



إمارات تاكس
EMARATAX

Tax Group Deregistration User Manual

Date: Oct 2022

Version 1.0.0.0

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Document Control Information

Document Version Control

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

Annexure






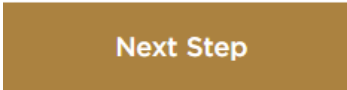


The below are the list of User manuals that you can refer to

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: <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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Tax Group De-Registration

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Introduction

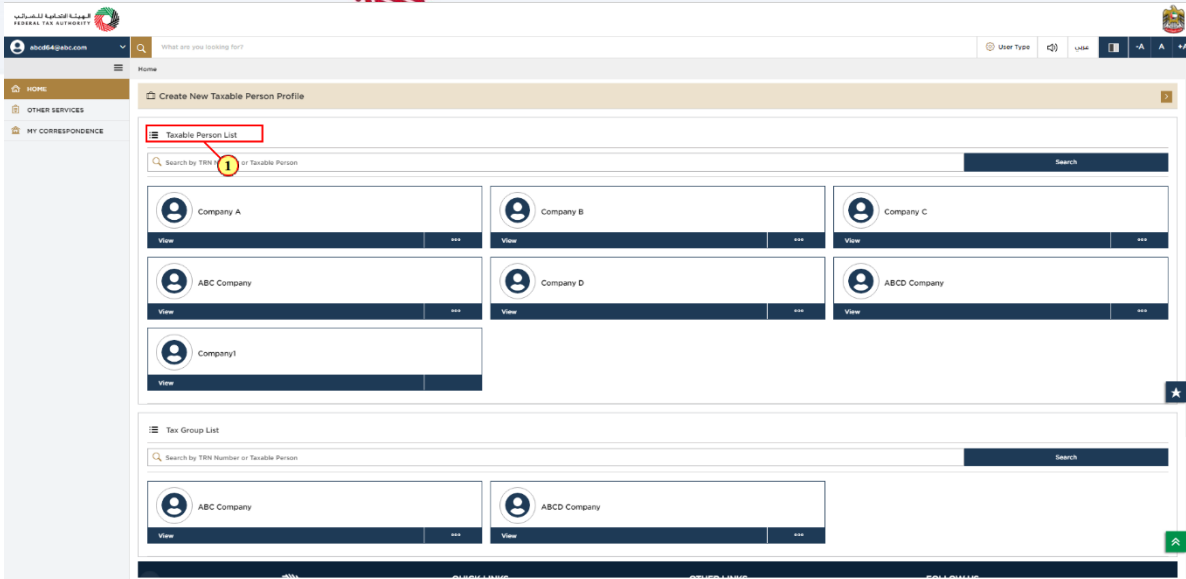


This manual is prepared to help a VAT Tax Group representative member to navigate through the Federal Tax Authority (FTA) EmaraTax portal and submit a Tax Group deregistration application. This can only be done if the Tax Group has been registered at least 12 months prior to the current date. The representative member must login into their e-Services account to initiate the deregister Tax Group 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

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



EmaraTax Tax Group dashboard

Step	Action
(1)	Click on 'Actions'



Step	Action
(1)	Select 'Deregister' to initiate the Tax Group De-Registration application.



Guidelines and Instructions

The screenshot shows the 'Tax Group De-Registration' page. At the top, there is a search bar and navigation links. The main content area is divided into several sections:

- No. of form sections:** 3 sections
- Expected time to complete this application:** 45 minutes
- Expected fees for this service:** Free of charge
- Required Documents:** It will be necessary for you to prepare the following information in an appropriate format signed and stamped by the authorized signatory and include it in your online application:
 - Deregistering based on being no longer to meet the requirements for registration as a Tax Group:
 - Proof of no longer being eligible to remain registered as Tax Group
 - Change in Group structure of the business
 - Other:
 - Financial Audit Report (Accepted file types are PDF, Excel, Docs, JPG, PNG and JPEG. The individual file size limit is 5 MB)
- Service Details:** A list of expandable sections including 'About the service', 'Eligibility Criteria', 'Service steps', and 'FAQs'.

