



إمارات تاكس
EMARATAX

Tax Group Change Representative member User Manual

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Document Control Information

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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

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Introduction



This manual is prepared to help a VAT Tax Group representative member to navigate through the Federal Tax Authority (FTA) Emaratax portal and apply to change the representative member of the VAT Tax Group. The representative member must login into their Emaratax account to initiate and submit the VAT tax group change representative member application. Other Tax Group Members, who are not a representative member, will not be able to submit this application.



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

The screenshot displays the user interface of the Federal Tax Authority. It shows two main sections: 'Taxable Person List' and 'Tax Group List'. The 'Taxable Person List' contains several company entries (Company A, B, C, D, and Company I) with 'View' buttons. The 'Tax Group List' contains two entries: 'ABC Company' and 'ABCD Company'. The 'View' button for 'ABCD Company' is highlighted with a red box, and a yellow circle with the number '1' points to it, indicating the step in the instructions.

Step	Action
(1)	<ul style="list-style-type: none"> • Within the Taxable Person Dashboard, you will be able to see the list of Tax Groups. • Select the respective Tax Group tile. from the Tax Group list and click 'View'.



Step	Action
(1)	Click on 'Actions'

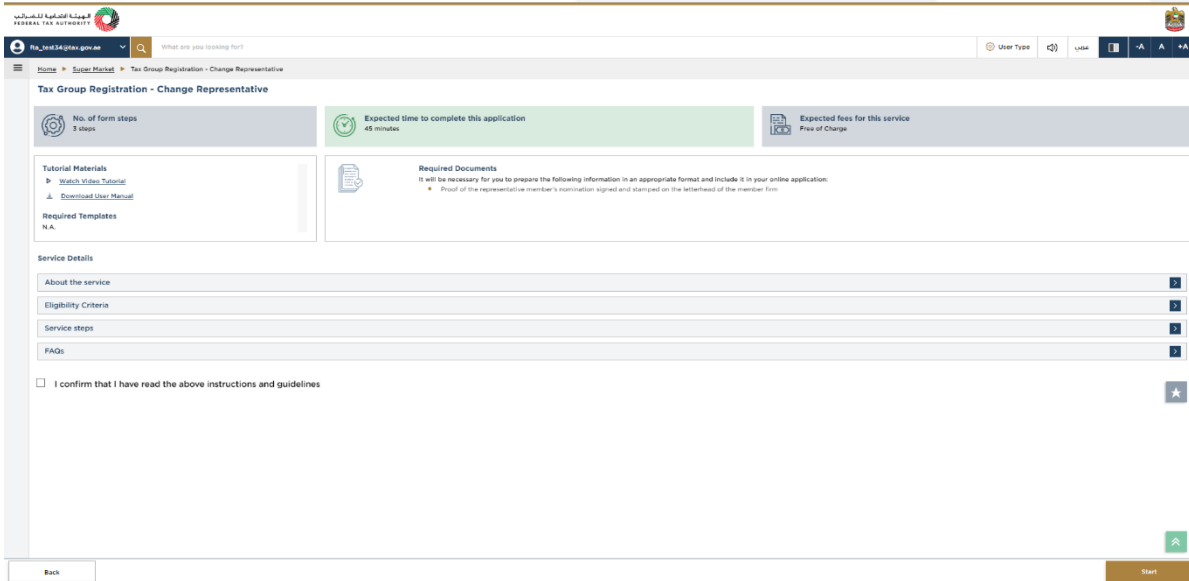



The screenshot shows the user interface of the Federal Tax Authority portal. The main content area is titled 'Registration Overview' and contains several cards: 'Required Actions', 'Most Used Services', 'Registration Overview', and 'Tax Group Members'. A red box highlights the 'Change Representative' option in the 'Registration Overview' card. The 'Required Actions' card shows a due date of 09/09/2022 and a description: 'Tax Group Late Registration Penalty - Payment option for 10000.00 AED'. The 'Most Used Services' card shows 'Tax Group - Change Representative'. The 'Registration Overview' card shows 'Active' and 'Actions' buttons. The 'Tax Group Members' card shows '4 Members' and a 'View Members' button. The footer contains 'QUICK LINKS', 'OTHER LINKS', and 'FOLLOW US' sections.

Step	Action
(1)	Click 'Change Representative' to initiate the Change Representative Tax Group application.



Guidelines and Instructions



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



The screenshot shows the 'Tax Group Registration - Change Representative' page. At the top, there are three summary boxes: 'No. of form steps: 3 steps', 'Expected time to complete this application: 45 minutes', and 'Expected fees for this service: Free of Charge'. Below these are sections for 'Tutorial Materials', 'Required Documents', and 'Service Details'. A confirmation checkbox is visible at the bottom of the main content area, with a red box around it and a circled '1' pointing to it. The checkbox text is 'I confirm that I have read the above instructions and guidelines'. At the bottom of the page, there are 'Back' and 'Start' buttons.

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 Change Representative and mark the checkbox to confirm.




The screenshot shows the 'Tax Group Registration - Change Representative' application page. At the top, there are three summary boxes: 'No. of form steps: 3 steps', 'Expected time to complete this application: 45 minutes', and 'Expected fees for this service: Free of Charge'. Below these are sections for 'Tutorial Materials' (with links for 'Watch Video Tutorial' and 'Download User Manual'), 'Required Documents' (stating that proof of the representative member's nomination is required), and 'Service Details' (with links for 'About the service', 'Eligibility Criteria', 'Service steps', and 'FAQs'). At the bottom of the page, there is a checkbox for 'I confirm that I have read the above instructions and guidelines' and a prominent red 'Start' button.

