



إمارات تاكس
EMARATAX

VAT Deregistration User Manual

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Document Control Information

Document Version Control

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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: <ul style="list-style-type: none"> • 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.



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	This is used to toggle between the English and Arabic versions of the portal
-A A +A	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
Manage Account	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
Log Out	This is used to log off from the portal
In the Business Process application	
Previous Step	This is used to go the Previous section of the Input Form
Next Step	This is used to go the Next section of the Input Form
Save as Draft	This is used to save the application as draft, so that it can be completed later
1 2	This menu on the top gives an overview of the various sections within the application. 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 checkmark.

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VAT Deregistration

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Introduction



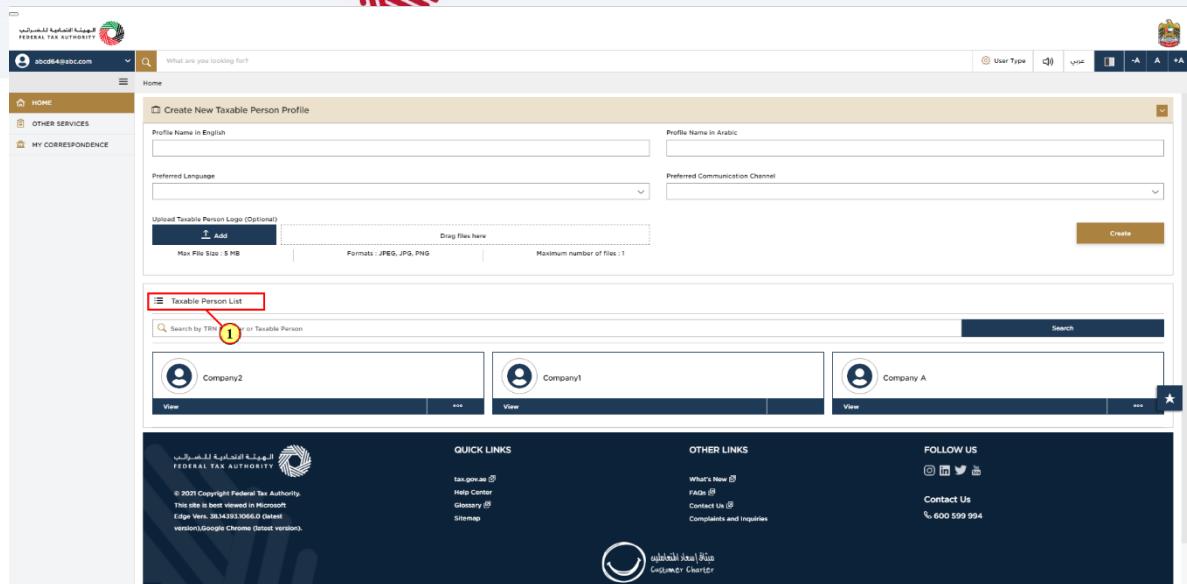
This manual is prepared to help a taxpayer navigate through the Federal Tax Authority EmaraTax portal and submit their VAT deregistration application. A taxpayer is eligible or is required to apply to the FTA to deregister from VAT based on the following criteria:

- Business no longer making taxable supplies.
- Business making taxable supplies, but below the Voluntary Threshold.
- Business making taxable supplies, above the Voluntary Threshold, but below the Mandatory Threshold.
- OR Other (reasons, which needs to be specified).



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.