At the bottom, there is a checkbox labeled 'I confirm that I have read the above instructions and guidelines' and a 'Start' button.



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



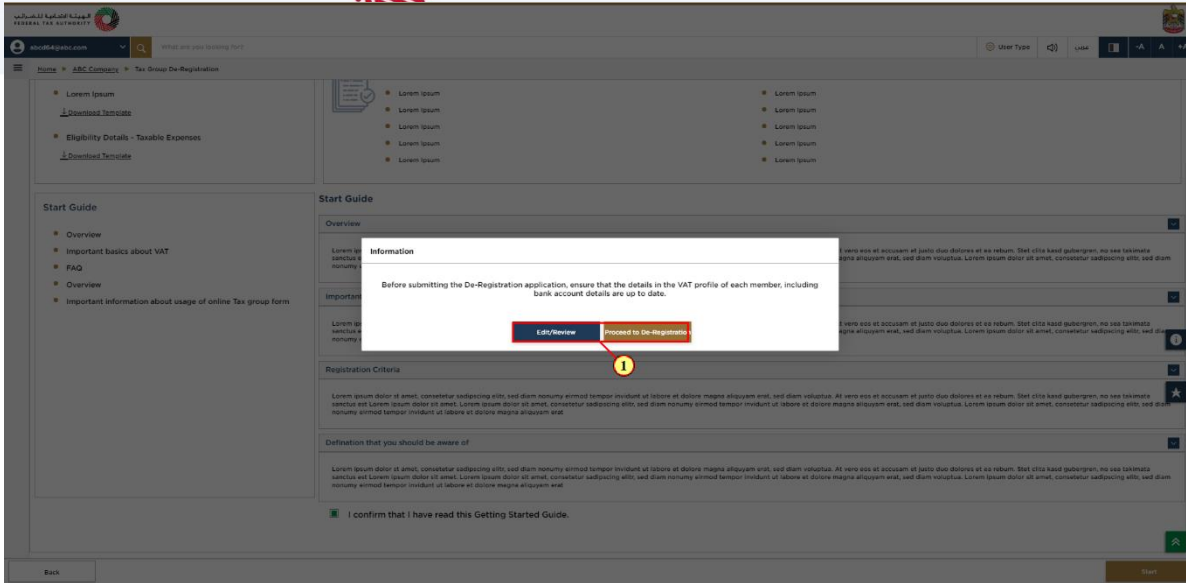
The screenshot shows the 'Tax Group De-Registration' page. At the top, there are three summary boxes: 'No. of form sections: 3 sections', 'Expected time to complete this application: 45 minutes', and 'Expected fees for this service: Free of charge'. Below these are sections for 'Required Templates' (NA), 'Required Documents' (listing 'Proof of no longer being eligible to remain registered as Tax Group' and 'Change in Group structure of the business'), and 'Service Details' (About the service, Eligibility Criteria, Service steps, FAQs). A confirmation checkbox is present with the text 'I confirm that I have read the above instructions and guidelines'. A yellow circle with the number '1' points to this checkbox. At the bottom, 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 De-Registration and mark the checkbox to confirm.



The screenshot shows the 'Tax Group De-Registration' page on the Federal Tax Authority website. The page layout includes a header with the logo and navigation, a search bar, and a main content area. The main content area is divided into several sections: 'No. of form sections' (3 sections), 'Expected time to complete this application' (45 minutes), and 'Expected fees for this service' (Free of charge). Below these are sections for 'Required Templates' (N/A), 'Required Documents' (listing 'Proof of no longer being eligible to remain registered as Tax Group' and 'Change in Group structure of the business'), and 'Service Details' (including 'About the service', 'Eligibility Criteria', 'Service steps', and 'FAQs'). A confirmation checkbox is present with the text 'I confirm that I have read the above instructions and guidelines'. At the bottom right, a 'Start' button is highlighted with a red circle and the number 1.

