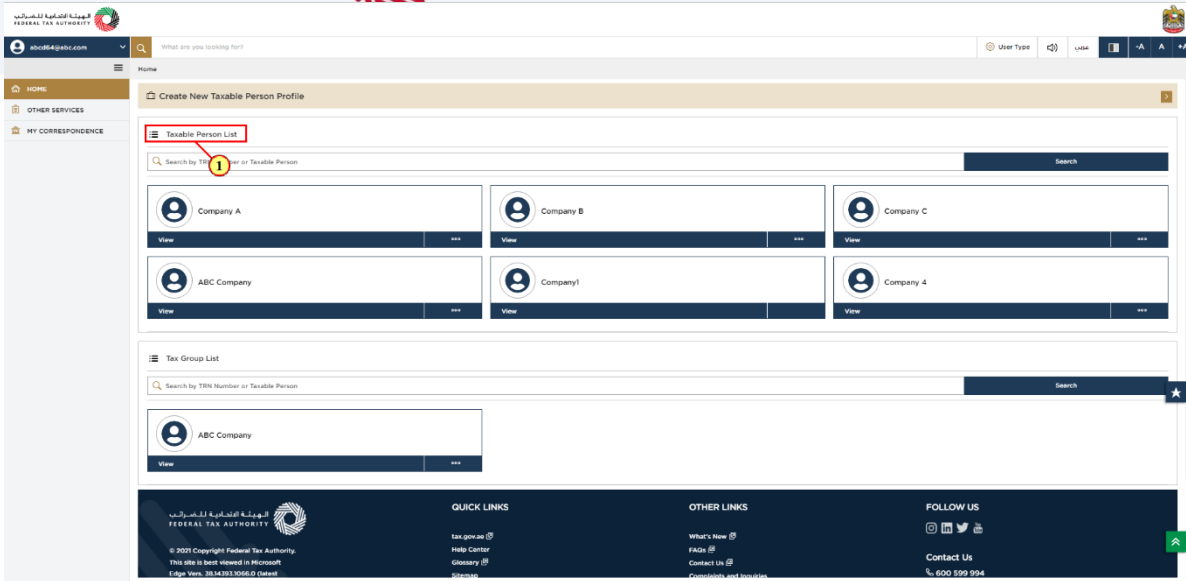
- Addition of a new member to the Tax Group.
- Removal of an existing member from the Tax Group; and
- Amendment of the Tax Group details.



Login to EmaraTax



- You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the 'sign up' button. If you have forgotten your password, you can use the "forgot password" feature to reset your password.
- If you login via your registered email and password, on successful login, the EmaraTax online user dashboard will be displayed. If you had opted for 2 factor authentication, you will be required to enter the OTP received in your registered email and mobile number to successfully login.
- If you wish to login via UAE Pass, you will be redirected to UAE Pass. On successful UAE Pass login, you will be redirected back to the EmaraTax online user dashboard.



| Step | Action |
|------|---|
| (1) | On successful login, the Taxable Person list screen is displayed. It displays the list of the Taxable Person linked to your EmaraTax user profile. If there are no Taxable Person linked to your user profile, this list will be empty and you would need to create a Taxable Person. |



Tax Group List

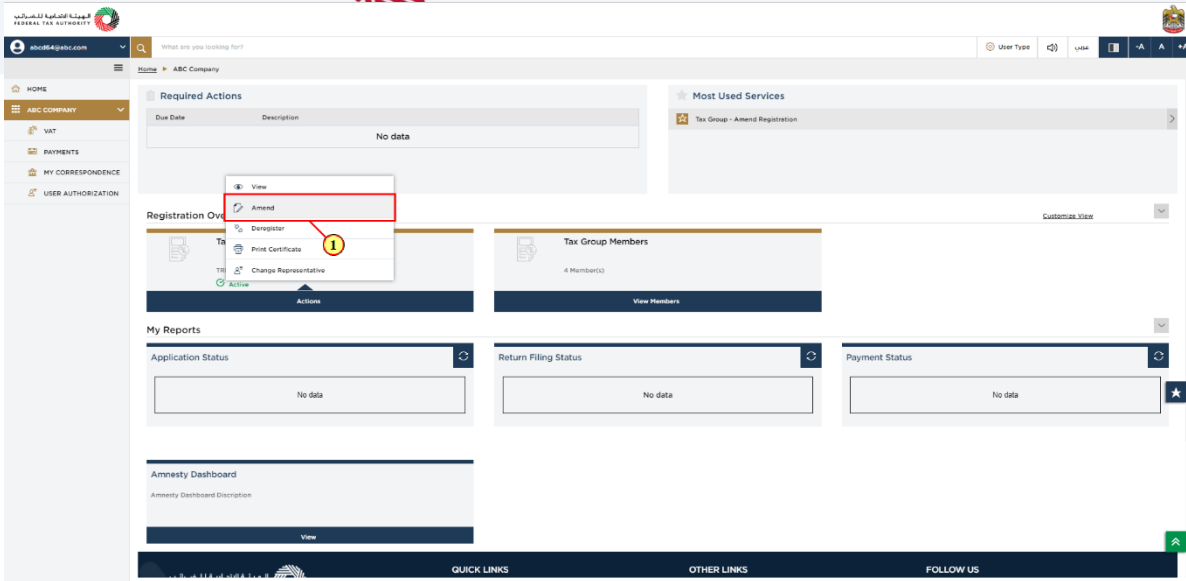
| Step | Action |
|------|---|
| (1) | Select the Tax Group that needs to be amended from the Tax Group list and click 'View'. |



EmaraTax Tax Group dashboard

The screenshot shows the EmaraTax Tax Group dashboard. The 'Registration Overview' section contains a 'Tax Group' card with a red box around the 'Actions' button. A red circle with the number '1' is placed over the 'Actions' button. Other sections include 'Required Actions', 'Most Used Services', 'My Reports', and 'Amnesty Dashboard'.

