



إمارات تاكس  
EMARATAX

## Tax Group Amendment User Manual

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### Private and Confidential

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## Document Control Information

### Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	01-Oct-22	Federal Tax Authority	User Manual for EmaraTax Portal

### 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"> <li>• Registered for VAT</li> <li>• Registered for Excise</li> <li>• Non-registered Taxpayer</li> <li>• Tax Group</li> <li>• Warehouse Keeper</li> <li>• Freight Forwarder/VAT Clearing Company (TINCO)</li> <li>• Excise Tax Clearing Company (TINCE)</li> </ul>
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
<b>In the Portal</b>	
<b>User types</b>	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
<b>English</b>	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
<b>Manage Account</b>	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
<b>Log Out</b>	This is used to log off from the portal
<b>In the Business Process application</b>	
<b>Previous Step</b>	This is used to go the Previous section of the Input Form
<b>Next Step</b>	This is used to go the Next section of the Input Form
<b>Save as Draft</b>	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.

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. To get more information on these services Click [Here](#)



## Tax Group Amendment

<b>Document Control Information.....</b>	<b>2</b>
<b>Annexure 2</b>	
Navigating through EmaraTax .....	3
Tax Group Amendment V1.0.0.0.....	4
<b>Introduction.....</b>	<b>5</b>
<b>Login to EmaraTax.....</b>	<b>6</b>
Tax Group List .....	8
<b>EmaraTax Tax Group dashboard .....</b>	<b>9</b>
<b>Guidelines and Instructions .....</b>	<b>11</b>
<b>Member Details .....</b>	<b>14</b>
Adding a new member to a registered Tax Group .....	14
Adding a member who has active TRN / TIN.....	16
Add member who does not have active TRN/TIN .....	20
Removing a member from a registered Tax Group in the Tax Group Amendment Form .....	25
<b>Tax Group Details.....</b>	<b>33</b>
Tax group Control Conditions .....	34
<b>Authorized Signatory.....</b>	<b>36</b>
<b>Review and Declaration .....</b>	<b>40</b>
<b>Post Application Submission.....</b>	<b>43</b>
<b>Correspondences .....</b>	<b>44</b>



## Introduction



This manual is prepared to help a VAT Tax Group representative member to navigate through the Federal Tax Authority EmaraTax portal and submit a Tax Group amendment application. Other Tax Group Members, who are not a representative member, will not be able to submit this application.

The following amendments to the registered Tax Group are allowed:

- Addition of a new member to the Tax Group.
- Removal of an existing member from the Tax Group; and
- Amendment of the Tax Group details.



# 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 'Create New Taxable Person Profile' interface. At the top, there's a navigation bar with 'User Type' and 'Logout' buttons. Below it is a search bar with placeholder text 'What are you looking for?'. On the left, a sidebar lists 'HOME', 'OTHER SERVICES', and 'MY CORRESPONDENCE'. The main content area has two sections: 'Taxable Person List' and 'Tax Group List'. The 'Taxable Person List' section contains six items: Company A, Company B, Company C, ABC Company, Company 1, and Company 4. Each item has a 'View' button and a '...' button. The 'Tax Group List' section contains one item: ABC Company, with similar 'View' and '...' buttons. At the bottom, there's a footer with the FTA logo, copyright information ('© 2021 Copyright Federal Tax Authority. This site is best viewed in Microsoft Edge Ver. 25.14391.1010.0 (x64)'), 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' with icons for Instagram, LinkedIn, Twitter, and YouTube). There's also a 'Contact Us' phone number ('600 599 994').

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.



## Tax Group List

The screenshot shows the 'Tax Group List' section of the website. It displays a grid of six entries: Company A, Company B, Company C, ABC Company, Company D, and Company E. The 'ABC Company' entry is highlighted with a red box around its 'View' button. At the bottom of the page, there is a footer with links like 'QUICK LINKS', 'OTHER LINKS', and 'FOLLOW US'.

Step	Action
(1)	Select the Tax Group that needs to be amended from the Tax Group list and click 'View'.



## EmaraTax Tax Group dashboard

The screenshot shows the EmaraTax Tax Group dashboard. At the top left is the FTA logo and name. To the right is the UAE emblem and the text 'United Arab Emirates'. The main title 'EmaraTax Tax Group dashboard' is centered above the interface. On the left, a sidebar menu includes 'HOME', 'ABC COMPANY' (selected), 'VAT', 'PAYMENTS', 'MY CORRESPONDENCE', and 'USER AUTHORIZATION'. The main content area has a search bar at the top. Below it, 'Required Actions' and 'Most Used Services' sections are shown. The 'Registration Overview' section contains a 'Tax Group' card with details like TRN: 100036925800003 and status 'Active'. A red box highlights the 'Actions' button. Other cards include 'Tax Group Members' (4 Member(s)), 'My Reports' (Application Status: No data), 'Return Filing Status' (No data), and 'Payment Status' (No data). A 'Customize View' dropdown is in the top right. At the bottom are 'QUICK LINKS', 'OTHER LINKS', and 'FOLLOW US' sections.

Step	Action
(1)	Click on 'Actions'



The screenshot shows the FTA's digital platform interface. At the top left is the FTA logo and name in Arabic and English. The top right features the United Arab Emirates coat of arms and the text 'United Arab Emirates'. The main dashboard for 'ABC Company' is displayed, including sections for 'Required Actions', 'Most Used Services', and various reports like 'Application Status', 'Return Filing Status', and 'Payment Status'. A sidebar on the left lists navigation options such as HOME, ABC COMPANY (selected), VAT, PAYMENTS, MY CORRESPONDENCE, and USER AUTHORIZATION.