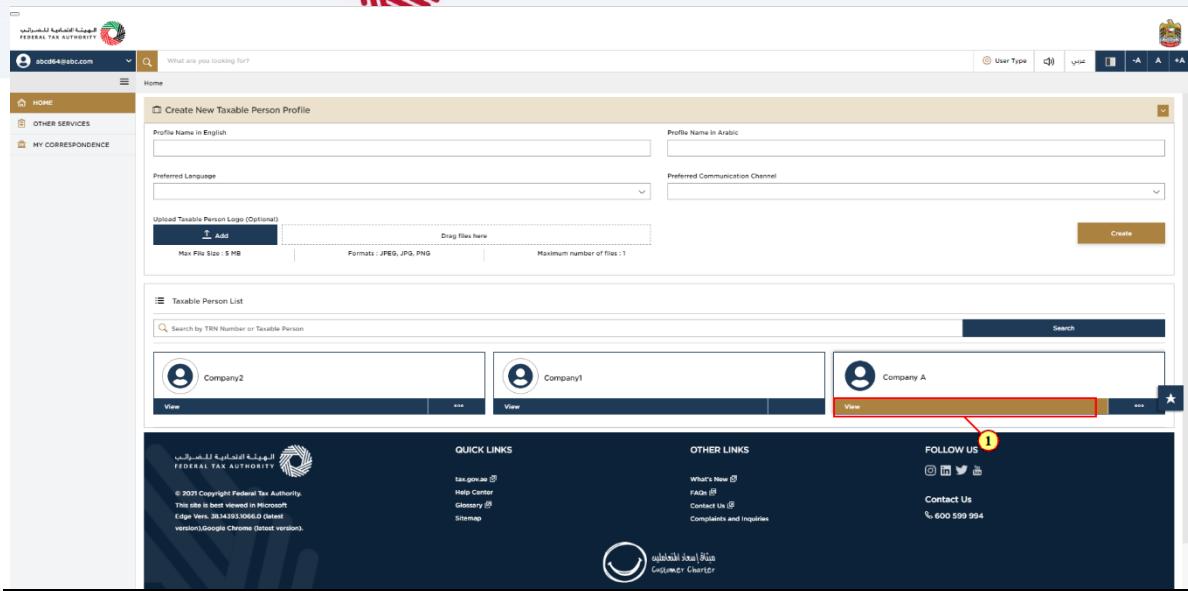
The screenshot shows the EmaraTax portal interface. At the top, there's a navigation bar with links for 'HOME', 'OTHER SERVICES', and 'MY CORRESPONDENCE'. Below this is a search bar and a user profile icon. The main content area is titled 'Create New Taxable Person Profile'. It contains fields for 'Profile Name in English' and 'Profile Name in Arabic', 'Preferred Language', 'Preferred Communication Channel', and an 'Upload Taxable Person Logo (Optional)' section. A 'Create' button is at the bottom right. Below this is a 'Taxable Person List' section with a search bar and three entries: 'Company2', 'Company1', and 'Company A'. The footer includes the FTA logo, copyright information (© 2021 Copyright Federal Tax Authority. This site is best viewed in Microsoft Edge Ver. 38.14383.3060.0 (Latest version)/Google Chrome (Latest version).), quick links (tax.gov.ae, Help Center, Glossary, Sitemap), other links (What's New, FAQs, Contact Us, Complaints and Inquiries), and social media links (Follow Us: Instagram, LinkedIn, Twitter, YouTube). It also features a 'Customer Charter' link.

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



The screenshot shows the user interface for creating a new taxable person profile. The top navigation bar includes links for Home, Other Services, and My Correspondence. The main content area is titled 'Create New Taxable Person Profile'. It contains fields for 'Profile Name in English' and 'Profile Name in Arabic', 'Preferred Language', and 'Preferred Communication Channel'. There is also a section for 'Upload Taxable Person Logo (Optional)' with a file upload input and a 'Create' button highlighted with a red circle and the number '1'. Below this is a 'Taxable Person List' section with three entries: 'Company2', 'Company1', and 'Company A', each with a 'View' link.

Step	Action
(1)	To create a new Taxable Person, enter the mandatory details and click 'Create'. The new Taxable Person will be displayed in the list.



The screenshot shows the homepage of the Federal Tax Authority website. At the top, there is a search bar with placeholder text "What are you looking for?" and a user profile icon. Below the header, there are navigation links for "HOME", "OTHER SERVICES", and "MY CORRESPONDENCE". The main content area has a title "Create New Taxable Person Profile" and fields for "Profile Name in English" and "Profile Name in Arabic", "Preferred Language", and "Preferred Communication Channel". There is also a section for "Upload Taxable Person Logo (Optional)" with a file upload input and a "Create" button. Below this, there is a "Taxable Person List" section with three entries: "Company2", "Company1", and "Company A". The entry for "Company A" is highlighted with a red box and a circled number "1" above it, indicating the target for step (1). The footer contains the UAE national emblem, the Federal Tax Authority logo, copyright information (© 2021), and links to "tax.gov.ae", "Help Center", "Glossary", "Sitemap", "OTHER LINKS" (including "What's New", "FAQs", "Contact Us", and "Complaints and Inquiries"), and "FOLLOW US" social media links.

