إمـــارات تـاكـس
EMARATAX

Excise Tax Registration User Manual

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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	
⚙ 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
-A A +A	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
1 ✓ ---- 2	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

Excise_Tax_Registration

Introduction

This manual is prepared to help the applicant to navigate through the Federal Tax Authority EmaraTax portal and submit their Excise Tax Registration application. The applicant can be a natural person (For example, Individual), or a legal person (For example, a Public Joint Stock Company, Incorporated, government body). Any person that conducts any of the following activities in the UAE shall register for Excise Tax (as per the Excise Federal Decree Law and Excise Executive Regulations in the UAE).

Login to EmaraTax
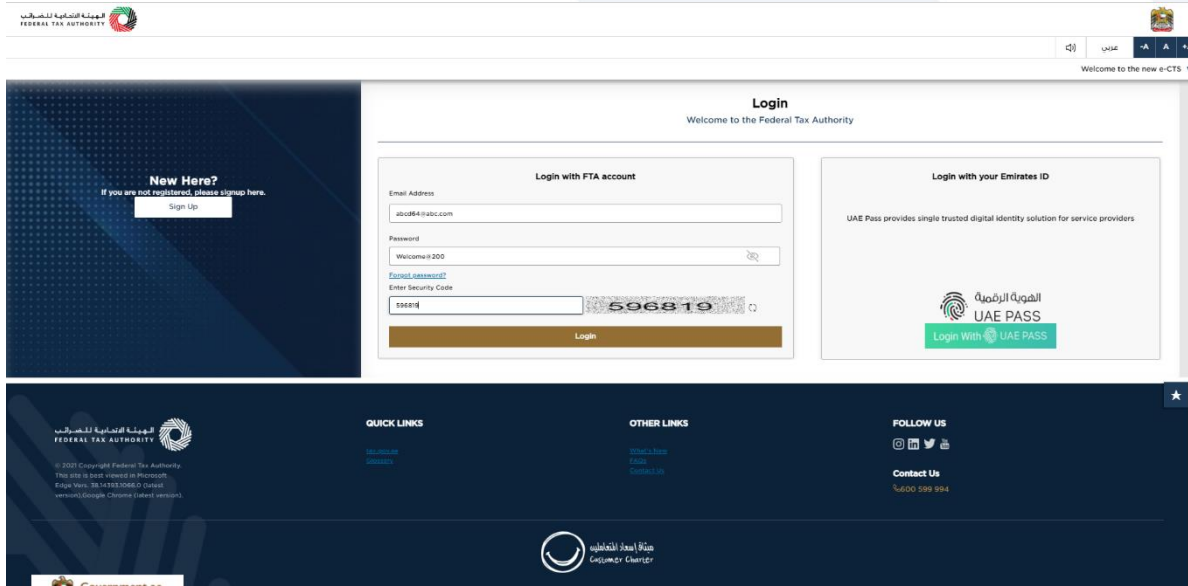
	• You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the 'sign up' button. If you have forgotten your password, you can use the "forgot password" feature to reset your password. • If 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.
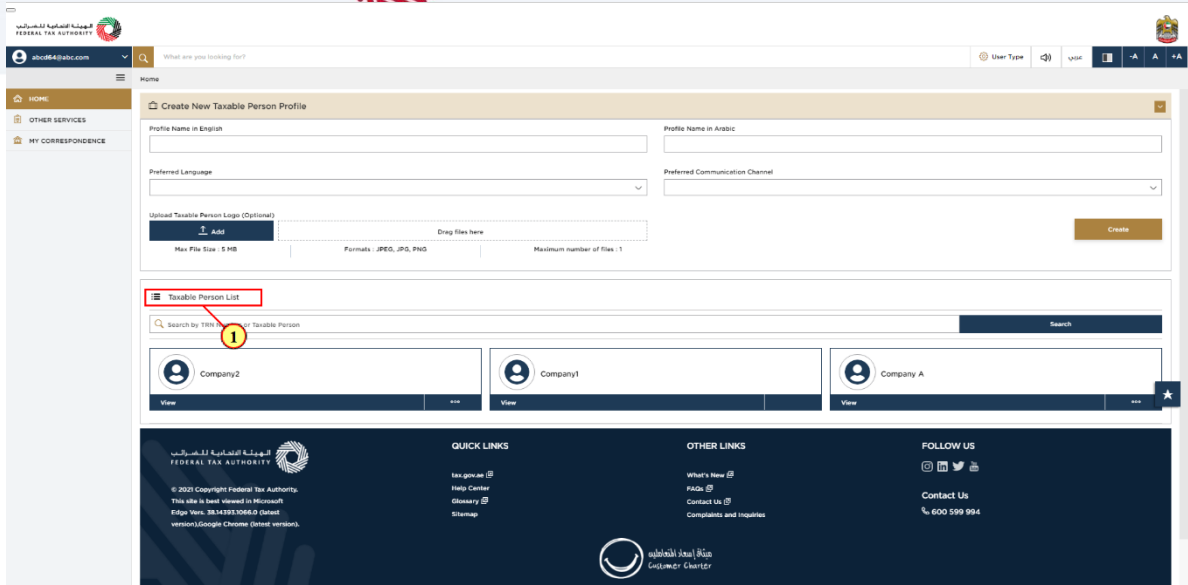
Step	Action
(1)	On successful login, the Taxable Person list screen is displayed. It displays the list of the Taxable Person linked to your EmaraTax user profile. If there are no Taxable Person linked to your user profile, this list will be empty and you would need to create a Taxable Person.