| Step | Action |
|------|--------------------|
| (1) | Click on 'Actions' |



| Step | Action |
|------|---|
| (1) | Select 'Amend' to initiate the Amend Tax Group application. |




Guidelines and Instructions

Required Documents

It will be necessary for you to prepare the following information in an appropriate format and include it in your online application:

- In case of adding a new member to the Tax Group:
 - Valid Trade License / Business License for each of the members.
 - Passport / Emirates ID of the authorized signatory.
 - Proof of authorization for the authorized signatory.
 - Monthly turnover declaration for the specified periods that is signed and stamped by the authorized signatory on the entity's printed letterhead, and supporting financial documents such as invoices, purchase orders, title deeds, and lease agreements.
 - Group structure showing the representative member and the group members (stamped and signed by the authorized signatory).
 - Stamped and signed no objection letters from each of the members to authorize the representative member to represent the group.
 - A copy of the legislation that establishes the entity in case the registration request was in relation to a federal / local government entity. Depending on the basis on which you are registering, other relevant documents may include:
 - For taxable supplies (applicable for all legal types except Federal and Emirate Government):
 - Audit report audited or non-audited financial statement.
 - Self-prepared calculation sheet which may include details to calculate the taxable/zero-rated supplies based on financial records.
 - Revenue invoices with evidence (e.g. Local Purchase Order or Contracts).
 - Monthly turnover declaration for the specified periods that is signed and stamped by the authorized signatory on the entity's printed letterhead.
 - Supporting financial documents (e.g. Invoices, LPOs, contracts, title deeds/tenancy contracts).
 - For taxable expenses (applicable for all legal types except Federal and Emirate Government):
 - Audit report, audited or non-audited financial statement.
 - Expense budget report.
 - Articles of Association/Partnership Agreement (if applicable).
 - Certificate of Incorporation (if applicable for Legal Person).
 - Documents which show ownership information of the business.
 - Customs details (if applicable).
 - Club, charity or association registration documents and supporting evidence (applicable if you selected "Legal person - Club, Charity or Association").
 - A copy of the Decree (applicable if you selected "Legal person - Federal UAE Government Entity" or "Legal person - Emirate UAE Government Entity").
 - Other relevant documents such as documents providing information about your organization, including its activities and size (applicable if you selected "Legal person - Other").
 - A scanned copy of the Emirates ID and passport of the manager, owner and senior management.
 - A scanned copy of the land/property title deed (applicable if you selected "Legal Person - Incorporate/Legal Person - Club or Association/Legal Person - Charity/Legal Person - Federal UAE Government Entity/Legal person - Emirate UAE Government Entity").
- In case of removing an existing member from the Tax Group:
 - Proof of no longer being eligible to remain register as Tax Group.

 The 'guidelines and instructions' page is designed to help you understand certain important requirements relating to Tax Group Amendment in the UAE. It also provides guidance on what information you should have in hand when you are completing the Tax Group Amendment application.



Home > Tax Group Registration - Amend

- * Group structure showing the representative member and the group members (stamped and signed by the authorized signatory);
- * Stamped and signed no objection letters from each of the members to authorize the representative member to represent the group;
- * A copy of the legislation that establishes the entity in case the registration request was in relation to a federal / local government entity. Depending on the basis on which you are registering, other relevant documents may include:
 - For taxable supplies (applicable for all legal types except Federal and Emirate Government):
 - Audit report audited or non-audited financial statement;
 - Self-prepared calculation sheet which may include details to calculate the taxable (zero-rated) supplies based on financial records;
 - Revenue forecast with evidence (e.g., Local Purchase Order or Contract);
 - Monthly turnover declaration for the specified periods that is signed and stamped by the authorized signatory on the entity's printed letterhead;
 - Supporting financial documents (e.g., invoices, LPOs, contracts, file deals, tenancy contracts);
 - For taxable expenses (applicable for all legal types except Federal and Emirate Government):
 - Audit report audited or non-audited financial statement;
 - Expense budget report;
 - Articles of Association/Partnership Agreement (if applicable);
 - Certificate of incorporation (if applicable for Legal Person);
 - Documents which show ownership information of the business;
 - Customs details (if applicable);
 - Club, charity or association registration documents and supporting evidence (applicable if you selected "Legal person - Club, Charity or Association");
 - A copy of the Decree (applicable if you selected "Legal person - Federal UAE Government Entity" or "Legal person - Emirate UAE Government Entity");
 - Other relevant documents such as documents providing information about your organization, including its activities and size (applicable if you selected "Legal person - Other");
 - A scanned copy of the Emirates ID and passport of the manager, owner and senior management;
- * A scanned copy of the land/property title deed (applicable if you selected "Legal Person - Incorporate/Legal Person - Club or Association/Legal Person - Charity/Legal Person - Federal UAE Government Entity/Legal person - Emirate UAE Government Entity");
- 2. In case of removing an existing member from the Tax Group:
 - * Proof of no longer being eligible to remain register as Tax Group;
 - * Group structure of the business;
 - * Financial Audit Report (Accepted the types are PDF, Excel, Docs, JPG, PNG and JPEG. The individual file size limit is 5 MB).
- 3. Other:
 - * Financial Audit Report (Accepted the types are PDF, Excel, Docs, JPG, PNG and JPEG. The individual file size limit is 5 MB).

Service Details

- About the service
- Eligibility Criteria
- Service steps
- FAQs

I confirm that I have read the above instructions and guidelines.

