



Reconsiderations User Guide For Registered and Non-registered users

November 2021



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1. Brief overview of this user guide

This guide is prepared to help you navigate the e-Services portal from a systems perspective, and guide you to successfully complete your Reconsiderations form. It is designed to help you:

- **create an e-Services account** with the FTA (if you do not have an existing account you will need to do this before you can apply for a Reconsideration);
- **provide accurate answers** to the questions on your Reconsideration form by explaining what information you are required to provide; and
- **understand the icons and symbols** you might see as you complete the form.

Important:

- 1) Please don't register as a Taxable Person if you are a new user registering only for the purposes of applying for Reconsideration by following exactly the steps described below.
- 2) If you are an existing user and currently using FTA e-Services portal as a Taxable Person, then please go to section 2. Applying for a Reconsideration.

You should find that setting up an e-Services account is similar to setting up the other online accounts that you hold. The Reconsideration form is also designed to be straightforward and wherever possible it will auto-complete information for you.

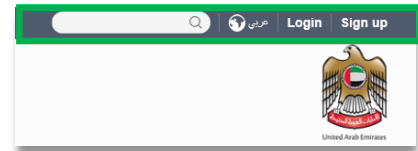
If you need help setting up your e-Services account or have questions on specific fields in the Reconsideration form, please contact us.



2. Creating and using your e-Services account

2.1. Creating and using your e-Services account

In order to access the Reconsideration Form, you will firstly have to create an e-Services account on the FTA e-Services portal. When you arrive at the FTA website, you will notice in the top right hand corner of the screen you have the option to either "Sign up" to the e-Services account service, or "Login" to an existing e-Services account.



2.1.1. Sign up

To create an account, simply click on the 'Sign up' button on the home page.

To sign up, you must enter a working email address and a unique password of 6-20 characters that includes at least:

- one number;
- one letter; and
- one special character (e.g. @, #, \$, %, &, and *).

You must confirm that you are a genuine user by completing the CAPTCHA or alphanumeric verification test that you will see.

Finally, you will be asked to select a security question, provide an answer to it and a hint in order to recover your password in case you forget it.

Please read and agree to the Terms & Conditions of the FTA in relation to using e-Services and the FTA website before clicking the 'Sign up' button.

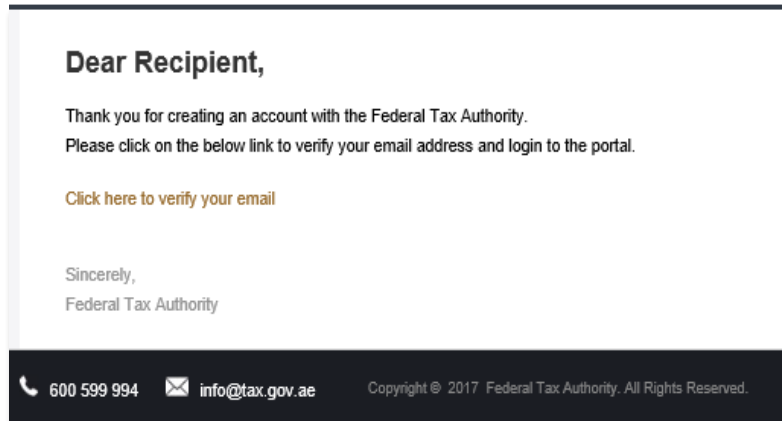


2.1.2. Verify your e-Services account

You will receive an email at your registered email address asking you to verify your email address.

Do this by clicking on the **Click here to verify your email** text in the body of the email that you have received.

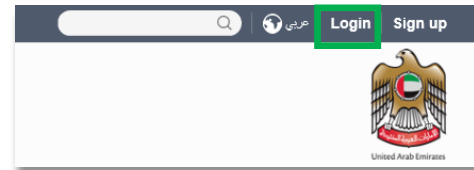
Please **verify your email address within 24 hours of requesting the creation of your e-Services account**, otherwise the verification link will expire and you will have to sign up again.



Once you have successfully verified your email address, your e-Services account will be created and you will be invited to Login for the first time.

2.2. Using your e-Services account (registered users)

When you arrive at the FTA website having created an e-Services account, simply click on the **Login** button. Enter your registered e-Services username and password when prompted to do so. You will also be asked to complete a CAPTCHA or alphanumeric verification.



