الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

إمارات تاكس
EMARATAX

Amendment VAT Clearing Company (TINCO) - User Manual

Date: Oct 2022

Version 1.0.0.0

Private and Confidential

This document contains information which is confidential and proprietary to the Federal Tax Authority. Any dissemination, distribution, copying, use of or reliance upon the confidential and proprietary information contained herein is unauthorized and strictly prohibited.

Document Version Control

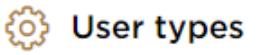
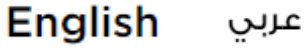
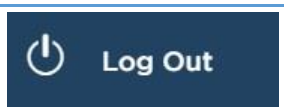
Version No.	Date	Prepared/Reviewed by	Comments
1.0	01-Oct-22	Federal Tax Authority	User Manual for EmaraTax Portal

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: • 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.

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

Button	Description
In the Portal	
	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
	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
	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
	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
	This is used to go the Next section of the Input Form
	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

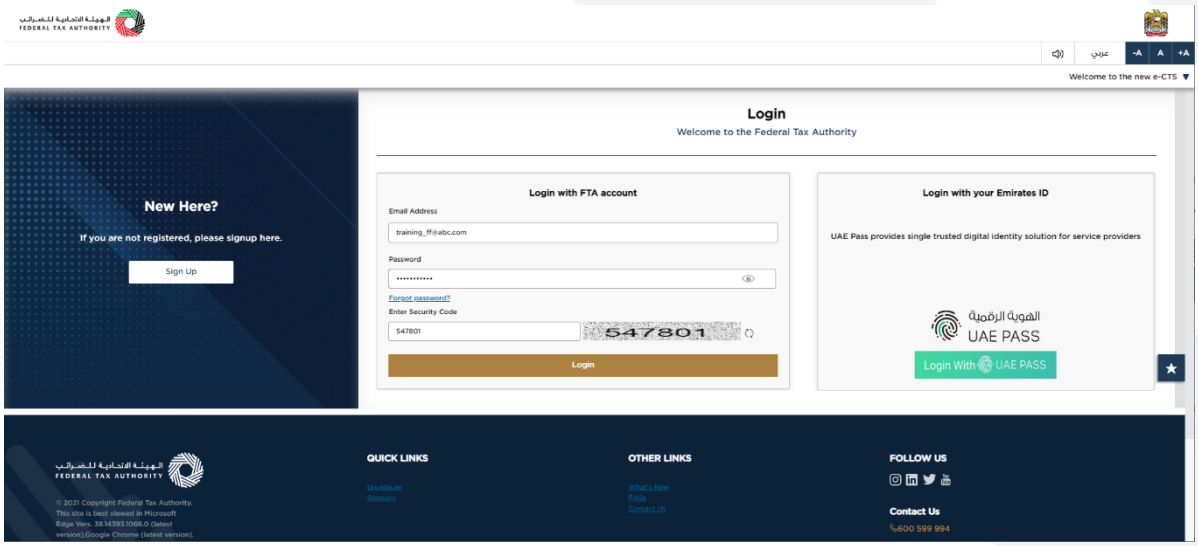
Document Control Information 2
Annexure 2
Navigating through EmaraTax 3
Introduction 5
Login to EmaraTax 6
Taxable Person Tile 7
VAT Clearing Company - TINCO Tile 8
Amendment Button 9
Guidelines and Instructions 10
VAT Clearing Company (TINCO) Registration - Amendment 12
Financial Guarantee 14
Review and Declaration 16
Post Application Details 18
Submitting the new Financial Guarantee 19
Post Application Submission 25
Correspondences 27

Introduction

الـهـيـئـة الاتحـاديـة لـلـضـرائـب
FEDERAL TAX AUTHORITY
United Arab Emirates

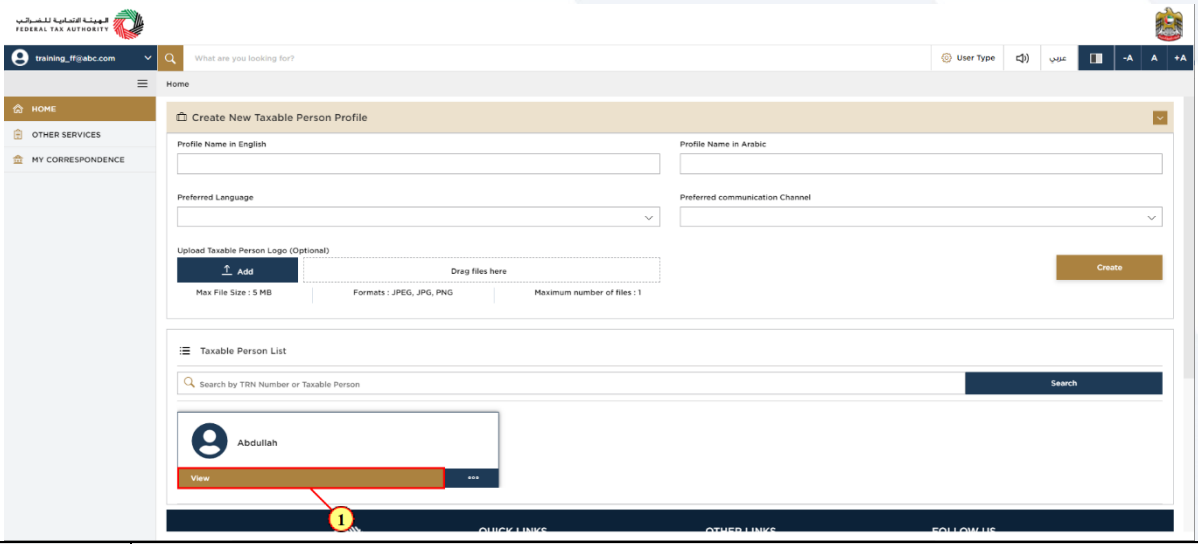
This manual is prepared to help a registered VAT Clearing Company (TINCO) to navigate through Federal Tax Authority EmaraTax portal to submit their TINCO amendment application. The TINCO amendment application allows the VAT Clearing Company (TINCO) to request FTA to amend their financial guarantee amount by providing a new financial guarantee. On approval of the application by FTA, the TINCO can avail suspension of VAT up to the updated value of the financial guarantee amount

Login to EmaraTax



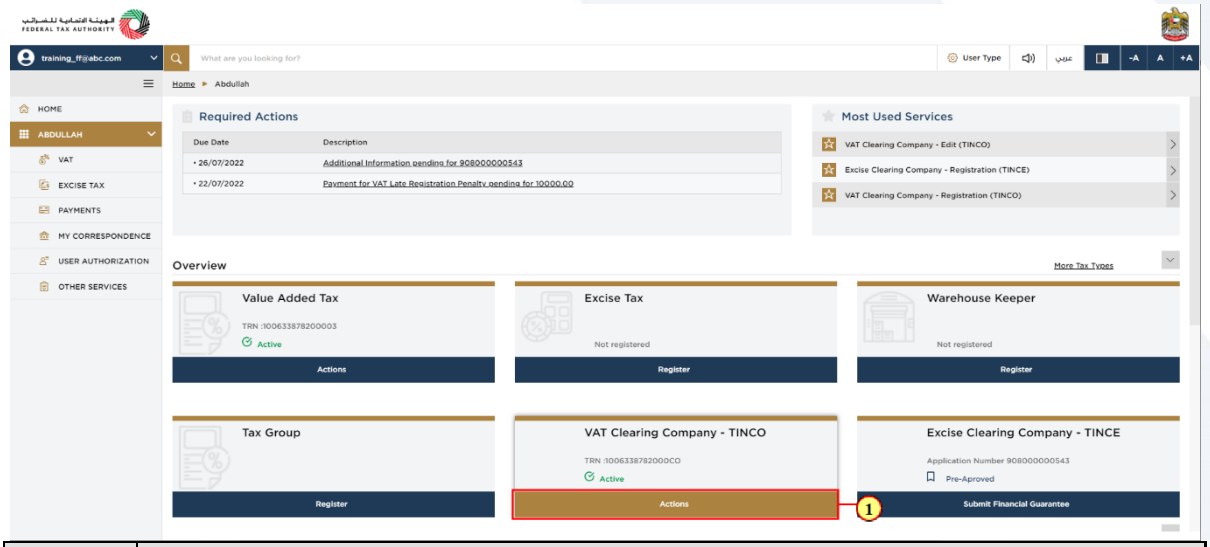
- You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the 'Sign Up' button. If you have forgotten your password, you can use the "Forgot Password" feature to reset your password.
- If 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.

Taxable Person Tile



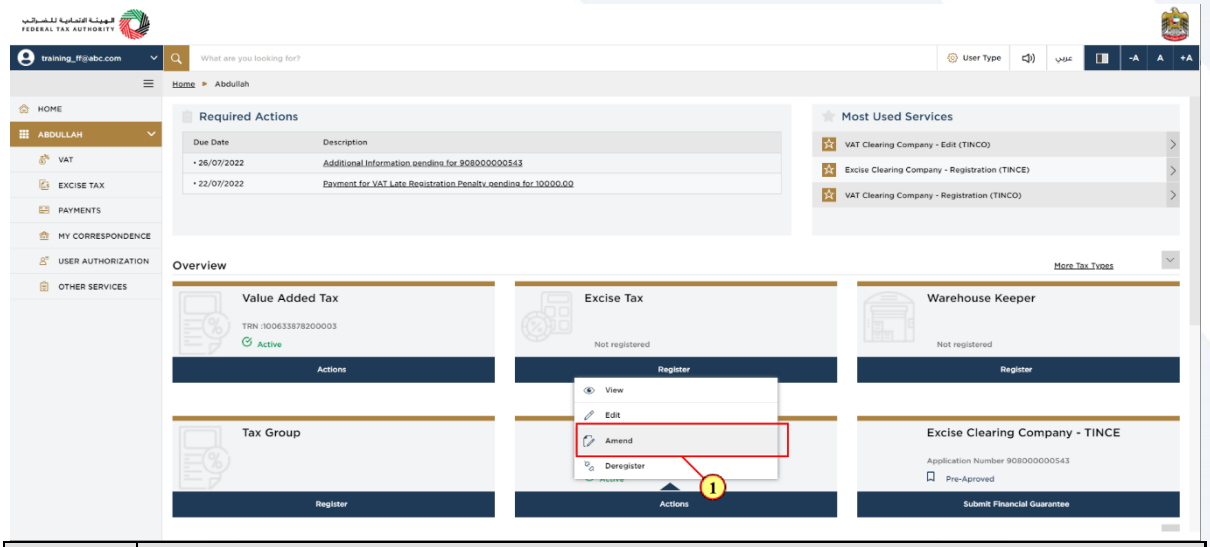
Step	Action
(1)	• Once you login to your EmaraTax Profile, you will be able to see all the taxable person profiles under your user account. Select the taxable person for which you wish to amend the VAT Clearing Company – TINCO. • Click 'View' on the Taxable Person tile to get inside the selected Taxable person.

