Excise Tax De-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 Deregistration

Introduction

This manual is prepared to help a taxpayer navigate through the Federal Tax Authority EmaraTax portal and submit their Excise Tax deregistration application. An Excise Registrant shall apply to deregister from Excise Tax.

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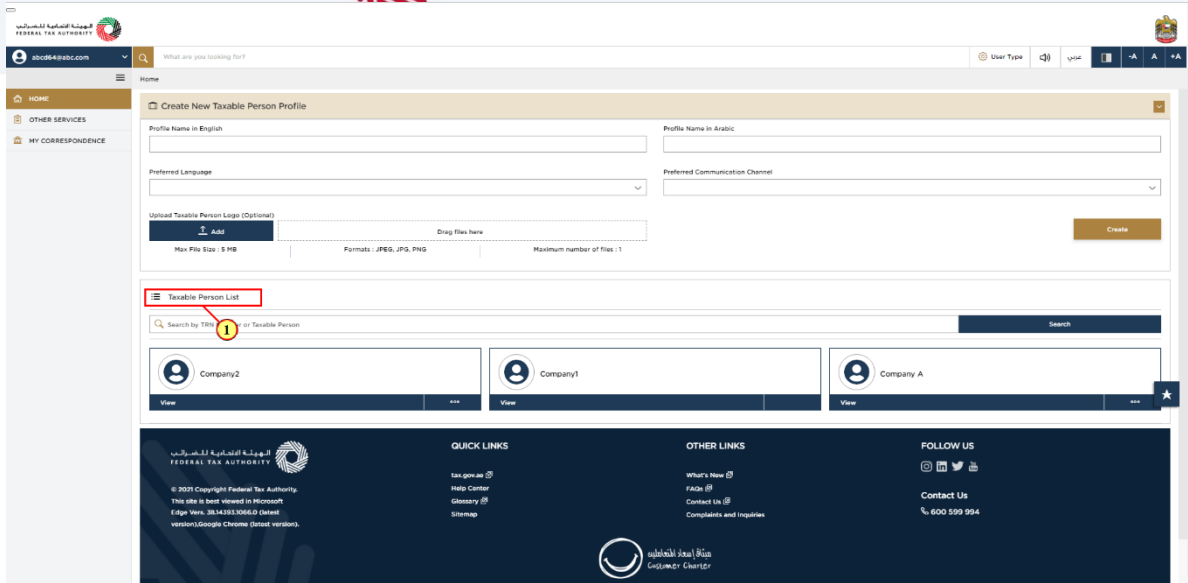
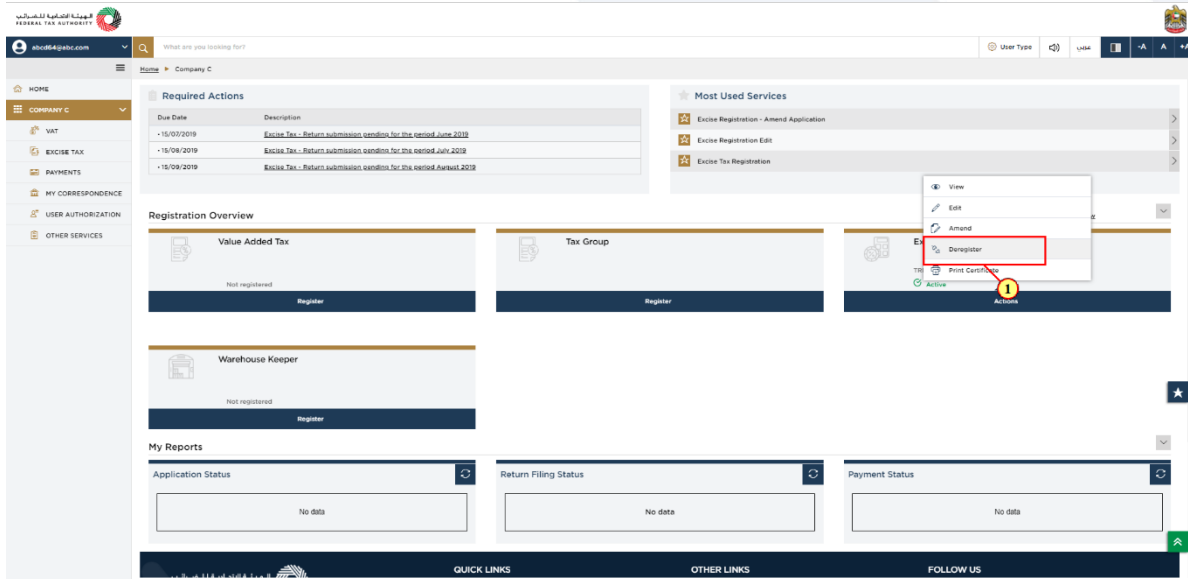| Step	Action
(1)	On successful login, the Taxable Person list screen is displayed. It displays the list of the Taxable Person linked to your EmaraTax user profile. If there are no Taxable Person linked to your user profile, this list will be empty and you would need to create a Taxable Person.

