



# Tax Agents & Tax Agencies User Guide | Registration, Amendments, Linking, De-linking & Renewal

January 2021





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## 1. About this guide

This document is for persons considering becoming a Tax Agent or Tax Agency. It contains detailed guidance on the criteria required to be met in order to become a Tax Agent or a Tax Agency, as well as details of the FTA registration, amendment, linking and de-linking processes for a Tax Agent and a Tax Agency.

Tax Agents and Tax Agencies play an important role in assisting with the operation of the UAE tax system. To ensure that they are qualified and experienced, a series of measures (including registration requirements) have been put in place.



## 2. About Tax Agents & Tax Agencies

### 2.1 Tax Agents

The concept of Tax Agent is to help businesses to be compliant in respect of their tax obligations:

- A person is allowed to appoint another person(s) as its Tax Agent(s) to act in his name and on his behalf with regards to his tax affairs with the Federal Tax Authority (FTA).
- A Tax Agent assists the person in the fulfilment of his tax obligations and the exercise of his associated tax rights.

A Tax Agent is usually engaged by his or her clients through the Tax Agency with which he or she is associated in order to provide tax related services which could include:

- Helping the businesses register with the FTA;
- Preparing and submitting tax returns to the FTA on behalf of the businesses;
- Maintaining tax related records and/or information;
- Enquiring about tax related matters with the FTA; and
- Submitting requests for reconsideration of decisions issued by the FTA.

A registered Tax Agent is required to be associated with a registered Tax Agency (usually an accounting, tax or law firm) before he/she is allowed to practice as a Tax Agent.

### 2.2 Tax Agencies

- A Tax Agency is a legal entity which is licensed to operate as a Tax Agency and has registered with the FTA as a Tax Agency.
- Once registered, a Tax Agency can operate provided that it has at least one registered Tax Agent associated with it.



### 3. Tax Agent requirements

#### 3.1 Conditions

You must meet all of the following conditions before you apply to be registered as a Tax Agent:

- 1) Hold an accredited qualification from a recognised university or institution showing your specialisation and practical experience, i.e.
  - A certified bachelor's or master's degree in tax, accounting or law from a recognised educational institution; or
  - A bachelor's degree in any field plus a tax certification<sup>1</sup> from an internationally known tax institution.

**IMPORTANT:** Universities or institutions are those UAE and non-UAE based higher learning organizations that can award degrees. Only those overseas organizations recognised by their respective government authorities in their respective countries of establishment are acceptable for this condition for Tax Agent registration purposes. The FTA may ask you to provide more information for verification as is required.

- 2) Have at least three years' relevant recent experience as:
  - a tax professional;
  - a qualified lawyer; or
  - an accountant;
- 3) Have the ability to communicate orally and in writing in both Arabic and English;
- 4) Have passed any tests to meet qualification standards as these may have been specified by the FTA;
- 5) Be able to prove good conduct and that you have never been convicted of a crime or misdemeanour prejudicial to honour or honesty, notwithstanding that you may have been rehabilitated;
- 6) Be medically fit to perform your duties as a Tax Agent; and
- 7) Hold professional indemnity insurance or be covered by one.

#### 3.2 Documentary proof

You are required to provide the following minimum information as part of the application to be a Tax Agent:

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<sup>1</sup> Tax certification is a qualification certificate (e.g. Chartered Tax Adviser) issued by reputable professional accounting or tax institutions, such as the Chartered Institute of Taxation.



- Relevant degrees from educational institutions and/or internationally known tax institutes;
- Proof of your tax specialisation and practical tax experience (e.g. employment contract with a professional firm);
- Police Clearance Certificate/Good Conduct Certificate;
- Medical fitness certification/documentation; and
- Language proficiency documents; and
- Professional Indemnity Insurance.

### 3.3 Important notes

#### Professional Indemnity Insurance (PII):

Professional Indemnity Insurance (PII), which can also be known as Errors and Omissions [E&O] insurance, is a form of liability insurance that helps protect individuals who provide professional advice and services from incurring legal and other costs (such as damages awarded in a civil lawsuit) as a result of a negligence claim raised by a client. In practice, PII is usually arranged by the Tax Agencies (the umbrella company where the tax practice is carried out) rather than by the Tax Agent.

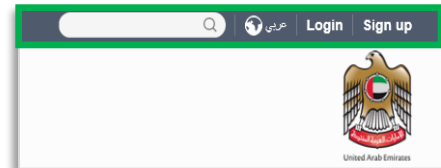
Hence, the FTA does not require you to submit your PII contract at the time you apply for registration. We advise that you upload the PII contract when you register as a Tax Agent if your firm has already insured the practice and your name or some alternative reference to you is written into the insurance agreement. You will be requested to provide this information each time you apply to be linked to a Tax Agency.



## 4. Overview of the process to sign-up for an eServices account

**IMPORTANT:** Even if you have an account for excise or VAT purposes as a Taxable Person, signing up as a Tax Agent or a Tax Agency is still required.

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 eServices account service, or Login to an existing eServices account.



### 4.1 Create an eServices account (new users)

#### 4.1.1 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 (i.e. @, #, \$, %, &, and \*).

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

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.

Finally, you will be asked to select your role, whether you want to sign up as a Tax Agent or as a Tax Agency.

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

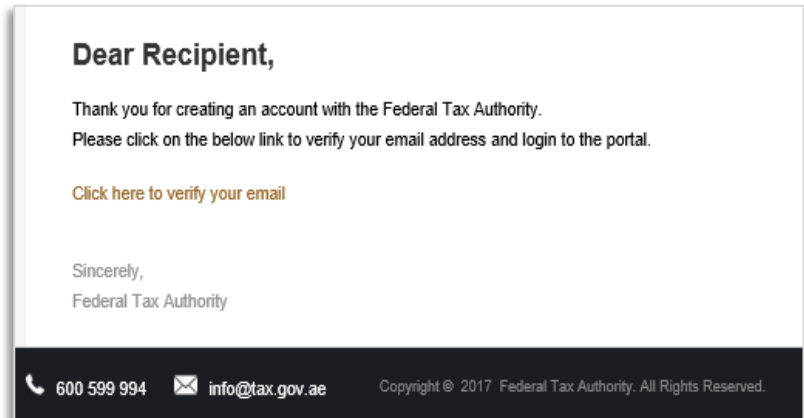




#### 4.1.2 Verify your eServices account

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.

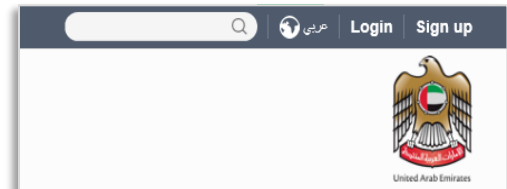
Please verify your email address within 24 hours of requesting to create the eServices account, otherwise the verification link will expire and you will have to sign up again. Once you have successfully verified your email address, your eServices account will be created and you will be invited to Login for the first time.



#### 4.1.3 Using your eServices account (registered users)

When you arrive at the FTA website having created an eServices account, simply click on the 'Login' button.

Enter your registered eServices username and password when prompted to do so. You will also be asked to complete an alphanumeric verification.



To change your eServices 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-hand corner of the screen.