To change your e-Services account password or security question/answer, click on the My Profile tab.

To exit from your account, click the **Logout** button at the top right corner of the screen.

A summary of who has which access can be seen on the online user dashboard. The following sections describe how can an online user go about executing responsibilities for a taxable person.

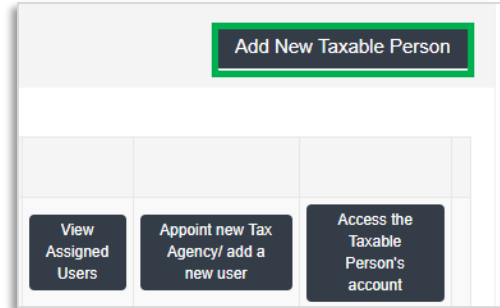


2.3. Creating a new taxable person account

Following the creation of an e-Services account, you will have to create a taxable person account within the online user dashboard (i.e. this registration is only required to provide you with access to the e-Services portal's services) of your e-Services portal in order to be able to access the Reconsideration Form.

An account admin who has signed up on e-Services has the ability to create one or more taxable person accounts to manage or view their accounts.

In order to do so, go to the Online user Dashboard, and click on the **'Add New Taxable Person'** button.



Enter the Legal Name of Entity of the taxable person in English and Arabic and then click on **'Create Taxable Person'** button. The taxable person account will be automatically added (i.e. no approval required).

Add New Taxable Person

Legal Name of Entity (English)*

Legal Name of Entity (Arabic)*

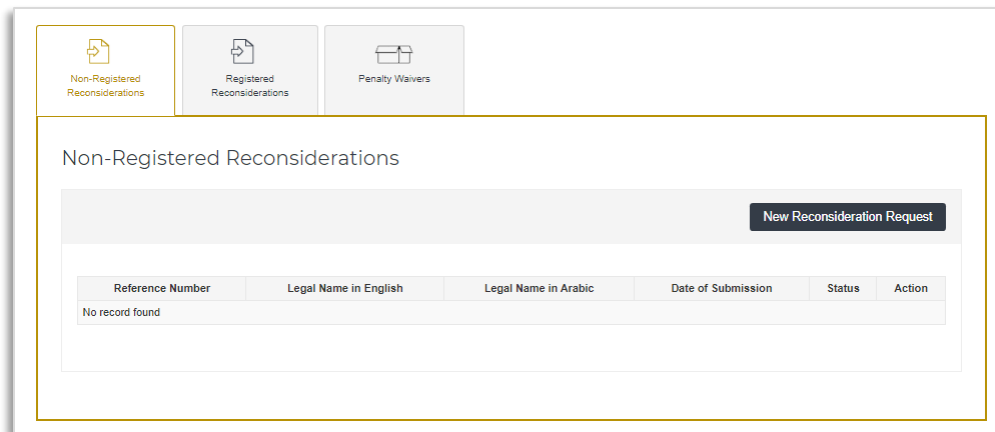
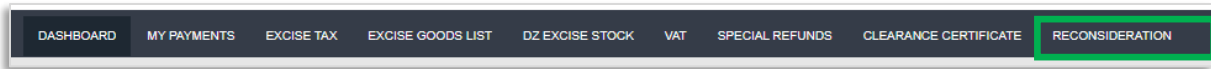
Create Taxable Person

You can then access your account by clicking on the Access the Taxable Person's account button.



3. Applying for a Reconsideration

On the Taxable Person dashboard, you will see 'Reconsideration' tab as shown below. Click on 'Reconsideration' to access the Reconsiderations dashboard.



If you are not registered for Excise Tax or VAT with the FTA you will need to access the Non-registered Reconsiderations tab.

If you are registered for Excise Tax or VAT then you will need to access the Registered Reconsiderations tab.

Note: In case you had Reconsideration requests before registering for Excise Tax or VAT, you will be able to View your requests in the Non-registered Reconsiderations tab. However, you will not be able to submit a new Non-registered Reconsideration Request.

The following sections will help you to understand the information that you need to fill for raising a Reconsideration request and reviewing the progress of the request.



3.1. Non-registered Reconsideration Requests

Navigate to the 'Non-registered Reconsiderations' tab on the Reconsiderations dashboard.