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)	To initiate the deregistration application, click 'Actions' on the Excise tile. And select 'Deregister'.

![Federal Tax Authority logo with Arabic text الهيئة الاتحادية للضرائب]

Information update
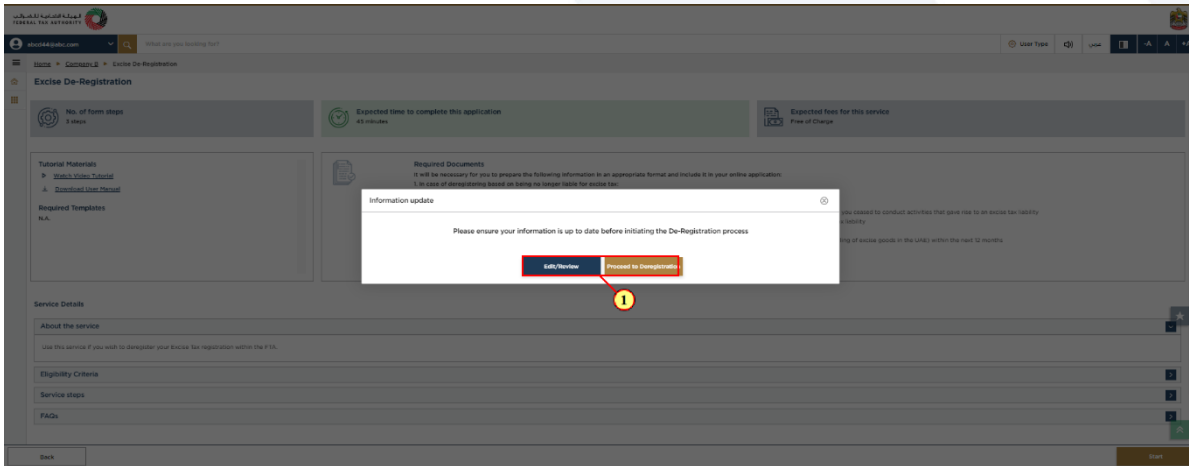
Step	Action
(1)	• Click 'Edit / Review' if you want to modify your bank details before proceeding with the deregistration application. • Click 'Proceed to Deregistration' if you want to proceed directly to the Excise deregistration application.