Step	Action
(1)	Select 'Amend' to initiate the Amend Tax Group application.



# Guidelines and Instructions

FEDERAL TAX AUTHORITY

[fta\\_10134@tax.gov.ae](#)

What are you looking for?

User Type:

No. of form steps: 3 steps

Expected time to complete this application: 45 minutes

Expected fees for this service: Free of Charge

**Required Templates**  
Below are the templates that you may need to complete and upload as part of your application (for declaring your turnover required for the addition of the prospective member who is not yet registered for VAT to the Tax Group):

- Taxable supplies - Turnover declaration template
- Non-taxable supplies - Turnover declaration template
- Turnover declaration model form

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

1. In the case of adding a new member to the Tax Group:
  - Valid Trade License / Business License for each of the members.
  - Passport / Emirates ID of the authorized signatory.
  - Proof of address of the authorized signatory.
  - Monthly turnover declaration for the specified periods that is signed and stamped by the authorized signatory on the entity's printed letterhead, and supporting financial documents such as: invoices, purchase orders, title deeds, and lease agreements.
  - Group structure showing the representative members of the group members (stamped and signed by the authorized signatory).
  - Stamp of the entity or stamp of each of the members to add the authorized representative member to represent the group.
  - Proof of the fact that the entity establishes the entity in case the registration request was in relation to a Federal / local government entity. Depending on the basis on which you are registering, other relevant documents may include:
    - a) For taxable supplies (applicable for all legal types except Federal and Emirate Government):
      - i) Audit report audited or non-audited financial statements.
      - ii) Details of the VAT registration including details to calculate the taxable/zero-rated supplies based on financial records.
      - iii) Revenue forecast with evidence (e.g., Local Purchase Order or Contract)
      - iv) Monthly turnover declaration for the specified periods that is signed and stamped by the entity's printed letterhead
      - v) Copy of the land/property title deed (applicable if you selected "Legal person - Club or Association/Legal Person - Charity/Charitable Organization")
      - vi) A scanned copy of the Emirates ID and passport of the manager, owner and senior management.
    - 2. In case of removing an existing member from the Tax Group:
      - a) Proof of no longer being eligible to remain register as Tax Group

Back Cancel Start

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



FEDERAL TAX AUTHORITY

What are you looking for?

User Type:  Valid  Invalid  Print  A  A

**Tax Group Registration - Amend**

Home > **Tax Group Registration - Amend**

Group structure showing the representative member and the group members (stamped and signed by the authorized signatory).

A copy of the letter from each of the members to authorize the representative member to represent the group.

A copy of the legislation that establishes the entity in case the registration request was in relation to a federal / local government entity. Depending on the basis on which you are registering, other relevant documents may include:

a) For taxable supplies (applicable for all legal types except Federal and Emirate Government)

i) Self-prepared calculation sheet which may include details to calculate the taxable/zero-rated supplies based on financial records

ii) Revenue forecast with evidence (e.g., Local Purchase Order or Contract)

iii) Monthly turnover declaration for specific period that is signed and stamped by the authorized signatory on the entity's printed letterhead

b) For taxable expenses (applicable for all legal types except Federal and Emirate Government)

i) Audit report, audited or non-audited financial statement

ii) Financial Audit Report

(Accepted file types are PDF, Excel, Docs, JFD, PND and JPEO. The individual file size limit is 5 MB)

**Service Details**

About the service

Eligibility Criteria

Service steps

FAQs

I confirm that I have read the above instructions and guidelines

1

Cancel Start

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



FEDERAL TAX AUTHORITY



الهيئة الاتحادية للضرائب

[fa\\_jefta@faz.gov.ae](#)

What are you looking for?

User Type: [User](#) [Logout](#)

[Home](#) > [Super Market](#) > [Tax Group Registration - Amend](#)

**Group registration amendment requirements:**

- without prior registration, each group member signs by his/her authorized signature.
- Each member sends his/her objection letters from each of the members to authorize the representative member to represent the group.
- A copy of the legislation that establishes the entity in case the registration request was in relation to a federal / local government entity. Depending on the basis on which you are registering, other relevant documents may include:
  - i) Taxable supplies (applicable for all legal types except Federal and Emirate Government)
  - ii) Audit report, audited or non-audited financial statement
  - iii) Self-prepared calculation sheet which may provide details to calculate the taxable/zero-rated supplies based on financial records
  - iv) Revenue forecast with evidence (e.g., Local Purchase Order or Contract)
  - v) Monthly turnover declaration for the specified periods that is signed and stamped by the authorized signatory on the entity's printed letterhead
  - vi) Financial audit report (applicable for all legal types except Federal and Emirate Government)
  - vi) Taxable expenses (applicable for all legal types except Federal and Emirate Government)
  - vii) Audit report, audited or non-audited financial statement
  - viii) Tax audit report
  - ix) Articles of Association/ Partnership Agreement (if applicable)
  - x) Certificate of Incorporation (applicable for Legal Person)
  - xii) Documents which show ownership information of the business
  - xiii) Details of shareholders
  - xiv) Club, charity or association registration documents and supporting evidence (applicable if you selected "Legal person - Club, Charity or Association")
  - xv) A copy of the Deed (applicable if you selected "Legal person - Federal UAE Government Entity" or "Legal person - Emirate UAE Government Entity")
  - xvi) Other relevant documents such as documents confirming mission of your organization, including its activities and size (applicable if you selected "Legal person - Other")
  - xvii) A scanned copy of the original deed of the property owner and senior management
- 2. A scanned copy of the land/property title deed (applicable if you selected "Legal Person - Incorporate/Charity/Club or Association/Legal Person - Charity/Legal Person - Federal UAE Government Entity/Legal person - Emirate UAE Government Entity")
- 2. In case of removing an existing member from the Tax Group:
  - Provide a copy of the longer term certificate to remain register as Tax Group
  - Group structure of the business
  - 3. Other:
    - Financial Audit Report