Back Cancel Start

| Step | Action |
|------|--|
| (1) | <ul style="list-style-type: none"> A screen will appear with guidelines and instructions. Read the guidelines and instructions for Tax Group Amendment and mark the checkbox to confirm. |



Home > **Services** > Tax Group Registration - Amend

- * Group structure showing the representative member and the group members (stamped and signed by the authorized signatory);
- * Stamped and signed no objection letters from each of the members to authorize the representative member to represent the group;
- * A copy of the legislation that establishes the entity in case the registration request was in relation to a federal / local government entity. Depending on the basis on which you are registering, other relevant documents may include:
 - For taxable supplies (applicable for all legal types except Federal and Emirate Government)
 - Audit report audited or non-audited financial statement;
 - Self-prepared calculation sheet which may include details to calculate the taxable/zero-rated supplies based on financial records
 - Revenue forecast with evidence (e.g., Local Purchase Order or Contract)
 - Monthly turnover declaration for the specified periods that is signed and stamped by the authorized signatory on the entity's printed letterhead
 - Supporting financial documents (e.g., invoices, LPOs, contracts, file deals, tenancy contracts)
 - For taxable expenses (applicable for all legal types except Federal and Emirate Government)
 - Audit report, audited or non-audited financial statement
 - Expense budget report
 - Articles of Association/Partnership Agreement (if applicable)
 - Certificate of Incorporation (if applicable for Legal Person)
 - Documents which show ownership information of the business
 - Customs details (if applicable)
 - Club, charity or association registration documents and supporting evidence (applicable if you selected "Legal person - Club, Charity or Association")
 - A copy of the Decree (applicable if you selected "Legal person - Federal UAE Government Entity" or "Legal person - Emirate UAE Government Entity")
 - Other relevant documents such as documents providing information about your organization, including its activities and size (applicable if you selected "Legal person - Other")
 - A scanned copy of the Emirates ID and passport of the manager, owner and senior management
- * A scanned copy of the land/property title deed (applicable if you selected "Legal Person - Incorporate/Legal Person - Club or Association/Legal Person - Charity/Legal Person - Federal UAE Government Entity/Legal person - Emirate UAE Government Entity")
- 2. In case of removing an existing member from the Tax Group:
 - * Proof of no longer being eligible to remain register as Tax Group
 - * Group structure of the business
 - * Financial Audit Report (Accepted the types are PDF, Excel, Docs, JPG, PNG and JPEG. The individual file size limit is 5 MB)
- 3. Other:
 - * Financial Audit Report

Accepted the types are PDF, Excel, Docs, JPG, PNG and JPEG. The individual file size limit is 5 MB)

Service Details

- About the service 2
- Eligibility Criteria 2
- Service steps 2
- FAQs 2

I confirm that I have read the above instructions and guidelines

Back Cancel **Start**

| Step | Action |
|------|--|
| (1) | Click 'Start' to initiate the Tax Group Amendment application. |



Member Details

Adding a new member to a registered Tax Group



The following sections explain the steps of Adding a member to a registered Tax Group in the Tax Group Amendment Form.



| Step | Action |
|------|---|
| (1) | Click 'Add Members', to add new member to the tax group, if required. |



Adding a member who has active TRN / TIN

| Step | Action |
|------|--|
| (1) | If the member you intend to add to the Tax Group is already registered, select “Yes” for the question “Is this member registered for VAT?” |



| Step | Action |
|------|--|
| (1) | <ul style="list-style-type: none"> Provide the TRN or TIN of the member. If the TRN or TIN is valid, the legal name of the member will be displayed by Emaratax. Enter all the mandatory information. The taxable supplies and expenses figures must only be reported in UAE Dirhams (AED). |



The screenshot shows a web-based form titled 'Add Member' within a 'Tax Group Registration - Amendment' process. The form contains the following fields and options:

- Is this member registered for VAT?** with radio buttons for 'Yes' (selected) and 'No'.
- VAT TIN/TIN of the member:** 1006353419000V6
- Legal Name in English:** Abdullahi kauser
- Legal Name in Arabic:** عبدالله كاuser
- Taxable Supplies - Last 12 months:** 400,000.00
- Taxable Supplies - Next 30 days:** 0.00
- Taxable Expenses - Last 12 months:** 10,000.00
- Taxable Expenses - Next 30 days:** 0.00

A red button labeled 'Add Member' is located at the bottom right of the form, with a yellow circle containing the number '1' pointing to it.

| Step | Action |
|------|--|
| (1) | Click 'Add member' after entering all the details. |



Home > ABC Company > Tax Group Registration - Amend

What are you looking for?

User Type | User | Search | A | A+ | A-

1 Member Details | 2 Tax group Details | 3 Authorized Signatory | 4 Review and Declaration

Representative Info

Member Details + Add Member

| Representative Member | Status | TRN/TRN | Legal name of member(EN) | Legal name of member(AR) | Action |
|-------------------------------------|-------------|-----------------|--------------------------|--------------------------|--------|
| <input checked="" type="checkbox"/> | Active | 100636927000003 | ABC Company | شركة | |
| <input type="checkbox"/> | Active | 100633337000003 | Company B | شركة ب | *** |
| <input type="checkbox"/> | Active | 100636634600003 | Nitna | نيتنا | *** |
| <input type="checkbox"/> | Active | 100633637000003 | Company A | شركة أ | *** |
| <input type="checkbox"/> | To be added | 100633449000003 | Abdullah kasser | عبدالله كاسر | *** |

Previous Step Cancel Save as Draft Next Step



- After adding the member, dash board displays member status 'To be added'.
- Upon approval of the application by the FTA, the status of the TRN of the members will be changed from “Approved” to “Suspended”.
- The members may also be required to submit a final tax return which will be generated by EmaraTax.



Add member who does not have active TRN/TIN

Add Member

Is this member registered for VAT?

Yes No

You need to enter the registration details for the member you are adding. This new member will be added to your user profile.

