



إمـــارات تــاكــس **EM**/R/T/X

Amend Designated Zone

User Manual

Date: April 2023

Version 2.0.0.0

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Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	01-Oct-22	Federal Tax Authority	User Manual for EmaraTax Portal
2.0	01-Apr-22	Federal Tax Authority	Updates to the user manual to include the Public Clarification EXTP010 related changes effective from 1 April 2023.

Annexure

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

S. No	User Manual Name	Description
1	Register as Online User	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website and create an EmaraTax account with the FTA.
2	Manage online user profile	This manual is prepared to provide you an understanding on Login process, user types, forgot password and modify online user profile functionalities.
3	User Authorisation	This manual is prepared to provide you an understanding on Account Admin, Online User, and Taxable Person account definitions and functionalities.
4	Taxable person dashboard	This manual is prepared to help the following 'Taxable person' users to navigate through their dashboard in the Federal Tax Authority (FTA) EmaraTax Portal: Registered for VAT Registered for Excise Non-registered Taxpayer Tax Group Warehouse Keeper Freight Forwarder/VAT Clearing Company (TINCO) Excise Tax Clearing Company (TINCE)
5	Link TRN to email address	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website to Link TRN to New Email Address.





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

	available to help you havigate 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
(ن)	This is used to enable the Text to Speech feature of the portal
عربي English	This is used to toggle between the English and Arabic versions of the portal
-A A +A	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
Manage Account	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
(Log Out	This is used to log off from the portal
In the Business Process application	
Previous Step	This is used to go the Previous section of the Input Form
Next Step	This is used to go the Next section of the Input Form
Save as Draft	This is used to save the application as draft, so that it can be completed later
2	This menu on the top gives an overview of the various sections within the. All the sections need to be completed in order to submit the application for review. The Current section is highlighted in Blue and the completed sections are highlighted in green with a check

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Introduction





This manual is prepared to help a registered warehouse keeper to navigate through the Federal Tax Authority EmaraTax portal to submit their Designated Zone Amendment/Renewal application. The Designated Zone amendment application allows the warehouse keeper to request FTA to amend their registration or renew their designated zone.

Upon review of the application, the FTA may notify the warehouse keeper to submit an additional financial guarantee. In the case of designated zone renewal, the warehouse keeper would be required to submit the designated zone registration renewal payment of AED 2000. On approval of the application by FTA, the updates will be reflected against your designated zone in your EmaraTax account and an updated designated zone registration certificate will be generated.







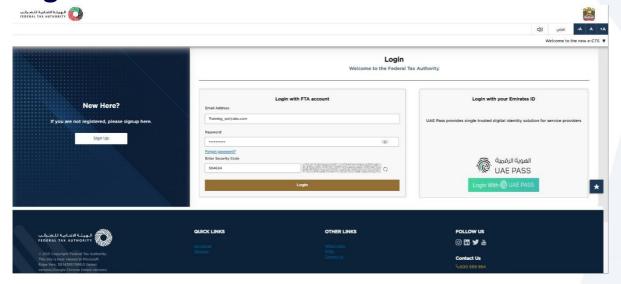
The designated zone's registration is valid for 12 months and must be renewed before the expiry of this period. If the warehouse keeper fails to renew the designated zone's registration before the end of the 12-month period, the designated zone registration status will become "suspended" for 20 business days and then "expired". During the suspension period, the following shall apply:

- 1) All imports of excise goods into the designated zone shall be suspended.
- 2) All production of excise goods within the designated zone shall be suspended.
- 3) All transfers from other designated zones shall be suspended.

Following the end of a suspension period, the designated zone registration can expire and all excise goods in the designated zone will then be considered to be released for consumption, and Excise Tax should be accounted for in respect of these goods.

The FTA will notify the warehouse keeper of the suspension and expiry of the designated zone registration via the EmaraTax portal

Login to EmaraTax



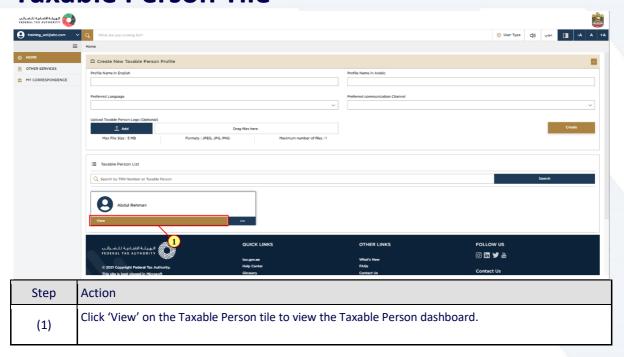


- You can login into the EmaraTax account using your login credentials or using UAE Pass. If you
 do not have an EmaraTax account, you can sign-up for an account by clicking the 'Sign Up'
 button. If you have forgotten your password, you can use the "Forgot Password" feature to
 reset your password.
- If you login via your registered email and password, on successful login, the EmaraTax online user dashboard will be displayed. If you had opted for 2 factor authentication, you will be required to enter the OTP received in your registered email and mobile number to successfully login.
- If you wish to login via UAE Pass, you will be redirected to UAE Pass. On successful UAE Pass login, you will be redirected back to the EmaraTax online user dashboard.