(Accepted file types are PDF, Excel, Docs, JPG, PNG and JPEG. The individual file size limit is 5 MB)

**Service Details**

[About the service](#)

[Eligibility Criteria](#)

[Service steps](#)

[FAQs](#)

I confirm that I have read the above instructions and guidelines

[Back](#)

[Cancel](#) [Start](#)

Step	Action
(1)	Click 'Start' to initiate the Tax Group Amendment application.

Step	Action
(1)	Click 'Start' to initiate the Tax Group Amendment application.



## Member Details

### Adding a new member to a registered Tax Group



The following sections explain the steps of Adding a member to a registered Tax Group in the Tax Group Amendment Form.



Screenshot of the Federal Tax Authority website showing the 'Tax Group Registration - Amendment' page. The page displays a table of members with columns for Representative Member, Status, TRN/TIN, Legal name of member(EN), Legal name of member(AR), and Action. A red box highlights the '+ Add Member' button in the top right corner of the table header. A yellow circle with the number '1' is placed over the 'Add Member' button.

Representative Member	Status	TRN/TIN	Legal name of member(EN)	Legal name of member(AR)	Action
✓ Active	Active	100636921700003	ABC Company	أب سي	***
	Active	100632139700003	Company B	شركة ب	***
	Active	100635634600003	Nitin	نيتن	***
	Active	1006350352700003	Company A	الشركة أ	***

**Step** | **Action**

(1) Click 'Add Members', to add new member to the tax group, if required.



## Adding a member who has active TRN / TIN

Step	Action
(1)	If the member you intend to add to the Tax Group is already registered, select "Yes" for the question "Is this member registered for VAT?"



The screenshot shows the 'Add Member' step of the Tax Group Registration - Amendment process. The VAT TRN/TIN of the member is entered as '1006554190000VG'. Other fields include Legal Name in English ('Abdullah kauser') and Legal Name in Arabic ('عبد الله كاظم'), Taxable Supplies - Last 12 months (400,000.00), Taxable Supplies - Next 30 days (0.00), Taxable Expenses - Last 12 months (10,000.00), and Taxable Expenses - Next 30 days (0.00). A yellow circle with the number '1' points to the VAT TRN/TIN field.

Step	Action
(1)	<ul style="list-style-type: none"> <li>Provide the TRN or TIN of the member. If the TRN or TIN is valid, the legal name of the member will be displayed by EmaraTax.</li> <li>Enter all the mandatory information.</li> <li>The taxable supplies and expenses figures must only be reported in UAE Dirhams (AED).</li> </ul>



The screenshot shows the 'Tax Group Registration - Amendment' process. Step 1 is 'Member Details', Step 2 is 'Tax Group Details', Step 3 is 'Authorisation', and Step 4 is 'Review and Declaration'. The 'Add Member' modal is open, containing fields for VAT registration, TIN, legal names, and financial details. A red box highlights the 'Add Member' button at the bottom right of the modal.

Step	Action
(1)	Click 'Add member' after entering all the details.



Screenshot of the Federal Tax Authority (FTA) website showing the 'Tax Group Registration - Amendment' page. The page displays a table of member details with one row highlighted in red.

Representative Member	Status	TRN/TIN	Legal name of member(EN)	Legal name of member(AR)	Action
Active	Active	100636921700003	ABC Company	أب سي	***
Active	Active	100632139700003	Company B	شركة ب	***
Active	Active	100635634600003	Nitin	نيتن	***
Active	Active	100635032700003	Company A	شركة أ	***
	To be added	100635341900003	Abdullah kauser	عبد الله كاوزر	***

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



- After adding the member, dash board displays member status 'To be added'.
- Upon approval of the application by the FTA, the status of the TRN of the members will be changed from "Approved" to "Suspended".
- The members may also be required to submit a final tax return which will be generated by EmaraTax.



## Add member who does not have active TRN/TIN

The screenshot shows the 'Add Member' step of the Tax Group Registration process. The 'Representative Info' section is visible on the left. The main form asks if the member is registered for VAT, with 'No' selected (circled in yellow). A note below states: 'You need to enter the registration details for the member you are adding. This new member will be added to your user profile.' The 'Profile Name in English' field is empty. The 'Preferred Language' dropdown is set to English. The 'Preferred Communication Channel' dropdown is also present. Below the form is a section for 'Upload Taxable Person Logo (Optional)' with a file upload button and a placeholder 'Drag files here'. The 'Max File Size : 5 MB' and 'Formats: JPEG, JPG, PNG' are specified. The 'Max No. of files : 1' is also noted. At the bottom right is a 'Proceed for VAT Registration' button.

Step	Action
(1)	If a member you intend to add to the Tax Group is not registered with the FTA, select "No" for the question "Is the Member already registered with the FTA for VAT?".