VAT Clearing Company - TINCO Tile



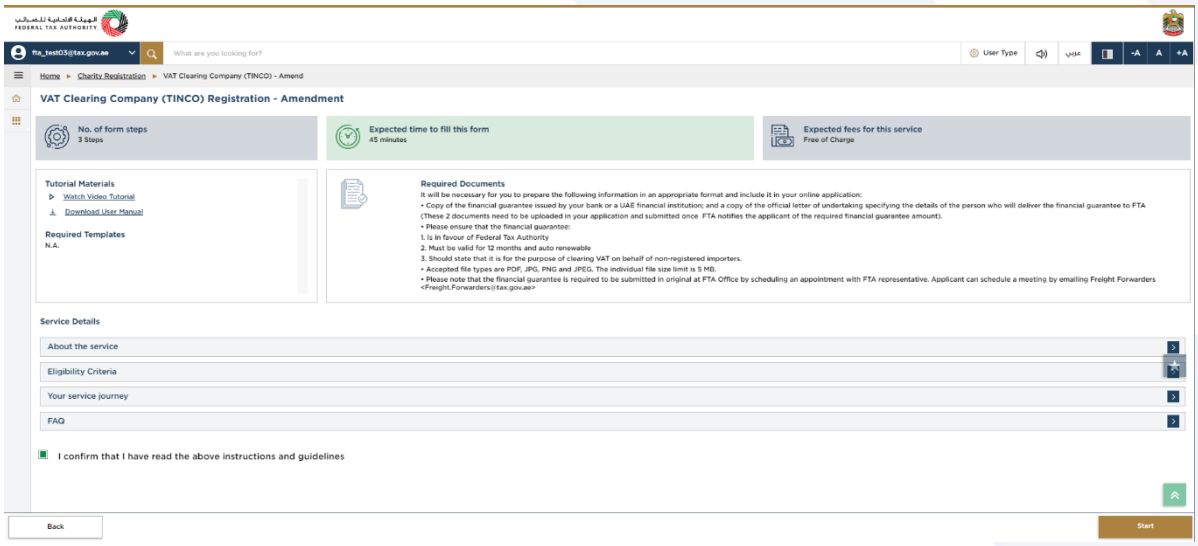
Step	Action
(1)	Go to VAT Clearing Company – TINCO Tile. Click 'Actions' to find the Amend option to initiate the amendment of the application.

Amendment Button

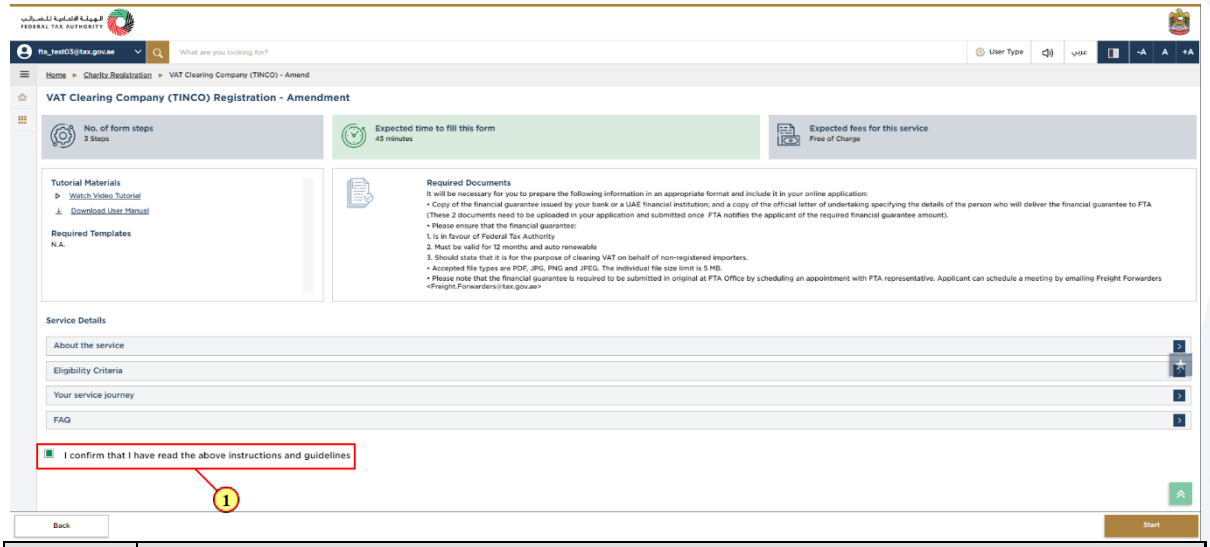


Step	Action
(1)	Click ‘Amend' to initiate the VAT Clearing Company – TINCO amendment application.

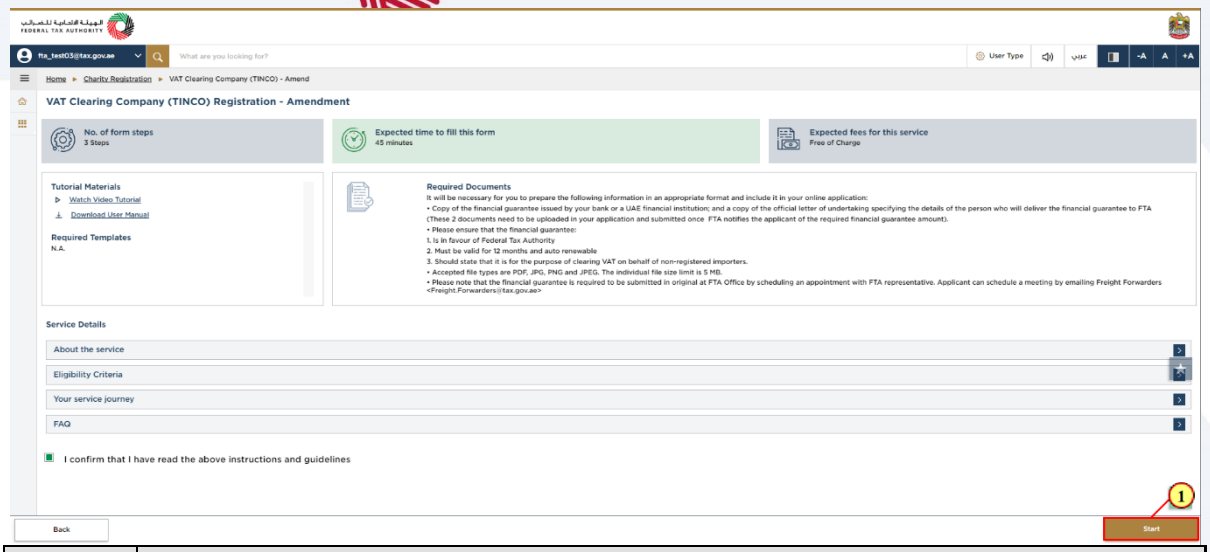
Guidelines and Instructions



	Before initiating the service, a detailed instructions page will appear highlighting the detailed criteria and prerequisite for the service. The 'guidelines and instructions' page is designed to help you understand certain important requirements related to VAT Clearing Company – TINCO amendment. It also provides guidance on what information you should have in hand when you are completing the VAT Clearing Company – TINCO amendment application.

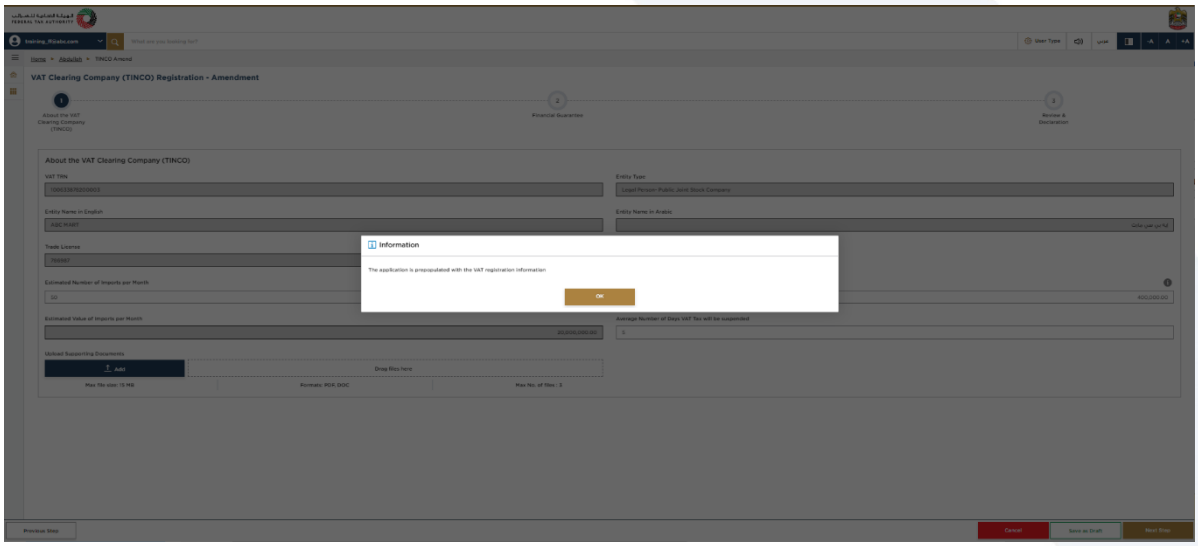


Step	Action
(1)	You are requested to read through the terms and conditions carefully. Once satisfied, you are requested to click checkbox to agree the terms and conditions.

