

Apart from voting interest, there are other criteria mentioned under UAE VAT laws as well which can be used to determine whether persons are related for the purpose of tax group registration.

As per the law, two or more Persons shall be considered Related Parties if they are associated in economic, financial and regulatory aspects, taking into account the following:

a. Economic practices, which shall include at least one of the following:

- 1) Achieving a common commercial objective;
- 2) One Person's Business benefiting another Person's Business;
- 3) Supplying of Goods or Services by different Businesses to the same customers.

b. Financial practices, which shall include at least one of the following:

- 1) Financial support given by one Person's Business to another Person's Business.
- 2) One Person's Business not being financially viable without another Person's Business.
- 3) Common financial interest in the proceeds.

c. Regulatory practices, which shall include any of the following:

- 1) Common management.
- 2) Common employees whether or not jointly employed.
- 3) Common shareholders or economic ownership.
 - "Market value interest" in a legal Person shall be calculated as the percentage of the market value of shares and options a Person owns over total market value of all shares in the legal Person.
 - Any shareholding will be disregarded if there exists another agreement, which contradicts it. In that case, the shareholding will be treated as the adjusted value under that other agreement.

Let's understand this with examples.

Example 9:

XYZ LLC runs a restaurant business and sells food only whereas ABC LLC operates another business of selling sweets and chocolates in the same premise. Both businesses share the same premise, employ the same employees and serve common customers.

In this example, both businesses shall be considered Related Parties for the purpose of tax group registration as they are associated in economic, financial and regulatory aspects, taking into account common management and common employees. Hence, they can form a tax group and be their members for purpose of tax registration.

Aggregation of Related Parties

1. Where two or more Persons are in association as a result of their economic, financial and regulatory practices in Business in accordance with Clause (2) of Article (9) of this Decision, and these Persons are not registered as a Tax Group and have artificially segregated their business, then the Taxable Supplies of each of the Persons shall be treated as aggregated for determining whether they both have exceeded the Mandatory Registration Threshold and Voluntary Registration Threshold.
2. Where the Business was not segregated artificially but the Authority considers that there is a Tax revenue loss due to segregation, the Authority may treat Taxable Supplies of each of the Persons as aggregated to determine whether the total of their taxable supplies exceeded the Mandatory Registration Threshold and Voluntary Registration Threshold.
3. Where any of the cases mentioned in Clause (1) and (2) of this Article applies, each of the Persons shall be treated as making Taxable Supplies made by the other Person and shall apply for Tax Registration if the Mandatory Registration Threshold has been exceeded pursuant to the provisions of the Decree-Law.

2. What is the effect of registration as a Tax Group?

In the previous section, we have understood who the related parties are and who can form tax group for the purpose of registration. Now the question is why one should opt for group registration and what shall be the effect of registration as tax group.

Article 12 of the Executive Regulation on VAT provides answers to these questions. The said article 12 reads as follows.

1. Registration of Persons as a Tax Group shall result in the following:
 - a. Any Business carried on by a member of the Tax Group shall be deemed to be carried on by the representative member and not by any other member of the Tax Group.
 - b. **Any supply made by a member of the Tax Group to another member of the same Tax Group may be disregarded.**
 - c. Any supply, taxable or otherwise, by a member of the Tax Group shall be deemed to be made by the representative member.
 - d. Any Import of Concerned Goods or Concerned Services by a member of the Tax Group shall be deemed to be an import by the representative member.
 - e. Any supply of Goods or Services to a member of the Tax Group from a Person who is not a member of the Tax Group is a supply to the representative member.
 - f. **Any Output Tax charged by a member of the Tax Group shall be deemed to be charged by the representative member.**
 - g. **Any Input Tax incurred by a member of the Tax Group shall be deemed to be incurred by the representative member.**
2. For the purposes of Clause (1) of this Article 12, all members of the Tax Group shall remain personally and jointly liable for any Payable Tax of the representative member.

Thus, it can be concluded that tax group is treated as one registrant in the eyes of the Law i.e. any transactions amongst such persons shall be out of the ambit of VAT applicability. This would give members of the tax group an advantageous position where such persons could reduce their compliance and cash flow burdens.

3. What is the procedure for registration as tax group?

Article 10 of the Executive Regulation on VAT lays down the rules in relation to procedural aspect of registration as a Tax Group. The said article states as follows.