The screenshot shows the 'Tax Group Registration - Amendment' interface. A modal window titled 'Add Member' is displayed, asking if the member is registered for VAT. It contains fields for 'Profile Name in English' (Company 5), 'Profile Name in Arabic' (أبوظبي), 'Preferred Language' (English), and 'Preferred Communication Channel' (Email). Below these is a section for 'Upload Taxable Person Logo (Optional)' with a file upload button ('Add') and a placeholder 'Drag files here'. A note says 'Max File Size : 5 MB' and 'Formats: JPEG, JPG, PNG'. At the bottom right of the modal is a prominent orange button labeled 'Proceed for VAT Registration' with a red circle containing the number '1' above it.

Step	Action
(1)	Enter all the mandatory information and click 'Proceed for VAT Registration' to initiate the VAT registration for the un-registered member.



FEDERAL TAX AUTHORITY

What are you looking for?

User Type:  Valid:

Home > ABC Company > Tax Group Registration - Amend

Tax Group Registration - Amendment

1 Member Details      2 Tax group Details      3 Authorized Signatory      4 Review and Declaration

Representative Info

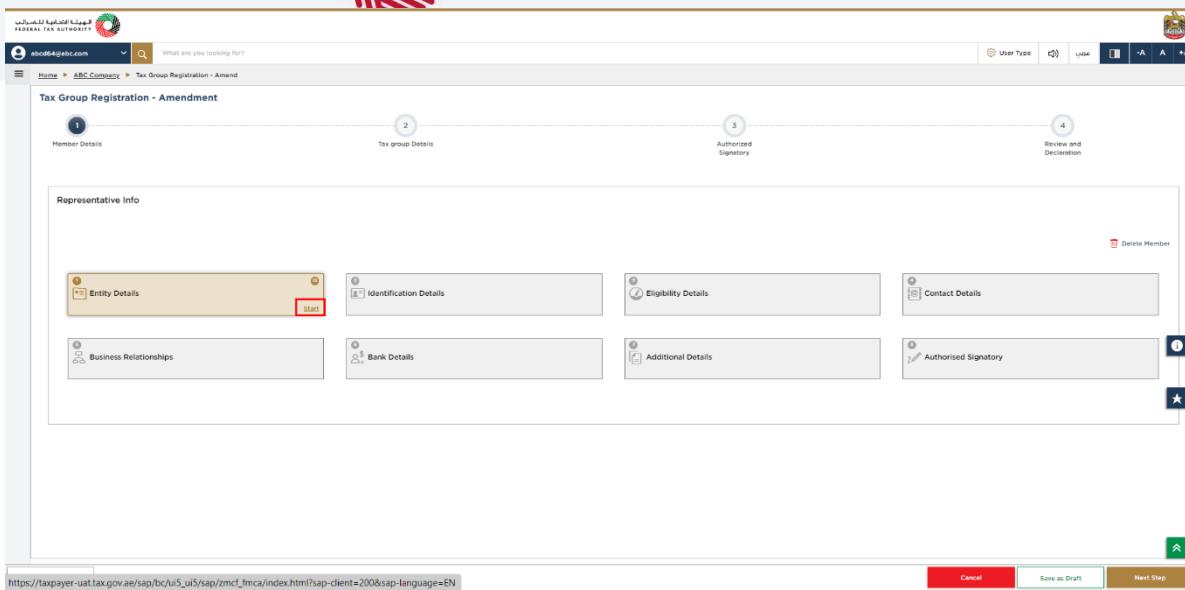
Delete Member

<input type="checkbox"/> Entity Details	<input type="checkbox"/> Identification Details	<input type="checkbox"/> Eligibility Details	<input type="checkbox"/> Contact Details
<input type="checkbox"/> Business Relationships	<input type="checkbox"/> Bank Details	<input type="checkbox"/> Additional Details	<input type="checkbox"/> Authorised Signatory

Cancel Save as Draft Next Step

[https://taxpayer-ust.tax.gov.ae/sap/bc/ui5\\_u5/sap/zmcf\\_fmca/index.html?sap-client=200&sap-language=EN](https://taxpayer-ust.tax.gov.ae/sap/bc/ui5_u5/sap/zmcf_fmca/index.html?sap-client=200&sap-language=EN)

Step	Action
(1)	It is required to complete all the sections of the VAT registration for this un-registered member.



[https://taxpayer-ust.tax.gov.ae/sap/bc/ui5\\_u5/sap/zmcf\\_fmca/index.html?sap-client=200&sap-language=EN](https://taxpayer-ust.tax.gov.ae/sap/bc/ui5_u5/sap/zmcf_fmca/index.html?sap-client=200&sap-language=EN)

- |   |   |
|---|---|
|  | <ul style="list-style-type: none"> <li>Refer the VAT registration user manual for completing the VAT registration sections of the unregistered member.</li> <li>On approval of the application, for the members newly registered by the representative member – A new taxable person account is created and will be assigned to the EmaraTax online user account of the representative member.</li> </ul> |
|---|---|



Screenshot of the 'Tax Group Registration - Amendment' application interface.

The interface shows a four-step process:

- Member Details**
- Tax group Details**
- Authorized Signatory**
- Review and Declaration**

Under 'Member Details', the 'Entity Details' section is highlighted with a yellow background and a green circle labeled '1'. Other sections include 'Identification Details', 'Eligibility Details', 'Contact Details', 'Business Relationships', 'Bank Details', 'Additional Details', and 'Authorised Signatory'.