Step	Action
(1)	To create a new Taxable Person, enter the mandatory details and click 'Create'. The new Taxable Person will be displayed in the list.

Step	Action
(1)	Select the Taxable Person from the list and click 'View' to open the dashboard.
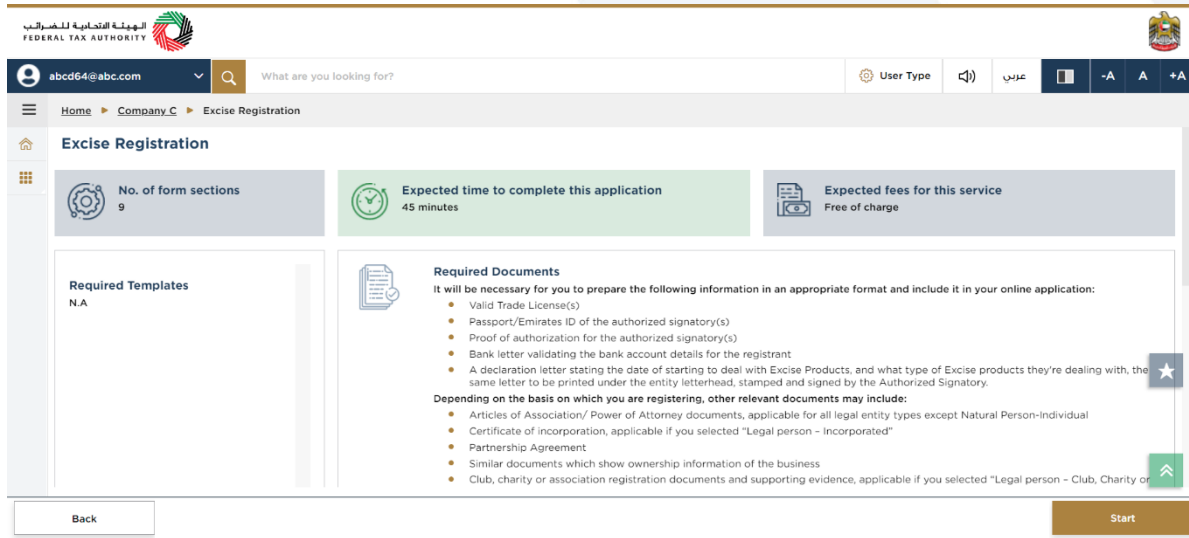
Excise Tile
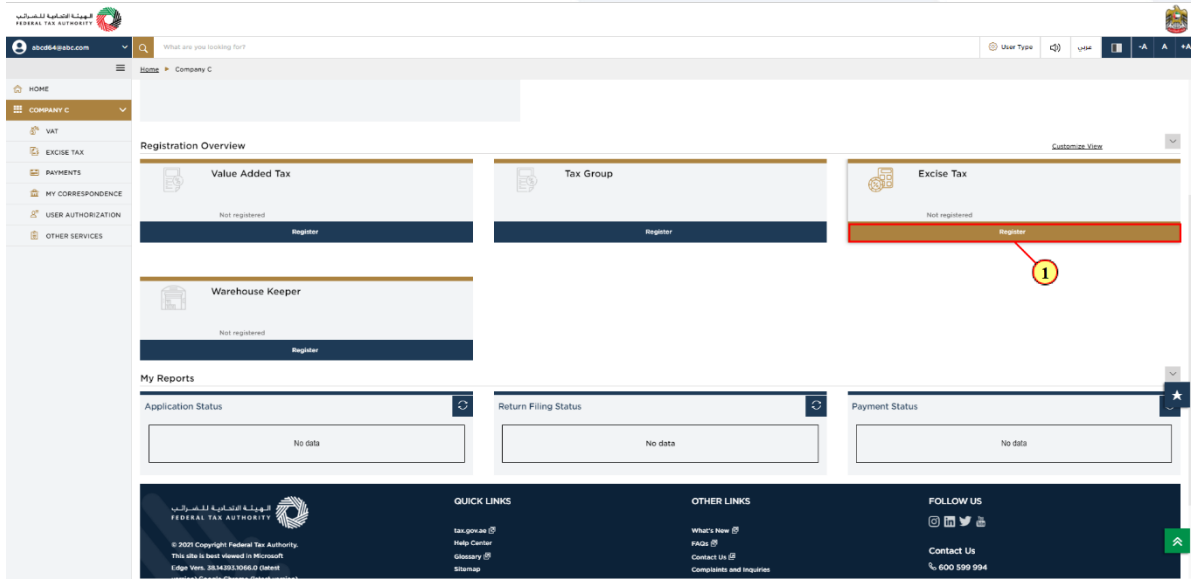
Step	Action
(1)	Click 'Register' on the Excise tile within the Taxable Person dashboard to initiate the Excise registration application.