#### 4.1.4 Services available in your eServices account

There are a number of dedicated services available to you through your eServices account. Currently, you will be able to access the following:

- **Dashboard** which displays key information relating to your Tax Agent and/or Tax Agency registration;
- **My Profile** which contains a range of information about your eServices account;
- **Downloads** which contains more detailed guidance which is designed to help you understand and manage your day-to-day Tax Agent and/or Tax Agency obligations.



## 5. Registration process

### 5.1 General Overview

A Tax Agent is not allowed to practice without a Tax Agency which is registered with the FTA. Registration of Tax Agents and Tax Agencies will allow Taxable Persons and prospective Taxable Persons to appoint a registered Tax Agency.

A Tax Agency must be associated with at least one registered Tax Agent to operate. Tax Agent(s) associated with the Tax Agency will be able to see the Taxable Person's records and handle all tax related functions on behalf of the Taxable Person.

To register as a Tax Agency with the FTA, the following documents must be provided:

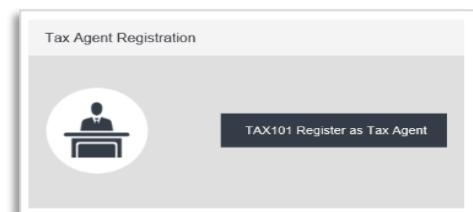
- Business or Trade license that allows the applicant to operate as a Tax Agency (usually issued by the Department of Economic Development, "DED"); and
- Professional Indemnity Insurance in respect of your Tax Agency Business.

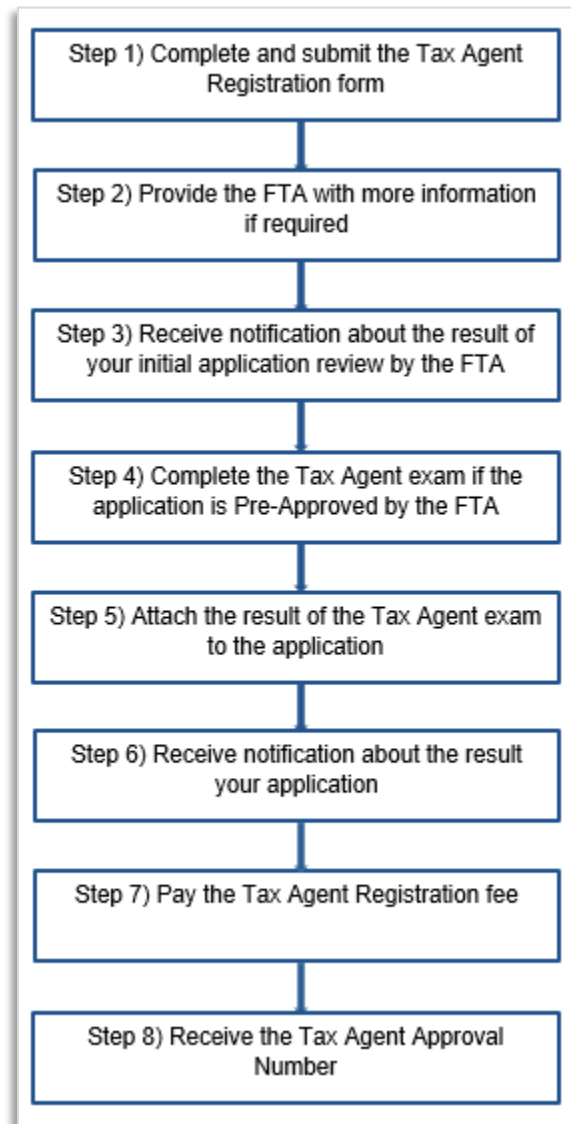
**IMPORTANT:** Only Tax Agents which are linked to the Tax Agency can access and manage the records of their clients (i.e. Taxable Persons that have appointed the Tax Agency).

### 5.2 Registering as a Tax Agent

Prospective Tax Agents can initiate the registration process with the FTA by selecting the 'Register as Tax Agent' button on the Tax Agent Dashboard.

If the Tax Agent satisfies the requirements set out in section **3 above**, the Tax Agent shall follow the procedures as per the graph to register as a Tax Agent with the FTA.





### Tax Agent Registration Process

The following sections will need to be completed during registration:

- Details of the applicant (Name, Date of Birth, Passport details etc.)
- Contact details of the applicant (Address, Mobile/ Phone, Email etc.)
- Basis of Tax Agent Registration (questions related to the requirements set in **section 3**)
- Business relationships (with other Tax Agencies)



Any field that is marked with a red asterisk (\*) is mandatory and must be filled out Once all the mandatory fields are filled; the proposed Tax Agent shall complete the 'Declaration' section and submit.

Legal name of entity (English)\*

Please provide the required details

- **Drafted** means the registration form has not been submitted by the applicant.
- **Pending** When the application has been submitted and is pending FTA review.
- **Pre-approved** Upon the completion of step 1, the FTA will review the application and initially approve it.
- **Waiting for Information** If the FTA requests further information to process the application.
- **Submitted** Once the application is pre-approved, the Tax Agent will be asked to attach the exam result; when the application is resubmitted with the exam result attached.
- **Awaiting Payment** once the FTA approves the application; the Tax Agent will then be asked to pay the registration fees.
- **Approved** Once the registration fee has been paid.
- **Rejected** If the registration form has been rejected.
- **Expired** Your Tax Agent Registration has expired.

Once the Tax Agent has completed the Tax Agent registration process, the Tax Agent will obtain a **Tax Agent Approval Number (TAAN)** to prove that the Tax Agent has registered with the FTA. Please provide this information to the Tax Agency with which you wish to work. The Tax Agency needs your TAAN to register and link you to its own registration forms. A Tax Agency can only operate with at least one registered Tax Agent.

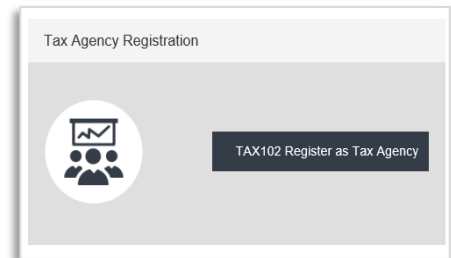
Your Tax Agent Registration with the FTA is valid for a period of 36 months from the date of first-time registration or the date of renewal of the registration as a Tax Agent with FTA.

**Note:** If your Tax Agent Registration is 'Expired' you will not be able to operate the accounts of the Tax payers who are linked to you.  
For more information on how to renew your registration as a Tax Agent please refer to section 9 and Appendix F in this guide.

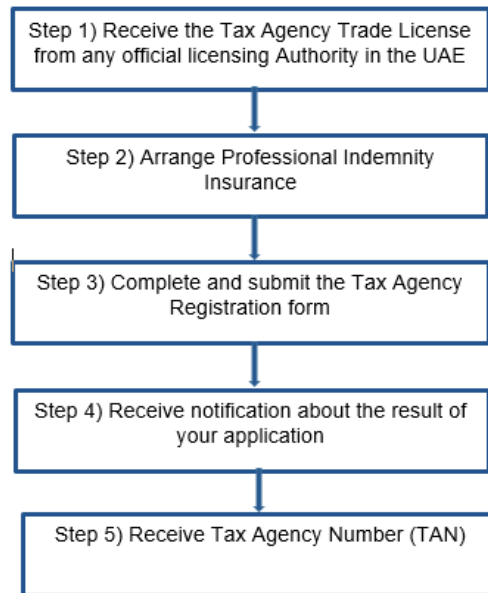


### 5.3 Registering a Tax Agency

A Tax Agency must receive a Tax Agency Trade License, possess Professional Indemnity Insurance and be associated with at least one registered Tax Agent to operate. In order to register as a Tax Agency with the FTA, select the **'Register as Tax Agency'** button on the Tax Agency Dashboard.