At the bottom right of the page, there are buttons for 'Cancel', 'Save as Draft', and 'Next Step' (highlighted with a red circle labeled '1').

Step	Action
(1)	After completing all the sections, click 'Next Step' to continue with the Amend Tax Group application.



## Removing a member from a registered Tax Group in the Tax Group Amendment Form



The following sections explain the steps of Removing a member from a registered Tax Group in the Tax Group Amendment Form.



Screenshot of the Federal Tax Authority's Tax Group Registration - Amendment interface. The page shows a grid of member details for a registered tax group. The columns include Representative Member, Status, TRN/TIN, Legal name of member(EN), Legal name of member(AR), and Action. A 'More' button is visible in the Action column for one of the entries. Navigation steps are indicated at the top: 1. Member Details, 2. Tax group Details, 3. Authorized Signatory, and 4. Review and Declaration.

Representative Member	Status	TRN/TIN	Legal name of member(EN)	Legal name of member(AR)	Action
✓	Active	100636921700003	ABC Company	أبلسي	***
	Active	10063139700003	Company B	المشرفة ب	***
	Active	100636634600003	Nitin	نيتن	***
	Active	100635032700003	Company A	المندورة ا	***
	To be added	10063534900006	Abdullah kauser	عبد الله كاوزر	<span style="border: 1px solid #ccc; padding: 2px;">More</span>

 Inside the Tax Group Member tile, EmaraTax will display all the members of the registered Tax Group.



Screenshot of the Federal Tax Authority website showing the 'Tax Group Registration - Amendment' page. The page displays a table of member details, with a red box highlighting the 'Remove Member' option for a specific row. A callout arrow points from step (1) to this highlighted button.

Representative Member	Status	TRN/TIN	Legal name of member(EN)	Legal name of member(AR)	Action
✓ Active	Active	100636921700003	ABC Company	أب سي	
✓ Active	Active	100632139700003	Company B	شركة ب	***
✓ Active	Active	100635634600003	Nitin	نيتن	***
✓ Active	Active	100635032700003	Company A	شركة أ	
To be added		100635349000006	Abdullah kauser	عبد الله كاوزر	

**Step Action**

(1) • Select the member you would like to remove from the Ta Group.  
• Within the Action dots you will be able to see option to 'Remove Member'. Click on Remove Member.

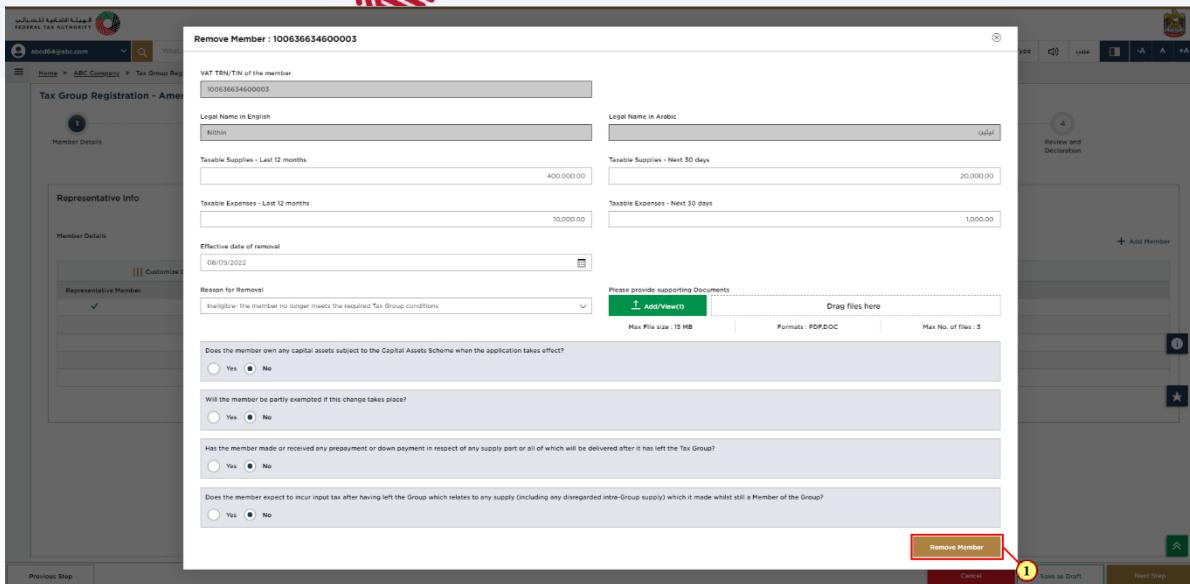


Remove Member : 100636634600003

VAT TRN/TIN of the member	100636634600003
Legal Name in English	Nithin
Taxable Supplies - Last 12 months	400,000.00
	Taxable Supplies - Next 30 days
Taxable Expenses - Last 12 months	10,000.00
	Taxable Expenses - Next 30 days
Effective date of removal	08/03/2022
Reason for Removal	Integrator: the member no longer meets the required Tax Group conditions
Please provide supporting Documents	
<input type="button" value="Add/View(0)"/> Drag files here Max File size : 10 MB      Formats : PDF,DOC      Max No. of files : 3	
Does the member own any capital assets subject to the Capital Assets Scheme when the application takes effect? <input type="radio"/> Yes <input checked="" type="radio"/> No	
Will the member be partly exempted if this change takes place? <input type="radio"/> Yes <input checked="" type="radio"/> No	
Has the member made or received any prepayment or down payment in respect of any supply part or all of which will be delivered after it has left the Tax Group? <input type="radio"/> Yes <input checked="" type="radio"/> No	
Does the member expect to incur input tax after having left the Group which relates to any supply (including any disregarded intra-Group supply) which it made whilst still a Member of the Group? <input type="radio"/> Yes <input checked="" type="radio"/> No	