Profile Name in English:

Profile Name in Arabic:

Preferred Language:

Preferred Communication Channel:

Upload Taxable Person Logo (Optional)

Max File Size : 5 MB | Formats: JPEG, JPG, PNG | Max No. of files : 1

Proceed for VAT Registration

| Step | Action |
|------|---|
| (1) | If a member you intend to add to the Tax Group is not registered with the FTA, select “No” for the question “Is the Member already registered with the FTA for VAT?”. |



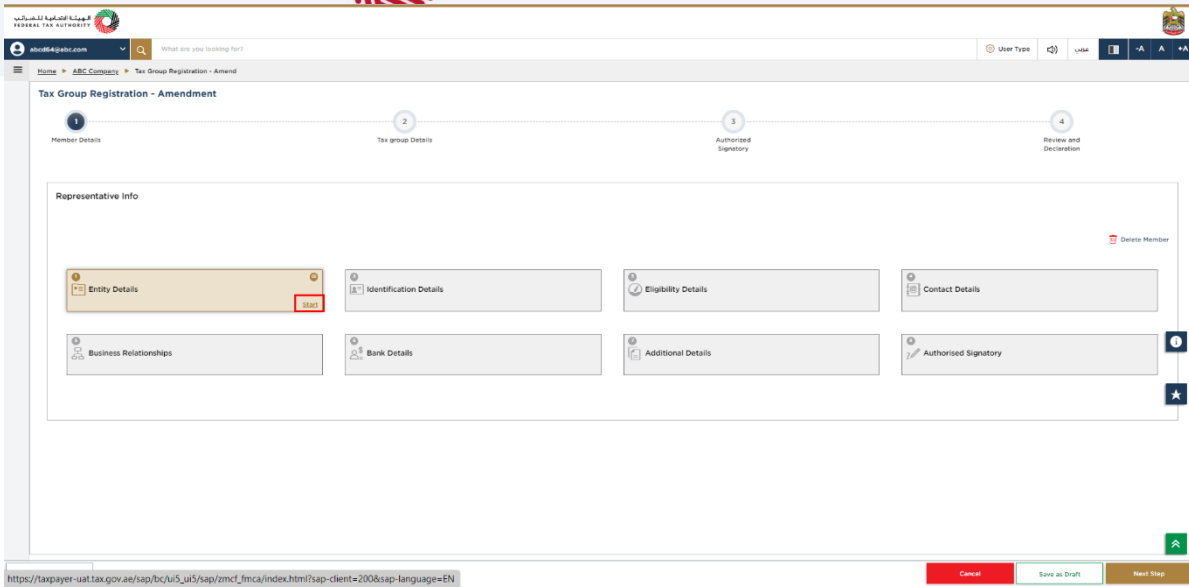
The screenshot shows a web interface for 'Tax Group Registration - Amendment'. A modal window titled 'Add Member' is open. It contains the following elements:

- A radio button selection for 'Is this member registered for VAT?' with 'No' selected.
- A message: 'You need to enter the registration details for the member you are adding. This new member will be added to your user profile.'
- Input fields for 'Profile Name in English' (containing 'Company 5') and 'Profile Name in Arabic' (containing 'شركة 5').
- A dropdown menu for 'Preferred Language' set to 'English'.
- A dropdown menu for 'Preferred Communication Channel' set to 'Email'.
- An 'Upload Taxable Person Logo (Optional)' section with an 'Add' button and a 'Drag files here' area. Below it, it specifies 'Max File Size : 5 MB', 'Formats: JPEG, JPG, PNG', and 'Max No. of files : 1'.
- A red button labeled 'Proceed for VAT Registration' with a circled '1' next to it.
- At the bottom of the modal, there are 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step' buttons.

| Step | Action |
|------|---|
| (1) | Enter all the mandatory information and click 'Proceed for VAT Registration' to initiate the VAT registration for the un-registered member. |



| Step | Action |
|------|--|
| (1) | It is required to complete all the sections of the VAT registration for this un-registered member. |



- Refer the VAT registration user manual for completing the VAT registration sections of the un-registered member.
- On approval of the application, for the members newly registered by the representative member – A new taxable person account is created and will be assigned to the EmaraTax online user account of the representative member.



| Step | Action |
|------|--|
| (1) | After completing all the sections, click 'Next Step' to continue with the Amend Tax Group application. |



Removing a member from a registered Tax Group in the Tax Group Amendment Form



The following sections explain the steps of Removing a member from a registered Tax Group in the Tax Group Amendment Form.



Home > ABC Company > Tax Group Registration - Amend

What are you looking for?

User Type | User | A | A+ | A+

Tax Group Registration - Amendment

1 Member Details | 2 Tax group Details | 3 Authorized Signatory | 4 Review and Declaration

Representative Info


Member Details + Add Member

| Representative Member | Status | TRN/TIN | Legal name of member(EN) | Legal name of member(AR) | Action |
|-------------------------------------|-------------|-----------------|--------------------------|--------------------------|-----------------------|
| <input checked="" type="checkbox"/> | Active | 100636927000003 | ABC Company | شركة | |
| <input type="checkbox"/> | Active | 100633137000003 | Company B | شركة ب | *** |
| <input type="checkbox"/> | Active | 100636634600003 | Nthsa | نثسا | *** |
| <input type="checkbox"/> | Active | 100633637000003 | Company A | الشركة ا | *** |
| <input type="checkbox"/> | To be added | 100633449000003 | Abdullah kauser | عبدالله كاوسر | More Remove Member |

Customize Columns | Status | Search

showing 5 of 6 records per page

Previous Step | Cancel | Save as Draft | Next Step

 Inside the Tax Group Member tile, EmaraTax will display all the members of the registered Tax Group.