1. A Tax Group shall select one of its registered members to act as the **representative member** of this Tax Group.
2. A request to register a Tax Group shall be made by the representative member of that Tax Group.
3. The Authority should make a decision regarding any application submitted for registration of two or more Persons as a Tax Group **within the period of 20 business days** starting with the day on which it was received by the Authority.
4. Where a request to form a new Tax Group is approved, the Tax Group registration shall be in effect according to the following:
 - a. **From the first day of the Tax Period following the Tax Period in which the application is received;**
 - b. **From any date as determined by the Authority.**
5. The **Authority may refuse the application for registration as a Tax Group**, in any of the following cases:
 - a. The Persons do not meet the requirements for Tax Group registration in accordance with the provisions of the Decree-Law and Article (9) of this Decision.
 - b. Where there are serious grounds for believing that if the registration as a Tax Group is permitted, it **would enable Tax Evasion or significantly decrease Tax revenues** of the Authority or **increase the administrative burden on the Authority** significantly;

- c. Where any of the Persons included in the application is **not a legal Person**.
 - d. Where **one of the Persons is a Government Entity** specified under Article (10) and (57) of the Decree-Law and the **other is not**.
 - e. Where **one of the Person is a Charity** under Article (57) of the Decree-Law and **the other is not**.
6. The Authority may reject adding a Person to a Tax Group where that Person does not meet the requirements for Tax Group registration in accordance with the provisions of the Decree-Law or for the reasons mentioned under Clause (5) of this Article.
7. Where the Authority establishes that two or more Persons are in association as a result of their economic, financial and regulatory practices in Business, the Authority may register them as a Tax Group after considering the individual circumstance of each case, including the presence of the factors mentioned in Clause (2) of Article (9) of this Decision.
8. The Authority may only register a Person as part of a Tax Group under Clause (7) of this Article if the two following conditions are met:
- a. The Person's Business includes making Taxable Supplies or importing Concerned Goods or Concerned Services.
 - b. If all the Taxable Supplies or imports of Concerned Goods or Concerned Services of the Business by Persons carrying on the Business would have exceeded the Mandatory Registration Threshold.
9. The Authority may reject the application of registration as a Tax Group if there are serious grounds for believing that registering the Related Parties would significantly decrease Tax revenue.

4. What are the applicable rules in relation to Amendments to a Tax Group?

- 1. The representative member appointed under Article (10) of this Decision may apply to the Authority to do any of the following:
 - a. **Add another Person to become a member** of the Tax Group.
 - b. **Remove one of the members** of that Tax Group.
 - c. **Nominate another member of the Tax Group to be the representative member** with the consent of the other member.
 - d. **Deregister that Tax Group**.
- 2. For the purposes of Clause (1) of this Article, the Authority may accept the request mentioned in the application from either:
 - a. The first day of the Tax Period following the Tax Period in which the application is received;
 - b. Any date as determined by the Authority.
- 3. Any Notification by the Authority, which is addressed to the representative member of any Tax Group, shall be deemed to be served on the representative member and all other members of that Tax Group.

11.5 TAX REGISTRATION OF NON RESIDENT

Non-resident businesses are mandatorily required to get registered if they make taxable supplies within UAE. Threshold rule doesn't apply to non-resident businesses. If non-resident makes taxable supplies within the UAE, they will be required to register for VAT (e.g. maintenance works on a building located within the UAE).

However, in circumstances where any other UAE resident business is responsible for accounting and payment of VAT on that supply (e.g. self-assess VAT under the reverse charge mechanism), the VAT registration shall not be required. For example, a company based in USA provides design consultancy and construction supervision services to a developer based in UAE. In the course of provision of service, the USA Company is required to depute its engineers also at site. The bill is raised from USA

to UAE. When liability to pay VAT on such importation is on the importer under reverse charge mechanism under Article 48 (1), the non-resident person (USA Company) is not required to include the value of such supply for the computation of the threshold limit.

Article 18 in this context reads as follows.

A Non-resident Person may not take the value of Goods and Services imported into the State to determine whether he is entitled to apply for Tax Registration if the calculation of Tax for such Goods or Services is the responsibility of the Importer pursuant to Clause (1) of Article (48) of this Decree-Law.

