



إمارات تاكس
EMARATAX

Change Corporate Tax Period - Taxpayer User Manual

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Version 4.1.0.0

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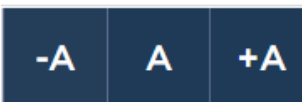


Document Control Information

Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	21-Apr-23	InvenioLSI Team	User Manual for Taxpayer on EmaraTax Portal – Change Corporate Tax Period
2.0	19-May-23	InvenioLSI Team	User Manual for Taxpayer on EmaraTax Portal – Change Corporate Tax Period – Generic Changes
3.0	24-May-23	InvenioLSI Team	User Manual for Taxpayer on EmaraTax Portal – Change Corporate Tax Period – Final Updates
4.0	06-July-23	InvenioLSI Team	User Manual for Taxpayer on EmaraTax Portal – Change Corporate Tax Period – Screenshot borders and re-introduce step numbers
4.1	25-July-23	InvenioLSI Team	User Manual for Taxpayer on EmaraTax Portal – Change Corporate Tax Period – Screenshot border update

Navigating through EmaraTax

The following Tabs and Buttons are available to help you navigate through this process

Button	Description
In the Portal	
 User types	This is used to toggle between various personas within the user profile such as Taxable Person, Tax Agent, Tax Agency, Legal Representative etc
	This is used to enable the Text to Speech feature of the portal
English عربي	This is used to toggle between the English and Arabic versions of the portal
	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
 Manage Account	This is used to manage the user profile details such as the Name, Registered Email Address, Registered Mobile Number, and Password
 Log Out	This is used to log off from the portal
In the Business Process application	



Button	Description
Previous Step	This is used to go the Previous section of the Input Form
Next Step	This is used to go the Next section of the Input Form
Save as Draft	This is used to save the application as draft, so that it can be completed later
	This menu on the top gives an overview of the various sections within the form. All the sections need to be completed in order to submit the application for review. The current section is highlighted in Blue and the completed sections are highlighted in green with a check

The Federal Tax Authority offers a range of comprehensive and distinguished electronic services in order to provide the opportunity for taxpayers to benefit from these services in the best and simplest ways.



Table of Contents

Document Control Information	2
Navigating through EmaraTax	2
Table of Contents	4
Introduction	5
Login to EmaraTax	6
Change Corporate Tax Period	10
Instructions and Guidelines	11
Request Details	13
Detailed Description	13
New Corporate Tax Period	14
Review and Select the new filing dates	15
Review and Declaration	17
Post Application Submission	19
Correspondences	20



Introduction

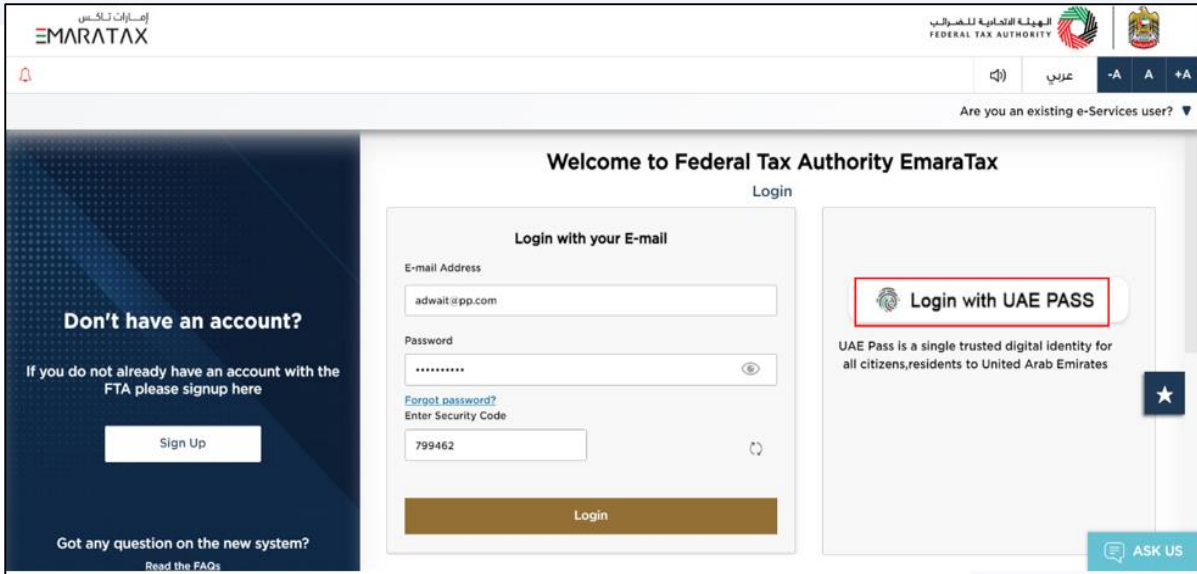
This manual is prepared to help a registered Corporate Tax taxpayer to navigate through the Federal Tax Authority EmaraTax portal and apply to change the Corporate Tax Period. The user must login into their EmaraTax account and open the respective Corporate Tax tile, to initiate the application.