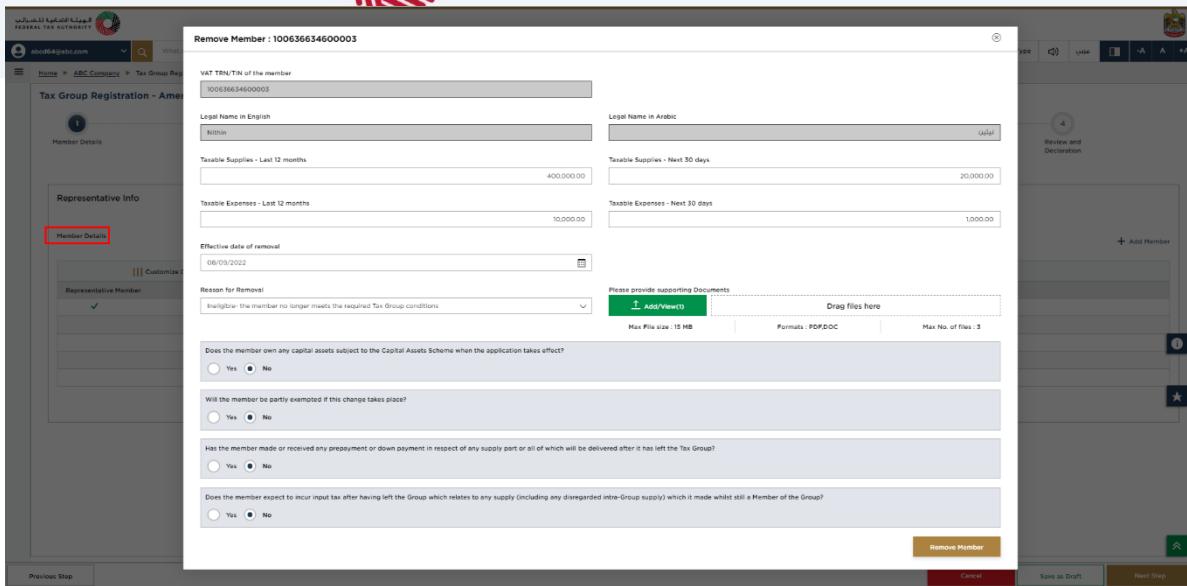
Remove Member

Step	Action
(1)	Enter all the mandatory fields.



The screenshot shows the 'Remove Member' application page. The VAT TRN/TIN of the member is 100636634600003. The Legal Name in English is Nitin and in Arabic is نitin. Taxable Supplies - Last 12 months is 400,000.00 and Taxable Supplies - Next 30 days is 20,000.00. Taxable Expenses - Last 12 months is 10,000.00 and Taxable Expenses - Next 30 days is 1,000.00. The Effective date of removal is 08/03/2022. The Reason for Removal is 'Ineligible: the member no longer meets the required Tax Group conditions'. There is a section for Please provide supporting Documents with a 'Add/View(0)' button and a 'Drag files here' area. Below it, there are questions about capital assets, exemption, prepayment, and input tax, all answered with 'No'. At the bottom right, there are 'Remove Member', 'Cancel', 'Save as Draft', and 'Next Step' buttons.

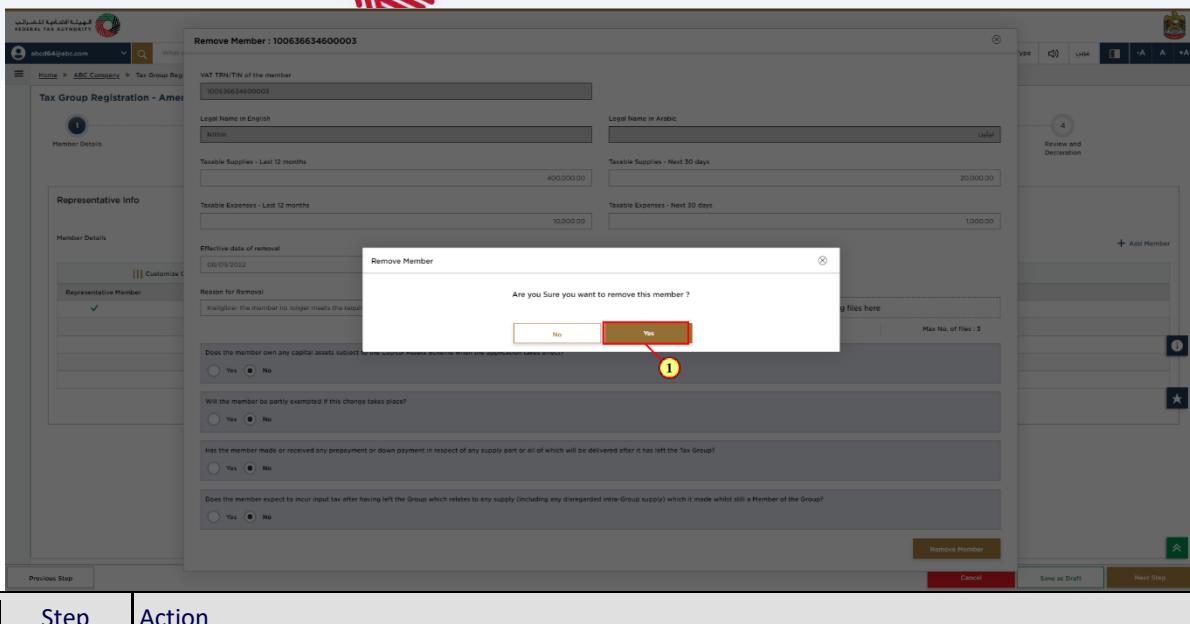
Step	Action
(1)	Click 'Remove Member' and continue with the Amend Tax Group application.