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



VAT Tile

Step	Action
(1)	To initiate the VAT Deregistration application click 'Actions' on the VAT tile and select 'Deregister'.



Information update

The screenshot shows the VAT De-Registration service page. It includes sections for Required Templates, Expected time to accomplish this service (25 minutes), and Eligibility Criteria. A central modal window titled 'Information update' contains the instruction: 'Please ensure your information is up to date before initiating the De-Registration process.' Below the modal are two buttons: 'Edit/Review' and 'Proceed to De-Registration'.

- Click 'Edit/Review' if you want to modify your bank details before proceeding with the deregistration application.
- Click 'Proceed to De-Registration' if you want to proceed directly to the VAT deregistration application.
- If you are registered in Tourist Refund System (TRS), you will be allowed to submit the de-registration application. However, the application will not be fully processed till you have successfully de-registered from TRS.



Guidelines and Instructions

The screenshot shows a step-by-step application process for VAT De-Registration. It includes sections for 'Required Templates' (Taxable Exercises, Taxable supplies), 'Expected time to complete this application' (45 minutes), and 'Expected fees for this service' (Free of charge). A large central area lists 'Required Documents' with detailed descriptions of each item.

Required Documents:

- Business no longer making taxable supplies
- Cancellation of the license
- Letter from ministry of labour confirming the number of employees
- Sale of license
- Old and new sales contract or license
- Financial turnover template (taxable income and expenses from the date of actual registration)
- Letter from ministry of labour confirming the number of employees
- Natural person
- Letter proving the proof of cessation of the business activities
- Financial turnover template (taxable income and expenses from the date of actual registration)
- The company is making supplies that are outside the scope of VAT or exempt
- A chart showing the business itinerary, suppliers, and importers in addition to the countries where the customer and supplier are present
- Business making taxable supplies below voluntary registration threshold limit of AED 187,500
 - Below the voluntary registration limit
 - Financial turnover template (taxable income and expenses from the date of actual registration)
 - Official declaration on company's letter head along with date and stamp confirming that the business shall not exceed the VAT registration threshold limit within the next 30 days
 - The company is making supplies that are outside the scope of VAT or exempt
 - Financial turnover template (taxable income and expenses from the date of actual registration)
 - Official letter with date and stamp confirming that the business shall not exceed the VAT registration threshold limit within the next 30 days
 - Duplicate TRN
- Business making taxable supplies exceeding the voluntary registration threshold limit of AED 187,500 but below the mandatory registration threshold limit of AED 375,000
 - Revenues exceed the voluntary registration limit but below the mandatory registration limit
 - Financial turnover template (taxable income and expenses from the date of actual registration)
 - Official letter with date and stamp confirming that the business shall not exceed the VAT registration threshold limit within the next 30 days
 - Duplicate TRN



The ‘guidelines and instructions’ page is designed to help you understand certain important requirements relating to VAT De-Registration in the UAE. It also provides guidance on what information you should have in hand when you are completing the VAT De-Registration application.



Screenshot of the Federal Tax Authority's VAT De-Registration service page. The page shows instructions for deregistration, including sample documents like official letters and financial statements. A checkbox for confirming reading the guidelines is highlighted with a red border and a yellow circle containing the number 1.

Step	Action
(1)	<ul style="list-style-type: none"> A screen will appear with guidelines and instructions. Read the guidelines and instructions for VAT Deregistration and mark the checkbox to confirm.



Screenshot of the Federal Tax Authority (FTA) website showing the VAT De-Registration application form. The page includes a sidebar with service details and a main content area with instructions and a 'Start' button.