Guidelines and Instructions

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

Step	Action
(1)	Read the instructions and guidelines carefully before starting the application. Mark the checkbox to confirm.

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 of the owner or a scanned copy of the passport of the owner(s)

Accepted file types are PDF, 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

Start

Step	Action
(1)	Click 'Start' to initiate the Excise Tax Registration application.

Entity Details Section

	• The application is divided into a number of short sections which deal with various aspects of the registration process. The progress bar at the top of the page displays the number of sections required to complete the application. The section you are currently in, is highlighted as blue. Once you progress to the next section successfully, the previous section will be highlighted as green.
	• In order to move from one section to the next, all mandatory fields of the current section must be entered. The fields which are optional are marked as optional next to the field name.
	• Ensure that, the data you enter in the application, is identical to the relevant supporting documents, in order to avoid rejection or resubmission of your application. The supporting documents shall support the information provided by you in the application form
	• You are requested to ensure that the documents submitted, supports the information entered by you in the application. This would help to avoid any rejection or resubmission of the application later.
	• If you have registered for VAT before, some of the fields in this application would be prepopulated by the EmaraTax.

Step	Action
(1)	Select the Entity Type of your business from the list. Please Note that the input fields in this section may vary based on the entity type selected.
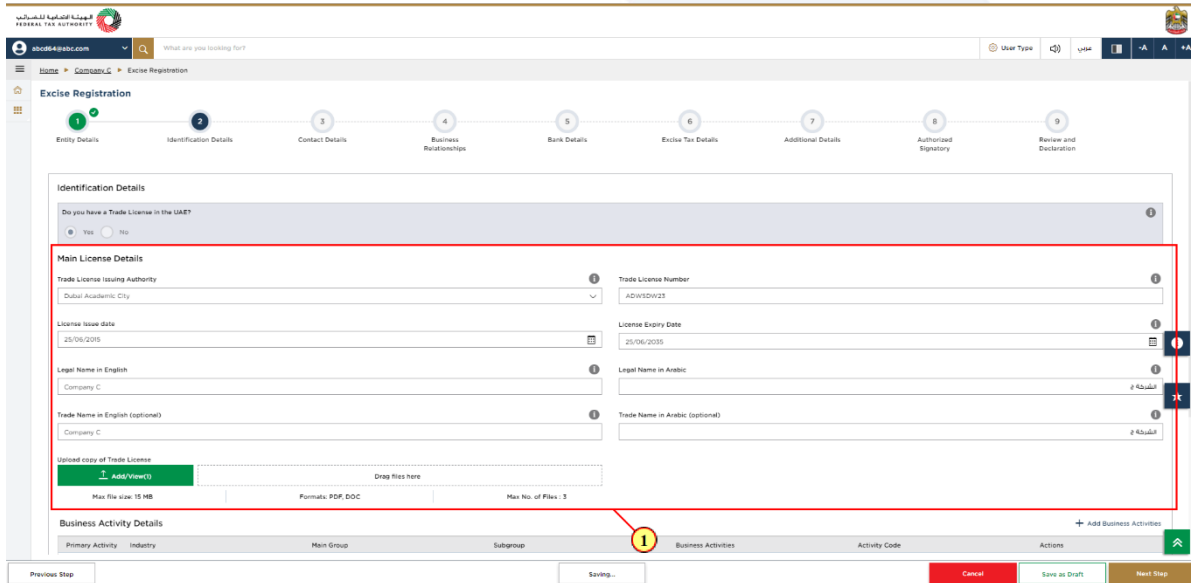
Step	Action
(1)	You may choose to click on 'Save as draft' to save your application and return to continue working on your application later.