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



Step	Action
(1)	<ul style="list-style-type: none"> • Before submitting the deregistration application, ensure that the details in the VAT profile of each member, including bank details are up to date. • Click 'Edit / Review' if you want to modify your bank details before proceeding with the deregistration application. • Click 'Proceed to Deregistration' if you want to proceed directly to the Tax Group deregistration application.



De-Registration Information



- The application is divided into a number of short sections which deal with various aspects of the Tax Group De-Registration process. The progress bar 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 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 matching to the relevant supporting documents, in order to avoid rejection or resubmission of your application.



Step	Action
(1)	<ul style="list-style-type: none"> Select the basis, on which you are de-registering from VAT. Based on the basis of deregistration selected, the input fields will vary. Provide the details and upload all the mandatory documents. Enter the Effective Date for De-registration. Upload supporting documents



Home > ABC Company > Tax Group De-Registration

What are you looking for?

User Type | User | Settings | Search

Tax Group De-Registration

1 De-Registration Information | 2 Members Status at De-Registration | 3 Review & Declaration

The effective date of De-Registration for the Tax Group, subject to the necessary checks being satisfied, will be the first day of the tax period following the tax period in which the application is received or any other date as determined by the FTA.

Basis of De-Registration: Tax group no longer meets the Tax Group conditions as per VAT Legislations

Effective Date of De-registration: 12/09/2022

Upload Supporting Documents

Max file size: 15 MB | Formats: PDF, DOC | Max No. of Files: 3

Previous Step | Cancel | Save as Draft | Next Step



- For a UAE Government body, Emaratax provides additional fields to provide the Cabinet Decision Number, reason, date and attachments fields in order to proceed with the De-Registration application.
- Registrant should specify the estimated effective date of disbanding the Tax Group and provide the reason for such date.



Home > ABC Company > Tax Group De-Registration

What are you looking for?

User Type | User | Search | Print | Refresh | Back | Forward

Tax Group De-Registration

1 De-Registration Information | 2 Members Status at De-Registration | 3 Review & Declaration

De-Registration Information

The effective date of De-Registration for the Tax Group, subject to the necessary checks being satisfied, will be the first day of the tax period following the tax period in which the application is received or any other date as determined by the FTA.

Basis of De-Registration: Tax group no longer meets the Tax Group conditions as per VAT Legislations

Effective Date of De-registration: 12/09/2022

Upload Supporting Documents

Max file size: 15 MB | Formats: PDF, DOC | Max No. of Files: 3

Previous Step | Cancel | Save as Draft | Next Step

Step	Action
(1)	Click Next Step to proceed to the 'Member Status at De-Registration' section.



Members Status at De-Registration

Step	Action
(1)	<ul style="list-style-type: none"> You are required to provide the details of each of the group member to accurately arrive at the TRN status of each of the members. Click on 'Input Turnover' to update the turnover details of each member in the Tax Group.



The screenshot shows a web application interface for 'Tax Group De-Registration'. A modal window titled 'Member Turnover' is open, displaying a form with the following fields:

- Member Details:** TIN/TIN (100633139700003), Company ID (100633021700000).
- Legal Name of the Member (EN):** Company B
- Legal Name of the Member (AR):** شركة ب
- Taxable Supplies - Last 12 months:** 200,000.00
- Taxable Supplies - Next 30 days:** 20,000.00
- Taxable Expenses - Last 12 months:** 10,000.00
- Taxable Expenses - Next 30 days:** 1,000.00

An 'Update' button is highlighted with a red box and a yellow circle containing the number 1. At the bottom of the form, there are buttons for 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step'.