Service Details:

- About the service
- Eligibility Criteria
- Service steps
- FAQs

I confirm that I have read the above instructions and guidelines

Start

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



De-Registration information

- The application is divided into a number of short sections which deal with various aspects of the deregistration process. The progress bar displays the number of sections required to complete the application. The section you are currently in, is highlighted as blue. Once you progress to the next section successfully, the previous section will be highlighted as green.
- In order to move from one section to the next, all mandatory fields of the current section must be entered. The fields which are optional are marked as optional next to the field name.
- You are requested to ensure that the documents submitted, supports the information entered by you in the application. This would help to avoid any rejection or resubmission of the application later.
- The taxpayer VAT registration details are pre-populated in the de-registration application.



Screenshot of the Federal Tax Authority VAT De-Registration application form.

The form is divided into three main sections:

- Step 1: Deregistration Information** (highlighted with a red box and circled '1') contains fields for Basis Of Deregistration (selected: 'Business no longer making taxable supplies'), Status (selected: 'The company is making supplies that are outside the scope of VAT or exempt'), and Nature of the business (upload fields for PDF/DOC files).
- Step 2: Authorized Signature** (circled '2') contains fields for Authorised Signature and a status message: 'Status: The company is making supplies that are outside the scope of VAT or exempt'.
- Step 3: Review and Declaration** (circled '3') contains fields for Review and Declaration, a status message: 'Are you making non-taxable supplies? (Yes/No)', and upload fields for financial documents (PDF/DOC files).

At the bottom, there is a note: 'Please download the template and then upload it after filling taxable supplies details as mentioned in the template.'

Buttons at the bottom right include: Previous Step, Cancel, Save as Draft, and Next Step.

Step	Action
(1)	<ul style="list-style-type: none"> Select the basis, on which you De-registering from VAT. Based on the 'Basis of Deregistration' selected, the input fields and sections on the screen will be displayed. You are required to Provide the necessary details and upload all the mandatory supporting documents.



Screenshot of the Federal Tax Authority VAT De-Registration page. The page shows fields for uploading documents, entering dates, and a table for taxable supplies. A red box highlights the date input fields, and a yellow circle points to the 'Reason for change in Effective date' field.

Step	Action
(1)	<ul style="list-style-type: none"> The date from which the Taxable Person is required or eligible to de-register depends on the basis of the de-registration selected. Enter the eligible date for de-registration. The effective date of Deregistration is auto populated by the EmaraTax based on the eligible date of deregistration you have entered. You can change the effective date of deregistration, if required and provide the reason for the same.



Screenshot of the Federal Tax Authority VAT De-Registration application form.

The form shows a table for Taxable supplies from September 2021 to January 2022. The table includes columns for Month-Year, Amount (AED), and Cumulative (AED). A note at the top says: "Please download the template and then upload it after filling taxable supplies details as mentioned in the template". It also includes a "Download Template" button (circled with a red box and a yellow circle containing the number 1) and an "Upload Filled Template" button.

Month-Year	Amount (AED)	Cumulative (AED)
Sep 2021	0.00	0.00
Oct 2021	0.00	0.00
Nov 2021	0.00	0.00
Dec 2021	0.00	0.00
Jan 2022	0.00	0.00

Taxable supplies for last 12 months: 0.00

Buttons at the bottom: Previous Step, Cancel, Save as Draft, Next Step.

Table below the form:

Step	Action
(1)	<p>You are required to submit your Taxable supplies and expenses to support your deregistration application.</p> <ul style="list-style-type: none"> There are two options to enter your Taxable supplies and Taxable expenses. <ol style="list-style-type: none"> Download the excel template, enter the details and upload it back. The details provided in the excel template will get populated in the screen OR Enter the taxable supplies and Taxable expenses directly in the screen. The figure must only be reported in UAE Dirhams (AED).



Screenshot of the Federal Tax Authority VAT De-Registration page. The page shows a table of taxable expenses from February to June 2022, totaling 10,000 AED. A green circle highlights the 'Next Step' button at the bottom right.