3.1.1. Initiate the form

Initiate the form by clicking on the 'New Reconsideration Request' button as shown below.

Non-Registered Reconsiderations

New Reconsideration Request

3.1.2. Steps for completing the Non-registered Reconsideration Request form

In order to save and review the form completed by you, all mandatory elements of the form must be completed. Any field that is marked with a red asterisk (*) is **mandatory** and must be completed in order to submit the form successfully.

Non-Registered Reconsiderations

About the Applicant

Legal Name in English*

Legal Name in Arabic*

If you attempt to submit the form without completing the mandatory information in certain fields, you will receive a pop-up message under the relevant field indicating that additional details are required.



3.1.3. Saving your progress

It is recommended that you save your progress as you complete the form. Click on the 'Save as draft' button at the bottom of the screen. **You will be logged out of the system after 10 minutes of inactivity.**

Save as draft



In case you wish to cancel your application at any point before submitting, you can click on the 'Cancel' button at the bottom left hand corner of the screen. On clicking *Cancel* button you will be asked to confirm and if you click on Yes, the form will be deleted.

Cancel



3.1.4. Submitting your Non-registered Reconsideration Request.

To submit the Non-registered Reconsiderations Request form, carefully review all of the information entered on the form. After completing all mandatory fields, click the 'Submit' button at the bottom right hand corner of the screen.

Submit



The status of your request on the 'Reconsiderations' Dashboard will change to "Pending" and you will receive an email from us to confirm receipt of your request.

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.

3.1.5. Reviewing the progress of your Non-registered Reconsideration Request.

To review the status of your Non-registered Reconsideration Request, navigate to "Non-registered Reconsiderations" tab and look next to Status:



Reference Number	Legal Name in English	Legal Name in Arabic	Date of Submission	Status	Action
202110743943	Company Three LLC	3333	07/11/2021	Pending	
202110715149	Company Three LLC	3333	07/11/2021	Decision Received	View Decision

The possible statuses of your request are explained in the table below. You will be able to View the request by clicking on the 'Reference Number'.

Status	Explanation
Drafted	The Non-registered Reconsideration Request has not been completed or submitted by you.
Pending	The Non-registered Reconsideration Request has been received by us and is under processing.
Resubmit	When FTA official requires more information after reviewing the request.
In Progress	Request accepted by FTA official and assigned to one of analysts.
Reject	The Non-registered Reconsideration Request has been rejected by us.
Decision Received	A decision has been taken with respect to the Non-registered Reconsideration requested. You will receive an email notification about the decision. Alternatively, you can View the decision by clicking on the 'View Decision' button against the 'Reference Number' from the dashboard as shown in the screenshot above.

3.1.6. Form Re-submission

When you submit your request form; the FTA may require additional information that needs to be updated or adjusted. Your request will be in the Resubmit state. You will receive an email with a list of the information that you need to provide. The



FTA may also leave comments in the 'FTA Resubmit comments with date' section of the Form.

To resubmit a Form:

- Login to your eServices Online User account. The status of the Refund Form will be Resubmit.
- Click the 'Edit' button.
- Update the information required by FTA.
- You will need to leave comments for the FTA at the bottom of the Form before resubmission.
- Click the 'Submit' button. The updated Form is sent to the FTA for review.

3.2. Registered Reconsiderations

Note: If you are registered for Excise Tax or VAT and you do not have any previous Non-registered Reconsideration requests, you will not see the tab for Non-registered Reconsiderations.

Navigate to 'Registered Reconsiderations' tab on the Reconsiderations Dashboard.

3.2.1. Initiate the form

You will see a drop down listing your TRNs of Excise, VAT or Tax Group, as applicable. You will need to select the TRN against which you require to raise a reconsideration request.

Initiate the form by clicking on the 'New Reconsideration Request' button.



3.2.2. Steps for completing the Registered Reconsideration Request form

Note: The fields in the form will be auto-populated from your registration details of the TRN selected. You will not be able to edit those details. In case you need to make any changes please Amend your registration.

In order to save and review the form completed by you, all mandatory elements of the form must be completed in the “About the Decision Requested to be Reconsidered” section of the form. Any field that is marked with a red asterisk (*) is **mandatory** and must be completed in order to submit the form successfully.