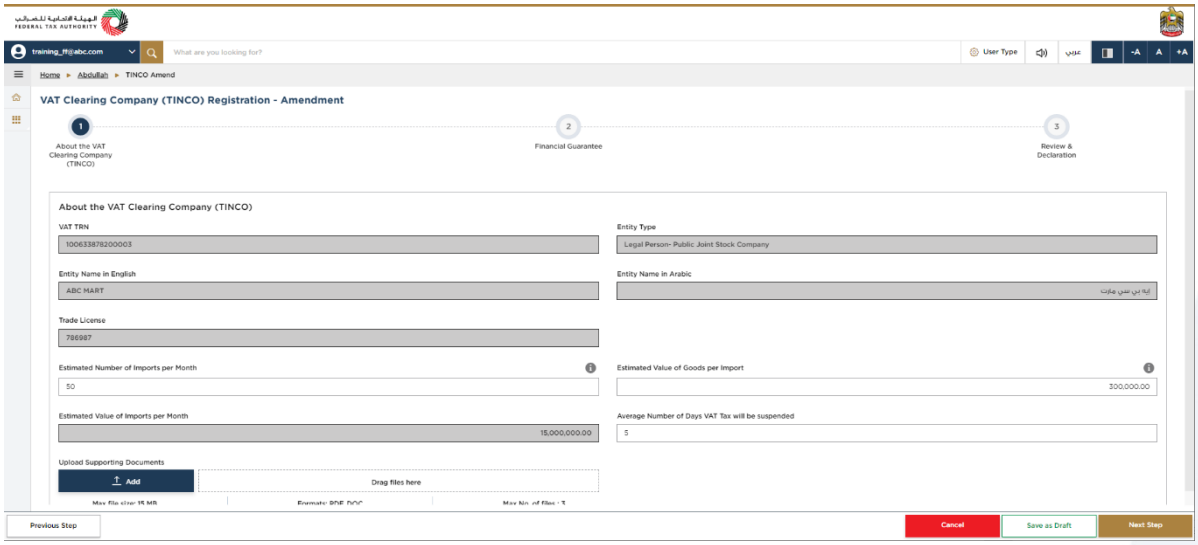


Step	Action
(1)	Click 'Start' to initiate the service.

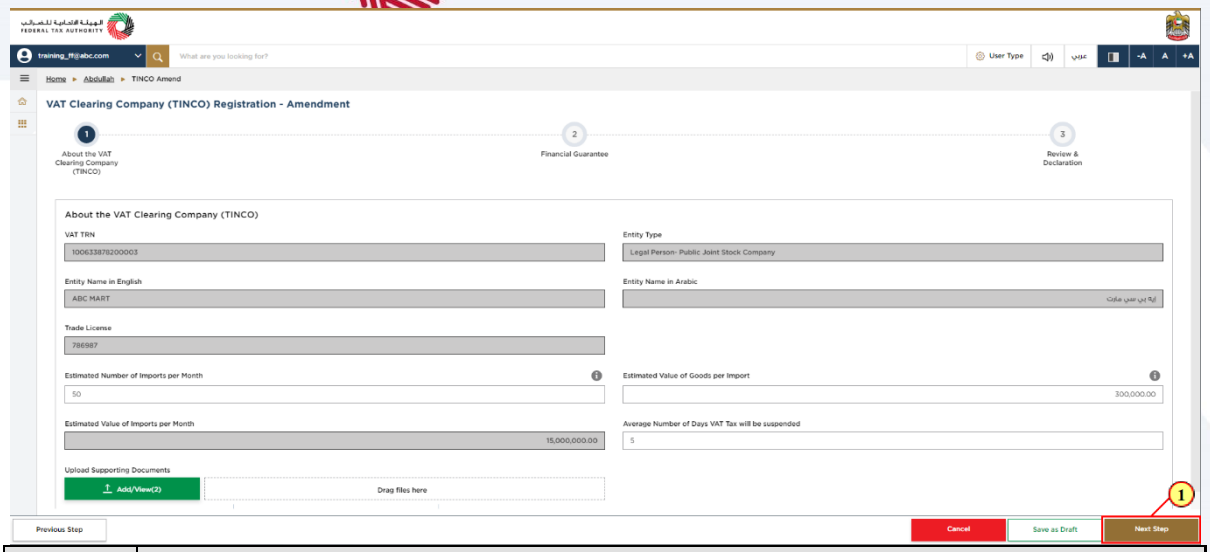
VAT Clearing Company (TINCO) Registration - Amendment



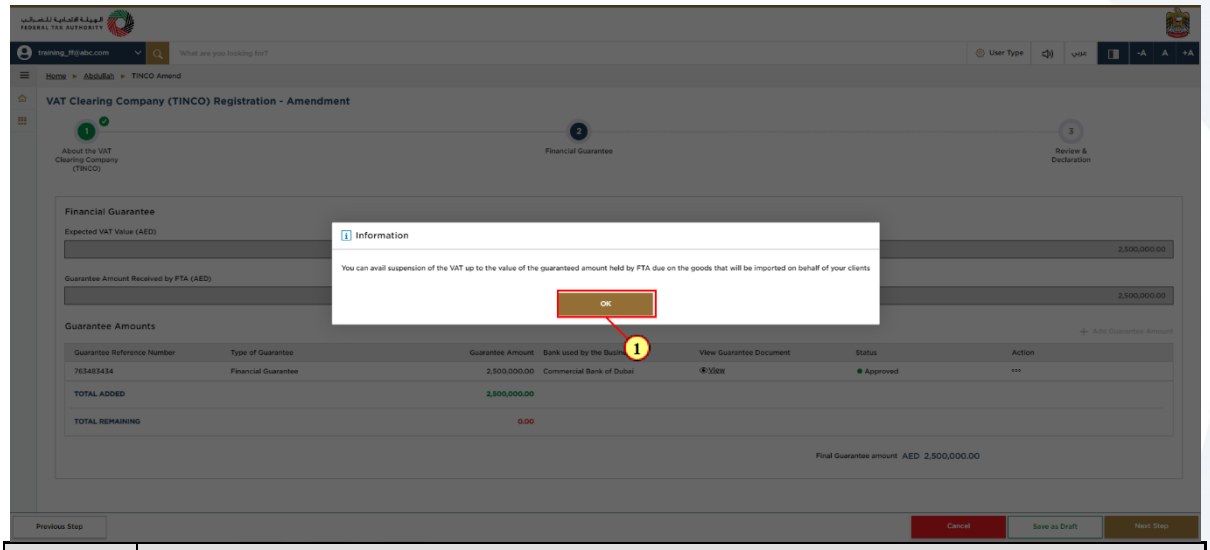
- The TINCO Application is prepopulated with the VAT registration information.
- Click “OK” to continue 'Amend' process.



- The application is divided into several short sections which deal with various aspects of the Amendment process. The progress bar displays the number of sections required to complete the application. The section you are currently in, is highlighted in blue. Once you progress to the next section successfully, the previous section will be highlighted as green.
- To move from one section to the next, all mandatory fields of the current section must be completed. Any field that is not marked as ‘Optional’ is mandatory and must be entered.
- Ensure that, the data you enter in the application, is identical to the relevant supporting documents, to avoid rejection or resubmission of your application.

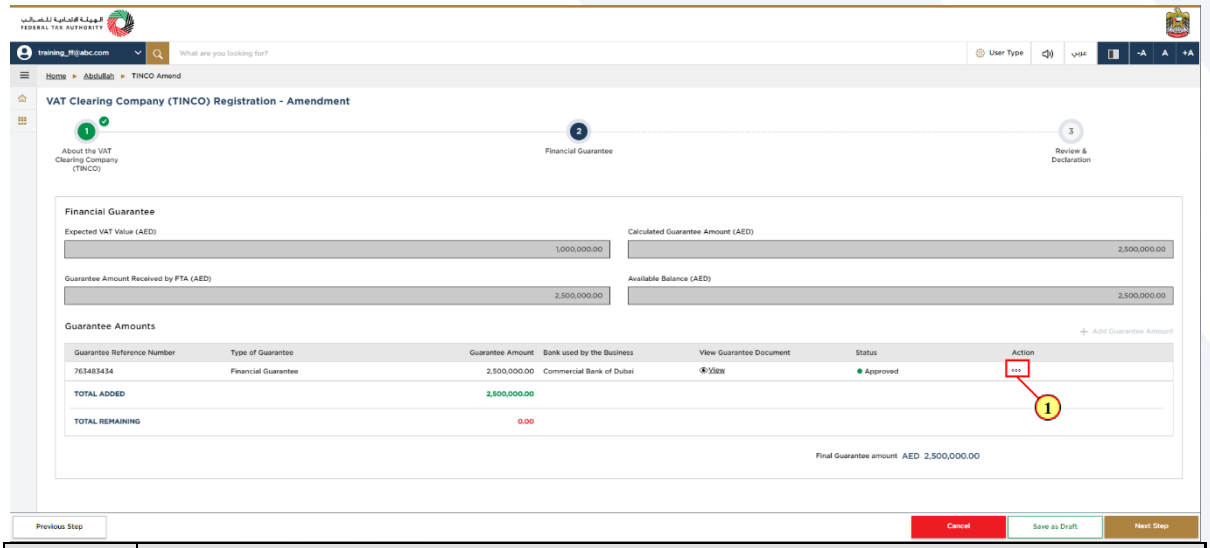


Step	Action
(1)	You can amend the values in the “estimated number of imports per month”, “estimated value of goods per import” and “average number of days VAT will be suspended”. The “estimated value of imports per month” will be automatically updated. Review and click on next step to proceed to further screens.