Guidelines and Instructions

	The 'guidelines and instructions' page is designed to help you understand certain important requirements relating to Excise deregistration in the UAE. It also provides guidance on what information you should have in hand when you are completing the Excise deregistration application.
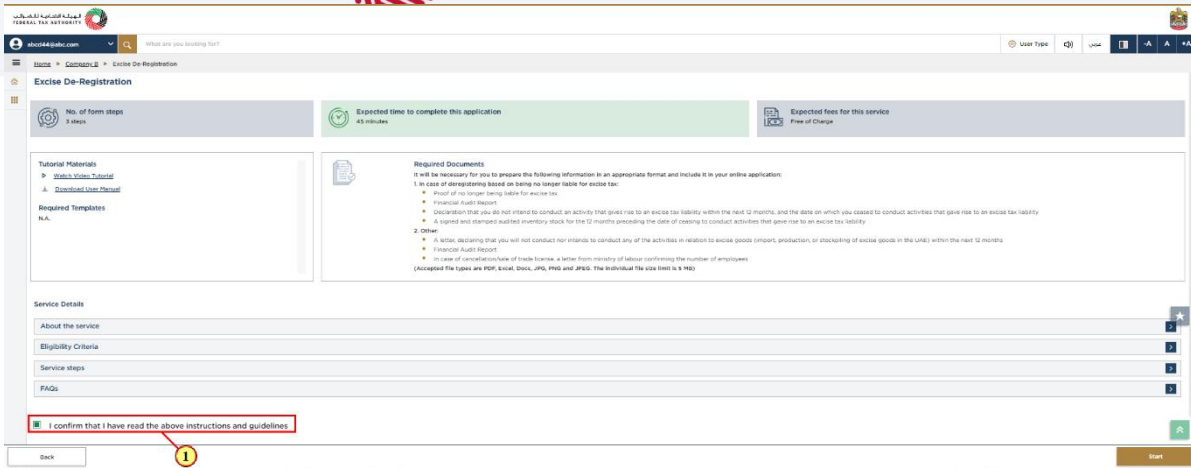
Step	Action
(1)	• A screen will appear with guidelines and instructions. • Read the guidelines and instructions for Excise Tax Deregistration and mark the checkbox to confirm.

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

De-Registration information

Step	Action
(1)	• Select the basis, on which you are de-registering from Excise Tax. • Based on the basis of deregistration selected, you need to select the sub-reason for deregistration, available from the list. • You are also required to provide accurate explanations for the reason for deregistration in the text field provided. • Upload the mandatory documents supporting the information entered.

- Excise Tax Registration Details are pre-populated in the de-registration application.
- The application is divided into a number of short sections which deal with various aspects of the deregistration 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 entered. The fields which are optional are marked as optional next to the field name.
- 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.

Effective date of Deregistration

Step	Action
(1)	• The date from which the Taxable Person is required or eligible to de-register depends on the basis of the de-registration. Enter the eligible date for de-registration. • The effective Deregistration date is auto populated by the system based on the eligible date of deregistration you have selected. You can change the effective deregistration date, if required and provide the reason for the same.

Step	Action
(1)	Click 'Next Step' to proceed to the 'Authorized Signatory' Section.

Authorized Signatory

Step	Action
(1)	Review the authorized signatory details.

Step	Action
(1)	Click 'Next Step' to save and proceed to 'Review' section.

Review and Declaration

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.

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)	Click 'Submit' to Submit the application.

Step	Action
(1)	Click 'Yes' to continue to submit the 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 de-registration application is submitted, the FTA shall approve or reject the request and notify the registrant accordingly. Further, the FTA may ask to provide additional supporting documents.
- You may check your application status in the dashboard from time to time. Once the FTA confirms acceptance of your de-registration application form, you will be notified of the pre-approval.
- You may also be required to submit a final tax return which will be generated by the EmaraTax. You will receive an email and an SMS notification informing you of the status of the application and requesting to complete the payment of the outstanding liabilities.
- Depending on your account balance status you may be required (or entitled) for tax payment (or refund). Please note, you will not be deregistered unless you've paid all Tax and Administrative Penalties due and filed all Tax Returns including any outstanding returns as well as the final tax return. In case you have credit amount with the FTA, you are required to initiate the Refund process on FTA EmaraTax.
- 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