The Tax Agency shall follow the procedures in as per the below graph to register with the FTA.



#### Tax Agency Registration Process

- **Drafted** Means the registration form has not been submitted by the applicant.
- **Pending** When the application has been submitted and is pending FTA review.
- **Waiting for Information** If the FTA requests further information to process the application.
- **Approved** Once the registration fees have been paid.
- **Rejected** If the registration form has been rejected.

There are 8 sections that must be completed on the Tax Agency registration form. In order to move from one section to the next, all mandatory elements of the current section must be completed. Any field that is marked with a red asterisk (\*) is **mandatory** and must be filled out in order to move to the next section. Once the application is approved by the FTA, the Tax Agency will receive a **Tax Agency Number (TAN)**.

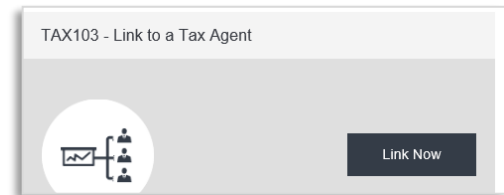


## 6. Linking processes

### 6.1 Linking the Tax Agency to a Tax Agent

Once a Tax Agent has completed the Tax Agent registration process, the Tax Agent will obtain a Tax Agent Approval Number (TAAN). The Tax Agent shall provide this information to the Tax Agency with which he/she wishes to work with. The Tax Agency needs the TAAN of the Tax Agent to link the Tax Agent to its Agency.

Once the Tax Agency has been registered with the FTA and receives a TAN, it can link to Tax Agents. In order to do so, the applicant can select the 'Link Now' button shown on the right to initiate the process.



The Tax Agency will be required to provide the TAAN of the Tax Agent it wishes to link to in the form displayed. Once the request to link to the Tax Agent is sent to the FTA, the FTA will review this. If the FTA approves the linkage, it will show as below:

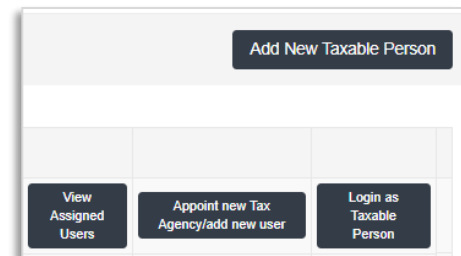
Currently Linked Tax Agents					
Tax Agent Approval Number (TAAN)	Agent Email	Name (English)	Name (Arabic)	Status	Action
20034203	su hail_joosub@yahoo.co.uk	Suhail	سويل	Approved	
20014940	amira75@mailinator.com	Amira	أميرة	Pending	
20018792	ayaa@agiletz.com	Aya	اية	Pending	

### 6.2 Linking a Taxable Person to a Tax Agency

#### 6.2.1 Appointing a Tax Agency to a Taxable Person

An account owner can request a Tax Agency to be appointed to manage the Taxable Person's account and act on his behalf. To do so, follow the below steps:

1. Access the Taxable Person Dashboard,
2. click on 'Appoint new Tax Agency/add new user',
3. enter the Email ID of the Tax Agency, and click on 'Search'.
4. The Tax Agency details will appear, click on 'Submit Request' to submit the request to the Tax Agency.





Appoint new Tax Agency/ add a new user

Please note the email address you provide must already be registered with the with the FTA.  
If it is not currently registered the user can register by selecting 'sign up' at <https://eservices.tax.gov.ae/en-us/signup>

ABC@mail.com

Tax Agency: ABC@mail.com      Legal name of entity (English): Agency Name      Legal name of entity (Arabic): وكالة

### 6.2.2 Approving the request of appointing a Tax Agency for a Taxable Person by the Tax Agency

Once this request has been submitted to the Tax Agency, the assigned Tax Agency will be able to view the request on the e-Services portal. The Tax Agency has the option to either accept or reject the request by clicking on 'Approve' or 'Reject', as per the screenshot below:

Taxable Person Linking Requests						
Status	Legal Name of Entity (English)	Legal Name of Entity (Arabic)	Account Owner's Email	Request Date	Action	Action
Pending	A B C	أ ب ت	uat1@digiwabbit.com	14/02/2018	Approve	Reject

- If the Tax Agency clicks on 'Approve', a confirmation message will appear to confirm the request. Click on 'Yes' to proceed.
- If the Tax Agency clicks on 'Reject' button, a pop-up will appear to enter the justification of the rejection. Once the justification is filled, click on 'Submit' button.

Confirmation

Reason:

### 6.2.3 Appointing a Tax Agent for a Taxable Person

Once a Tax Agency approves the request of appointing the Taxable Person account to it, the



Tax Agency admin can assign a Tax Agent to this Taxable Person's request by following the below steps:

1. Access Tax Agency's dashboard and go 'Manage Taxable Persons' section,
2. click on the **Add a new agent to this TRN** button, and

Manage Taxable Persons						
Legal Name of Entity (English)	Legal Name of Entity (Arabic)	Account Owner's Email	Write Access			
A B C	أ ب ت	uat1@digiwabbit.com	suhail_joosub@yahoo.co.uk	<b>View Assigned Agents</b>	<b>Add a new agent to this TRN</b>	<b>De-link Taxable Person</b>

3. click on the **Assign Agents to Taxable Person** button when the below screen pops-up. The agent will then be assigned to the Taxable Person's account.

Tax Agent			
Tax Agent Approval Number (TAAN)	Name (English)	Name (Arabic)	
20034203	Suhail	سهييل	<b>Assign Agent to Taxable Person</b>

#### 6.2.4 Providing the Tax Agent write access by the Tax Agency

1. From the 'Manage Taxable Persons' section, click on **View Assigned Agents** to provide the Tax Agent Write access to that Taxable Person's account.
2. Click on **Give Write Access** button, a confirmation message will appear, click on **OK** button to conform the access privilege.





Assign Agent to Taxable Person

Legal name of entity (English)  Legal name of entity (Arabic)

Write Access  Account Owner's Email

Name (English)	Name (Arabic)	Email	Date Assigned	Give write access	Action
Suhail	سهييل	otma1@diowabbit.com	14/02/2018	<input type="button" value="Give write access"/>	<input type="button" value="Delink"/>

3. To confirm the write access has been granted, click on 'View Assigned Agents' button and you will find that the new email address is mentioned within 'Write Access' field and no button will appear under 'Give Write Access' column.

Assign Agent to Taxable Person

Legal name of entity (English)  Legal name of entity (Arabic)

Write Access  Account Owner's Email

Name (English)	Name (Arabic)	Email	Date Assigned	Give write access	Action
Suhail	سهييل	otma1@digiwabbit.com	14/02/2018		<input type="button" value="Delink"/>



## 7. Amending a Tax Agent and / or a Tax Agency

Tax Agency and Tax Agents will not be allowed to make any changes once their registration is approved.

## 8. Delinking

### 8.1 De-Linking a Tax Agent from a Tax Agency

In case a Tax Agent wishes to join another Tax Agency in the future, the Tax Agent needs to firstly be **de-linked** from the current Tax Agency. The Tax Agent can authorize their current Tax Agency to de-link them without requiring the FTA's approval.