The screenshot shows the 'Remove Member' application form for a Tax Group Registration. The form includes the following fields:

- VAT TRN/TIN of the member:** 100636634600003
- Legal Name in English:** Nitin
- Legal Name in Arabic:** نيتين
- Taxable Supplies - Last 12 months:** 400,000.00
- Taxable Supplies - Next 30 days:** 20,000.00
- Taxable Expenses - Last 12 months:** 10,000.00
- Taxable Expenses - Next 30 days:** 1,000.00
- Effective date of removal:** 08/03/2022
- Reason for Removal:** Nitin no longer meets the required Tax Group conditions.
- Please provide supporting Documents:** Add/View (Green button)
- Max File size: 10 MB**
- Formats: PDF,DOC**
- Max No. of files: 3**
- Member Details:**
  - Representative Member: Yes (radio button selected)
  - Customize: [dropdown menu]
- Questions:**
  - Does the member own any capital assets subject to the Capital Assets Scheme when the application takes effect? (Yes/No) Yes (radio button selected)
  - Will the member be partly exempted if this change takes place? (Yes/No) No (radio button selected)
  - Has the member made or received any prepayment or down payment in respect of any supply part or all of which will be delivered after it has left the Tax Group? (Yes/No) No (radio button selected)
  - Does the member expect to incur input tax after having left the Group which relates to any supply (including any disregarded intra-Group supply) which it made whilst still a Member of the Group? (Yes/No) No (radio button selected)
- Buttons:** Remove Member (Yellow button), Cancel, Save as Draft, Next Step

	<p>Upon approval of the amendment application form by FTA to remove a tax group member, status of the members changes as follows :</p> <ul style="list-style-type: none"> <li>For members who have a TRN – The status of the TRN is changed from ‘Suspended’ to ‘Approved’ and the TRN becomes active again.</li> <li>For members who have a TIN – will be registered for VAT based on the eligibility criteria and a TRN will be issued.</li> <li>It is the obligation of such members to re-examine their individual position upon exiting the Tax Group and apply for a VAT deregistration if required.</li> </ul>
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The screenshot shows a step in the 'Tax Group Registration - Amend' process. A modal window titled 'Remove Member' is displayed, asking 'Are you Sure you want to remove this member?'. The 'Yes' button is highlighted with a red circle and the number '1'.

Step	Action
(1)	Click 'Yes' to proceed and the remove member application will be displayed.



Screenshot of the 'Tax Group Registration - Amendment' page. The page shows four steps: 1. Member Details, 2. Tax group Details, 3. Authorized Signatory, and 4. Review and Declaration. Step 1 is active.

**Representative Info**

**Member Details**

Representative Member	Status	TRN/TIN	Legal name of member(EN)	Legal name of member(AR)	Action
✓ Active	Active	100636921700003	ABC Company	أبلسي	***
✓ Active	Active	100632139700003	Company B	المشرفة ب	***
To be removed		100635634600003	Nitin	نيتن	***
✓ Active	Active	100635032700003	Company A	المشرفة ا	***
To be added		100635349000003	Abdullah kauser	عبد الله كاوزر	***

Showing 5 of 6 records per page

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

**Step Action**

(1) Click 'Next Step' to save and proceed to the 'Tax Group Details' section.



## Tax Group Details

The screenshot shows the 'Tax Group Registration - Amendment' page. The 'Turnover Details' section is highlighted with a red box. The page includes fields for turnover and expenses over the last 12 months and next 30 days, and a question about exempt supplies. It also has sections for effective date of registration and tax group control conditions, with a note about the default effective date being the first day of the tax period following the submission date.

- i
  - In the Tax Group Details section, the turnover details and tax group control conditions are displayed by EmaraTax.
  - You may amend tax group control conditions in this section, if required.



## Tax group Control Conditions

Screenshot of the 'Tax Group Registration - Amendment' page. The page shows financial data for taxable supplies and expenses over the last 12 months and next 30 days. It includes a note about the effective date of registration and a section for 'Tax Group control conditions'. A red box highlights the 'Is there a Group Controller?' question, which has 'Yes' selected and circled with a red number '1'. A red arrow points to this question from the left.

Step	Action
(1)	You may amend the Tax Group Control conditions, if required.



Screenshot of the 'Tax Group Registration - Amendment' page on the FTA website.