Home > ABC Company > Tax Group Registration - Amend

What are you looking for? User Type

Tax Group Registration - Amendment

1 Member Details 2 Tax group Details 3 Authorized Signatory 4 Review and Declaration

Representative Info

Member Details + Add Member

| Representative Member | Status | TRN/ TIN | Legal name of member(EN) | Legal name of member(AR) | Action |
|-----------------------|-------------|-----------------|--------------------------|--------------------------|---------------|
| ✓ | Active | 100636927000003 | ABC Company | شركة | |
| | Active | 100633137000003 | Company B | شركة ب | *** |
| | Active | 100636634600003 | Nitna | نيتنا | *** |
| | Active | 100633637000003 | Company A | الشركة ا | Remove Member |
| | To be added | 100633489000003 | Abdullah kauser | عبدالله كاوسر | |

Previous Step Cancel Save as Draft Next Step

| Step | Action |
|------|--|
| (1) | <ul style="list-style-type: none"> Select the member you would like to remove from the Ta Group. Within the Action dots you will be able to see option to 'Remove Member'. Click on Remove Member. |



Remove Member : 100636634600003

VAT TRN/TIN of the member
100636634600003

Legal Name in English
NINSA

Legal Name in Arabic
نيسا

| | | | |
|-----------------------------------|------------|---------------------------------|-----------|
| Taxable Supplies - Last 12 months | 400,000.00 | Taxable Supplies - Next 30 days | 20,000.00 |
| Taxable Expenses - Last 12 months | 10,000.00 | Taxable Expenses - Next 30 days | 1,000.00 |

Effective date of removal
08/09/2022

Reason for Removal
Ineligible: the member no longer meets the required Tax Group conditions

Please provide supporting Documents
Add/View()

Drop files here
Max File size: 10 MB | Formats: PDF, DOC | Max No. of files: 3

Does the member own any capital assets subject to the Capital Assets Scheme when the application takes effect?
 Yes No

Will the member be partly exempted if this change takes place?
 Yes No

Has the member made or received any prepayment or down payment in respect of any supply part or all of which will be delivered after it has left the Tax Group?
 Yes No

Does the member expect to incur input tax after having left the Group which relates to any supply (including any disregarded intra-Group supply) which it made whilst still a Member of the Group?
 Yes No

Remove Member

| Step | Action |
|------|---------------------------------|
| (1) | Enter all the mandatory fields. |



Remove Member : 100636634600003

VAT TRN/TIN of the member
100636634600003

Legal Name in English
NINSA

Legal Name in Arabic
نينسا

Taxable Supplies - Last 12 months
400,000.00

Taxable Supplies - Next 30 days
20,000.00

Taxable Expenses - Last 12 months
10,000.00

Taxable Expenses - Next 30 days
1,000.00

Effective date of removal
08/09/2022

Reason for Removal
Ineligible: the member no longer meets the required Tax Group conditions

Please provide supporting Documents
Add/View() Drag files here
Max File size: 10 MB Formats: PDF,DOC Max No. of files: 3

Does the member own any capital assets subject to the Capital Assets Scheme when the application takes effect?
 Yes No

Will the member be partly exempted if this change takes place?
 Yes No

Has the member made or received any prepayment or down payment in respect of any supply part or all of which will be delivered after it has left the Tax Group?
 Yes No

Does the member expect to incur input tax after having left the Group which relates to any supply (including any disregarded intra-Group supply) which it made whilst still a Member of the Group?
 Yes No

Remove Member

Previous Step

Cancel Save as Draft Next Step

| Step | Action |
|------|--|
| (1) | Click 'Remove Member' and continue with the Amend Tax Group application. |



Remove Member : 100636634600003

VAT TRN/TIN of the member
100636634600003

Legal Name in English
NINSA

Legal Name in Arabic
نينسا

Taxable Supplies - Last 12 months
400,000.00

Taxable Supplies - Next 30 days
20,000.00

Taxable Expenses - Last 12 months
10,000.00

Taxable Expenses - Next 30 days
1,000.00

Effective date of removal
08/09/2022

Reason for Removal
Ineligible: the member no longer meets the required Tax Group conditions

Please provide supporting Documents
Add/View() Drag files here
Max File size: 10 MB Formats: PDF,DOC Max No. of files: 3

Does the member own any capital assets subject to the Capital Assets Scheme when the application takes effect?
 Yes No

Will the member be partly exempted if this change takes place?
 Yes No

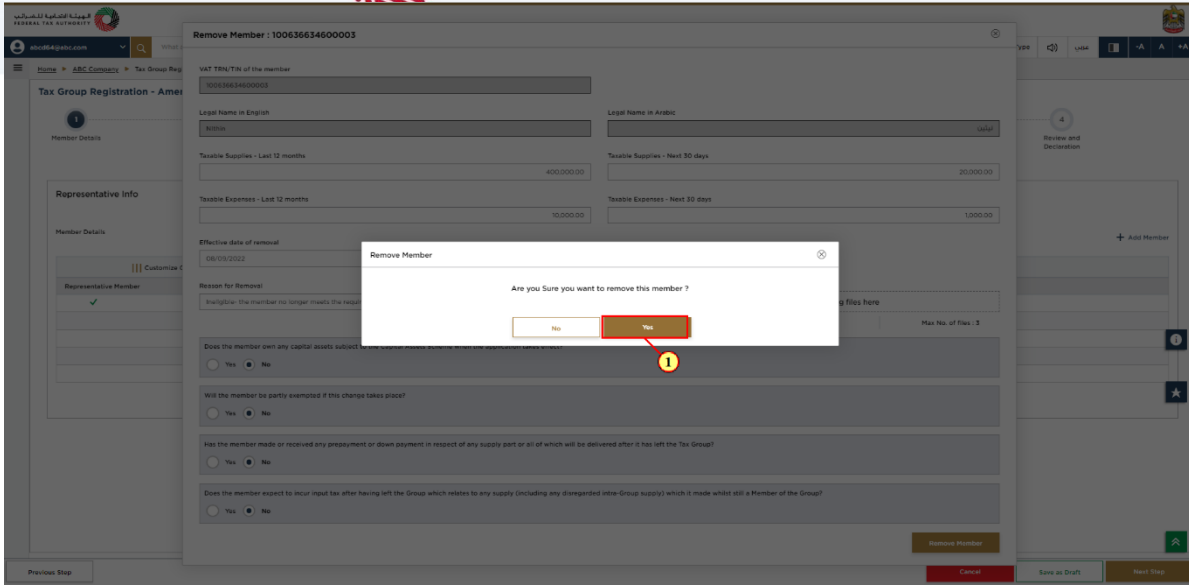
Has the member made or received any prepayment or down payment in respect of any supply part or all of which will be delivered after it has left the Tax Group?
 Yes No