Alternatively, the Tax Agent can also do this by themselves without authorization from their existing Tax Agency. Both parties will be able to see a button '**Delink**' on their dashboard which will enable de-linking.

### 8.2 Delinking a Tax Agent from a Taxable Person by the Tax Agency

A Tax Agency can delink a Tax Agent from a Taxable Person by following the below steps:

1. Go to the 'Manage Taxable Person' section,
2. click on '**View Assigned Agents**' button
3. 'Assign Agent to Taxable Person' screen will appear, click on the '**Delink**' button

Name (English)	Name (Arabic)	Email	Date Assigned	Give write access	Action
Suhail	سهيل	otma1@digiwabbit.com	14/02/2018		Delink

4. A confirmation message will appear, click on '**Ok**' button to proceed.
5. To confirm the delinking, click on '**View Assigned Agents**' button, the Tax Agent will no longer be listed.



### 8.3 Delinking a Taxable Person from a Tax Agency by the Account Owner

An account owner can delink a Taxable Person from a Tax Agency by following the below steps:

1. Go to the 'Taxable Person's dashboard,
2. click on 'View Assigned Agents' button
3. 'Assigned Users to Taxable Person' screen will appear, click on the 'Delink from Tax Agency' button

Assigned User Email	Tax Agent	Date Assigned	Tax Agent Name (English)	Tax Agent Name (Arabic)	Give write access	Action
uat1@digiwabbit.com	No	14/02/2018			Give write access	
uat2@digiwabbit.com	No	14/02/2018			Give write access	Delink
uat10@digiwabbit.com	No	14/02/2018			Give write access	Delink
otma1@digiwabbit.com	Yes	14/02/2018	Suhail	سهيال		

4. A confirmation message will appear, click on 'OK' button to proceed. The request will be sent to the Tax Agency for approval.
5. Once the Tax Agency approves/ rejects the request, you will receive an email confirmation of the results. And will be reflected on the Taxable Person's dashboard.

### Approving the delinking request by the Tax Agency

The Tax Agency will receive a notification of the request by email. Access the Tax Agency dashboard and follow the below steps:

1. Go to 'Taxable Person Delinking Requests' section to approve / reject the request.
  - If the Tax Agency clicks on 'Approve' button, a confirmation message will appear to



confirm the request. Click on 'Yes' to accept.

- If the Tax Agency clicks on 'Reject' button, a confirmation message will appear to confirm the request. Click on 'Yes' to reject.

Taxable Person Delinking Requests					
Name (English)	Name (Arabic)	Account Owner's Email	Status		
A B C	أ ب ت	uat1@digivabbit.com	Pending	Approve	Reject

2. The status will be reflected under the 'Taxable Person Delinking Requests' section.

#### 8.4 Delinking a Taxable Person from a Tax Agency by the Tax Agency

The Tax Agency can delink a Taxable Person from a Tax Agency by following the below steps:

1. Access the Tax Agency dashboard and go to the 'Manage Taxable Persons' section,
2. click on 'De-link Taxable Person'.

Manage Taxable Persons						
Legal Name of Entity (English)	Legal Name of Entity (Arabic)	Account Owner's Email	Write Access			
A B C	أ ب ت	uat1@digivabbit.com	suhail_joosub@yahoo.co.uk	View Assigned Agents	Add a new agent to this TRN	De-link Taxable Person

3. A confirmation message will appear, click on 'Yes' to proceed. The request will be sent to the Taxable Person for approval
4. Once the Taxable Person approves / rejects the request, you will receive an email confirmation of the results. This will be reflected on the Tax Agency's dashboard.

#### Approving the delinking request by the Taxable Person

The Taxable Person will receive a notification of the request by email. Follow the below steps to approve / reject the request:

1. Access the Taxable Person dashboard and go to 'Tax Agency Delinking Requests' section.



2. Refer to the request line where the status will be 'Pending', and select 'Approve' if you wish to approve the request or 'Reject' if you wish to reject.
  - If you select 'Approve', a confirmation message will appear to confirm the request. Click on 'Yes' to accept.
  - If you select 'Reject', a confirmation message will appear to confirm the request. Click on 'Yes' to reject.

Tax Agency Delinking Requests					
Name (English)	Name (Arabic)	Account Owner's Email	Status		
A B C	أ ب ت	uat1@digiwabbit.com	Pending	<input type="button" value="Approve"/>	<input type="button" value="Reject"/>

3. The status will be reflected under the 'Taxable Person Delinking Requests by Agency' section.



## 9. Tax Agent Renewal

Your Tax Agent Registration with the FTA is valid for a period of 36 months from the date of first-time registration or the date of renewal of the registration as a Tax Agent with FTA.

The date of renewal will be available on your dashboard as shown below.

**Tax Agent Registration**

The status of your application is as below:

Status	Approved	<a href="#">View</a>
Tax Agent Approval Number (TAAN) 20020780		
Renewal Date	13/03/2022	

You will be able to apply for a renewal of the registration 60 days prior to the date of renewal by clicking on the **Renew** button as shown below.

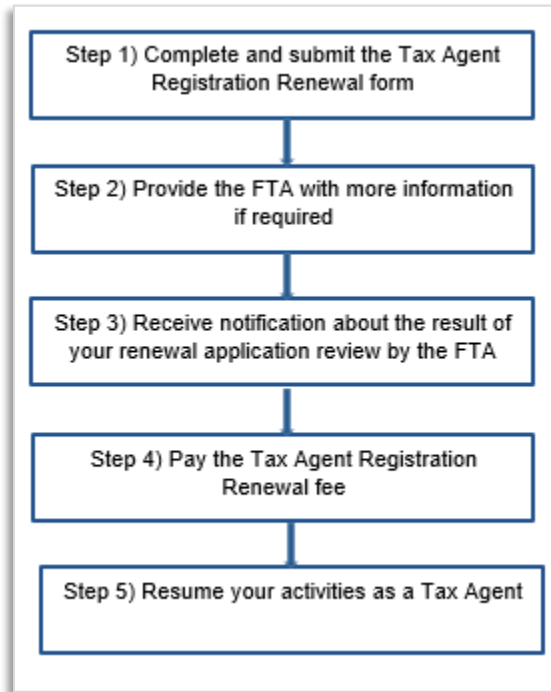
**Tax Agent Registration**

The status of your application is as below:

Status	Approved	<a href="#">View</a>
Tax Agent Approval Number (TAAN) 20036489		
Renewal Date	14/02/2021	

[Renew](#)

If you continue to satisfy the requirements set out in **section 3** above, the Tax Agent shall follow the procedures as per the graph to renew the registration as a Tax Agent with the FTA.



For more information on how to complete the renewal request please refer to Appendix F – Tax Agent Renewal Form in this guide.

Once your renewal request has been submitted you can check the status of your Renewal Request by referring to the dashboard as shown below.

Tax Agent Registration	
The status of your application is as below:	
Status	Approved <a href="#">View</a>
Tax Agent Approval Number (TAAN)	20038725
Renewal Date	28/11/2020
Renewal Request	Pending for Approval <a href="#">View</a>

The possible statuses are as below:

- **Drafted** means the renewal request form has not been submitted by the applicant.
- **Pending for Approval** When the renewal request has been submitted and is pending



FTA review.