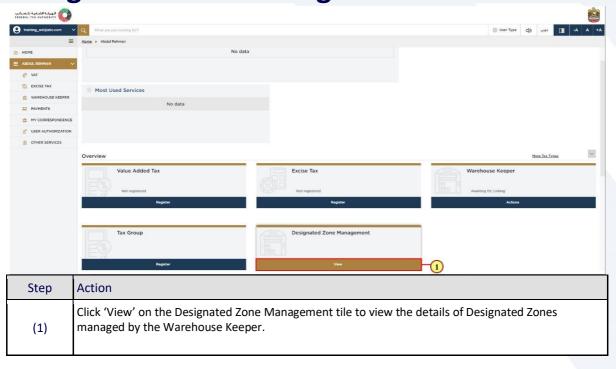
Taxable Person Tile







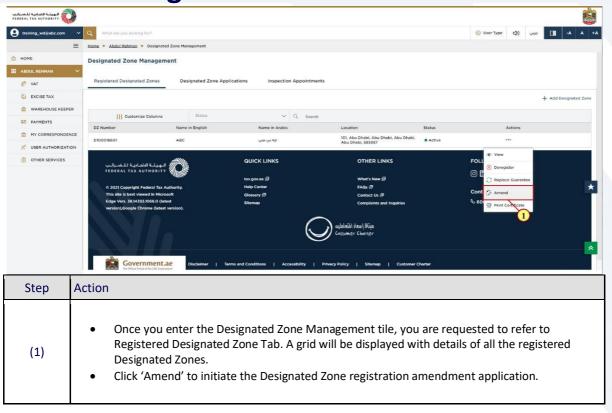
Designated Zone Management Tile

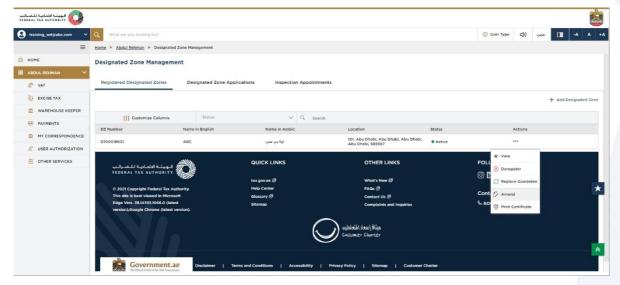






Amend Designated Zone









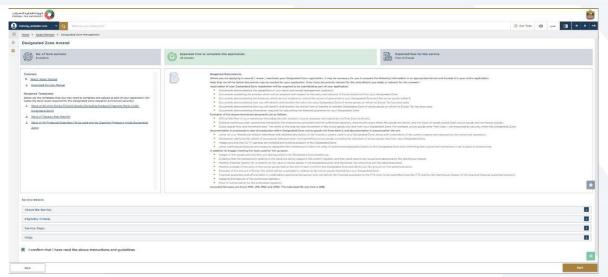


- The Designated Zones registered under the Warehouse Keeper will be displayed in this screen
- This is an application for the amendment of a Designated Zone registration with the FTA. This application can also be used for Designated Zone renewal. Designated Zone registrations shall be due for renewal on or before the 12-month of the current registration.
- 30 days before the renewal of a Designated Zone is due, the Online User account associated with that Warehouse Keeper and Designated Zone will be notified via email about the upcoming renewal.
- Once you click on the "Amend", the registration form opens in an editable mode.
 - Some details will be pre-populated and editable,
 - Some will be pre-populated but not editable, and
 - Some details will be empty.



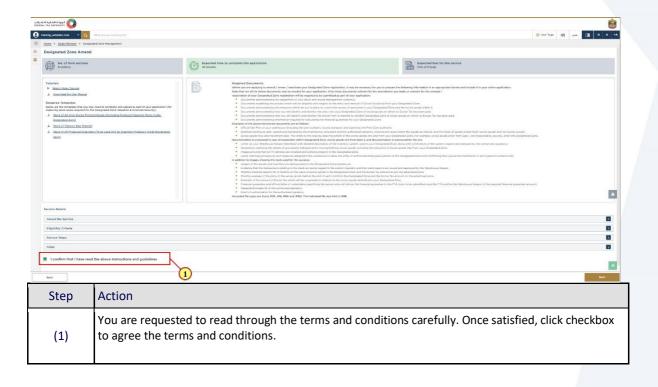


Guidelines and Instructions



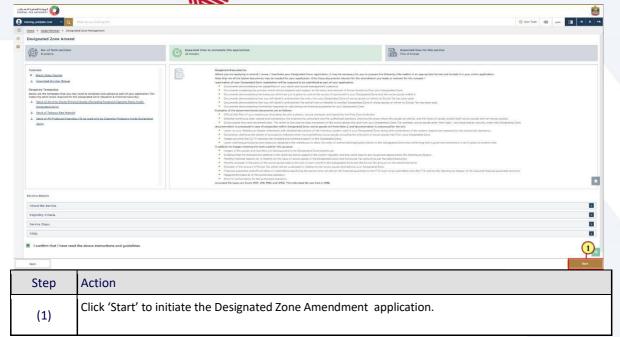


The 'guidelines and instructions' page is designed to help you understand certain important requirements related to Designated Zone amendment in the UAE. It also provides guidance on what information you should have in hand when you are completing the Designated Zone amendment application.





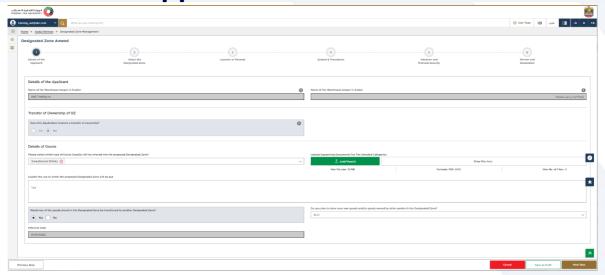






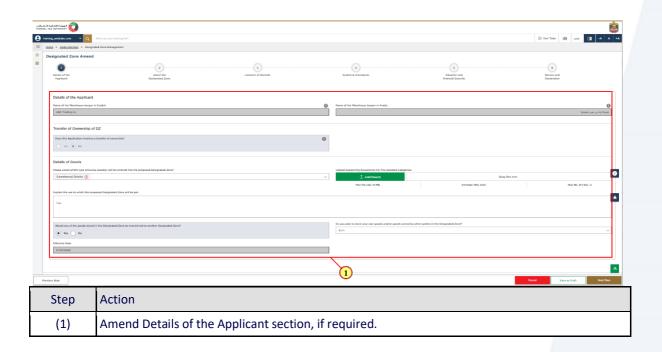


Details of Applicant Section



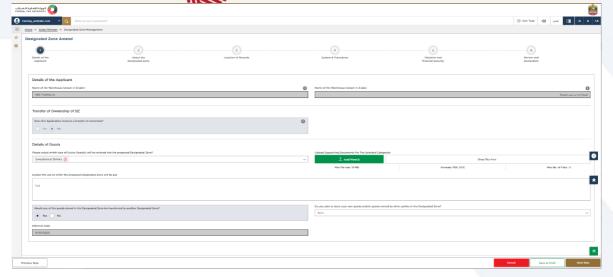


- The application is divided into several short sections which deal with various aspects of the
 registration process. The progress bar displays the number of sections required to complete
 the application. The section you are currently in is highlighted in blue. Once you progress to
 the next section successfully, the previous section will be highlighted in green.
- To move from one section to the next, all mandatory fields of the current section must be completed. Any field that is not marked as 'Optional' is mandatory and must be filled out in order to move to the next section.
- Ensure that data you enter in the application is identical to the relevant supporting documents to avoid rejection or resubmission of your application.
- The colour of the upload supporting document is highlighted in blue. Once you upload the supporting documents successfully, the colour will be highlighted in green.