Login to EmaraTax



You can login into the EmaraTax account using your login credentials or using UAE Pass. If you have forgotten your password, you can use the 'Forgot password' feature to reset your password.



If you wish to login via UAE Pass, you will be redirected to UAE Pass. On successful UAE Pass login, you will be redirected back to the EmaraTax online user dashboard.



Step	Action
(1)	On successful login, the Taxable Person list screen is displayed. It displays the list of the Taxable Person linked to your EmaraTax user profile.

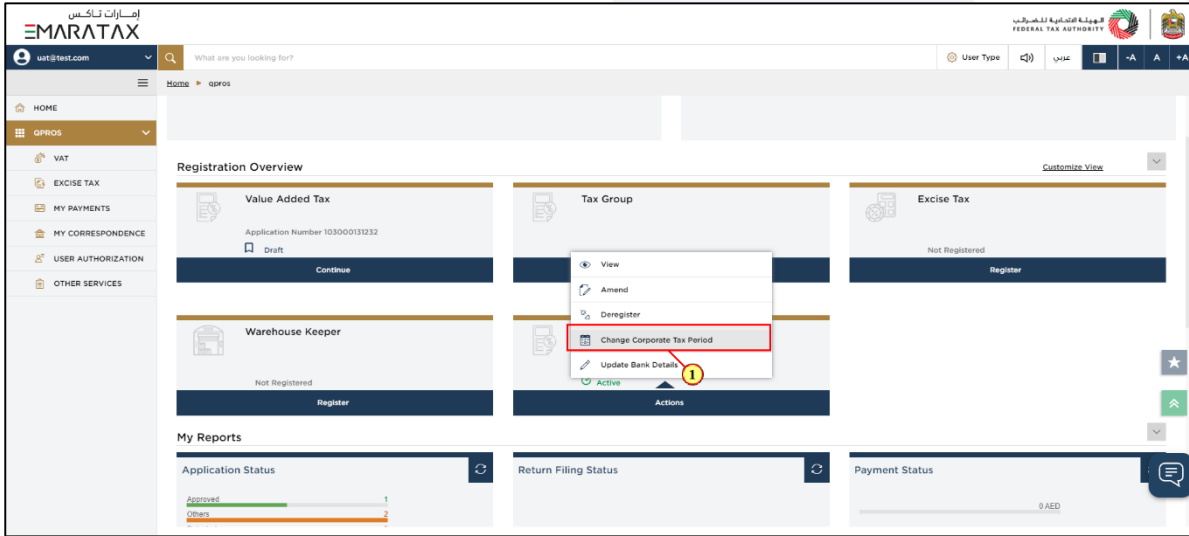


The screenshot shows the EMARATAX user interface. At the top, there is a search bar and navigation options. The main content area is titled 'Taxable Person List' and contains a table of entries. Each entry has a 'View' button. The 'View' button for the entry '23016-RETEST' is highlighted with a red box and a yellow circle containing the number '1', indicating the step to be followed.