About the Decision Requested to be Reconsidered

Which tax does this request relate to?

VAT

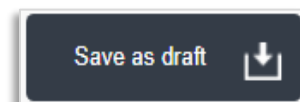
Please specify the category to which your request relates?*

Please select

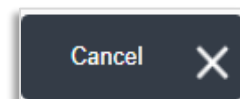
If you attempt to submit the form without completing the mandatory information in certain fields, you will receive a pop-up message under the relevant field indicating that additional details are required.

3.2.3. Saving your progress

It is recommended that you save your progress as you complete the form. Click on the *Save as draft* button at the bottom of the screen. **You will be logged out of the system after 10 minutes of inactivity.**



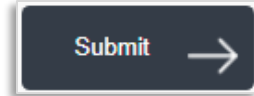
In case you wish to cancel your application at any point before submitting, you can click on the Cancel button at the bottom left hand corner of the screen. On clicking Cancel button you will be asked to confirm and if you click on Yes, the form will be deleted.





3.2.4. Submitting your Registered Reconsideration Request.

To submit the Registered Reconsiderations Request form, carefully review all of the information entered on the form. After completing all mandatory fields, click the **Submit** button at the bottom right hand corner of the screen.



The status of your request on the 'Reconsiderations Dashboard' will change to Pending and you will receive an email from us to confirm receipt of your request.

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.

3.2.5. Reviewing the progress of your Registered Reconsideration Request.

To review the status of your Registered Reconsideration Request, navigate to Registered Reconsiderations tab and look next to Status:

Reference Number	TRN	Legal Name in English	Legal Name in Arabic	Date of Submission	Reconsideration Amount	Status	Action
202110252747	1000000000000003	VAT 1	43657647398	02/11/2021	1,200.00	Decision Received	View Decision
2021102632732	1000000000000003	VAT 1	43657647398	26/10/2021	20,000.00	Decision Received	View Decision
	1000000000000003	VAT 1	43657647398	N/A	0.00	Drafted	Edit

The possible statuses of your request are explained in the table below. You will be able to View the request by clicking on the 'Reference Number'.



Status	Explanation
Drafted	The Registered Reconsideration Request has not been completed or submitted by you.
Pending	The Registered Reconsideration Request has been received by us and is under processing.
Resubmit	When FTA official requires more information after reviewing the request.
In Progress	Request accepted by FTA official and assigned to one of analysts.
Reject	The Registered Reconsideration Request has been rejected by us.
Decision Received	A decision has been taken with respect to the Registered Reconsideration requested. You will receive an email notification about the decision. Alternatively, you can View the decision by clicking on the 'View Decision' button against the 'Reference Number' from the dashboard as shown in the screenshot above.

3.2.6. Form Re-submission

When you submit your request form; the FTA may require additional information that needs to be updated or adjusted. Your request will be in the Resubmit state. You will receive an email with a list of the information that you need to provide. The FTA may also leave comments in the "FTA Resubmit comments with date" section of the Form.

To resubmit a Form:

- Login to your eServices Online User account. The status of the Refund Form will be Resubmit.
- Click the **'Edit'** button.
- Update the information required by FTA.
- You will need to leave comments for the FTA at the bottom of the Form before resubmission.
- Click the **'Submit'** button. The updated Form is sent to the FTA for review.



Appendix A: Important on-screen tools and other tips

You can change the language of the form from English to Arabic. Click on the icon at the top right hand side of the screen to do so.



For some fields you will see a small icon with an “i” next to the field. Hover the cursor over the icon to read additional information relevant to the completion of the field.

A trade name is a name under which a person conducts a business, other than its legal name. Sometimes, a trade name is called an “Operating Name”.



To upload a file, click the *Choose Files* button, select the file on your desktop and click the *Open* button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red **x**.

On what basis are you applying for registration?*

Select business type

- Select business type
- Legal person - Public Joint Stock Company (PJSC)
- Legal person - Incorporated (LLC, LLP, Partnership etc)
- Legal person - Club, Charity or Association
- Legal person - Federal UAE Government entity

Upload a scanned copy of the Certificate of incorporation*

Choose files to upload Choose Files

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.