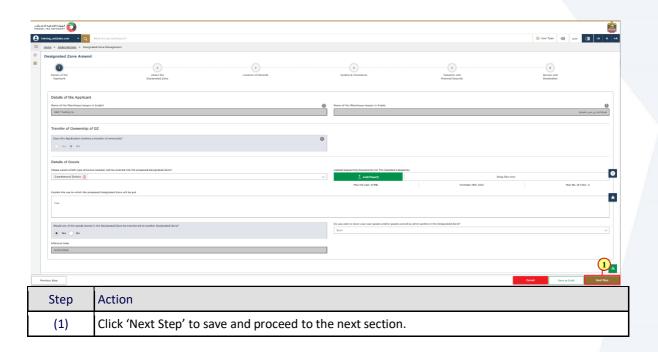








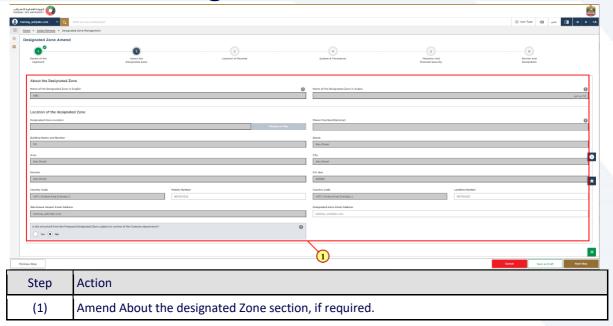
Transfer of ownership details and other details which cannot be amended are disabled for amendment. You will be able to update only the editable fields.

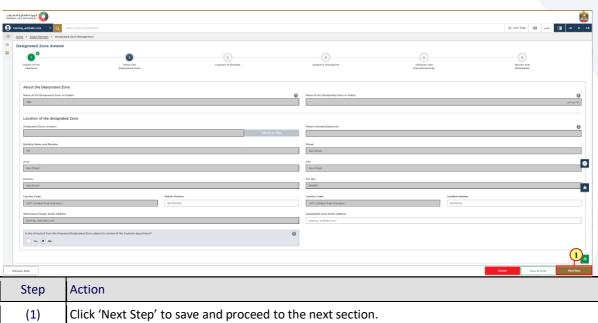






About the Designated Zone Section

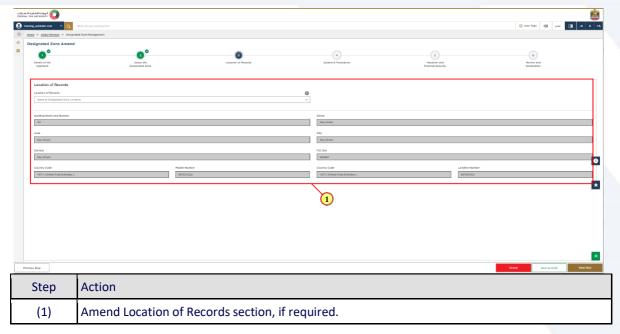


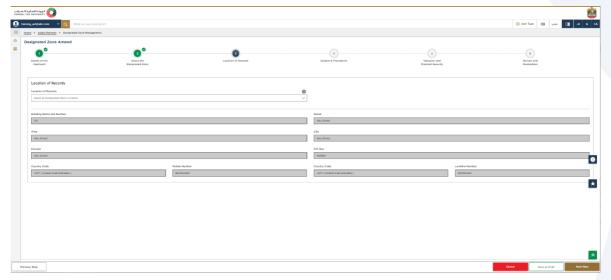






Location of Records Section



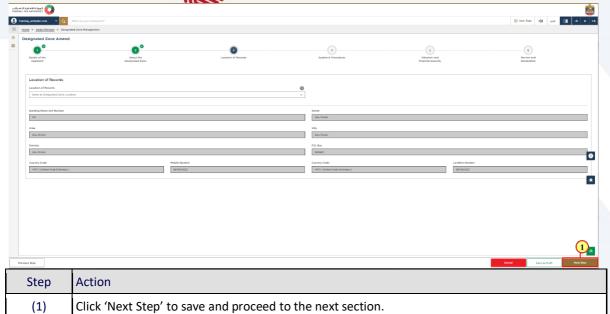




A Warehouse Keeper is required to keep records of excise goods held in the Designated Zone at any time including the stock levels, the value and quantity of excise goods entering or leaving or produced within the Designated Zone and its destinations (example, another Designated Zone, third country, release for consumption).