Month-Year	Amount (AED)	Cumulative (AED)
Feb 2022	0.00	0.00
Mar 2022	0.00	0.00
Apr 2022	0.00	0.00
May 2022	0.00	0.00
Jun 2022	10,000.00	10,000.00

Previous Step Cancel Save as Draft Next Step (1)



Authorized Signatory

VAT De-Registration

1 Deregistration Information

2 Authorized Signatory

3 Review and Declaration

Authorized Signatory List		
Name in English	Name in Arabic	Email
Company A	شركة A	ABCD64@ABC.COM

Cancel Save as Draft Next Step

Step	Action
(1)	Click 'Save as draft' to save your application and return to continue working on your application later.



What are you looking for?

User Type Print A- A+

[Home](#) > [Companies](#) > VAT De-Registration

VAT De-Registration

1 Deregistration Information

2 Authorized Signatory

3 Review and Declaration

Authorized Signatory list

Name in English	Name in Arabic	Email
Company A	الشركة A	ABCDE4@ABC.COM

Step Action

(1) Click 'Previous Step' to go back to the previous section.

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



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What are you looking for?

User Type

Home > Company > VAT De-Registration

VAT De-Registration

1 Deregistration Information

2 Authorized Signatory

3 Review and Declaration

Authorized Signatory list

Name in English	Name in Arabic	Email
Company A	شركة A	ABCDEF@ABC.COM

Previous Step Save as Draft

Step	Action
(1)	Review the authorized signatory details and click 'Next Step' to save and proceed to next section.



Review and Declaration

Screenshot of the VAT De-Registration application form on the Federal Tax Authority website.

VAT De-Registration

Step 1: Application Details

- Eligible date for deregistration: 31/08/2022
- Effective Deregistration Date: 31/08/2022
- Reason for change in Effective date: De-Registration

Step 2: Authorized Signatory

Authorized Signatory list:

Name in English	Name in Arabic	ID Number	Email
Company A	شركة A	SFAFCAS420	ABCD64@ABC.COM

Declaration

First Name in English: ab
Last Name in English: cd
Country Code: +971 (United Arab Emirates)
Mobile Number: 987654321
Submission Date: 03/08/2022

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

 This section highlights all the details entered by you across the application. You are requested to review and submit the application formally.



Screenshot of the Federal Tax Authority VAT De-Registration application form.

VAT De-Registration

Step 1: General Information

- Effective date for deregistration: 31/08/2022
- Effective Deregistration Date: 31/08/2022
- Reason for change in Effective date: De-Registration

Step 2: Authorized Signatory

Authorized Signatory list:

Name in English	Name in Arabic	ID Number	Email
Company A	الشركة الممثلة	SFAFCASA20	ABCD64@ABC.COM

Declaration

First Name in English: ab
Last Name in English: cd
Country Code: +971 (United Arab Emirates)
Mobile Number: 987654321
Submission Date: 01/08/2022

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

Previous Step (1) | Action

Cancel | Save as Draft | Submit



Screenshot of the Federal Tax Authority VAT De-Registration application form.

VAT De-Registration

Step 1: General Information

- Eligible date for deregistration: 31/08/2022
- Effective Deregistration Date: 31/08/2022
- Reason for change in Effective date: De-Registration

Step 2: Authorized Signatory

Authorized Signatory list:

Name in English	Name in Arabic	ID Number	Email
Company A	الشركة المحدودة A	SFAFCASA20	ABCD64@ABC.COM

Declaration

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

Submit button highlighted with a green circle.