11.6 TAX REGISTRATION OF GOVERNMENTAL BODIES

Supplies made by government entities will typically be subjected to VAT. The rationale behind this provision is to provide a level playing field to both government and private businesses. This will ensure that government entities are not unfairly advantaged as compared to private businesses.

Article 10 of the Federal Decree Law on VAT clearly states as follows.

1. A Government Entity is regarded as making a supply in the course of business in the following cases:
 - a. If its activities are conducted in a non-sovereign Capacity.
 - b. If its activities are in competition with the private sector.
2. A Cabinet Decision shall be issued at the suggestion of the Minister determining the Government Entities and their activities that are considered as conducted in a Sovereign Capacity and instances where its activities are considered not in competition with the private sector.

Certain supplies made by government entities will, however, be excluded from the scope of VAT if they are not in competition with the private sector or where the entity is the sole provider of such supplies. For further details, please refer previous Module "Supply".

So far as registration is concerned, Article 16 of the decree law in this regard provides that such Government Entities as determined in a Cabinet Decision issued under Clause (2) of Article 10 of this Decree-Law, **shall apply for Tax Registration and may not be Deregistered unless by a Cabinet Decision at the suggestion of the Minister.**

11.7 REGISTRATION PROCEDURE

Article 6 of the Executive Regulation on VAT confers power to the Federal Tax Authority to define means, format, content and procedure of application for registration. The said article reads as follows.

For the purposes of mandatory or voluntary registration, the application for Tax Registration must contain such information as required by the Authority, and be submitted through the means specified by the Authority.

In exercise of the power conferred under the aforesaid Article 6, has set out the means, content and procedure for application for mandatory and voluntary tax registration. **A guide on Registration procedure** has accordingly been issued by the FTA to provide guidance to the applicant. The same is reproduced here for quick reference of the reader.

Similarly, a guide on **Registration Procedure for Tax Group** has also been issued by the FTA to provide guidance to the applicant. The same is reproduced here for quick reference of the reader.



United Arab Emirates

VAT USER GUIDE
(REGISTRATION, AMENDMENT, DE-REGISTRATION)
December 2017



1. Brief overview of this user guide

This guide is prepared to help you navigate through the Federal Tax Authority (FTA) website and successfully complete your Value Added Tax (VAT) registration form. It is designed to help you:

- **create an e-Services account** with the FTA (you will need to do this before you can register for VAT);
- **provide accurate answers** to the questions on your VAT registration form by explaining what information you are required to provide; and
- **understand the icons and symbols** you might see as you complete the registration form.

You should find that setting up an e-Services account is similar to setting up other online accounts. The VAT registration form is also designed to be straight-forward and wherever possible it will auto-complete information for you.

If you need help setting up your e-Services account or have questions on specific fields in the VAT registration form, please contact us.



2. Creating and using your e-Services account

When you arrive at the FTA website, you will notice in the top right hand corner of the screen you have the option to either *Sign up* to the e-Services account service, or *Login* to an existing e-Services account.



2.1 Create an e-Services account (new users)

2.1.1 Sign up

To create an account, simply click on the *Sign up* button on the home page.

To sign up, you must enter a working email address and a unique password of 6-20 characters that includes at least:

- one number;
- one letter; and
- one special character (i.e. @, #, \$, %, &, and *).

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

Finally, you will be asked to select a security question, provide an answer to it and a hint in order to recover your password in case you forget it.

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

2.1.2 Verify your e-Services account

You will receive an email at your registered email address asking you to verify your email address.

Sign up

Welcome to the Federal Tax Authority

Email address

Password must be 6-20 characters long with at least one numeric, one alphabet and one special character such as @, #, \$, %, &, *

Password

Confirm password

Enter security code:

400905

Select security question

Answer

Hint

I agree to the FTA terms and conditions of FTA

Sign up

Already registered? login here



Do this by clicking on the *Click here to verify your email* text in the body of the email that you have received.

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

Dear Recipient,

Thank you for creating an account with the Federal Tax Authority.
Please click on the below link to verify your email address and login to the portal.