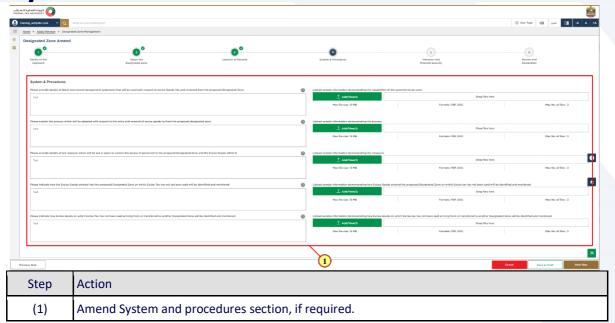


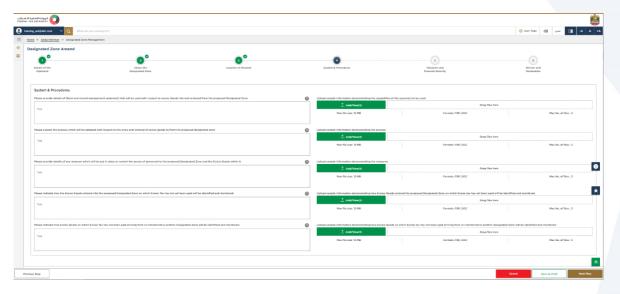






System and Procedures Section



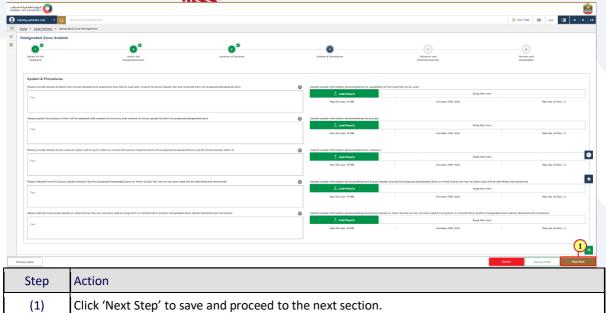




- Please provide details of the systems and procedures that you will use to ensure that goods entered into, held in and removed from the proposed Designated Zone are accurately recorded and Excise tax due thereon is properly determined and paid at the correct time. You are expected to provide full details; failure to do so will delay your application and may result in its rejection.
- Refer to the tool tips ('I') against each of these questions for more information.



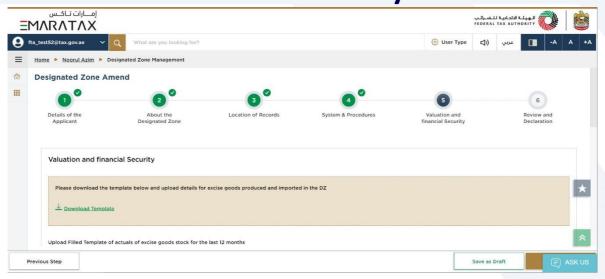








Valuation & Financial Security Section



• For DZ amendment, you may amend this section if required. However, if you expect your estimated stock count to increase/decrease by more than 10% of the actual stock count for the previous 12 months, then you will be required to upload the estimates of the Excise goods stock details of Excise goods that will be held in the Designated Zone for the next 12 months. You will also be required to provide supporting documents such as those providing information about the valuation of Warehouse Keeper's Assets, the Number of persons employed by the Warehouse Keeper and documents to determine the Number of years and months the Warehouse Keeper has been in business.



- For DZ renewal, you will be required to upload the data about actual excise stock (as per the DZ declarations) held in the DZ during the last 12 months. Also, if you expect your estimated stock count to increase/decrease by more than 10% of the actual stock count for the previous 12 months, then you will be required to upload the estimates of the Excise goods stock details of Excise goods that will be held in the Designated Zone for the next 12 months
- For DZ renewal, you will also be required to provide supporting documents such as those
 providing information about the valuation of Warehouse Keeper's Assets, the Number of
 persons employed by the Warehouse Keeper and documents to determine the Number
 of years and months the Warehouse Keeper has been in business.







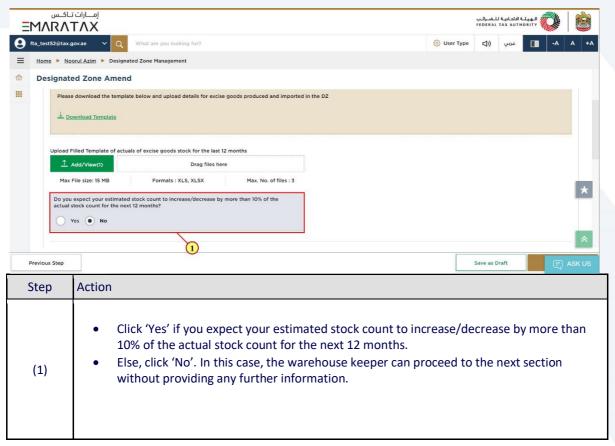


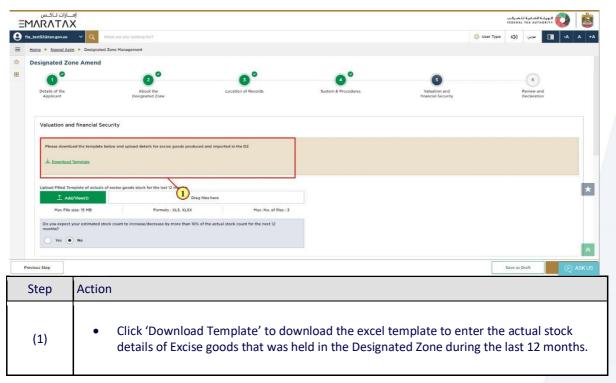
Steps to be followed for DZ Amendment

The following section explains the steps to be followed by the WHK to amend a designated zone. For designated zone amendment, the "Valuation and Security" section is optional and is required to be filled by the warehouse keeper only in specific scenario explained in the subsequent screens.