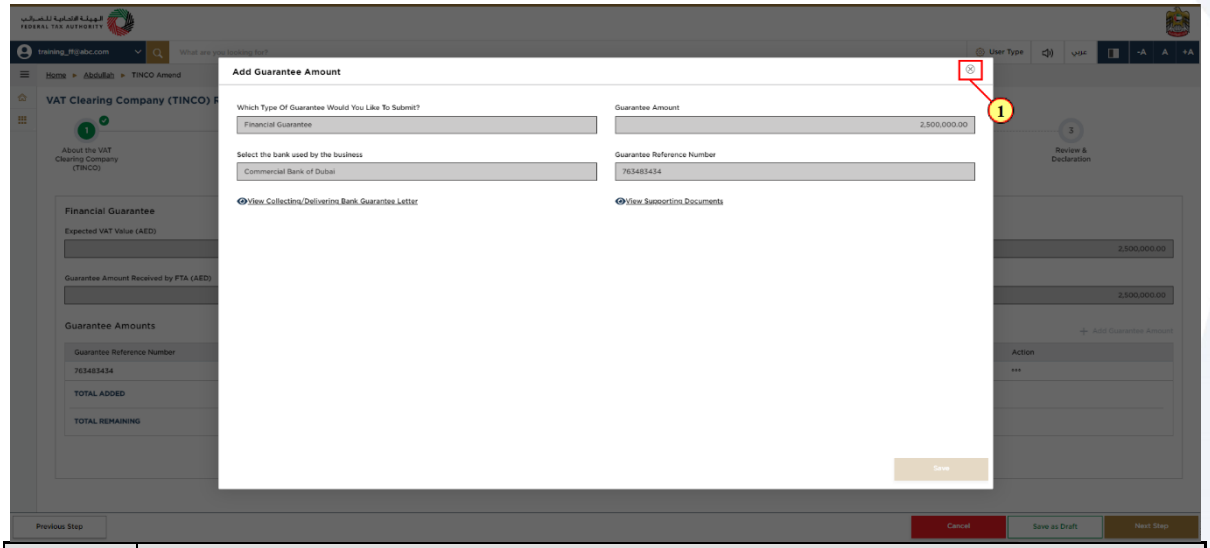


Step	Action
(1)	• You can avail suspension of VAT up to the value of the guaranteed amount held by FTA on the goods that will be imported on behalf of a non-registered importer. • Click “OK” to continue.

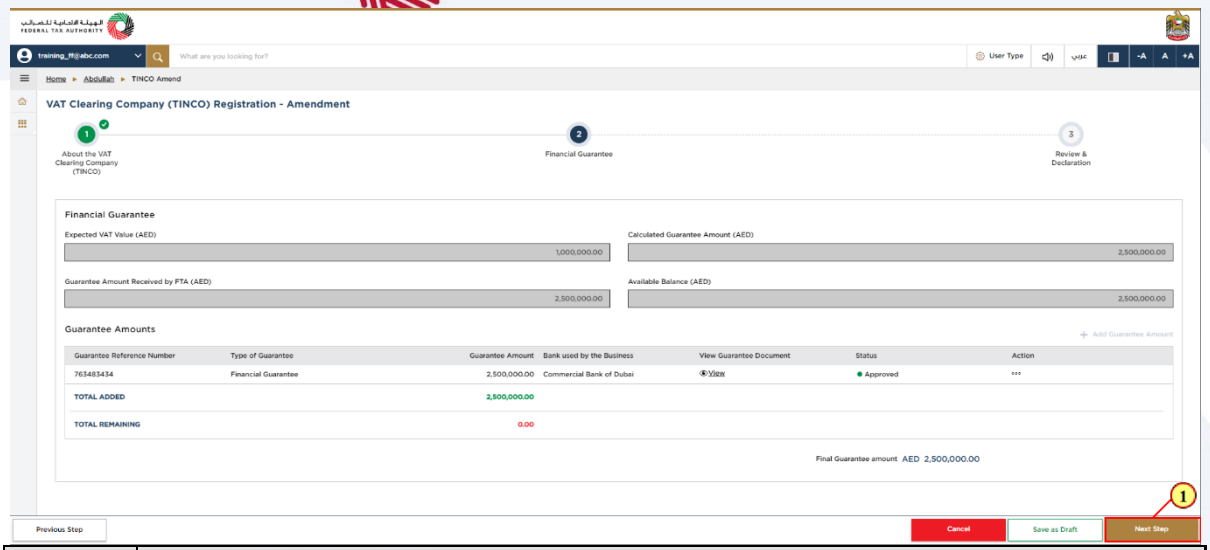
Financial Guarantee



Step	Action
(1)	• The screen displays your current financial guarantees that you have submitted to FTA. Note that there is no additional information required from you in this screen. • Click on “Action” to view the details of your existing Financial Guarantees.

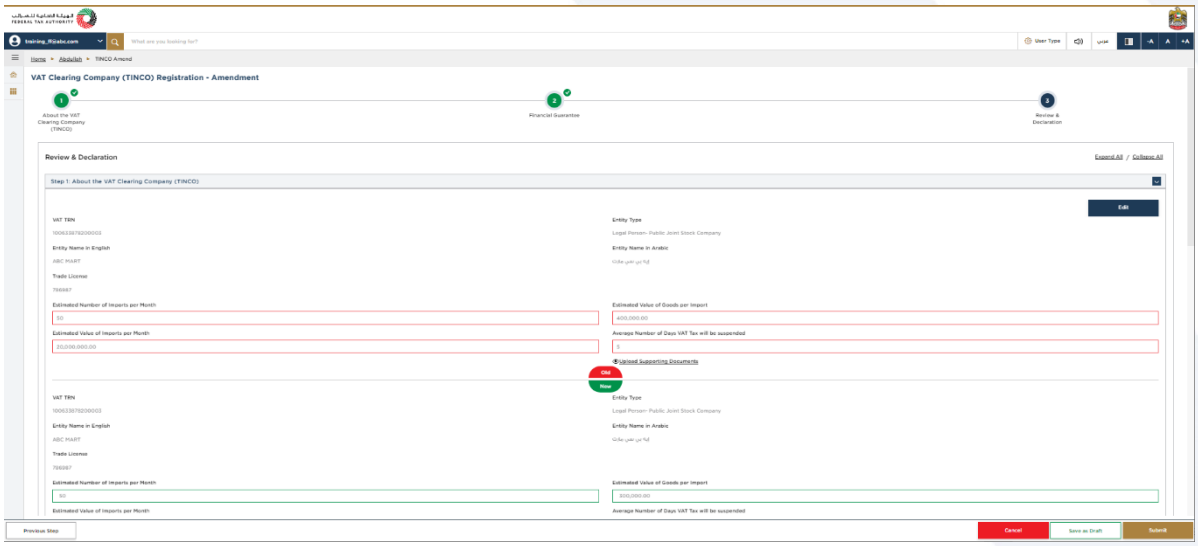


Step	Action
(1)	• The selected Financial Guarantee details is displayed. • Click the cross mark to close this screen.

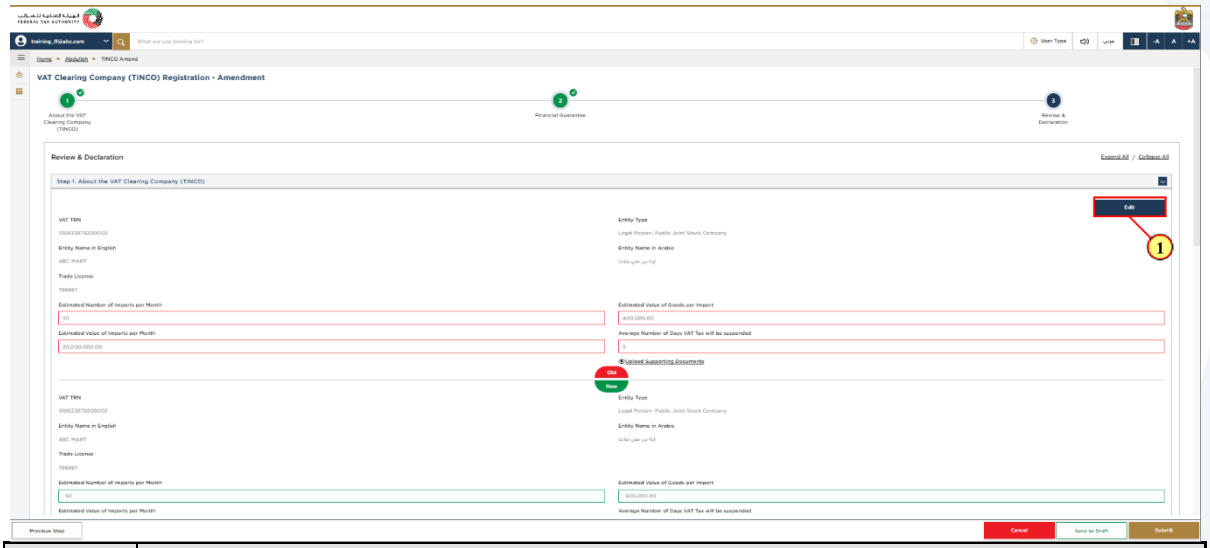


Step	Action
(1)	Click ‘Next Step’ to save and proceed to the next section.