Select Trade License expiry date (dd/mm/yyyy)*

Calendar icon

August 2017						
Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9



Appendix B: Completing your Non-registered Reconsideration Request

The Non-registered Reconsideration Request captures a number of details about the applicant. The following guidance is designed to help you understand the questions that the form asks in order for you to complete the form accurately.

About the Applicant	
Full name (English) *	You must provide your full name in English.
Full name (Arabic) *	You must provide your full name in Arabic.
Contact Details of the Applicant	
Address *	You must mention your address details here.
P.O. Box/Postal Code *	You must mention the P.O Box or the postal code here.
Country *	Please select your country from the drop down list.
Emirate *	If you selected "United Arab Emirates" as the Country above, then this field is mandatory and you must select the Emirate from the drop down list.
Phone number *	You must provide your phone number.
Email address *	The email address will be auto-populated and will be your online-user email address used to sign-in to the e-Services portal. You may change the email address if so required.



About the Decision Requested to be Reconsidered	
Which tax does this request relate to? *	You must select the tax type related to the reconsideration request, either VAT or Excise from the drop down.
Please specify the category to which your request relates? *	<p>Please select the category which relates to your request. The possible options are</p> <ul style="list-style-type: none"> • Tax Assessments • Exception from registration • Others
For other categories, please clarify *	You need to clarify the reason for reconsideration in case you selected “Others” in the previous option.
Please provide the reference number of the decision issued by the FTA (if any)	You can mention the reference number of previous FTA decision, if applicable.
Estimated administrative penalty subject of the request (if any)	Please provide the estimated administrative penalty of the request. It can be any positive value including 0
Estimated tax liability subject of the request	Please provide the estimated Tax liability related to this request, if any. The amount entered here can be any positive amount including 0.
What was the date of issuance of the decision to which this request relates? *	Select the date of issuance of the decision which this request relates to. It must be a past date.
Please upload the FTA’s decision	You can upload a scanned copy of the FTA’s decision. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Please provide the reasons you are applying for a reconsideration of this decision, including an analysis of the alternative treatment which you consider should apply. You may provide details directly in this form or upload a letter if you wish. *	Use this text area to provide additional details explaining why you are applying for the reconsideration and alternative analysis of what you consider should apply.



Provide any documentary proof relating to the reconsideration request. *	Upload documents to support your claim for a reconsideration, You may upload multiple documents up to a maximum of 10 documents. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
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Authorised Signatory	
Name (in English) * Name (in Arabic) *	This must be the name in English and the name in Arabic of the Authorised Signatory. Both are mandatory.
Is the Authorised Signatory a resident of the UAE? *	Please answer 'Yes' or 'No'
Emirates ID number * Emirates ID expiry date * Upload scan of Emirates ID *	Enter the details of the Emirates ID of the Authorised Signatory in case the answer to the question above is 'Yes'. Upload the scanned copy of the Emirates ID. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Passport issuing country * Passport Number * Passport expiry date * Phone number * Upload scan of Passport *	Enter the passport information of the Authorised Signatory. Upload the scanned copy of the passport. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Mobile country code * Mobile number *	Please provide the country code and the mobile number of the Authorised Signatory.
E-mail of Authorised Signatory *	The email address will be auto-populated and will be your online-user email address used to sign-in to the e-Services portal. You may change the email address of the Authorised Signatory if so required.
Please provide scanned copy of proof of authorisation	You may provide a scanned copy of the proof of authorisation. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.



Declaration

I answered all the questions correctly, to the best of my knowledge.

I have provided all supporting information required or considered relevant, including a copy of the FTA's relevant decision.

I am the authorised signatory, or tax agent authorised by the authorised signatory, who signed the declaration and specified the date of signature.

I submitted the application form within 40 business days of receipt of the FTA's decision.

Please tick the check box next to the declarations to confirm that you agree to the declaration terms and conditions.



I understand that Arabic is the official language of the Federal Tax Authority and I shall take full responsibility for submitting this application in English. I understand that filing an objection with the Tax Dispute Resolution Committee might require the legal translation of the reconsideration form and supporting documents. If I wish to object to the Tax Dispute Resolution Committee at a later date, I hereby declare that I will submit all documentation (including this application form, any supporting documentation and correspondence with the FTA, and the outcoming decision) in relation to this reconsideration request, legally translated into Arabic.