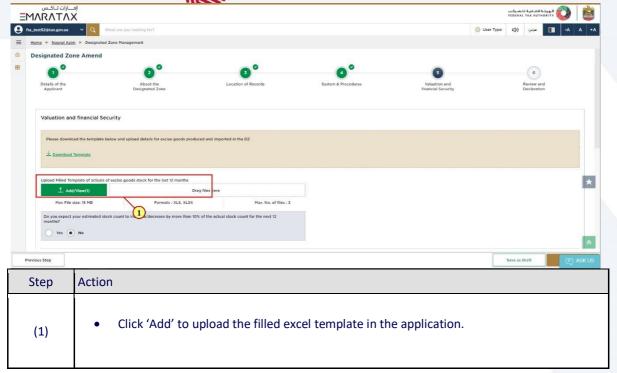


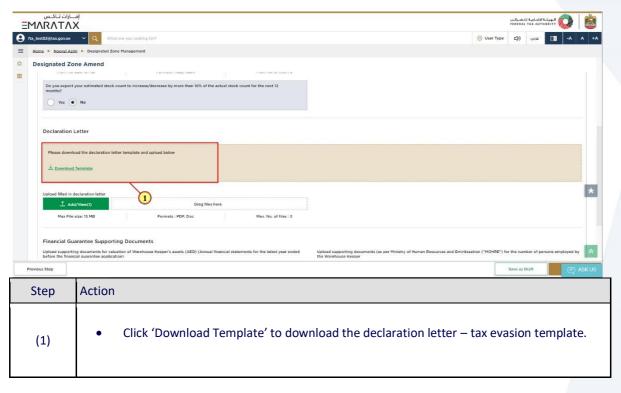








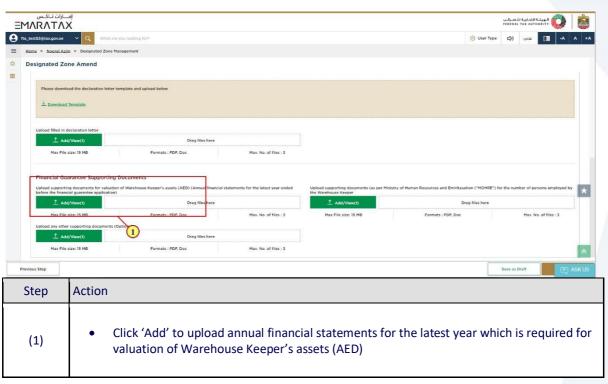






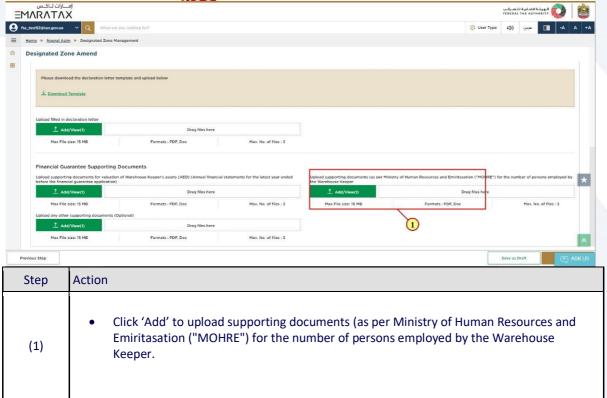


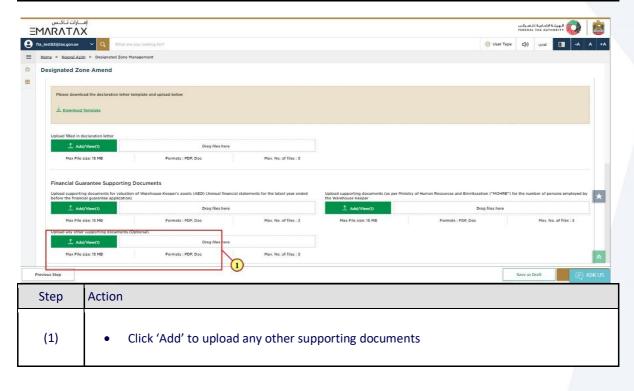






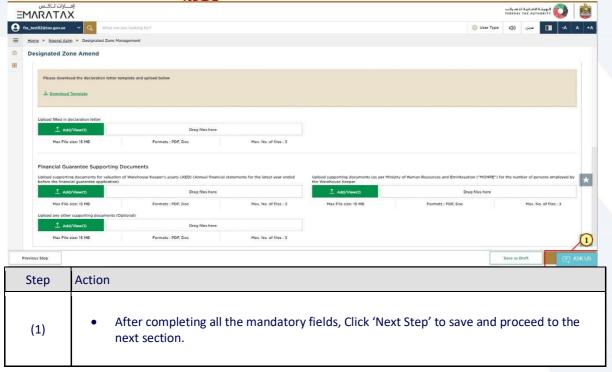




















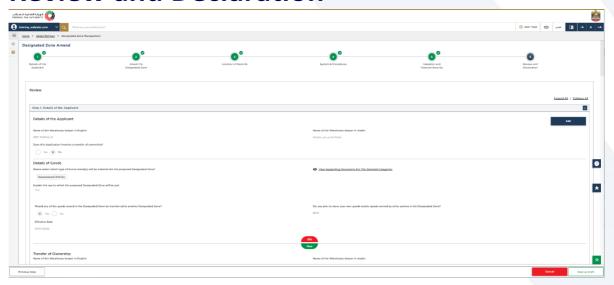
Steps to be followed for DZ Renewal

The following section explains the steps to be followed by the WHK to renew a designated zone.



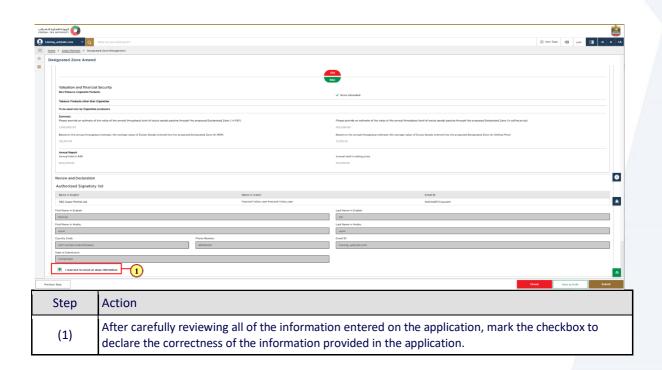


Review and Declaration



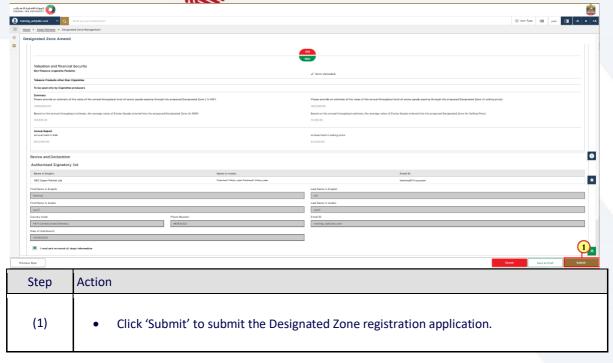


 The Review and Declaration section will help you to make sure that you have completed the registration application correctly and included the documents we have asked you to send.