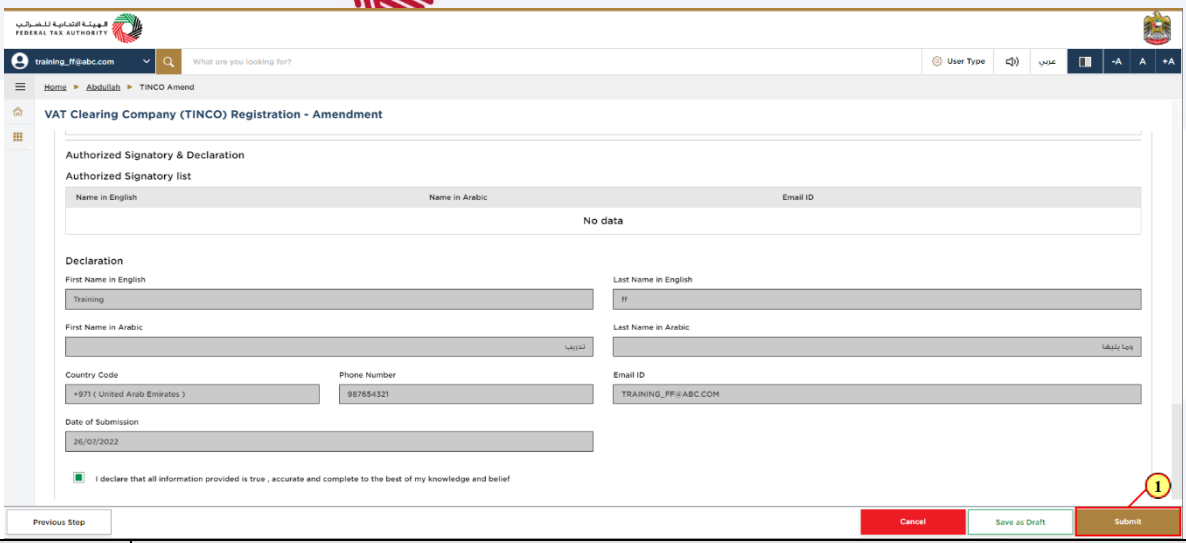
Review and Declaration



	The “Review and Declaration” section provides a one page view of your amendment application with the changes you have made.

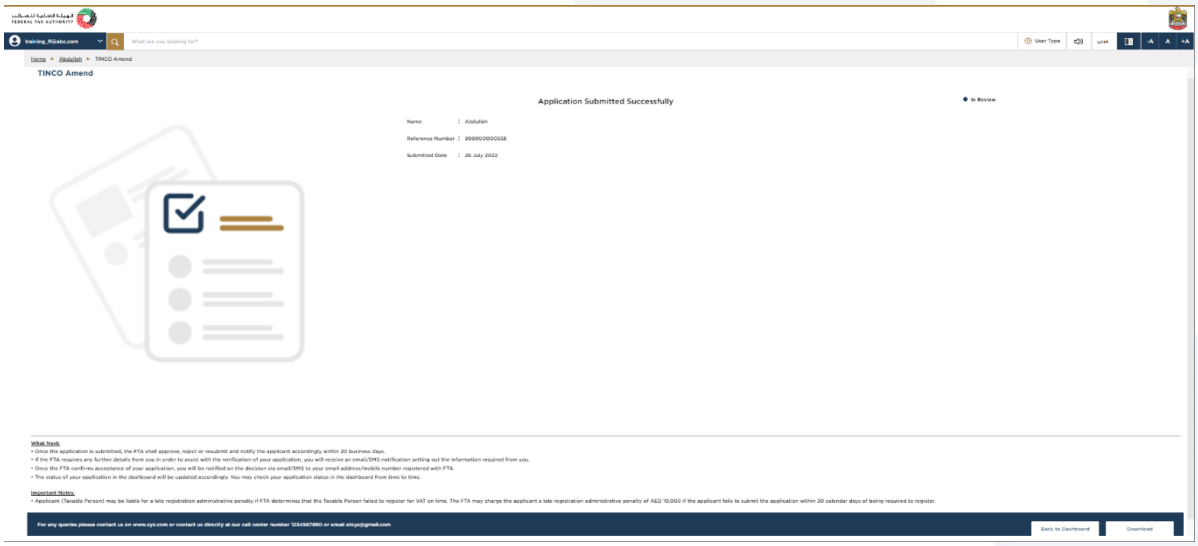


Step	Action
(1)	If any corrections required to the information provided, Click Edit, on the respective section which you want to correct.

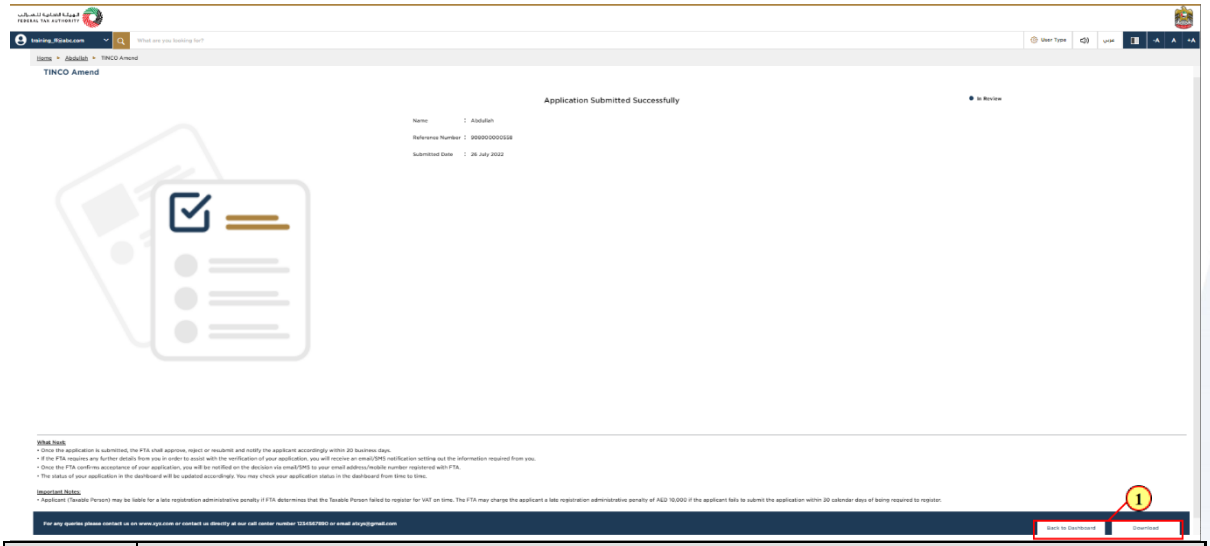


Step	Action
(1)	Click 'Submit' to submit the application.

Post Application Details

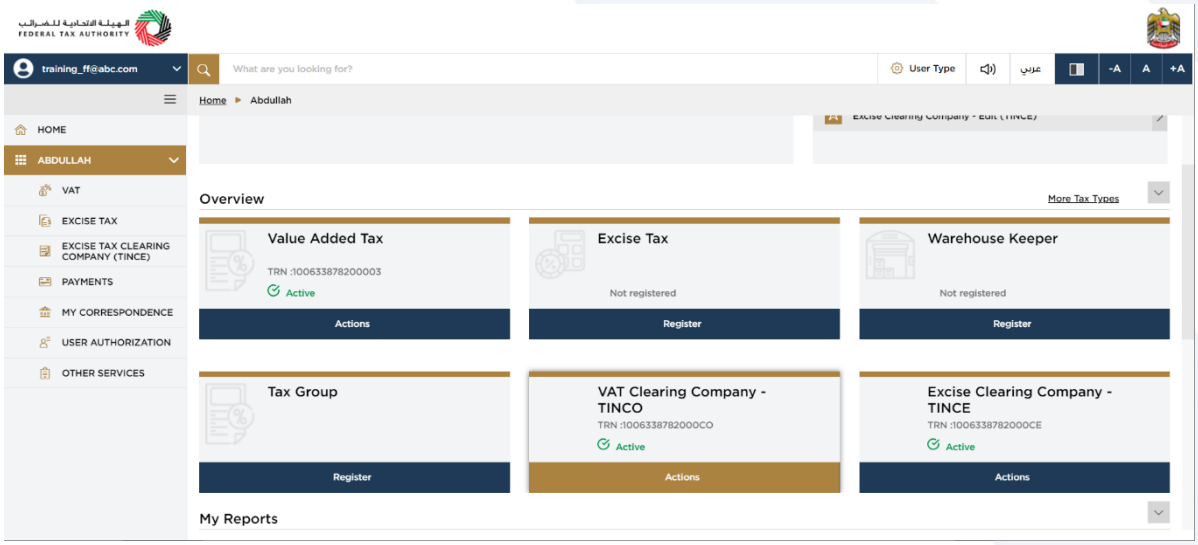


	• After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future purposes. • The Amend application requires FTA approval, hence the updated changes can be viewed in your dashboard. • Read the “What Next” and “Important Notes”.

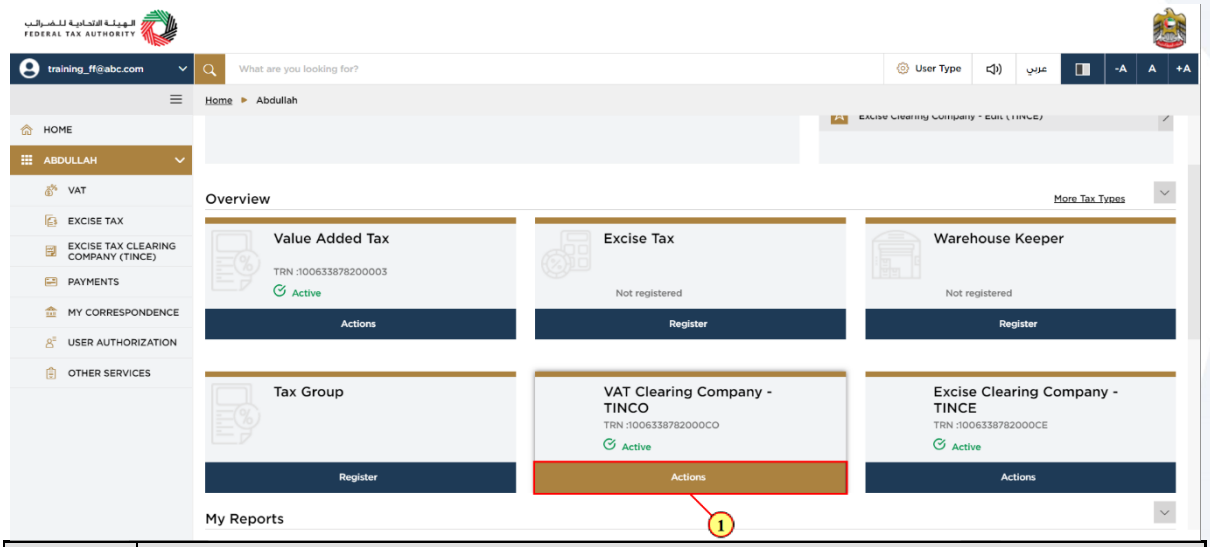


Step	Action
(1)	• Click 'Download' to download a pdf copy of the acknowledgement screen. • Click 'Back to Dashboard' to navigate back to the Taxable Person dashboard.