Previous Step | **Cancel** | **Save as Draft** | **Submit**

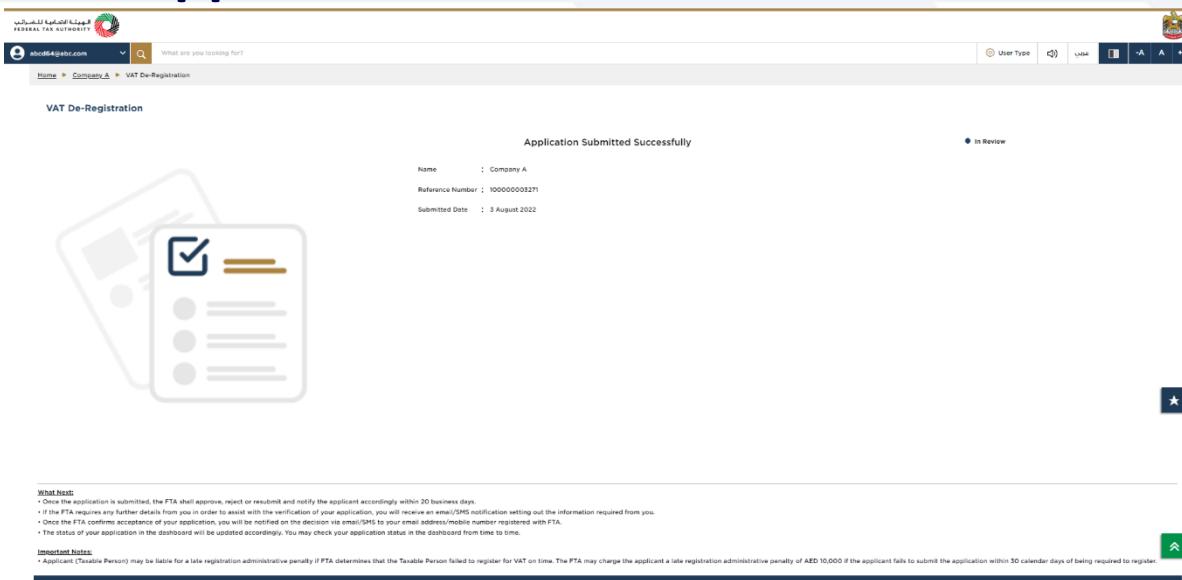
Step	Action
(1)	Click 'Submit' to submit the VAT De-Registration application.



Screenshot of the Federal Tax Authority VAT De-Registration portal. The user is on the 'Step 2: Authorized Signatory' page. An alert box is displayed asking if they want to submit the form despite warning messages. The 'Yes' button is highlighted with a red circle and a yellow arrow pointing to it.

Step	Action
(1)	Click 'Yes' to continue.

Post Application Submission



The screenshot shows a successful application submission for VAT De-Registration. The page includes the FTA logo, a search bar, and navigation links. The main content area displays a confirmation message: "Application Submitted Successfully". It lists the submitted details: Name (Company A), Reference Number (10000000327), and Submitted Date (3 August 2022). A large graphic of a document with a checkmark is displayed. The status is marked as "In Review". Below this, the "What Next?" section provides information about the next steps and important notes.

What Next:

- Once the application is submitted, the FTA shall pre-approve or reject the request and notify the registrant accordingly, within 30 business days.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email/SMS notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, you will be notified on the decision via email/SMS to your email address/mobile number registered with FTA.
- 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.

Important Notes:

- Applicant (Taxable Person) may be liable for a late registration administrative penalty if PTA determines that the Taxable Person failed to register for VAT on time. The PTA may charge the applicant a late registration administrative penalty of AED 10,000 if the applicant fails to submit the application within 30 calendar days of being required to register.

	<p>After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future communication with FTA.</p> <p>What's next?</p> <ul style="list-style-type: none"> Once the de-registration application is submitted, the FTA shall pre-approve or reject the request and notify the registrant accordingly. Further, the FTA may ask to provide additional supporting documents. You may check your application status in the dashboard from time to time. Once the FTA confirms acceptance of your de-registration application form, you will be notified of the pre-approval. You may also be required to submit a final tax return which will be generated by the EmaraTax. You will receive an email and an SMS notification informing you of the status of the application and requesting to complete the payment of the outstanding liabilities. Depending on your account balance status you may be required (or entitled) for tax payment (or refund). Please note, you will not be deregistered unless you've paid all Tax and Administrative Penalties due and filed all Tax Returns including any outstanding returns as well as the final tax return. In case you have credit amount with the FTA, you are required to initiate the Refund process on FTA EmaraTax. Read the "What Next" and "Important Notes".
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Correspondences

After submission, Taxpayer receives the following correspondences:

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



Thank you