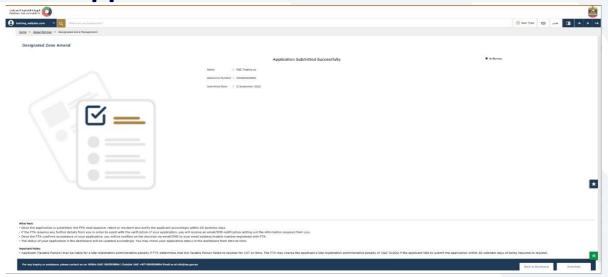




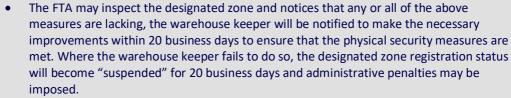


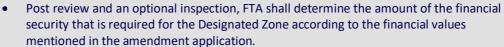


Post Application Submission



- After submitting the Designated Zone amendment application successfully, , a Reference Number is generated for your submitted application. Note this reference number for future purposes.
- The status of your request on the Dashboard will change to "In Review" and you will receive an email from us to confirm receipt of your application.





If the warehouse keeper is requested to provide an updated financial guarantee, this
financial guarantee should be provided within 40 business days. Failure to do so within
the prescribed time limit will result in or suspension/expiry of the designated zone
registration.





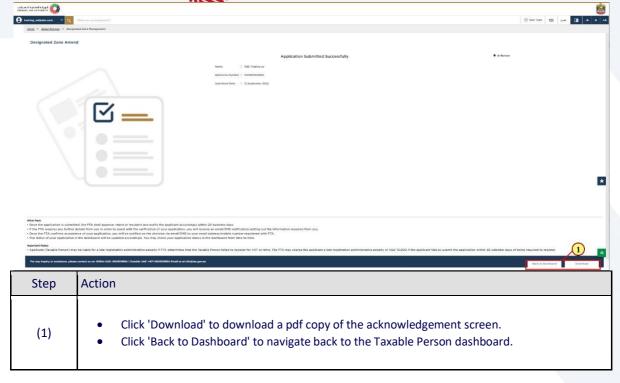




- After submitting the Designated Zone amendment form successfully, the FTA will review your
 application and determine the amount of the financial security that is required for the
 Designated Zone according to the financial values mentioned in the amendment application.
- Where a financial security is required, you will receive an email notifying you of the value of
 the financial security you should submit to the FTA. To provide the financial security to the
 FTA, follow the steps documented below.
- If the financial security has not been received by the FTA within 20 business days of the date requested, and the suspension period of the Designated Zone is completed, the Designated Zone will get expired. The Warehouse Keeper will then have to re-register for a new Designated Zone. Example: The FTA has requested the financial security for a Designated Zone on Sunday, October 7,2022 and there are no other special holidays in October. The online user must submit the financial security by Sunday, November 4,2022 the latest to avoid the expiration of the said Designated Zone.















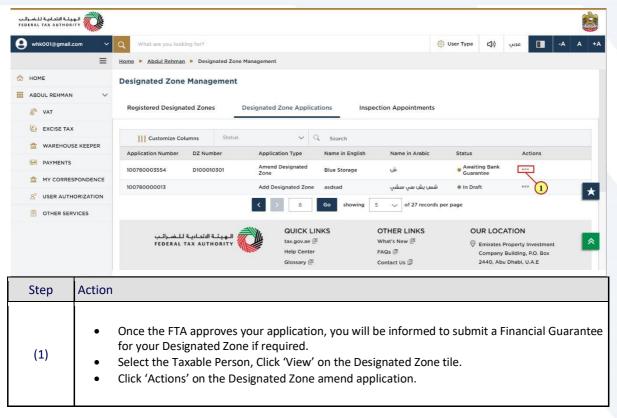
Taxpayer receives the following correspondences:

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





Financial Guarantee Submission









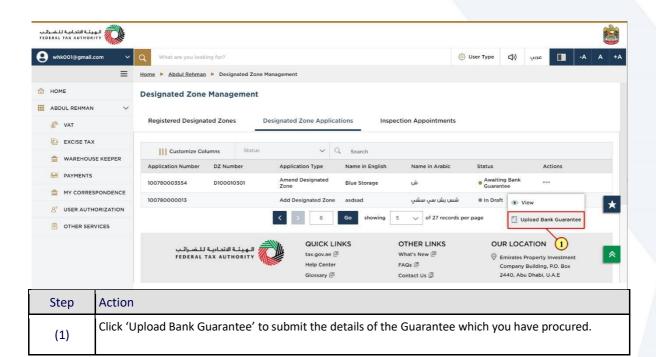
Follow these steps to provide the financial guarantee:

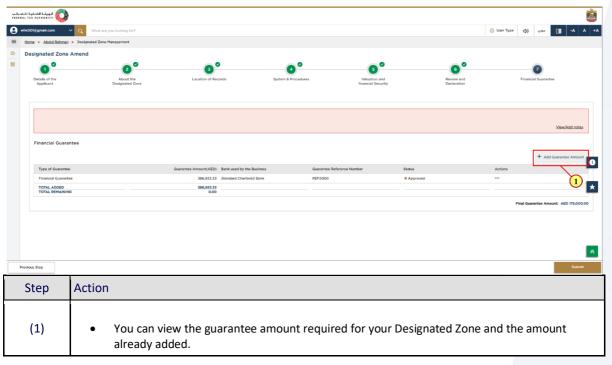


- Visit your bank and create a Bank Guarantee for the amount requested by the FTA. Upload a scanned copy of the guarantee with additional details and send it to us from your EmaraTax account within 40 business days of notification from FTA.
- Bank Guarantees must be delivered to FTA office in hard copy. The person delivering the bank guarantee must also hold a letter of undertaking issued by the authorized signatory of the applicant verifying their details. FTA will review your application only after receiving the original bank guarantee documents.

Please ensure that the financial guarantee:

- Is in favour of Federal Tax Authority.
- Must be valid for 12 months and auto renewable.