- **Waiting for Information** If the FTA requests further information to process the renewal.
- **Awaiting Payment** once the FTA approves the renewal request; the Tax Agent will then have to pay the renewal fees.
- **Reject** If the renewal request form has been rejected.

**Note:** Once the payment is successful your Tax Agent Registration renewal process is complete. Your Tax Agent Registration status will show as Approved and the Renewal Date will be updated to show the next renewal date.



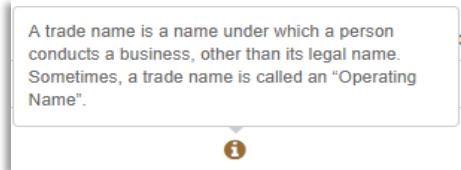


## Appendix A - Important on-screen tools and other tips

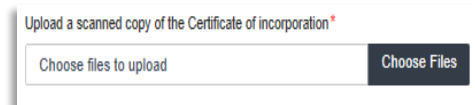
You can change the language of the form from English to Arabic. Click on at the top right-hand side of the screen to do so.



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.



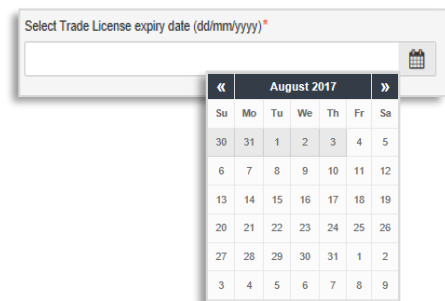
To upload a file, click the ‘Choose Files’ button, select the file on your desktop and click the ‘Open’ button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red x.



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.





## Appendix B - Tax Agent Responsibilities

Stage	Your responsibility
Before you are listed in the Register	Provide accurate information when making an application.
After you are listed in the Register	<ul style="list-style-type: none"> <li>• Assist the Taxable Person(s) with their Tax obligations, per the agreement between you and the Taxable Person.</li> <li>• Refuse to participate in any work or planning which may result in a breach of any law by any Person or may jeopardize the integrity of the tax system or result in a loss of revenue due to the FTA.</li> <li>• Renew your listing as a Tax Agent (usually valid for three years) before expiration.</li> <li>• Facilitate and offer assistance during a Tax Audit, both during and after the expiry of the agency engagement or your dismissal as the Tax Agent for that Taxable Person(s).</li> <li>• Provide the FTA with all the information, documents, records and data required for any Taxable Person represented by the Tax Agent upon the FTA's request.</li> <li>• Maintain the confidentiality of any information obtained in the course of performing your duties as a Tax Agent.</li> </ul>

**IMPORTANT:** The Taxable Person who appointed the Tax Agent/Agency bears the ultimate legal responsibility for the dealings with the FTA by the Tax Agent/Agency on their behalf.

However, professional due care must be observed throughout the practice to prevent malpractice/negligence and consequential liabilities. The FTA may de-list you as a Tax Agent if it is satisfied that continuing to list you would adversely affect the integrity of the tax system or you have committed a significant violation of the relevant laws.



## Appendix C - Completing your Tax Agent registration form

### Tax Agent registration form

The Tax agent registration form 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	
<b>On what basis are you applying for registration?</b>	<p>You must be a UAE resident to be a Tax Agent.</p> <p>A registered Tax Agent is required to be associated with a registered Tax Agency (usually an accounting, tax or law firm) before he/she is allowed to practice as a Tax Agent.</p>

Details of the Applicant	
<b>Name of the Applicant</b>	
<b>Name in English</b>	You must provide your legal name in English.
<b>Name in Arabic</b>	<p>You must provide your legal name in Arabic. You may need to seek the assistance of a recognized translator for this.</p> <p><b>IMPORTANT:</b> The Federal Tax Authority cannot assist you with the translation of any information on the application form. The Arabic name must match the Arabic name on your Emirates ID.</p>
<b>Do you have a valid residence permit for the UAE?</b>	You need to be a resident of the UAE to be a Tax Agent. You need to select yes to continue with the form.
<b>Emirates ID Number</b>	Enter your Emirates ID Number. You can find this on your Emirates ID card.
<b>Expiry date of Emirates ID</b>	Enter the expiry date of your Emirates ID in the format dd/mm/yyyy. You can find this on your Emirates ID card.



<b>Upload scanned copy of your Emirates ID</b>	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
<b>Enter your Nationality as shown on your Passport</b>	Select the country from the drop-down list.
<b>Enter your Passport Number</b>	You can find this on your Passport
<b>Expiry date of Passport</b>	Enter the expiry date of your Passport in the format dd/mm/yyyy. You can find this on your Passport.
<b>Upload scanned copy of your Passport</b>	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
<b>Upload scanned copy of your Residence permit</b>	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

### Contact Details of the Applicant

#### Business contact details

<b>Building name and number</b>	Enter your building name and number in which you reside
<b>Street Address</b>	Enter the street address
<b>Area</b>	Enter the area
<b>City</b>	Enter the city
<b>P.O. Box</b>	Enter the P.O Box Number
<b>Emirate</b>	Select the Emirate from drop down list
<b>Phone Country Code</b>	Select the country code from drop down list
<b>Phone Number</b>	Enter your phone number excluding the 0
<b>Mobile Country Code</b>	Select the country code from drop down list
<b>Mobile Number</b>	Enter your phone number excluding the 0



<b>E-Mail Address</b>	Enter your email address
<b>Preferred Language of communication</b>	Please select English or Arabic as preferred language

<b>Basis of Tax Agent Registration</b>	
<p><b>Have you, in any country, ever been</b></p> <ul style="list-style-type: none"> <li>declared bankrupt;</li> <li>liquidated, or been subject to liquidation proceedings;</li> <li>in receivership;</li> <li>prohibited from carrying on a business;</li> <li>subject to the disciplinary proceedings of a professional body, or convicted of fraud or any other criminal offence involving dishonesty?</li> </ul>	Please select yes or no. If yes, please provide details.
<b>Are you a member of a professional body?</b>	Please select yes or no. If yes, please provide details.
<b>Do you act as a Tax Agent in other countries?</b>	Please select yes or no. If yes, please state which country.
<p><b>Do you satisfy the following requirements:</b></p> <ul style="list-style-type: none"> <li>You must hold a certified bachelor's or master's degree in tax, accounting or law from a recognised educational institution or a bachelor's degree in any field plus a tax certification from an internationally known tax institute;</li> </ul>	Please select yes or no.



<ul style="list-style-type: none"> <li>• You must have at least three years relevant recent experience, either in tax or as a qualified lawyer or accountant;</li> <li>• You have the ability to communicate orally and in writing in both Arabic and English;</li> <li>• You have passed any tests to meet qualification standards as these may have been specified by the Federal Tax Authority;</li> <li>• You must be able to prove good conduct and that you have never been convicted of a crime or misdemeanour prejudicial to honour or honesty, notwithstanding that you may have been rehabilitated; and</li> <li>• You must be medically fit to perform your duties as a Tax Agent.</li> </ul>	
<p><b>Please provide supporting documentation to support your declaration, such as:</b></p> <ol style="list-style-type: none"> <li>1. Relevant degrees from educational institutions and/or internationally known tax institutes;</li> <li>2. Police Clearance Certificate/Good Conduct Certificate;</li> <li>3. Medical fitness certification/documentation;</li> <li>4. Language proficiency documents;</li> </ol>	<p>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.</p>



5. Any other relevant documents	
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Business relationships of the Applicant	
<b>Are you, currently involved in (or in the past 5 years been involved in) any other business resident in the UAE, either individually or as a director or partner in that business?</b>	Enter the details of those entities that you were involved in on a personal basis, if any.
<b>If yes for the above the below will apply.</b>	
<b>Is the business still trading?</b>	If the business is still trading, select "Yes", otherwise select "No". We may request evidence to support your answer.
<b>Enter TRN (if available)</b>	Please enter the Tax Registration Number (TRN) if the entity is already registered with the Federal Tax Authority.
<b>Upload scanned copies of Trade License(s)</b>	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
<b>Save and add more relationships</b>	Include the details of additional relationships here.