Step	Action
(1)	After completing all mandatory fields, click the 'Next Step' button to save and proceed to the 'Identification Details' section.

Identification Details

Main License Details

Step	Action
(1)	Depending on the 'Entity Type' selected, you are required to provide the main trade license details. If you hold a UAE Trade License, you must complete the information requested

Add Business Activities

Step	Action
(1)	Click 'Add Business Activities' to enter all the business activity information associated to the trade license. You can add multiple Business Activities.

Step	Action
(1)	Enter the mandatory business activity information and click on Add.

•	The activity code will be populated by the system.
•	Ensure that the information about all your business activities is included.

Add Owners

Step	Action
(1)	Click on 'Add Owners' to enter all the owners associated to the trade license. You can add multiple owners.

Step	Action
(1)	Enter the mandatory owner information and click on Add. Ensure that the information about all the owners is included.

Branch Details

Step	Action
(1)	Select 'Yes', if you have one or more branches, and add the local branch details. For each branch, enter the trade license details and associated business activities and owners list.

The registration will be in the name of head office meeting the relevant criteria. Registration will not be performed in the name of Branch. Even if you are operating via branches in more than one Emirate, only one Excise tax registration is required,

Step	Action
(1)	After completing all mandatory fields, click the 'Next Step' button to save and proceed to the 'Contact Details' section.

Contact Details

Step	Action
(1)	Enter the address of the business here.

You are advised not to use another company's address (for example, your accountant) as a part of registration. If you have multiple addresses, provide details of the place where most of the day-today activities of the business are carried out.

Step	Action
(1)	After completing all mandatory fields, click the 'Next Step' button to save and proceed to the 'Business Relationships' section.

Business Relationships

Step	Action
(1)	You are required to enter the business relationships in this section.

Step	Action
(1)	Click 'Add Relationships' to add more relationship details, this is an optional field.

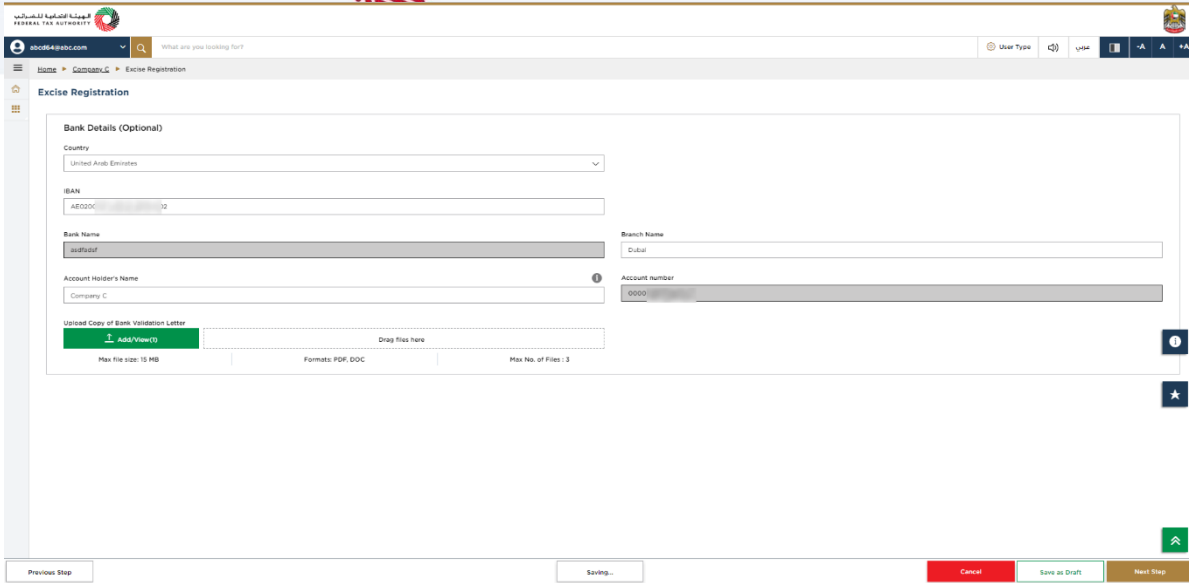| Step	Action
(1)	Enter all the mandatory information and click on Add.