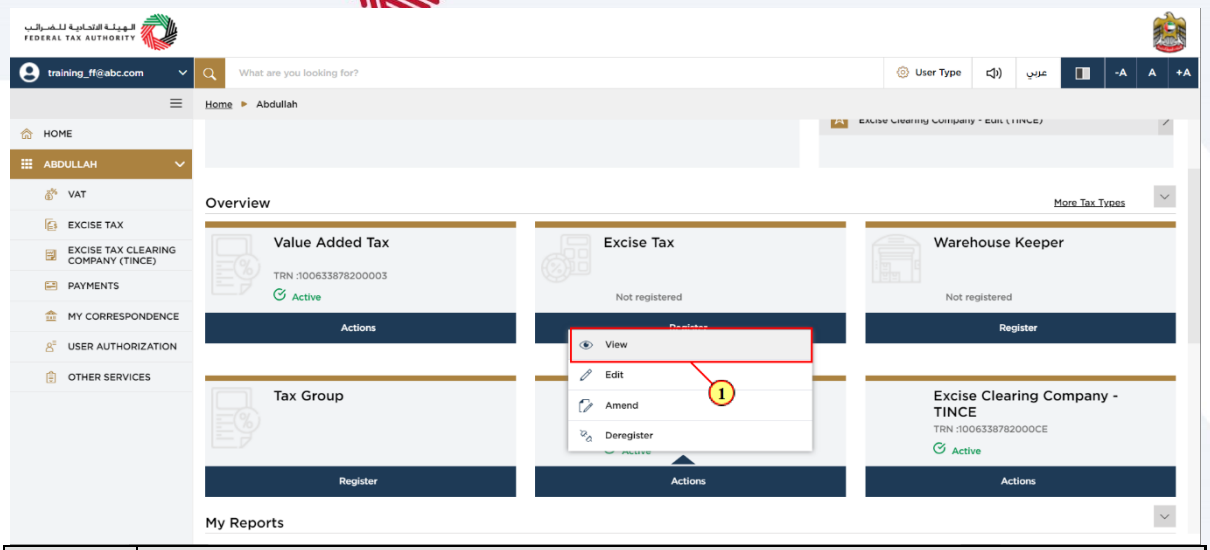
Submitting the new Financial Guarantee



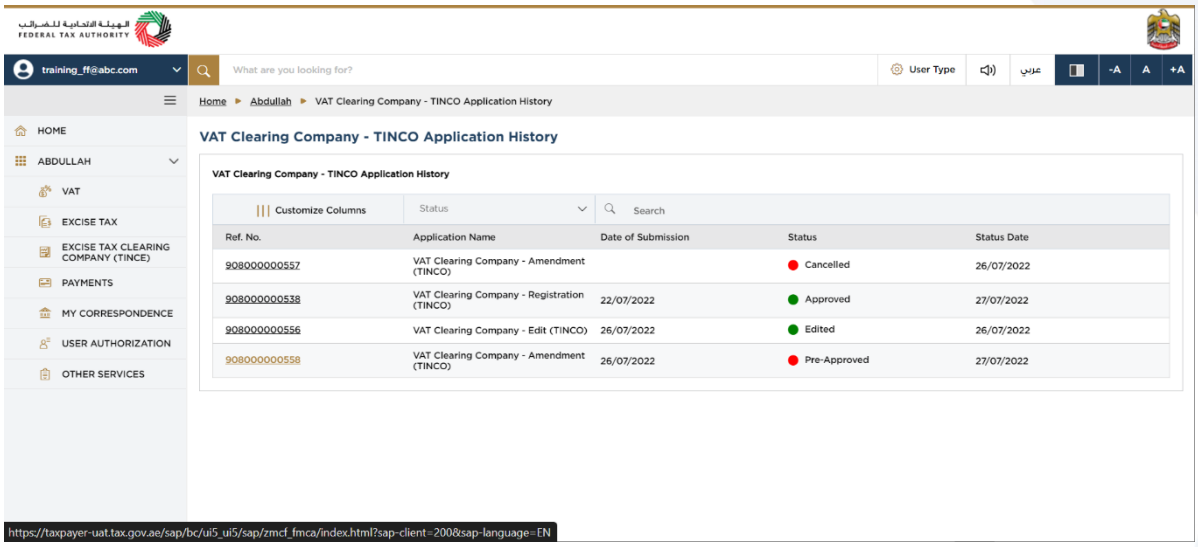
	After you get the notification from FTA about your TINCO amendment application “pre-approval”, you need to login to your account, navigate to your TINCO account and open the amendment application to provide your updated Financial Guarantee details.



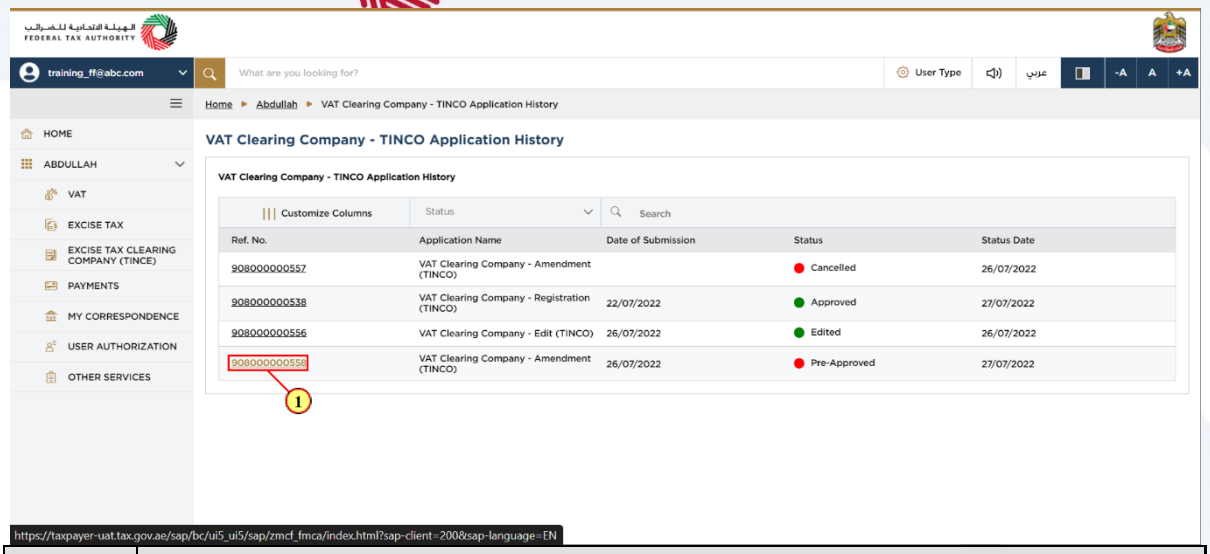
Step	Action
(1)	Click ‘Action’ to navigate to the “View” option in TINCO application.



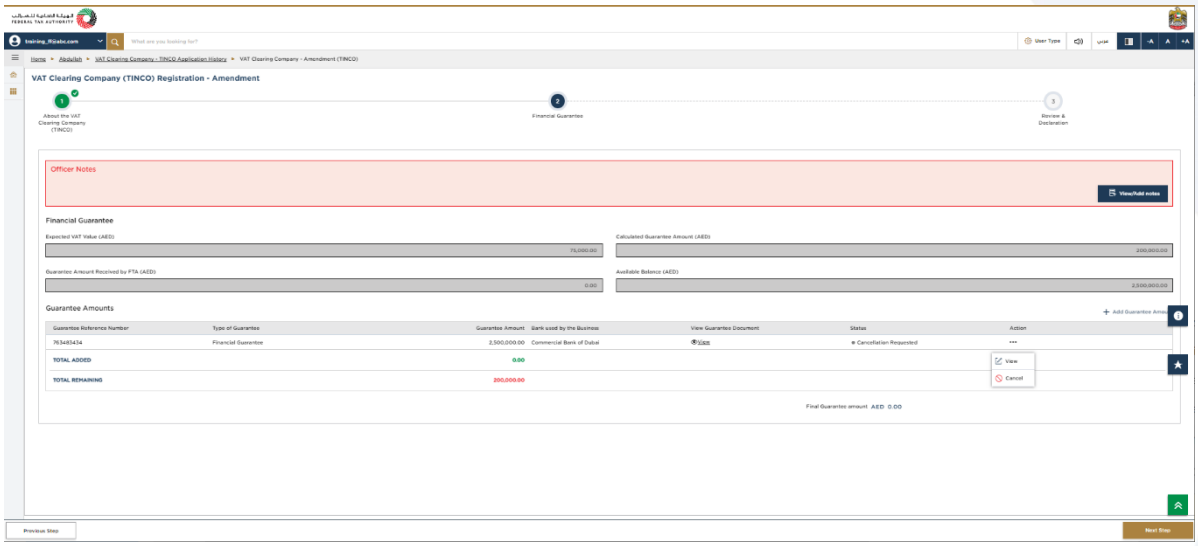
Step	Action
(1)	Click ‘View’ to navigate to the TINCO application history screen.