Declaration	
Select the check boxes	
<b>I hereby declare that the information provided above is correct.</b>	Select the check box if you agree.
<b>I acknowledge that a Tax Agent registration fee of AED 3,000 is payable after approval of this application.</b>	Select the check box if you agree to pay the AED3,000 registration fee. Your profile will not be activated until payment is made.
<b>I acknowledge that I will not be able to practice as</b>	Select the check box if you understand that as a Tax agent you are required to be linked to a Tax Agency.



**a Tax Agent unless I am listed in the Register of Tax Agents and my TAAN is linked to a registered Tax Agency.**





## Appendix D - Completing your Tax Agency registration form

The Tax Agency registration form 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	
<b>On what basis are you applying for registration?</b>	You are required to have a trade license and at least one Tax Agent linked to the Tax Agency.
<b>Do you have a Trade License?</b>	Select yes or no. Please note that you are required to have a Trade License in order to continue with the form.
<b>Do you have a Trade License that allows you to operate as a Tax Agency?</b>	Select yes or no. The Trade License are usually issued by the Department of Economic Development.
<b>Select the Authority that issued the Business or Trade license that allows you to operate as a Tax Agency</b>	A list of UAE Trade Licensing authorities is provided as a drop-down list on the form. Select the relevant authority.
<b>Enter the number of the Business or Trade license that allows you to operate as a Tax Agency</b>	You will find this on your Trade License. In some cases, it is shown as the "Registered number".
<b>Select Trade License expiry date</b>	Enter the expiry date shown on your Trade License.
<b>Upload scanned copy of Trade License</b>	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Name of the Applicant	
<b>Legal name of the entity (English)</b>	This is the name under which you have been incorporated or which you are known by.



	<p>If you have a UAE Trade License, you will find your legal name listed in the license. It may alternatively be listed as your “Company Name” or “Business Name”.</p> <p><b>IMPORTANT:</b> This information, together with your trade name (if applicable), will appear on your VAT registration certificate. It is important that you enter the details accurately.</p>
<p><b>Legal name of the entity (Arabic)</b></p>	<p>You must provide the legal name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator for this.</p> <p><b>IMPORTANT:</b> The Federal Tax Authority cannot assist you with the translation of any information on the application form. The Arabic name must match the Arabic name on your trade license.</p>
<p><b>Do you have a trade name that differs from the above?</b></p>	<p>A trade name is a name under which a person conducts business, other than its legal name. Sometimes, a trade name is called an “Operating Name”.</p> <p>If you have a UAE Trade License you will find your trade name (if you have one) shown on the license.</p>
<p><b>Enter trade name (English)</b> <b>Enter trade name (Arabic)</b></p>	<p><b>IMPORTANT:</b> This information, together with your legal name, will appear on your VAT registration certificate. It is important that you enter the details accurately. You must provide the trade name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator to assist you.</p>

### Identification of the Applicant

#### Trade License

**Select the name of the authority that issued the Trade License**

A list of UAE Trade Licensing authorities is provided as a drop-down list on the form. Select the relevant authority

**Trade License number**

You will find this on your Trade License. In some cases, it is shown as the "Registered number"



<p><b>Select Trade License expiry date</b></p>	<p>Enter the expiry date shown on your Trade License</p>
<p><b>Upload scanned copy of Trade License</b></p>	<p>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB</p>
<p><b>Save Trade License</b></p>	<p><b>IMPORTANT:</b> Ensure you include all Trade Licenses registered under the legal name of the entity</p>
<p><b>Add owner details (Only shows once a Trade License is saved)</b></p>	<p>You must ensure that the information about each and every owner is included. Evidence should be provided for verification by the FTA.</p> <p>If your Trade License(s) do not include information of ALL your owners, you must submit additional supporting documents by answering the next 2 questions.</p>
<p><b>Do you have a Certificate of Incorporation?</b></p>	<p>A Certificate of Incorporation is a legal document relating to the formation of an entity which has been incorporated. It is a license to form a corporation and is issued by a government or, in some jurisdictions, non-governmental entities</p>
<p><b>Upload a copy of the Certificate of Incorporation</b></p>	<p>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB</p>
<p><b>Upload other relevant documents</b></p>	<p>In some limited situations whereby you have neither a UAE Trade License nor a Certificate of Incorporation, you should upload any other relevant supporting documents you may have.</p> <p>It is not mandatory for you to upload extra information if you have already provided us with a valid UAE Trade License and/or Certificate of Incorporation.</p> <p>Depending on the basis on which you are registering, other relevant documents may include:</p> <ul style="list-style-type: none"> <li>• Articles of Association</li> <li>• Partnership Agreement</li> </ul>



	<ul style="list-style-type: none"> <li>• Similar documents which show ownership information of the business</li> <li>• Club, charity or association registration documents and supporting evidence (applicable if you selected “Legal person – Club, Charity or Association”)</li> <li>• A copy of the Decree (applicable if you selected “Legal person – Federal UAE Government Entity” or “Legal person – Emirate UAE Government Entity”)</li> <li>• Other relevant documents such as documents providing information about your organization, including its activities and size (applicable if you selected “Legal person – Other”)</li> <li>• A scanned copy of the Emirates ID of the owner or a scanned copy of the passport of the owner (applicable if you selected “Natural person – Other”)</li> </ul> <p>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB</p>
<p><b>Details of the Manager of the business (CEO or equivalent)</b></p>	
<p><b>Enter name of manager (English and Arabic)</b></p>	<p>Please include details of the manager of the business as indicated in the Trade License.</p> <p>If no manager is listed in the Trade License, please include details of the CEO or equivalent person in charge of the organization.</p>
<p><b>Is the manager resident in the UAE?</b></p>	<p>Please answer “Yes” or “No”</p>

<p><b>Contact Details of the Applicant</b></p>	
<p><b>Business contact details</b></p>	
<p><b>Building name and number</b></p>	<p>Enter your building name and number in which you reside</p>
<p><b>Street Address</b></p>	<p>Enter the street address</p>



<b>Area</b>	Enter the area
<b>City</b>	Enter the city
<b>P.O. Box</b>	Enter the P.O Box Number
<b>Emirate</b>	Select the Emirate from drop down list
<b>Phone Country Code</b>	Select the country code from drop down list
<b>Phone Number</b>	Enter your phone number excluding the 0
<b>Mobile Country Code</b>	Select the country code from drop down list
<b>Mobile Number</b>	Enter your phone number excluding the 0
<b>E-Mail Address</b>	Enter your email address
<b>Preferred Language of communication</b>	Please select English or Arabic as preferred language

### Business relationships of the Applicant

#### Senior Management Relationships

**Are you (or any of the directors or partners of the applicant), currently involved in (or in the past 5 years been involved in) any other business resident in the UAE, either individually or as a director or partner in that business?**

The details of any senior management relationships with businesses applying for registration should be entered here.  
If you are a natural person, enter the details of those entities you were involved in on a personal basis. Otherwise, enter the details of those entities with which the directors or partners of the applicant have been involved.