In case you are filing the Reconsideration Request in English, you will need to tick the additional check box next to the declaration to confirm that you agree to the declaration terms and conditions.



Appendix C: Completing your Registered Reconsideration Request

About the Applicant	
Full name (English) *	Your full name in English will be auto-populated from your Registration details.
Full name (Arabic) *	Your full name in Arabic will be auto-populated from your Registration details.
Contact Details of the Applicant	
Address *	Your address will be auto-populated from your Registration details.
P.O. Box/Postal Code *	P.O Box or the postal code will be auto-populated from your Registration details.
Country *	Your country will be auto-populated from your Registration details.
Emirate *	If "United Arab Emirates" is the Country, then the Emirate will be auto-populated from your Registration details.
Phone number *	Your phone number will be auto-populated from your Registration details.
Email address *	The email address will be auto-populated and will be your online-user email address used to sign-in to the e-Services portal.



About the Decision Requested to be Reconsidered	
Which tax does this request relate to? *	Tax type, VAT or Excise will be auto-populated from your Registration details.
Please specify the category to which your request relates? *	Please select the category which relates to your request. The possible options are <ul style="list-style-type: none"> Tax Assessments Exception from registration Others
For other categories, please clarify *	You need to clarify the reason for reconsideration in case you selected “Others” in the previous option.
Please provide the reference number of the decision issued by the FTA (if any)	You can mention the reference number of previous FTA decision, if applicable.
Estimated administrative penalty subject of the request (if any)	Please provide the estimated administrative penalty of the request. It can be any positive value including 0
Estimated tax liability subject of the request	Please provide the estimated Tax liability related to this request, if any. The amount entered here can be any positive amount including 0.
What was the date of issuance of the decision to which this request relates? *	Select the date of issuance of the decision which this request relates to. It must be a past date.
Please upload the FTA’s decision	You can upload a scanned copy of the FTA’s decision. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Please provide the reasons you are applying for a reconsideration of this decision, including an analysis of the alternative treatment which you consider should apply. You may provide details directly in this form or upload a letter if you wish. *	Use this text area to provide additional details explaining why you are applying for the reconsideration and alternative analysis of what you consider should apply.
Provide any documentary proof relating to the reconsideration request. *	Upload documents to support your claim for a reconsideration, You may upload multiple documents up to a maximum of 10 documents. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.



Authorised Signatory	
Name (in English) * Name (in Arabic) *	The name in English and the name in Arabic of the Authorised Signatory will be auto-populated from your Registration details.
Is the Authorised Signatory a resident of the UAE? *	'Yes' or 'No' will be auto-populated from your Registration details.
Emirates ID number * Emirates ID expiry date *	Details of the Emirates ID of the Authorised Signatory in case the answer to the question above is 'Yes' will be auto-populated from your Registration details.
Passport issuing country * Passport Number * Passport expiry date * Phone number *	Passport information of the Authorised Signatory will be auto-populated from your Registration details.
Mobile country code * Mobile number *	Country code and the mobile number of the Authorised Signatory will be auto-populated from your Registration details.
E-mail of Authorised Signatory *	The email address will be auto-populated and will be your online-user email address used to sign-in to the e-Services portal.



Declaration

I answered all the questions correctly, to the best of my knowledge.

I have provided all supporting information required or considered relevant, including a copy of the FTA's relevant decision.

I am the authorised signatory, or tax agent authorised by the authorised signatory, who signed the declaration and specified the date of signature.

I submitted the application form within 40 business days of receipt of the FTA's decision.

Please tick the check box next to the declarations to confirm that you agree to the declaration terms and conditions.



I understand that Arabic is the official language of the Federal Tax Authority and I shall take full responsibility for submitting this application in English. I understand that filing an objection with the Tax Dispute Resolution Committee might require the legal translation of the reconsideration form and supporting documents. If I wish to object to the Tax Dispute Resolution Committee at a later date, I hereby declare that I will submit all documentation (including this application form, any supporting documentation and correspondence with the FTA, and the outcoming decision) in relation to this reconsideration request, legally translated into Arabic.

In case you are filing the Reconsideration Request in English, you will need to tick the additional check box next to the declaration to confirm that you agree to the declaration terms and conditions.