Does the member expect to incur input tax after leaving the Group which relates to any supply (including any disregarded intra-Group supply) which it made whilst still a Member of the Group?
 Yes No

Remove Member

Upon approval of the amendment application form by FTA to remove a tax group member, status of the members changes as follows :

- For members who have a TRN – The status of the TRN is changed from ‘Suspended’ to ‘Approved’ and the TRN becomes active again.
- For members who have a TIN – will be registered for VAT based on the eligibility criteria and a TRN will be issued.
- It is the obligation of such members to re-examine their individual position upon exiting the Tax Group and apply for a VAT deregistration if required.



| Step | Action |
|------|---|
| (1) | Click 'Yes' to proceed and the remove member application will be displayed. |



Home > ABC Company > Tax Group Registration - Amend

What are you looking for? User Type

Tax Group Registration - Amend

1 Member Details 2 Tax group Details 3 Authorized Signatory 4 Review and Declaration

Representative Info

Member Details + Add Member

| Representative Member | Status | TRN/ TIN | Legal name of member(EN) | Legal name of member(AR) | Action |
|-------------------------------------|---------------|-----------------|--------------------------|--------------------------|--------|
| <input checked="" type="checkbox"/> | Active | 100636927000003 | ABC Company | شركة | |
| <input type="checkbox"/> | Active | 100633370000003 | Company B | شركة ب | *** |
| <input type="checkbox"/> | To be removed | 100636634600003 | Nitna | نيتنا | *** |
| <input type="checkbox"/> | Active | 100633837000003 | Company A | الشركة ا | *** |
| <input type="checkbox"/> | To be added | 100633490000003 | Abdullah kauser | عبدالله كاوسر | *** |

Customize Columns Status Search

showing 5 of 6 records per page

Previous Step Cancel Save as Draft Next Step

| Step | Action |
|------|---|
| (1) | Click 'Next Step' to save and proceed to the 'Tax Group Details' section. |



Tax Group Details

Actual or estimated financial transaction value for the group

Please provide the values for turnover or expenses as appropriate

| | | | |
|-----------------------------------|--------------|---------------------------------|------|
| Taxable Supplies - Last 12 months | 1,200,000.00 | Taxable Supplies - Next 30 days | 0.00 |
| Taxable Expenses - Last 12 months | 30,000.00 | Taxable Expenses - Next 30 days | 0.00 |

Do you also expect to make exempt supplies?
 Yes No

Effective Date of Registration

Note: By default the effective date for this Tax Group subject to necessary checks being satisfied will be the first day of tax period following the tax period in which the application is received or any other date as decided by the FTA. The FTA may certain are situations accept a preferred date. If you want to propose a preferred date of registration for the Tax Group, please indicate it below.

Tax Group control conditions

Is there a Group Controller?
 Yes No

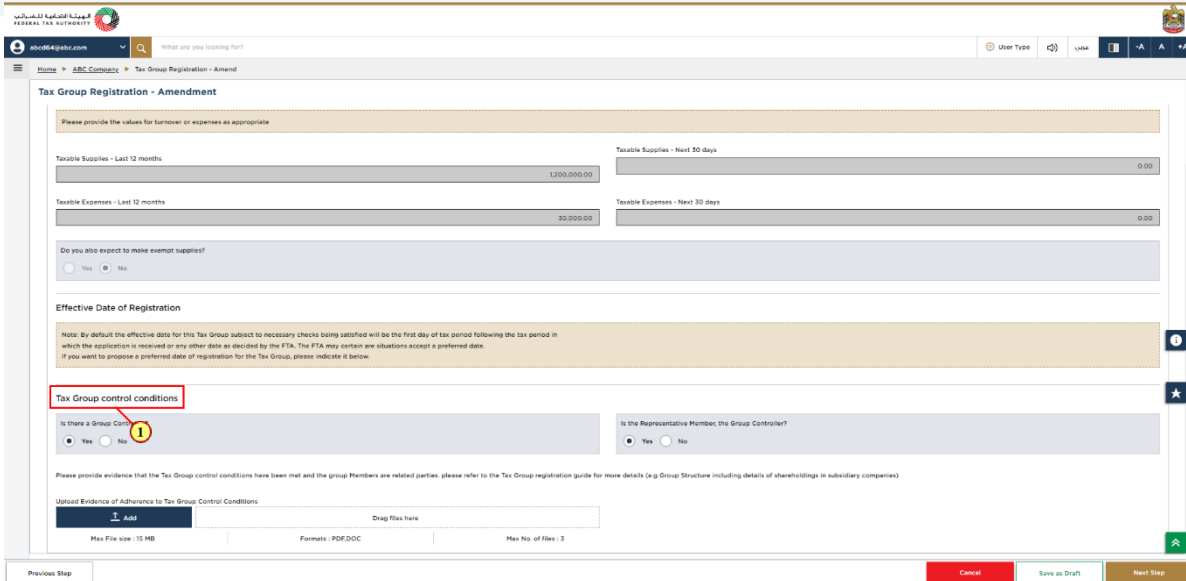
Is the Representative Member, the Group Controller?
 Yes No

Buttons: Previous Step, Cancel, Save as Draft, Next Step



- In the Tax Group Details section, the turnover details and tax group control conditions are displayed by Emaratax.
- You may amend tax group control conditions in this section, if required.