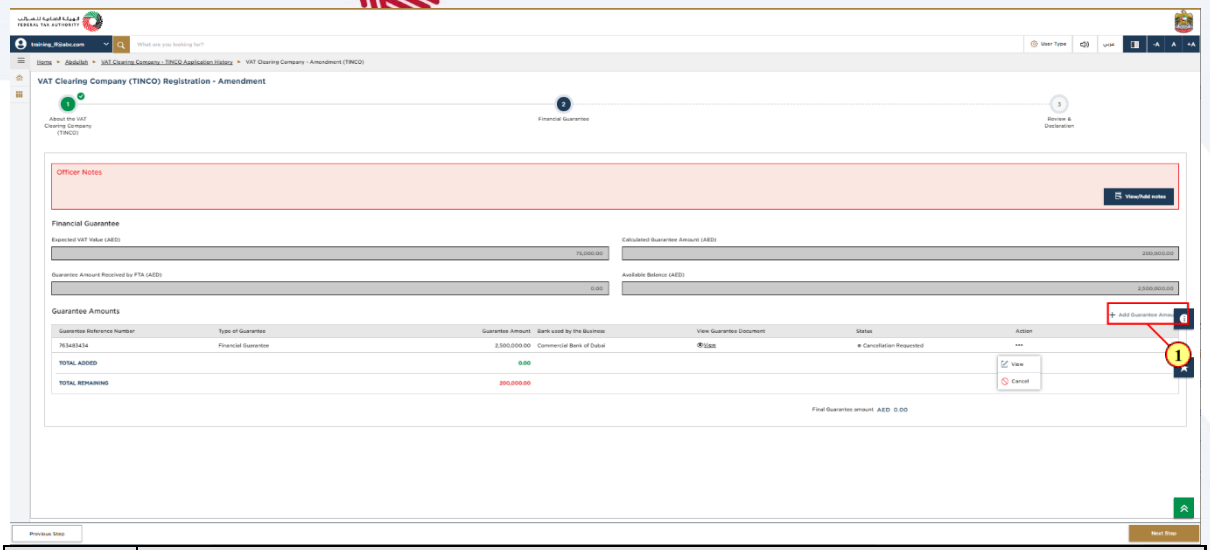
The TINCO application history screen displays a list of all the applications you have submitted to FTA for your TINCO. The status of your current TINCO amendment application will be “Pre-approved”.



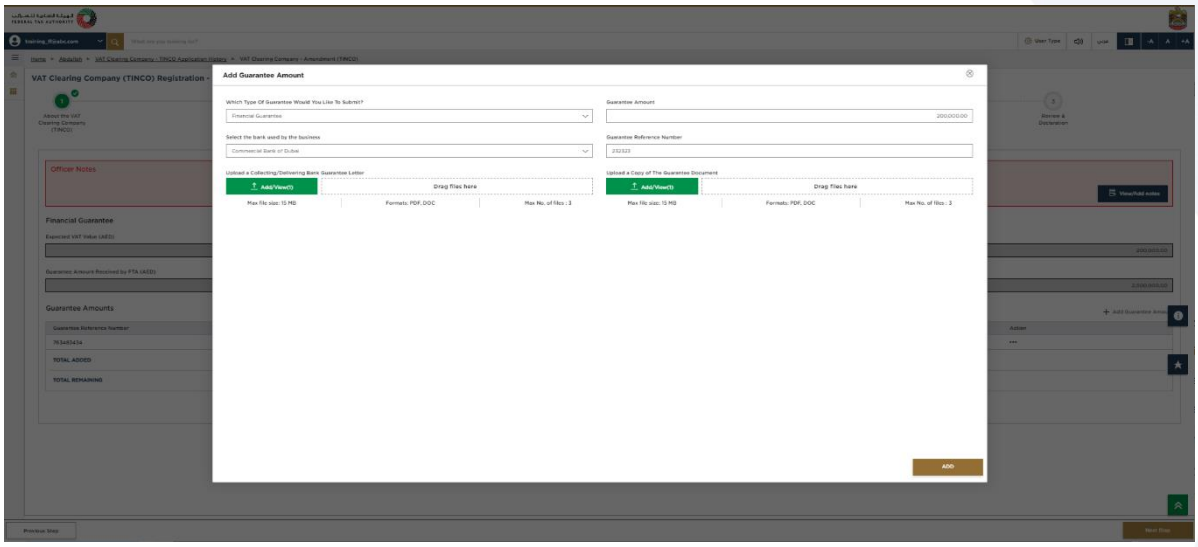
Step	Action
(1)	Click on the “reference number” to open the TINCO amendment application.



- As per amendment of application, the Financial Guarantee amount is revised by FTA. The “Add Guarantee Amount” option is now enable to fill the detailsThe updated “Financial Guarantee” amount determined by FTA based is displayed in the screen.
- If the “total remaining” amount is greater than zero, you need to add an additional financial guarantee for the remaining guarantee amount.
- If the “total remaining” amount is less than zero, you are not required to provide any new financial guarantee to FTA. You only have to review the application and submit it back to FTA. Once your amendment application is approved, you can submit a “Replace Financial Guarantee” application to FTA if required.



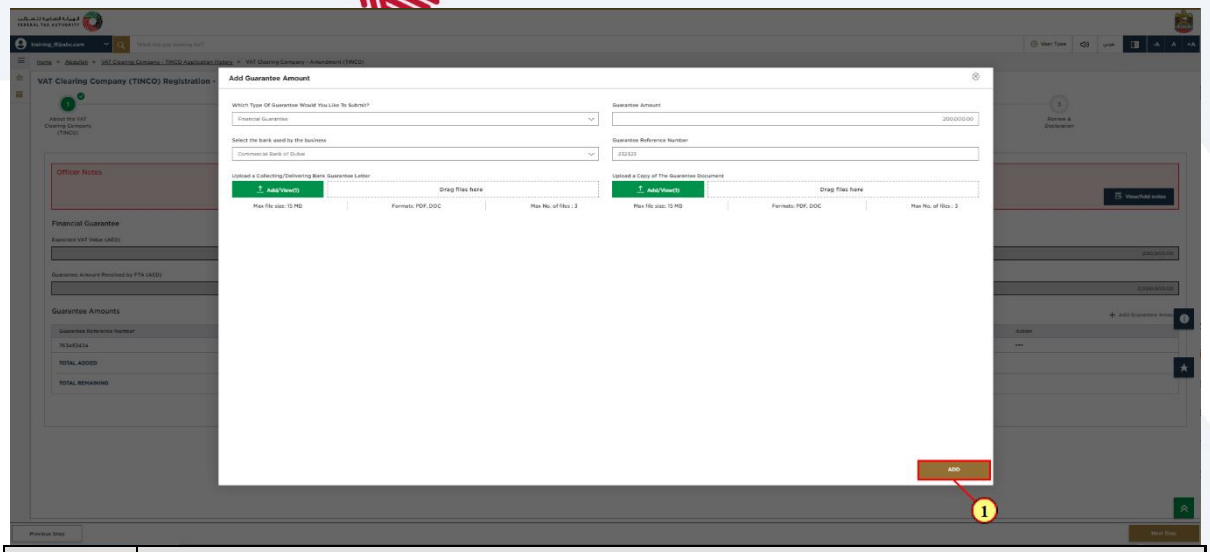
Step	Action
(1)	Click on “Add Guarantee Amount” to fill the details required.



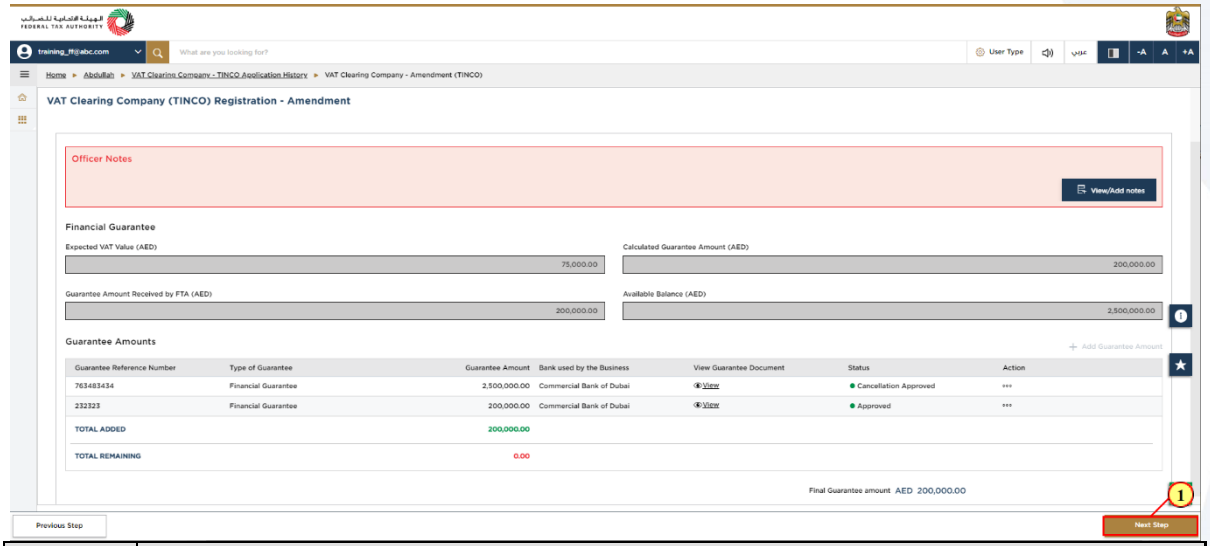
- A copy of the financial guarantee issued by your bank or a UAE financial institution and a copy of the official letter of undertaking specifying the person who will deliver the financial guarantee to the FTA has to be uploaded.