Step	Action
(1)	After entering all mandatory fields and uploading supporting documents, click the 'Next Step' button to save and proceed to the 'Bank Details' section.

Bank Details

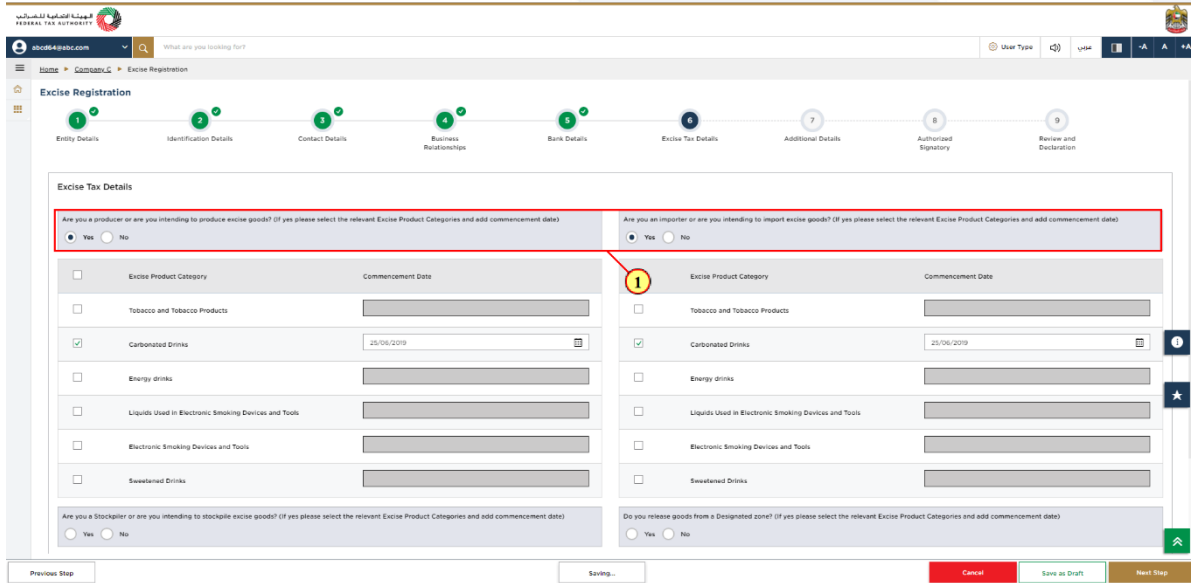| Step	Action
(1)	You may enter your bank details.

	• Bank details are optional at the time of Registration application. You may also provide or update the bank account details after the Excise Tax registration is completed.
	• You are requested to ensure that your account details are accurate. Some accounts cannot receive payments electronically. Also, ensure that your Bank has this facility.
	• If you are in the process of opening a bank account, you must provide copies of any relevant correspondence received from your bank.
	• If your account is held with a bank established in the UAE or a foreign bank account. The account name must match the legal name of the entity you are registering with the FTA.

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

Excise Tax Details

Step	Action
(1)	• Answer the questions based on the excisable activities you may be, or are, involved in. • Provide all types of Excise goods that you would be engaged with and their commencement dates. • Input the date you believe your registration would take effect on.