Tax group Control Conditions



Tax Group Registration - Amendment

Please provide the values for turnover or expenses as appropriate

Taxable Supplies - Last 12 months: 1,200,000.00

Taxable Supplies - Next 30 days: 0.00

Taxable Expenses - Last 12 months: 20,000.00

Taxable Expenses - Next 30 days: 0.00

Do you also expect to make exempt supplies?
 Yes No

Effective Date of Registration

Note: By default the effective date for this Tax Group subject to necessary checks being satisfied will be the first day of tax period following the tax period in which the application is received or any other date as decided by the FTA. The FTA may contain one situation except a preferred date. If you want to propose a preferred date of registration for the Tax Group, please indicate it below.

Tax Group control conditions

Is there a Group Controller?
 Yes No

Is the Representative Member, the Group Controller?
 Yes No

Please provide evidence that the Tax Group control conditions have been met and the group Members are related parties, please refer to the Tax Group registration guide for more details (e.g. Group Structure including details of shareholdings in subsidiary companies)

Upload Evidence of Adherence to Tax Group Control Conditions

Drag files here

Max File size: 10 MB | Formats: PDF, DOC | Max No. of files: 3

Previous Step | Cancel | Save as Draft | Next Step

| Step | Action |
|------|--|
| (1) | You may amend the Tax Group Control conditions, if required. |



Home > ABC Company > Tax Group Registration - Amend

What are you looking for?

Tax Group Registration - Amendment

Please provide the values for turnover or expenses as appropriate

| | | | |
|-----------------------------------|--------------|---------------------------------|------|
| Taxable Supplies - Last 12 months | 1,200,000.00 | Taxable Supplies - Next 30 days | 0.00 |
| Taxable Expenses - Last 12 months | 30,000.00 | Taxable Expenses - Next 30 days | 0.00 |

Do you also expect to make exempt supplies?
 Yes No

Effective Date of Registration

Note: By default the effective date for this Tax Group subject to necessary checks being satisfied will be the first day of tax period following the tax period in which the application is received or any other date as decided by the FTA. The FTA may, in certain situations accept a preferred date. If you want to propose a preferred date of registration for the Tax Group, please indicate it below.

Tax Group control conditions

Is there a Group Controller?
 Yes No

Is the Representative Member, the Group Controller?
 Yes No

Please provide evidence that the Tax Group control conditions have been met and the group Members are related parties; please refer to the Tax Group registration guide for more details (e.g. Group Structure including details of shareholdings in subsidiary companies)

Upload Evidence of Adherence to Tax Group Control Conditions

Drag files here

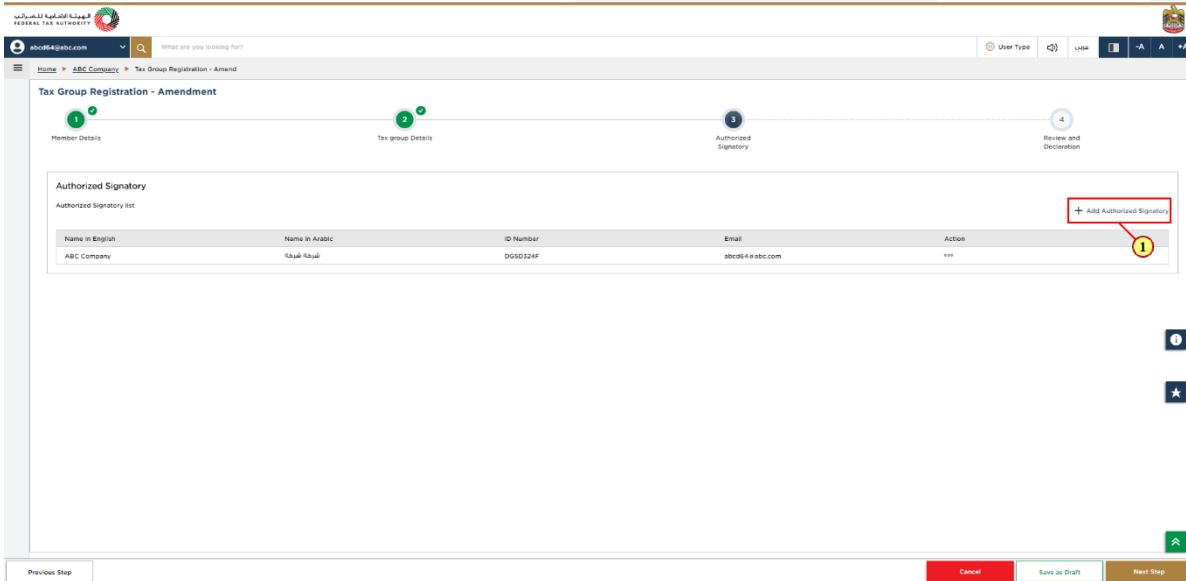
Max File size: 15 MB Formats: PDF, DOC Max No. of files: 3

Previous Step

| Step | Action |
|------|--|
| (1) | After entering all the mandatory details, click 'Next Step' to save and proceed to the 'Authorized Signatory Details' section. |



Authorized Signatory




| Step | Action |
|------|---|
| (1) | <ul style="list-style-type: none"> The Authorised Signatory List of the registered Tax Group will be displayed by Emaratax. If you want to add any Authorized Signatory to the list, click on 'Add Authorized Signatory'. |



| Step | Action |
|------|---|
| (1) | <ul style="list-style-type: none"> • A new screen will be displayed to add new Authorized Signatory. • Enter all the mandatory information and upload the documents. • Click on 'Add'. |



The screenshot shows a web-based form titled 'Authorized Signatory' within a 'Tax Group Registration - Amend' window. The form is divided into several sections: 'Member Details' (First Name in English, Last Name in English, First Name in Arabic, Last Name in Arabic), 'Designation' (a dropdown menu), 'Email', 'Country of Nationality' (a dropdown menu), 'Are you a Resident of UAE?' (radio buttons for Yes and No), 'Passport Number', 'Passport Issuing Country' (a dropdown menu), and 'Start Date' (a date picker). A file upload section is titled 'Upload copy of Passport' and includes a file size limit of 15 MB, a maximum of 3 files, and supported formats of PDF and DOC. The form is set against a background of a 'Tax Group Registry' page with a sidebar containing 'Member Details', 'Authorized Signatory', and 'Name in English' (ABC Company). Navigation buttons for 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step' are visible at the bottom.