Step	Action
(1)	Click 'Start' to initiate the Tax Group Change Representative application.



Change Representative



- Emaratax will display the list all members of the registered Tax Group.
- You are required to check the bank details here. Since, the Representative Member bank details will be applicable for the entire Tax Group.
- The Tax Group representative member cannot assign an existing member who does not have their own Emaratax online user account to be the representative member.



The screenshot shows a web interface for changing a representative member. It includes a 'Representative Info' section with fields for TRN/TIN and legal names. Below that is a table to 'Select the New Representative' with columns for member name, status, TRN/TIN, and legal name. A red box highlights the selection radio button for 'ABC Super Market Ltd'. Below the table is a 'Reason' dropdown menu and a document upload area with a 'Add/View' button and file specifications.

Step	Action
(1)	Select the new representative member, enter the reason and upload necessary supporting documents.



Home > ABCD Company > Tax Group Registration - Change Representative

What are you looking for? User Type

1 Change Representative

2 Review and Declaration

Representative Info

Current Representative TRN/TIN VQ
100637044700003

Current Representative Legal Name in English
ABCD Company

Current Representative Legal Name in Arabic
شركة

Select the New Representative

Representative Member	Status	TRN/TIN	Legal Name of the Member (EN)	Legal Name of the Member (AR)
<input type="radio"/>	Active	100637044700003	ABCD Company	شركة
<input checked="" type="radio"/>	Active	100633930100003	ABC Super Market Ltd	مركز سوبر الماركت

Reason
Changing the Representative Member

Upload documentary evidence for authorized signatory
Add/View
Drop files here
Max file size: 15 MB | Formats: PDF, DOC | Max No. of files: 3

Previous Step Cancel Save as Draft Next Step

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

abca64@abca.com

What are you looking for?

User Type

Home > ABCD Company > Tax Group Registration - Change Representative

Select the New Representative

Representative Member	Status	TIN/TIN	Legal Name of the Member (EN)	Legal Name of the Member (AR)
<input type="radio"/>	Active	100637044700003	ABCD Company	شركة
<input checked="" type="radio"/>	Active	100633930100003	ABC Super Market Ltd	سوبر ماركت المحدودة

Reason
Changing the Representative Member

Documentary Evidence for Authorized Signatory

Declaration & Authorized Signatory

Authorized Signatory list

Name in English	Name in Arabic	ID Number	Email	Action
ABCD Company	شركة شركة	HQ56P2354	abca64@abca.com	***

First Name in English:

Last Name in English:

First Name in Arabic:

Last Name in Arabic:

Country Code:

Phone Number:


Email:

Date of Submission:

I read and reviewed all steps information

Previous Step

Cancel Save as Draft Submit

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



Home > ABCD Company > Tax Group Registration - Change Representative

What are you looking for?

User Type | من | | | | | | | |

Select the New Representative

Representative Member	Status	TIN/TIN	Legal Name of the Member (EN)	Legal Name of the Member (AR)
<input type="radio"/>	Active	100637044700003	ABCD Company	شركة
<input checked="" type="radio"/>	Active	100633950100003	ABC Super Market Ltd	سوبر ماركت المحدودة

Reason: Changing the Representative Member. Documentary Evidence for Authorized Signatory.

Declaration & Authorized Signatory

Authorized Signatory list

Name in English	Name in Arabic	ID Number	Email	Action
ABCD Company	شركة	H050F2354	abcd@abcd.com	***

First Name in English:

Last Name in English:

First Name in Arabic:

Last Name in Arabic:

Country Code: +971 (United Arab Emirates) | Phone Number: 987654321 | Email: abcd@abcd.com

Date of Submission: 09/09/2022

I read and reviewed all steps information

Previous Step | 1 | Cancel | Save as Draft | Submit

Step	Action
(1)	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.



Home > ABC Company > Tax Group Registration - Change Representative

What are you looking for?

abc064@abc.com

User Type

مسئ

Select the New Representative

Representative Member	Status	TIN/TIN	Legal Name of the Member (EN)	Legal Name of the Member (AR)
<input type="radio"/>	Active	100637044700003	ABCD Company	شركة
<input checked="" type="radio"/>	Active	100633950100003	ABC Super Market Ltd	سوبر ماركت المحدودة

Reason
Changing the Representative Member

Documentary Evidence for Authorized Signatory

Declaration & Authorized Signatory

Authorized Signatory list

Name in English	Name in Arabic	ID Number	Email	Action
ABCD Company	شركة	H05GF2354	abc064@abc.com	***

First Name in English:

Last Name in English:

First Name in Arabic:

Last Name in Arabic:

Country Code:

Phone Number:

Email:

Date of Submission:

I read and reviewed all steps information

Previous Step

Cancel Save as Draft Submit

Step	Action
(1)	Click 'Submit' to submit the Tax Group change Representative application.



Post Application Submission

The screenshot shows the 'Value Added Tax Registration' page on the FTA website. The main heading is 'Application Submitted Successfully'. Below this, there is a 'Name' field with the value 'Company A', a 'Reference Number' field with the value '300000004967', and a 'Submitted Date' field with the value '2 August 2022'. There is a 'In Review' status indicator. To the left, there is an icon of a document with a checkmark. Below the main content, 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