#### Partner/ Director details

**Name of the partner/director etc.**

Please enter the relevant details of the individual partner/director as required.

**Details of the business with which the applicant (or the partner/director of the applicant) is/was involved with and has a relationship with**



<b>Enter the legal name of the business the relationship is (or was) with</b>	You must provide the legal name of the entity. You may need to seek the assistance of a recognized translator for this.
<b>Is the business still trading?</b>	If the business is still trading, select “Yes”, otherwise select “No”. We may request evidence to support your answer.
<b>Enter TRN (if available)</b>	Please enter the Tax Registration Number (TRN) if the entity is already registered with the Federal Tax Authority.
<b>Upload scanned copies of Trade License(s)</b>	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
<b>Save and add more relationships</b>	Include the details of additional senior management relationships here.

### Basis of Tax Agency Registration

#### Business Activities of the applicant

<b>Please select the date your Business was established or commenced operations in the UAE?</b>	Please select date.
<b>Have you, in any country, ever been</b> <ul style="list-style-type: none"> <li>• declared bankrupt;</li> <li>• liquidated, or been subject to liquidation proceedings;</li> <li>• in receivership;</li> <li>• prohibited from carrying on a business;</li> <li>• subject to the disciplinary proceedings of a professional body, or convicted of fraud or</li> </ul>	Please select yes or no. If yes, please provide details.



<b>any other criminal offence involving dishonesty?</b>	
<b>Are you a member of a professional body?</b>	Please select yes or no. If yes, please provide details.
<b>Please estimate the percentage of your employees who are, individually, members of a professional body</b>	Provide an estimate percentage.
<b>Expected turnover in the next 30 days</b>	The figure must only be reported in UAE Dirhams (AED).
<b>Is it your main business activity to act as a Tax Agency</b>	Please select yes or no. If no, please state the main activity.
<b>Do you act as a Tax Agent in other countries?</b>	Please select yes or no. If yes, please state which country.
<b>Do you have Professional Indemnity Insurance in respect of your Tax Agency Business?</b>	Please select yes or no. If no, you will not be able to continue. You required to have Professional Indemnity Insurance.
<b>Please provide a scanned copy of the Professional Indemnity Insurance</b>	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
<b>Enter the TAAN of the Tax Agent that you wish to be assigned to your Tax Agency</b>	Enter the TAAN of the Agent then click Validate. The Agent must be registered. A Tax Agency is required to have at least one tax agent.
<b>Do you have Professional Indemnity Insurance</b>	Please select yes or no. If no, you will not be able to continue. You required to have Professional Indemnity Insurance.



<b>specifically linked to this individual Tax Agent?</b>	
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<b>Declaration</b>	
<b>Authorized Signatory</b>	
<b>Title</b> <b>Name in English</b> <b>Name in Arabic</b>	The Authorized Signatory details must be for a person who is authorized to legally bind the entity. In many cases this is a director of a company.  In the case of a natural person it is the person themselves.
<b>Proof of Authorization</b>	Evidence of authorization may include a Power of Attorney or similar in the case of legal persons.
<b>Communication Preferences</b>	
<b>Preferred channel of communication</b>	Please specify the preferred channel of communication, i.e. either email or telephone.
<b>Preferred language of communication</b>	Please specify the preferred language of communication, i.e. either Arabic or English.
<b>Checklist for Completion</b>	Using this checklist will help you to make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.





## Appendix E - Legal references

### Federal Tax Procedure Law

#### Part Two

#### Tax Agent

#### Article (12) Register of Tax Agents

A Register of Tax Agents shall be established at the Authority. For each Tax Agent there will be a file containing everything related to his professional conduct.

#### Article (13) Tax Agents Registration

It is not permitted for any Person to practise the profession of a Tax Agent in the State unless he is listed in the Register and licensed for this purpose by the Ministry of Economy and the competent local authority.

#### Article (14) Conditions of Registration in the Register

1. Whoever wished to be listed in the Register shall satisfy the following conditions:
  - a. To be of good conduct and behaviour and have never have been convicted of a crime or misdemeanour prejudicial to honour or honesty, notwithstanding that he may have been rehabilitated.
  - b. To hold an accredited qualification from a recognised university or institute showing his specialisation and practical experience as specified in the Executive Regulations of this Law.
  - c. To be medically fit to perform the duties of the profession.
  - d. To hold a professional indemnity insurance contract.
2. A Tax Agent must notify the Authority of any period during which he ceases to practise his profession as a Tax Agent in case of any impediment, and he can request to resume his practice when such impediment ceases to exist.
3. The Executive Regulations of this Law shall specify the procedures for listing a Tax Agent in the Register and the rights and obligations of the Tax Agent before the Authority and the Person.



### **Article (15) Appointment of a Tax Agent**

1. A Person may appoint a Tax Agent to act in his name and on his behalf with regard to his tax affairs with the Authority, without prejudice to that Person's responsibility before the Authority.
2. The Authority may not deal with any Tax Agent regarding any Person if such Person informs the Authority that his agency engagement has ended or that the Tax Agent has been dismissed.

### **Article (16) Person's Records with the Tax Agent**

1. The Tax Agent shall, upon the Authority's request, provide it with all the information, documents, records and data required for any Person represented thereby.
2. The Authority may review the records of any Person available with his Tax Agent and may rely on them for the purposes of a Tax Audit, even after the expiry of the agency engagement or the dismissal of the Tax Agent.

### **Article (21) Cooperation during the Tax Audit**

Any Person subject to a Tax Audit, his Tax Agent or Legal Representative shall facilitate and offer assistance to the Tax Auditor to enable him to perform his duties.

## **Executive Regulation of Federal Tax Procedure Law**

### **Chapter 7 Tax Agents**

#### **Article (10) Procedures for listing a Tax Agent in the Register and rights and obligation of Tax Agents**

1. Anyone requesting to be listed in the Register must satisfy the following conditions:
  - a. Be of good conduct and behavior and have never been convicted of a crime or misdemeanor prejudicial to honor or honesty, irrespective of whether or not he may have been rehabilitated.
  - b. Has a certified bachelor or Master degree in tax, accounting or law from a recognized educational institution, or a bachelor degree in any field plus a tax certification as accepted from an internationally known tax institute.



- c. Has at least three years' relevant recent experience, in either tax, qualified accounting or law, with the ability to communicate orally and in writing in both Arabic and English.
  - d. Pass any tests to meet qualification standards as may be specified by the Authority.
  - e. Must be medically fit to perform the duties of the profession.
  - f. Must hold professional indemnity insurance.
  - g. Must perform his activity through a legal person approved by Ministry of Economy and the local competent authority.
2. The Person must apply to be listed in the Register by applying to the Authority using the form specified by the Authority.
  3. The Authority may request further information from the Person making an application, request an interview with the Person or check references provided in the application before deciding whether to list the applicant as a Tax Agent.
  4. The Authority shall review the applications and must issue its decision within (15) business days from receiving the application. Exceptionally, in case of gathering additional information under section (3) of this Article, it must issue the decision within (15) business days from the date of receipt of the information.
  5. If the Authority accepts the application, the applicant will be listed in the Register within (5) business days from the date the Authority approved the application or any other date that may be specified by the Authority after settling the required fees.
  6. The Authority may refuse an application to list a Person in the Register in any of the following cases:
    - a. The Person fails to meet the conditions specified in section (1) of this Article.
    - b. Listing the Person as a Tax Agent would adversely affect the integrity of the Tax system.
  7. The Authority shall notify the Person whether or not his application to be listed in the Register has been successful within (20) business days from the date when the Authority approved the application.