- 
- Evidence of authorization may include a Power of Attorney or similar in the case of legal persons.
 - You can add one or more authorized signatory, if required.



| Step | Action |
|------|---|
| (1) | After completing all mandatory fields, click 'Next Step' to save and proceed to the 'Review and Declaration' section. |



Review and Declaration

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

abc064@abc.com

What are you looking for?

User Type

Home > ABC Company > Tax Group Registration - Amend

Tax Group Registration - Amendment

Yes No

Yes No

Please provide evidence that the Tax Group control conditions have been met and the group Members are related parties, please refer to the Tax Group registration guide for more details (e.g. Group Structure including details of shareholdings in subsidiary companies)

Upload Evidence of Adherence to Tax Group Control Conditions

[View copy of your Evidence of Adherence to Tax Group Control Conditions](#)

Step 3: Authorized signatory

| Name in English | Name in Arabic | ID Number | Email |
|-----------------|----------------|-----------|----------------|
| ABC Company | شركة ابي ج | 0050224F | abc064@abc.com |

[Edit](#)

Review and Declaration

| | | | |
|-----------------------|-----------------------------|----------------------|----------------|
| First Name in English | JD | Last Name in English | CD |
| First Name in Arabic | | Last Name in Arabic | |
| Country Code | +971 (United Arab Emirates) | Mobile Number | 981934321 |
| Submission Date | 06/06/2022 | Email | abc064@abc.com |

I read and reviewed all steps information

[Previous Step](#) [Cancel](#) [Save as Draft](#)



This section highlights all the details entered by you across the application. You are requested to review and submit the application formally.



abc064@abc.com What are you looking for?

Home > ABC Company > Tax Group Registration - Amend

Tax Group Registration - Amendment

Yes No

Please provide evidence that the Tax Group control conditions have been met and the group Members are related parties, please refer to the Tax Group registration guide for more details (e.g Group Structure including details of shareholdings in subsidiary companies)

Upload Evidence of Adherence to Tax Group Control Conditions

[View copy of your Evidence of Adherence to Tax Group Control Conditions](#)

Step 3: Authorized signatory

| Name in English | Name in Arabic | ID Number | Email |
|-----------------|----------------|-----------|----------------|
| ABC Company | شركة ابي ج | DD5D724F | abc064@abc.com |

Review and Declaration

First Name in English:

Last Name in English:

First Name in Arabic:

Last Name in Arabic:

Country Code:

Mobile Number:

Email:

Submission Date:

I read and reviewed all steps information

| Step | Action |
|------|--|
| (1) | <ul style="list-style-type: none"> After carefully reviewing all of the information entered on the application. Mark the checkbox to declare the correctness of the information provided in the application. |



abc054@abc.com What are you looking for? User Type

Home > ABC Company > Tax Group Registration - Amend

Tax Group Registration - Amendment

Yes No

Please provide evidence that the Tax Group control conditions have been met and the group Members are related parties. please refer to the Tax Group registration guide for more details (e.g Group Structure including details of shareholdings in subsidiary companies)

Upload Evidence of Adherence to Tax Group Control Conditions

[View copy of your Evidence of Adherence to Tax Group Control Conditions](#)

Step 3: Authorized signatory

| Name in English | Name in Arabic | ID Number | Email |
|-----------------|----------------|-----------|----------------|
| ABC Company | شركة ابي ج | D050724F | abc054@abc.com |

Review and Declaration

First Name in English:

Last Name in English:

First Name in Arabic:

Last Name in Arabic:

Country Code: Mobile Number:

Submission Date:

I read and reviewed all steps information

Previous Step Cancel Save as Draft Submit

| Step | Action |
|------|---|
| (1) | Click 'Submit' to submit Tax Group Amendment application. |



Post Application Submission

The screenshot shows a web browser window with the URL 'abca649abc.com'. The page title is 'Tax Group Registration - Amend'. The main content area displays 'Application Submitted Successfully' with a progress indicator 'In Review'. Below this, the following details are listed:

- Name : ABC Company
- Reference Number : 100190000040
- Submitted Date : 8 September 2022

There is an illustration of a document with a checkmark and a list of items. Below the illustration, there are sections for 'What Next:' and 'Important Notes:'.

What Next:

- Once the application is submitted, the FTA shall approve, reject or resubmit and notify the applicant accordingly within 20 business days.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email/SMS notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, you will be notified on the decision via email/SMS to your email address/mobile number registered with FTA.
- The status of your application in the dashboard will be updated accordingly. You may check your application status in the dashboard from time to time.

Important Notes:

- Applicant (Taxable Person) may be liable for a late registration administrative penalty if FTA determines that the Taxable Person failed to register for VAT on time. The FTA may charge the applicant a late registration administrative penalty of AED 10,000 if the applicant fails to submit the application within 30 calendar days of being required to register.

After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future communication with FTA.

What's next?



- Once the application is submitted, the FTA shall approve, reject or resubmit for additional information and notify the applicant accordingly.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, you will be notified on the decision.
- The status of your application in the dashboard will be updated accordingly. You may check your application status in the dashboard from time to time.
- Read the "What Next" and "Important Notes".



Correspondences



Taxpayer receives the following correspondences:

- Application submission acknowledgment.
- Additional information notification (only if FTA requires more information to assist with their review of your application).
- Application approval or rejection notification.



Thank you