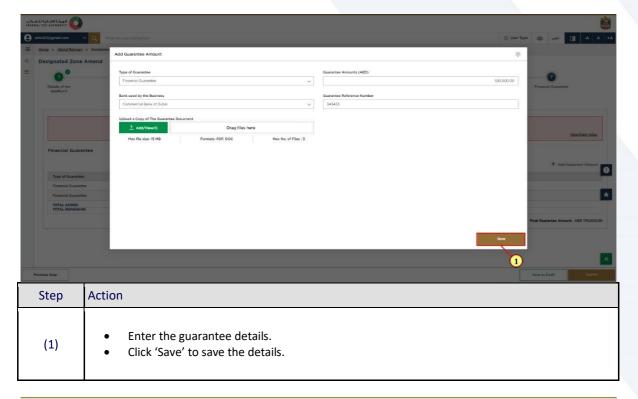


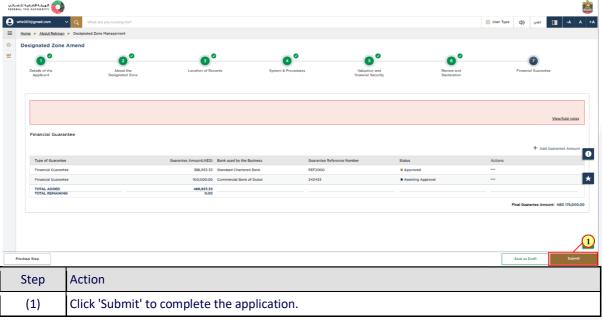




Step Action

• Click 'Add Guarantee Amount' to add your Guarantee details.

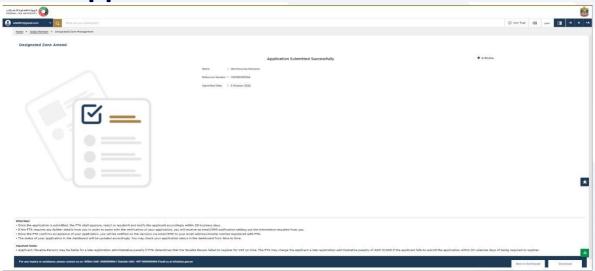






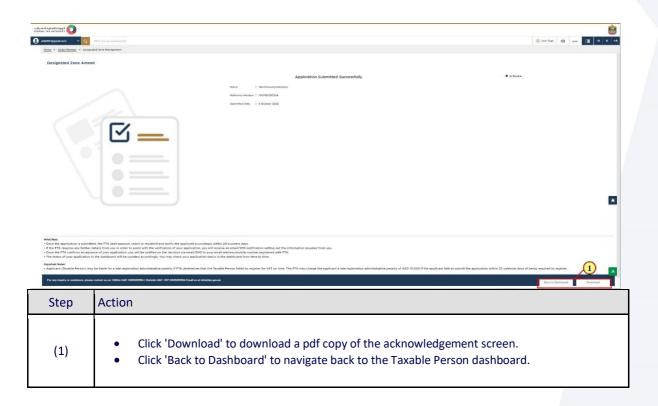


Post Application Submission



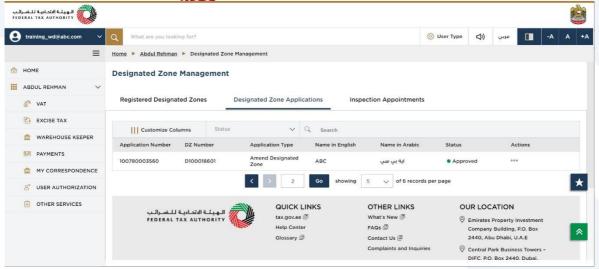


- After your application is resubmitted successfully, a Reference Number is displayed for your application. Note this reference number for future purposes.
- The status of your request on the Dashboard will change to "In Review" and you will receive an email from us to confirm receipt of your application.
- Read the "What Next" and "Important Notes".













- If the payment has not been received by the FTA within 20 business days of the due date, the Designated Zone will be Suspended. If the payment is still not completed after 20 more days, the Designated Zone will 'Expire'. You will then have to re-register for a new Designated Zone. Example: The renewal due date for a Designated Zone is Monday, October 1, 2022, and there are no other special holidays in October. The online user must pay the renewal fee by October 29, 2022, to avoid the suspension of the said Designated Zone. The Online user must pay the renewal fee by November 26, 2022, to avoid the expiry of the said Designated Zone.
- If the renewal fee is paid later than the due date, the effective date of renewal shall be backdated to the due date for the payment, irrespective of the date when the amount was paid. Example: The renewal due date for a Designated Zone is October 1, 2022, and the online user makes the payment on October 10, 2022. The renewal period of 1 year will still be considered as October 1, 2022, and the next renewal due date will be October 1, 2022.









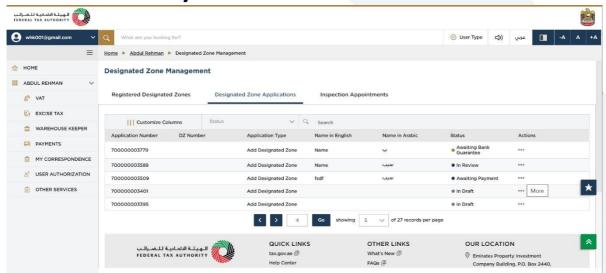
Taxpayer receives the following correspondences:

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



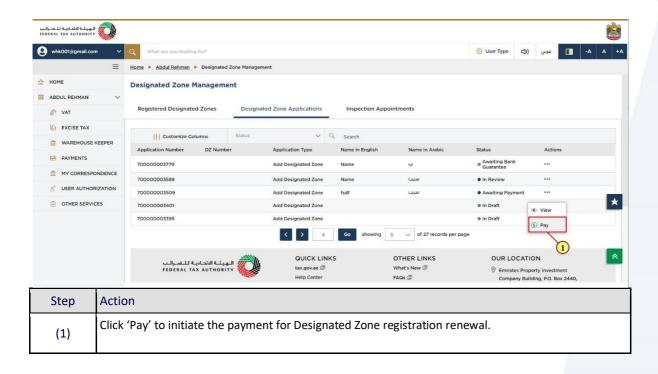


Designated Zone Registration Renewal Payment(Not applicable for normal amendments)



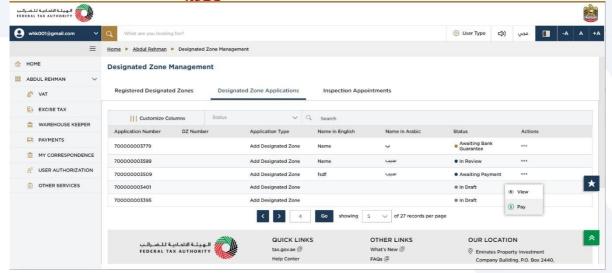


If the renewal period is open for your Designated Zones, once the FTA approves your financial guarantee, you will be informed to make the renewal payment for your Designated Zone registration.