Step	Action
(1)	Select the Taxable Person from the list and click 'View' to open the Dashboard.



Change Corporate Tax Period



Step	Action
(1)	In order to change the Corporate Tax Period, click 'Actions' in the Corporate Tax tile and Select 'Change Corporate Tax Period'.



Instructions and Guidelines

The screenshot shows the EMARATAX portal interface. At the top, there is a search bar and navigation options. The main content area is titled 'Change Corporate Tax Period'. It includes a 'Required Documents' section with a list of requirements: A. Liquidation, B. Aligning the Financial Year, and C. Any other valid commercial, economic or legal reason to change the Tax Period. Below this, there are sections for 'Service Details', 'About the Service', 'Eligibility Criteria', 'Service Steps', and 'FAQs'. A red box highlights a checkbox with the text 'I confirm that I have read the above instructions and guidelines' and a circled '1' next to it, indicating the step to be followed.

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



The screenshot shows the MARATAX web portal interface. The main content area is titled 'Change Corporate Tax Period'. It includes a 'Required Documents' section with the following details:

Required Documents
It will be necessary for you to prepare the following information in an appropriate format and include it in your online application:

- A. **Liquidation**
 - A documentary proof of the liquidation of the company and the appointment of a liquidator
- B. **Aligning the Financial Year with that of its head office, subsidiary, parent, or ultimate parent company (domestic or foreign)**
 - Financial Statements of the company with whom the Financial year is being aligned
 - A documentary proof of the relationship with the company with whom the Financial year is being aligned
- C. **Any other valid commercial, economic or legal reason to change the Tax Period**
 - Any documentary proof to support the reason provided for the change in the tax period application

Accepted file types are PDF, DOC and DOCX. The individual file size limit is 15MB.

Below the documents section, there are sections for 'Service Details', 'About the Service', 'Eligibility Criteria', 'Service Steps', and 'FAQs'. At the bottom, there is a confirmation checkbox 'I confirm that I have read the above instructions and guidelines' and a prominent red 'Start' button.

Step	Action
(1)	Click 'Start' to initiate the application for changing the Corporate Tax Period.



Request Details

Detailed Description

Step	Action
(1)	<p>Your TRN, Entity Type, Entity Sub-Type, Legal Name in English and Legal Name in Arabic will be auto populated by the system.</p> <ul style="list-style-type: none"> Enter the detailed description of the reason for changing the Tax Period and upload supporting documents.



New Corporate Tax Period

The screenshot shows the 'Change Corporate Tax Period' form in the EMARATAX system. The form is divided into two main sections: 'Applicant Details' and 'Change Corporate Tax Period'. In the 'Applicant Details' section, fields for TRN, Entity Type, and Legal Name are populated. In the 'Change Corporate Tax Period' section, the 'Current Corporate Tax Period' is 'August - July' and the 'New Corporate Tax Period' is a drop-down menu. A red box highlights the 'New Corporate Tax Period' drop-down menu, and a red arrow points to it. The form also includes a 'Submitting' text area, a file upload section, and navigation buttons at the bottom: 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step'.

Step	Action
(1)	<p>Your Current Corporate Tax Period is auto populated by the system.</p> <ul style="list-style-type: none"> Select the New Corporate Tax Period from the drop-down



Review and Select the new filing dates

Change Corporate Tax Period

Legal Name in English: fofaa Legal Name in Arabic: 4214

Change Corporate Tax Period

Provide a detailed description for why you are requesting for a change in your corporate tax period

Submitting: Add/View() Drag files here

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

Current Corporate Tax Period: August - July New Corporate Tax Period: November - October

Select the preferred option for change to have effect

Select	Tax period	Tax Period Start Date	Tax Period End Date	Corporate Tax Return Due Date
<input type="radio"/>	Extend Previous Tax Period(Long Tax Period)	01/08/2023	31/10/2024	31/07/2025
<input checked="" type="radio"/>	Long Current Tax Period(Long Tax Period)	01/08/2024	31/10/2025	31/07/2026

Previous Step **1** Cancel Save as Draft Next Step

Step	Action
(1)	System will display the preferred options. Select the appropriate option for change to have effect.