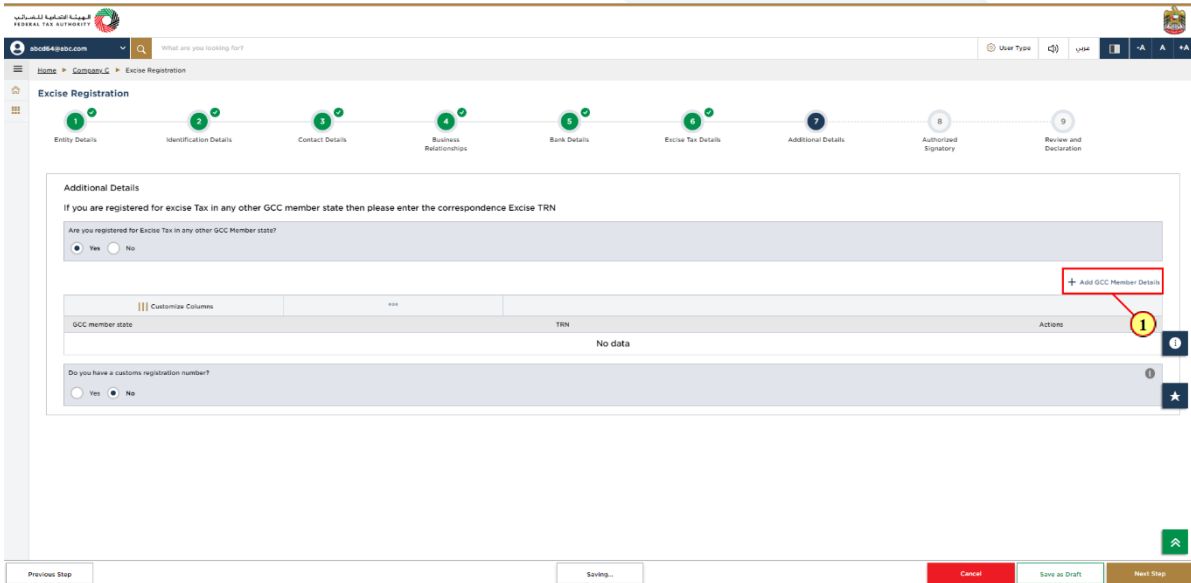| Step	Action
(1)	If you want to apply for exception from Excise Tax registration, select 'Yes' to the specified question.

	• Your registration will take effect from the first day of the month in which you intend to conduct activities related to Excise goods.	
	• You may also apply to be a warehouse keeper if your name appears as the importer of the Excise goods for customs clearance purposes. If you intend to also register Designated Zones and/or as a Warehouse Keeper, you should use the Warehouse Keeper registration application available on the EmaraTax.	

Step	Action
(1)	After completing all mandatory fields, click the 'Next Step' button to save and proceed to the 'Additional Details' section.

Additional Details

GCC Member Details

Step	Action
(1)	Click on 'Add GCC Business activities' If the person is intending to import goods or services and these imports are from GCC member states.

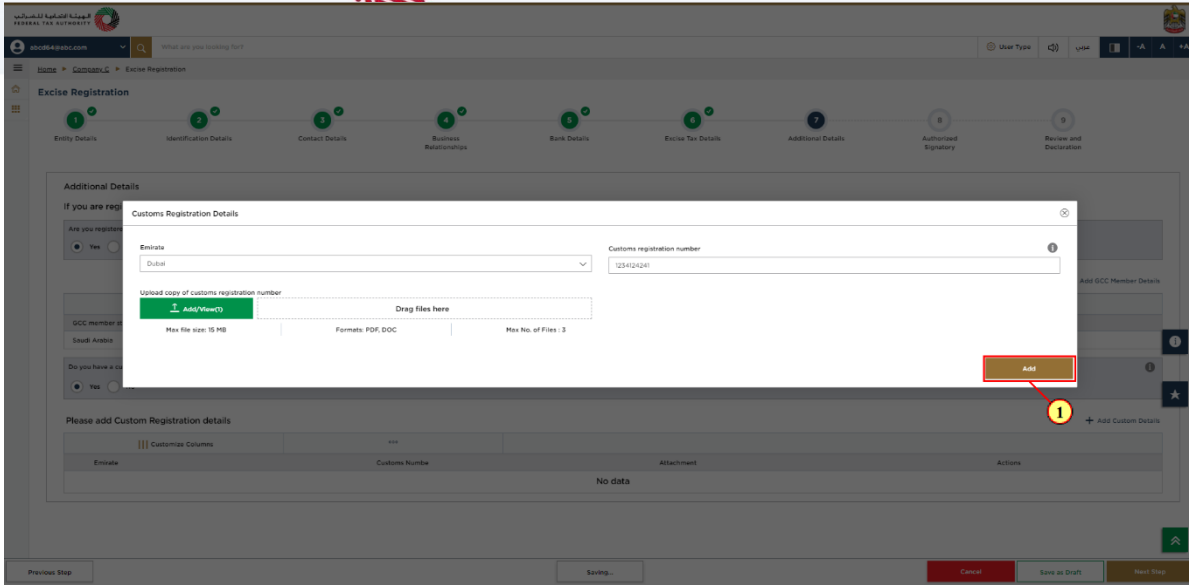| Step	Action
(1)	• Select the GCC state from the drop down. • Enter the Tax Registration Number (TRN) or equivalent if the entity is already registered for VAT purposes with the respective tax authority in the GCC Member state. • Enter the value of goods you expect to import and sell in the 12 months following the date of registration • Click Add