The page shows the following details:

- Taxable Supplies - Last 12 months:** 1200.000.00
- Taxable Supplies - Next 30 days:** 0.00
- Taxable Expenses - Last 12 months:** 20.000.00
- Taxable Expenses - Next 30 days:** 0.00
- Do you also expect to make exempt supplies?**  Yes  No
- Note:** By default the effective date for this Tax Group subject to necessary checks being satisfied will be the first day of tax period following the tax period in which the application is received or any other date as decided by the FTA. The FTA may certain situations accept a preferred date.
- Effective Date of Registration:** (Field for preferred date)
- Tax Group control conditions:**
  - Is there a Group Controller?**  Yes  No
  - Is the Representative Member the Group Controller?**  Yes  No
- Upload Evidence of Adherence to Tax Group Control Conditions:** (File upload section with Max File size: 15 MB, Formats: PDF/DOC, Max No. of files: 3)
- Buttons:** Previous Step, Cancel, Save as Draft, Next Step (highlighted with a red circle)



# Authorized Signatory

Step	Action
(1)	<ul style="list-style-type: none"> <li>The Authorised Signatory List of the registered Tax Group will be displayed by EmaraTax.</li> <li>If you want to add any Authorized Signatory to the list, click on 'Add Authorized Signatory'.</li> </ul>



The screenshot shows the 'Tax Group Registration - Amend' page. In the 'Authorized Signatory' section, several fields are highlighted with a red border: 'First Name in English', 'Last Name in English', 'First Name in Arabic', 'Last Name in Arabic', 'Designation', 'Email', 'Are you a Resident of UAE?', 'Country of Nationality', 'Passport number', 'Passport Issuing Country', and 'Start Date'. Below these fields is a file upload area with a 'Max File size : 15 MB' limit and a 'Formats : PDF,DOC' requirement. A yellow circle with an 'i' is positioned near the 'Add' button at the bottom right of the form.

Step	Action
(1)	<ul style="list-style-type: none"> <li>A new screen will be displayed to add new Authorized Signatory.</li> <li>Enter all the mandatory information and upload the documents.</li> <li>Click on 'Add'.</li> </ul>



The screenshot shows a user interface for tax group registration amendment. On the left, there's a sidebar with 'Member Details' and 'Authorized Signatory' sections. The main area shows a form for adding an authorized signatory, including fields for First Name in English and Arabic, Last Name in English and Arabic, Designation, Email, Country of Nationality, Passport number (with an 'Add' button), Passport Issuing Country, and Start Date. There's also a section for uploading a passport copy with file size restrictions (15 MB) and supported formats (PDF, DOC). Buttons at the bottom include 'Cancel', 'Save as Draft', and 'Next Step'.

	<ul style="list-style-type: none"> <li>• Evidence of authorization may include a Power of Attorney or similar in the case of legal persons.</li> <li>• You can add one or more authorized signatory, if required.</li> </ul>
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Screenshot of the Federal Tax Authority website showing the 'Tax Group Registration - Amendment' page. The page displays four steps: 1. Member Details, 2. Tax group Details, 3. Authorized Signatory, and 4. Review and Declaration. Step 3 is currently active, showing a table of authorized signatories. A red circle labeled '1' points to the 'Next Step' button at the bottom right of the form.

Step	Action
(1)	After completing all mandatory fields, click 'Next Step' to save and proceed to the 'Review and Declaration' section.



# Review and Declaration

Screenshot of the 'Tax Group Registration - Amendment' application page on the efta.ae website.

The page shows the following details:

- Step 3: Authorized signatory:**

Name in English: ABC Company	Name in Arabic: دبى سى جى	ID Number: D050324F	Email: abc004@abc.com
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- Review and Declaration:**
  - First Name in English: ab
  - Last Name in English: cd
  - First Name in Arabic: دبى
  - Last Name in Arabic: سى جى
  - Country Code: +971 (United Arab Emirates)
  - Mobile Number: 987654321
  - Email: abc004@abc.com
  - Submission Date: 08/09/2022
- Checklist:** I read and reviewed all steps information
- Buttons:** Previous Step, Cancel, Save as Draft



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's Tax Group Registration - Amendment application form.

**Step 3: Authorized signatory**

Please provide evidence that the Tax Group control conditions have been met and the group Members are related parties, please refer to the Tax Group registration guide for more details (e.g. Group Structure including details of shareholdings in subsidiary companies).

**Review and Declaration**

First Name in English: ab      Last Name in English: cd  
 First Name in Arabic: شرطه      Last Name in Arabic: شرطه  
 Country Code: +971 (United Arab Emirates)      Mobile Number: 987654321  
 Submission Date: 06/09/2022

I read and reviewed all steps information

**Action**

Step	Action
(1)	<ul style="list-style-type: none"> <li>After carefully reviewing all of the information entered on the application.</li> <li>Mark the checkbox to declare the correctness of the information provided in the application.</li> </ul>



Screenshot of the 'Tax Group Registration - Amendment' application form on the Federal Tax Authority website.

The form includes fields for evidence of adherence to tax group control conditions, authorized signatory details, and a review and declaration section. A green callout highlights the 'Submit' button.

Step	Action
(1)	Click 'Submit' to submit Tax Group Amendment application.



## Post Application Submission

The screenshot shows a successful application submission for 'ABC Company'. The application was submitted on 8 September 2022. The status is 'In Review'. The page includes a note about what happens next and important notes.

**What Next:**

- Once the application is submitted, the FTA shall approve, reject or resubmit and notify the applicant accordingly within 20 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.
- 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 FTA determines that the Taxable Person failed to register for VAT on time. The FTA 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"> <li>Once the application is submitted, the FTA shall approve, reject or resubmit for additional information and notify the applicant accordingly.</li> <li>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.</li> <li>Once the FTA confirms acceptance of your application, you will be notified on the decision.</li> <li>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.</li> <li>Read the "What Next" and "Important Notes".</li> </ul>
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## Correspondences

### 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.



# Thank you