The screenshot shows the 'Change Corporate Tax Period' page in the MARATAX system. It includes a search bar, user type selector, and navigation tabs. The main content area has several sections: 'Legal Name in English' and 'Legal Name in Arabic' (with value 4214), a 'Change Corporate Tax Period' heading, a text area for 'Provide a detailed description for why you are requesting for a change in your corporate tax period', and a file upload section with 'Add/View(1)' and 'Drag files here' instructions. Below this is a 'Current Corporate Tax Period' dropdown (August - July) and a 'New Corporate Tax Period' dropdown (November - October). A table titled 'Select the preferred option for change to have effect' contains two rows with radio buttons. The 'Next Step' button at the bottom right is highlighted with a red circle and the number 1.

Step	Action
(1)	Click on 'Next Step' to proceed to the 'Review and Declaration' section.



Review and Declaration

Authorized Signatory List

Name in English	Name in Arabic	ID Number	Email
sfaf sfaf	21421 124214	FPFASFAS	sfafsf@gmail.com

Declaration

First Name in English: REG
 First Name in Arabic: [Field]
 Last Name in English: GE
 Last Name in Arabic: [Field]
 Country Code: +971 (United Arab Emirates)
 Mobile Number: 987123456
 Email: UAT@TEST.COM
 Submission Date: 19/04/2023

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

Buttons: Previous Step, Cancel, Save as Draft, Submit

Step	Action
(1)	This section will help you to make sure that you have completed the application correctly and included all the relevant documents. After carefully reviewing all of the information entered on the application, mark the checkbox to declare the correctness of the information provided in the application.



الإجراءات الإلكترونية
EMARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

gat@test.com What are you looking for? User Type عربي

Home > Settings > Change Corporate Tax Period

Change Corporate Tax Period

Authorized Signatory List

Name in English	Name in Arabic	ID Number	Email
fsaf fsfa	21421 124214	FSFASFAS	fsafas@gmail.com

Declaration

First Name in English: REG

First Name in Arabic: S4

Last Name in English: GE

Last Name in Arabic: S4

Country Code: +971 (United Arab Emirates)

Mobile Number: 987123456

Email: UAT@TEST.COM

Submission Date: 19/04/2023

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

Previous Step Cancel Save as Draft Submit

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



Post Application Submission

The screenshot shows the EMARATAX portal interface. The main heading is 'Change Corporate Tax Period'. A central message states 'Application Submitted Successfully' with a 'Pending Approval' status indicator. To the left is an icon of a document with a checkmark. To the right, a list of application details is provided:

Applicant Name	: REG GE
Reference Number	: 101000012620
Submission Date & Time	: 19 April 2023, 12:51 GST
Current Corporate Tax Period	: August - July
New Corporate Tax Period	: November - October

Below the details, a 'What's Next' section contains the following text: '1) Processing your application: a) Your application will now be reviewed by the FTA. If more information is required to assist with the review, you will be contacted by email. You will need to provide the information requested in order for the processing of your application to continue.'

After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future communication with the FTA.

What's next?



- Once the application is submitted, the FTA shall approve, reject and notify the Taxable Person accordingly.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, you will be notified on the decision.
- The status of your application in the dashboard will be updated accordingly. You may check your application status in the dashboard from time to time.



Correspondences



Taxpayer receives the following correspondences:

- Application submission acknowledgment.
- Additional information notification (only if the FTA requires more information to assist with their review of your application).
- Application approval or rejection notification.