Step	Action
(1)	Enter the Taxable supplies and Taxable expenses details and click on 'Update'.



abc@4gator.com What are you looking for? User Type

Tax Group De-Registration

1 De-Registration Information 2 Members Status at De-Registration 3 Review & Declaration

Members Status at De-Registration

Member Details

TIN/TIN	Legal Name of the Member (EN)	Legal Name of the Member (AR)	Action	Status
100636921700003	ABC Company	الشركة	Group Turnover	Updated ✓
100635197000003	Company B	الشركة ب	Group Turnover	Updated ✓
1006350337000003	Company A	الشركة ا	Group Turnover	Updated ✓

Do any member own any capital assets subject to the capital assets scheme when the application takes effect?
 Yes No

Will any of the Member be partly exempt if this change takes place?
 Yes No

Has any proposed Group Member made or received any pre-payment or down-payment in respect of any supply, or all of which is to be delivered after it has joined the group?
 Yes No

Do any of the Members expect to incur 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

Previous Step 1 Cancel Save as Draft Next Step

Step	Action
(1)	Enter the answers to the question and add the respective members.



abc@faj.gov.ae

What are you looking for?

User Type

Home

ABC Company

Tax Group De-Registration

1 De-Registration Information

2 Members Status at De-Registration

3 Review & Declaration

Members Status at De-Registration

Member Details

TIN/TIN	Status	Legal Name of the Member (EN)	Legal Name of the Member (AR)	Action	Status
100636921700003	ABC Company	شركة	شركة	Update	Updated ✓
100635139700003	Company B	شركة ب	شركة ب	Update	Updated ✓
100635033700003	Company A	شركة ا	شركة ا	Update	Updated ✓

Do any member own any capital assets subject to the capital assets scheme when the application takes effect?
 Yes No

Will any of the Member be partly exempt if this change takes place?
 Yes No

Has any proposed Group Member made or received any pre-payment or down-payment in respect of any supply, or all of which is to be delivered after it has joined the group?
 Yes No

Do any of the Members expect to incur 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

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

abc064@abc.com

What are you looking for?

User Type

Home > ABC Company > Tax Group De-Registration

Tax Group De-Registration

Do any member own any capital assets subject to the capital assets scheme when the application takes effect?

Yes No

Will any of the Member be partly exempt if this change takes place?

Yes No

Has any proposed Group Member made or received any pre-payment or down-payment in respect of any supply, or all of which is to be delivered after it has joined the group?

Yes No

Do any of the Members expect to incur 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

Declaration and Authorized Signatory

Authorized signatory list

Name in English	Name in Arabic	Email ID
ABC Company	شركة ابي	abc064@abc.com

First Name in English: ab

Last Name in English: cd

First Name in Arabic: ا ب

Last Name in Arabic: ج د

Country Code: +971 (United Arab Emirates)

Phone Number: 987654321


Email ID: abc064@abc.com

Date of Submission: 12/09/2022

I declare that all information provided is true, accurate and complete to best of my knowledge and belief

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.



abc064@abc.com

What are you looking for?

User Type

Home

ABC Company

Tax Group De-Registration

Do any member own any capital assets subject to the capital assets scheme when the application takes effect?

Yes No

Will any of the Member be partly exempt if this change takes place?

Yes No

Has any proposed Group Member made or received any pre-payment or down-payment in respect of any supply, or all of which is to be delivered after it has joined the group?

Yes No

Do any of the Members expect to incur 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

Declaration and Authorized Signatory

Authorize Signatory list

Name in English	Name in Arabic	Email ID
ABC Company	شركة ابي	abc064@abc.com

First Name in English

ah

Last Name in English

id

First Name in Arabic

أ

Last Name in Arabic

أ

Country Code

+971 (United Arab Emirates)

Phone Number

987654321

Email ID

abc064@abc.com

Date of Submission

10/09/2022

I declare that all information provided is true, accurate and complete to best of my knowledge and belief

Previous Step

Cancel

Save as Draft

Submit

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.



Post Application Submission

Tax Group De-Registration

Application Submitted Successfully

Name : ABC Company
Reference Number : 1003000008
Submitted Date : 12 September 2022

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 Note:

- 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 pre-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



After submission, 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 pre-approval or rejection notification.



Thank you