Do not include the value of any services unless they are directly related to moving goods (e.g., commission, and freight insurance etc.).

Customs Details

Step	Action
(1)	If you are registered with any of the Customs Authorities in the UAE, select 'Yes' and click on 'Add Custom Details' to enter the customs registration details.

Step	Action
(1)	- Select the Emirate from the drop down. - Enter your Customs Registration Number, issued by the relevant Customs department in the UAE. - Upload supporting document and click on Add.
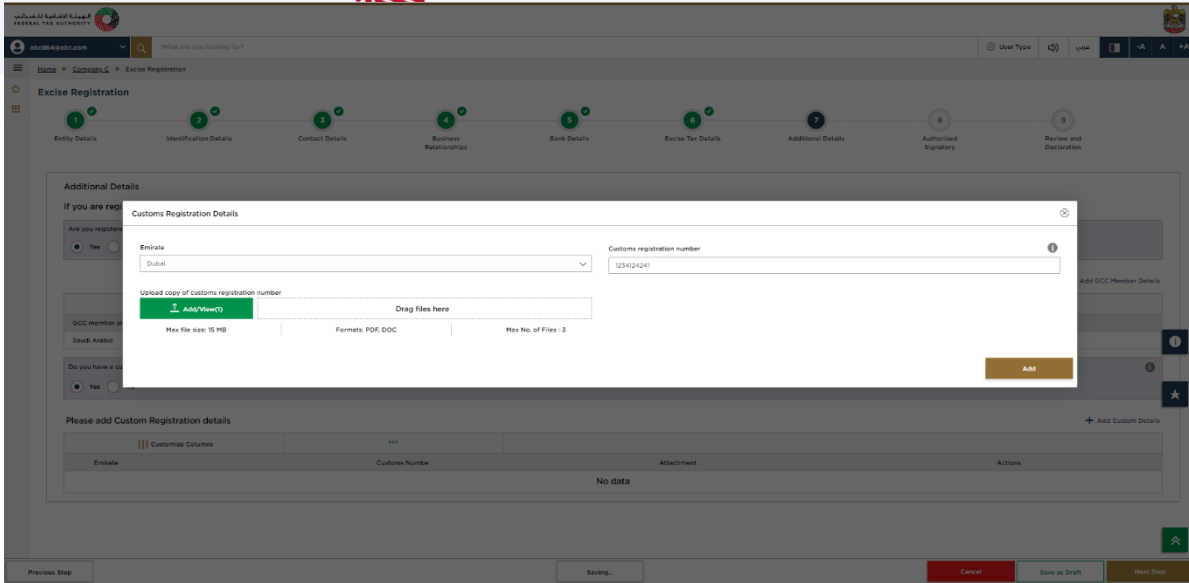
	• If you have multiple Customs Registration Numbers ("CRN") in the UAE, add each of them as a separate line item. • The Customs Registration information will assist the FTA and the relevant Customs departments to identify you accurately at the time of importing and exporting goods into or from the UAE. Failure to enter this information may result in delays at the border. • You may also remove any item from the list by clicking on 'Delete'.

Step	Action
(1)	After completing all mandatory fields, click the 'Next Step' button to save and proceed to the 'Authorized Signatory' section.

Authorized Signatory

Step	Action
(1)	Click on Add Authorized Signatory, to enter the Authorized Signatory details.

Step	Action
(1)	• If Manager or Chief Executive Officer (CEO) is the authorized signatory select 'Yes', the Manager or CEO details provided in the previous section will be populated. • Otherwise, select 'No', to enter the authorized signatory detail.

	• 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 the 'Next Step' button to save and proceed to the 'Review and Declaration' section.

Review and Declaration

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

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.

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

Post Application Submission

	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 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's 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