8. Listing in the Register shall, be valid for three years from the date of registration. The relevant Person shall be required to renew his listing before expiration, in such form and manner as specified by the Authority.
9. The Authority may de-list the Tax Agent from the Register in any of the following cases:
  - a. the Authority is satisfied that the Person is not eligible to be a Tax Agent.
  - b. If the Authority is satisfied that continuing to list the Person as a Tax Agent would adversely affect the integrity of the Tax system.
  - c. If he committed a significant violation of provisions of Law or Tax Law.
10. Upon de-listing a Person from the Register, the Authority shall notify that Person regarding the de-listing within (5) business days of the decision and provide reasons for the decision.
11. Where a Person appoints a Tax Agent to act in his name and on his behalf, the Tax Agent shall:
  - a. Assist the Person with his Tax obligations according to a contractual agreement between the Person and the Tax Agent.
  - b. Subject to any obligations in the Law, maintain confidentiality of any information obtained in the course of performing his duties as a Tax Agent.
  - c. Refuse to participate in any work or plan which may result in a breach of any law by any Person or may jeopardize the integrity of the tax system.

In performing his duties as a Tax Agent, the Tax Agent may rely on information provided to him by the Person unless the Tax Agent has reasonable grounds for believing that the information may be incorrect.



## Appendix F – Tax Agent Renewal Form

The Tax Agent Renewal form 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.

Details of the Applicant	
<b>Name in English</b>	The name in English will be auto-completed from your initial Tax Agent Registration details and it will not be editable
<b>Name in Arabic</b>	The name in Arabic will be auto-completed from your initial Tax Agent Registration details and it will not be editable
<b>Tax Agent Approval Number (TAAN)</b>	Your Tax Agent Approval Number will be auto-completed
<b>Do you have a valid residence permit for the UAE?</b>	You need to be a resident of the UAE to be a Tax Agent. You need to select yes to continue with the form
<b>Emirates ID Number</b>	Enter your Emirates ID Number. You can find this on your Emirates ID card
<b>Expiry date of Emirates ID</b>	Enter the expiry date of your Emirates ID in the format dd/mm/yyyy. You can find this on your Emirates ID card
<b>Upload scanned copy of your Emirates ID</b>	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB
<b>Enter your Nationality as shown on your Passport</b>	Select the country from the drop down list.
<b>Enter your Passport Number</b>	You can find this on your Passport
<b>Expiry date of Passport</b>	Enter the expiry date of your Passport in the format dd/mm/yyyy. You can find this on your Passport
<b>Upload scanned copy of your Passport</b>	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB



<b>Upload scanned copy of your Residence permit</b>	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB
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<b>Contact Details of the Applicant</b>	
<b>Building name and number</b>	Enter your building name and number in which you reside
<b>Street Address</b>	Enter the street address
<b>Area</b>	Enter the area
<b>City</b>	Enter the city
<b>P.O. Box</b>	Enter the P.O Box Number
<b>Emirate</b>	Select the Emirate from drop down list
<b>Phone Country Code</b>	Select the country code from drop down list
<b>Phone Number</b>	Enter your phone number excluding the 0
<b>Mobile Country Code</b>	Select the country code from drop down list
<b>Mobile Number</b>	Enter your phone number excluding the 0
<b>E-Mail Address</b>	Enter your email address
<b>Preferred Language of communication</b>	Please select English or Arabic as preferred language

<b>Basis of Tax Agent Registration</b>	
<b>Have you, in any country, ever been</b> <ul style="list-style-type: none"> <li>• declared bankrupt;</li> <li>• liquidated, or been subject to liquidation proceedings;</li> <li>• in receivership;</li> </ul>	Please select yes or no. If yes, please provide details



<ul style="list-style-type: none"> <li>• prohibited from carrying on a business;</li> <li>• subject to the disciplinary proceedings of a professional body, or convicted of fraud or any other criminal offence involving dishonesty?</li> </ul>	
<p>Are you a member of a professional body?</p>	<p>Please select yes or no. If yes, please provide details</p>
<p>Do you act as a Tax Agent in other countries?</p>	<p>Please select yes or no. If yes, please state which country</p>
<p>Do you satisfy the following requirements:</p> <ul style="list-style-type: none"> <li>• You have participated in Continual Professional Development program specified by the Federal Tax Authority;</li> <li>• You must be able to prove good conduct and that you have never been convicted of a crime or misdemeanour prejudicial to honour or honesty, notwithstanding that you may have been rehabilitated;</li> </ul>	<p>Please select yes or no</p>
<p>Please provide supporting documentation to support your declaration, such as:</p> <ul style="list-style-type: none"> <li>• Letter from your Tax Agency confirming your employment;</li> </ul>	<p>You will need to download the Tax Agent Status Renewal Declaration Form by clicking on the hyperlink. You will then need to complete the form, sign it and upload a scanned copy of the form along with other supporting documents as mentioned</p> <p>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB</p>



<ul style="list-style-type: none"> <li>• <b>Police Clearance Certificate/Good Conduct Certificate;</b></li> <li>• <b>Valid Professional Indemnity Insurance;</b></li> <li>• <b>Tax Agent Status Renewal Declaration Form</b></li> </ul>	
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Professional Indemnity	
<b>Professional Indemnity Insurance Policy Number</b>	Enter your Professional Indemnity Insurance policy number
<b>Professional Indemnity Insurance Expiry Date</b>	Enter the date of expiry of your Professional Indemnity Insurance

Business relationships of the Applicant	
<b>Are you, currently involved in (or in the past 5 years been involved in) any other business resident in the UAE, either individually or as a director or partner in that business?</b>	Enter the details of those entities that you were involved in on a personal basis, if any
<b>If yes for the above the below will apply</b>	
<b>Is the business still trading?</b>	If the business is still trading, select “Yes”, otherwise select “No”. We may request evidence to support your answer
<b>Enter TRN (if available)</b>	Please enter the Tax Registration Number (TRN) if the entity is already registered with the Federal Tax Authority
<b>Upload scanned copies of Trade License(s)</b>	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB





<b>Save and add more relationships</b>	Include the details of additional relationships here
<b>Date</b>	The date will be auto-completed and will be the date on which you are filling out the renewal form

<b>Declaration</b>	
<b>Select the check boxes</b>	
<b>I hereby declare that the information provided above is correct.</b>	Select the check box if you agree.
<b>I acknowledge that a Tax Agent registration renewal fee of AED 3,000 is payable after approval of this application.</b>	Select the check box if you agree to pay the AED3,000 registration renewal fee. Your profile will not be re-activated until payment is made.
<b>I acknowledge that I will not be able to practice as a Tax Agent unless I am listed in the Register of Tax Agents and my TAAN is linked to a registered Tax Agency.</b>	Select the check box if you understand that as a Tax agent you are required to be linked to a Tax Agency.