Ensure that the financial guarantee:

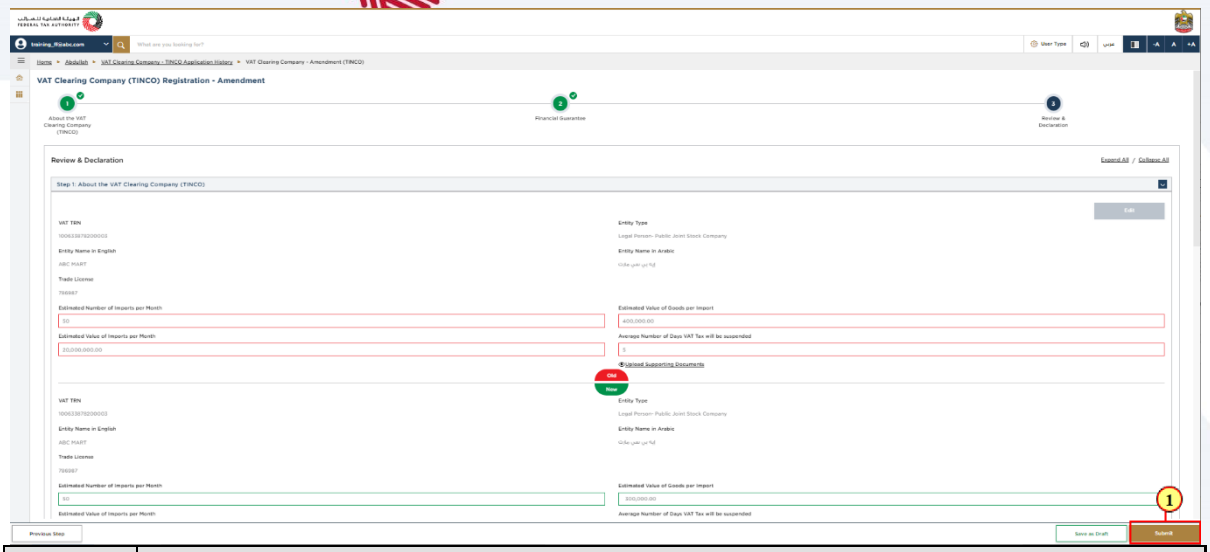
- Is in favour of Federal Tax Authority.
- Must be valid for 12 months and auto renewable.
- Should state that it is for the purpose of clearing VAT on behalf of non-registered importers.



Step	Action
(1)	Fill the required fields including Guarantee Amount and click on “Add” to continue.

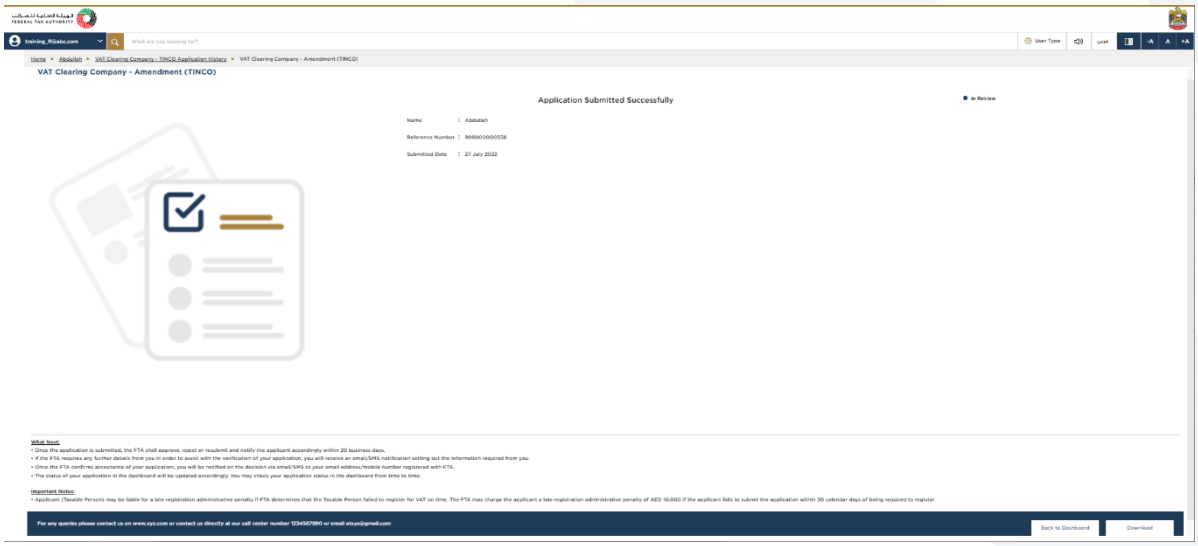


Step	Action
(1)	Verify that the Guarantee amount remaining total balance is Zero and click on “Next Step” to continue.

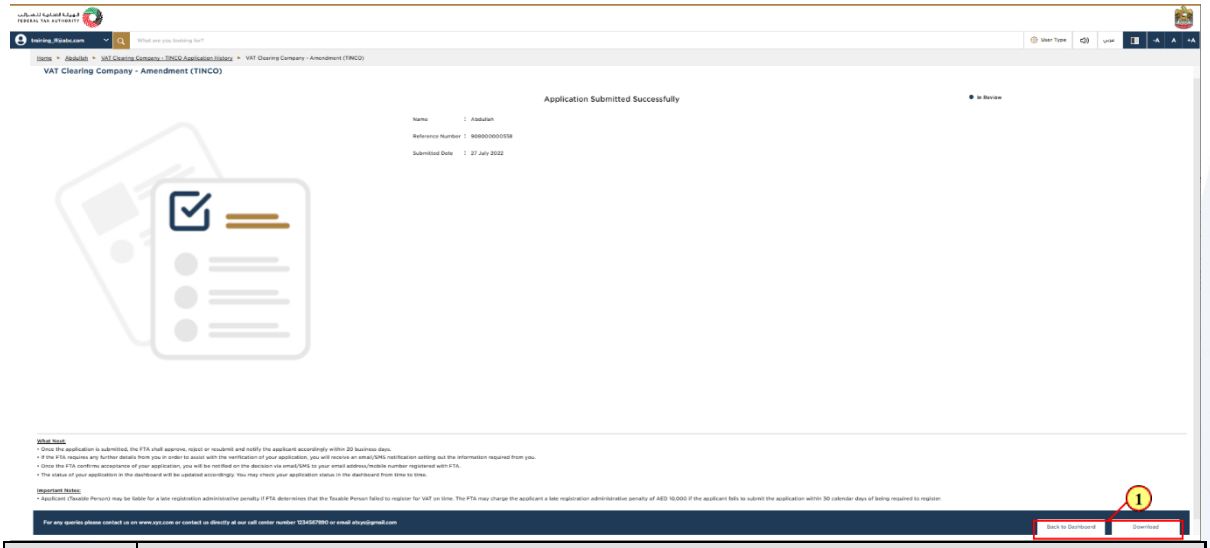


Step	Action
(1)	Review the Application and click on “Submit” option to complete the process.

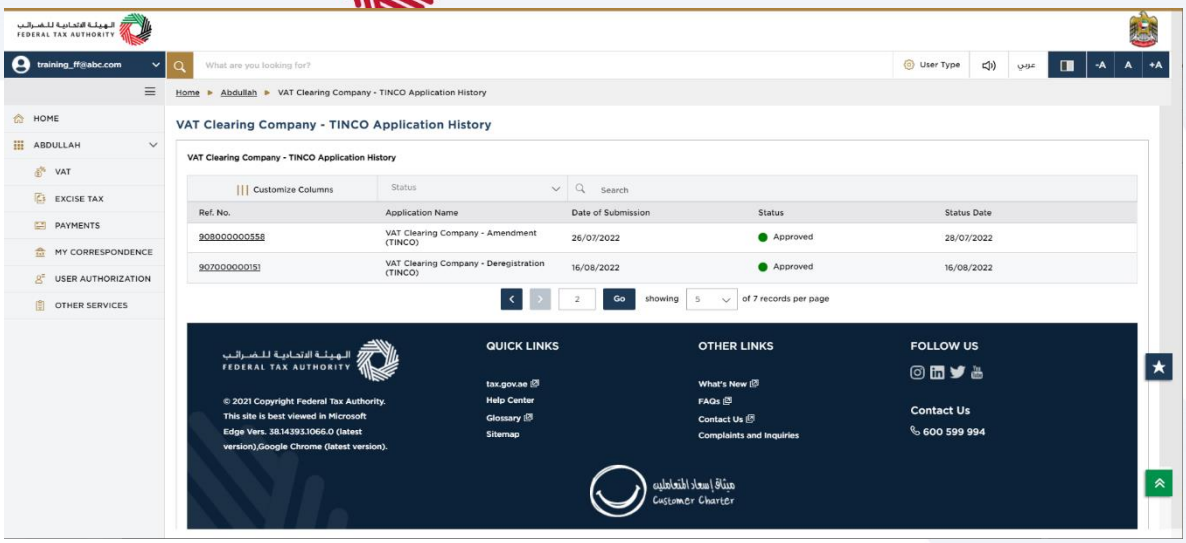
Post Application Submission



- Once the application is submitted, FTA shall approve, reject, or resubmit and notify the applicant accordingly.
- If FTA requires any further details from you to assist with the verification of your application, you will receive an email notification setting out the information required from you.
- Please note that the financial guarantee is required to be submitted in original at FTA office by scheduling an appointment with FTA representative. The person delivering the financial guarantee must also hold a letter of undertaking issued by the authorized signatory verifying the details of person.
- Read the “What Next” and “Important Notes”.



Step	Action
(1)	• Click 'Download' to download a pdf copy of the acknowledgement screen. • Click 'Back to Dashboard' to navigate back to the Taxable Person dashboard.



	Application status is now Approved and Amendment of VAT Clearing Company – TINCO is completed.

Correspondences

الـهـيـئـة الاتحـاديـة لـلـضـرائـب
FEDERAL TAX AUTHORITY

إمـــارات تـاكـس
EMARATAX

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