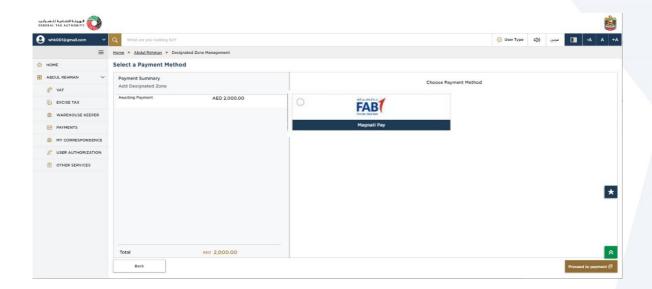








You can alternatively choose to initiate the payment from the 'Outstanding Payments' option. This is covered in the training manual for Payment's stream.

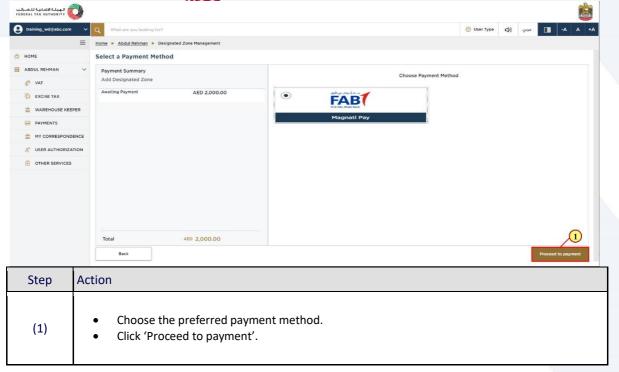


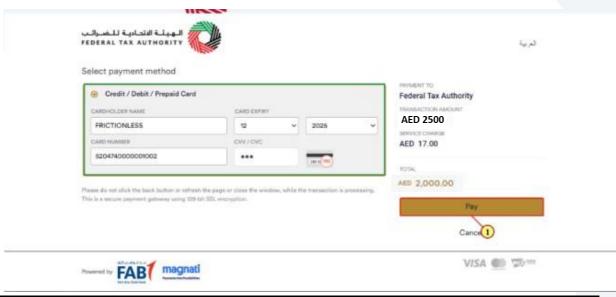


- Before clicking 'proceed to payment', verify the Designated Zone Renewal fees applicable in the 'Payment summary'.
- Click 'Back' button to move back to the print certificate application.







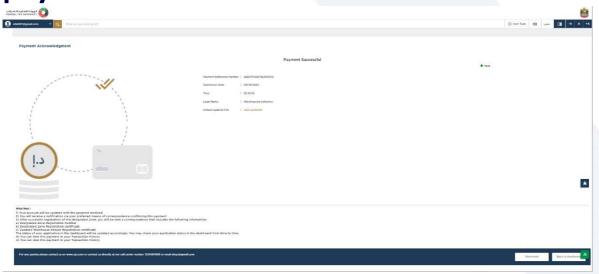


Step	Action	
(1)	 Select the payment method Click confirm and calculate prices. Make the payment. 	



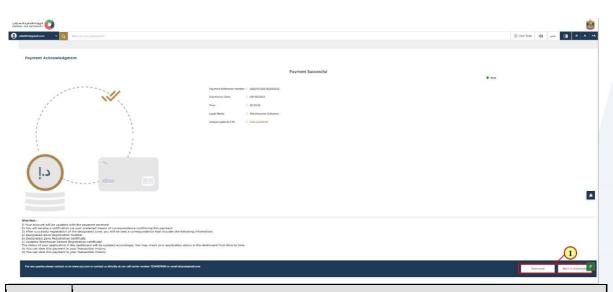


Payment Acknowledgment - on successful payment





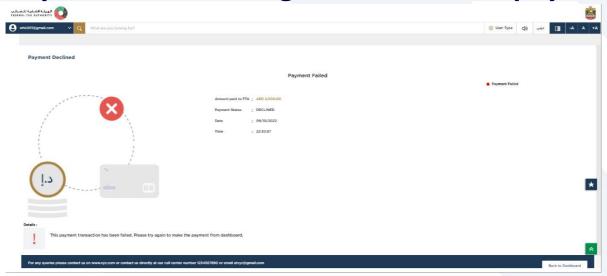
- After your payment is completed successfully, a Payment Reference Number is generated for your payment acknowledgement. Note this reference number for future purposes.
- You will receive an email from us to confirm successful renewal of registration of Designated Zone.
- Read the "What Next" and "Important Notes".



Step	Action	
(1)	 Click 'Download' to download a pdf copy of the acknowledgement screen. Click 'Back to Dashboard' to navigate back to the Taxable Person dashboard. 	

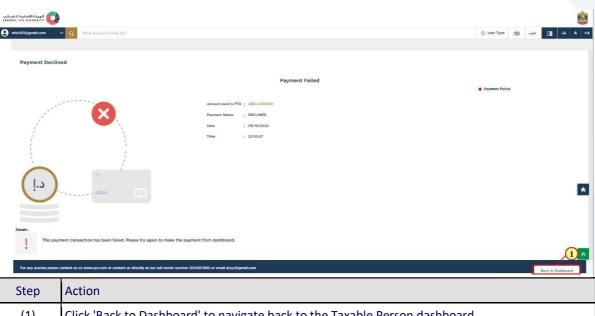


Payment Acknowledgment - on failed payment





If your payment status is 'Declined' and you receive the page as 'Payment failed', you must try the payment again from the dashboard.







Thank you