[Click here to verify your email](#)

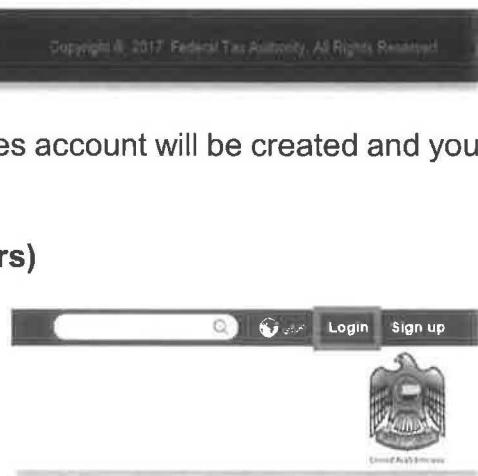
Sincerely,
Federal Tax Authority

600 599 994 info@tax.gov.ae

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2.2 Using your e-Services account (registered users)

When you arrive at the FTA website having created an e-Services account, simply click on the *Login* button. Enter your registered e-Services username and password when prompted to do so. You will also be asked to complete an alphanumeric verification.



To change your e-Services account password or security question/answer, click on the *My Profile* tab.

To exit from your account, click the *Logout* button at the top right hand corner of the screen.

2.2.1 Services available in your e-Services account

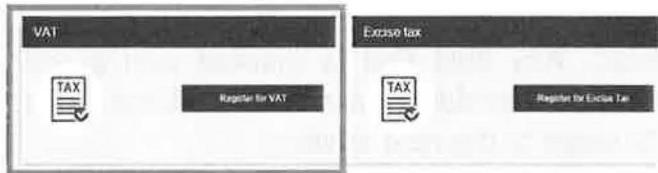
There are a number of dedicated services available to you through your e-Services account. Currently, you will be able to access the following:

- *Dashboard* which displays key information relating to your VAT registration;
- *My Profile* which contains a range of information about your e-Services account;
- *Downloads* which contains more detailed guidance which is designed to help you understand and manage your day-to-day VAT obligations.



3. Registering for VAT

On logging into your e-Services account you will see a button inviting you to *Register for VAT* (you may also see another button inviting you to register for Excise Tax).



Click on “Register for VAT” to start the VAT registration process.

IMPORTANT: If you intend to register for both VAT and Excise Tax, please complete a registration form for only one first and await the outcome of that application. Once you have received your Tax Registration Number (TRN) for the first tax type you can then proceed with the second application.

3.1 VAT Getting Started Guide

You will see the guide as soon as you click the *Register for VAT* button.

The guide is designed to help you understand certain important requirements relating to VAT registration in the UAE. It is divided into a number of short sections which deal with various aspects of the registration process.

Getting Started Guide

- Overview
- Important basics about VAT registration
- Registration criteria
- Definitions that you should be aware of at this time
- Can one person have more than one Tax Registration Number (TRN) for VAT
- Registration of a VAT group
- What if you only make zero-rated supplies
- Important information about using the online VAT application form
- What happens next
- Click here to confirm you have read the Getting Started guide

It also provides guidance on what information you should have to hand when you are completing the VAT registration form.

It is strongly recommended that you read each of the sections carefully. **Once you have done so, check the *Click here* box to confirm that you have read it in order to move forward.**

3.2 Steps for completing the VAT registration form

There are 8 sections that must be completed on the VAT registration form. Your progress will be shown each step of the way (denoted in brown) with each completed section shown in blue with a green tick mark:





In order to move from one section to the next, all mandatory elements of the current section must be completed. Any field that is marked with a red asterisk (*) is **mandatory** and must be filled out in order to move to the next section.

Legal name of entity (English)*

Please provide the required details

If you attempt to move to the next section without completing the mandatory information in the current section, you will receive a pop-up message under the relevant field indicating that additional details are required.

3.3 Saving your progress

It is recommended that you save your progress as you complete the form. Click on the *Save as draft* button at the bottom of the screen. **You will be logged out of the system after 10 minutes of inactivity.**

Save as draft

After completing all mandatory fields, click the *Save and review* button at the bottom right hand corner of the screen to proceed to the following section.

Save and review

Your application will not be submitted at this point; you will have an opportunity to read through your answers before submission.

3.4 Submitting your VAT registration application

To submit the VAT registration form, carefully review all of the information entered on the form after clicking on *Save and review*.

Once you are certain that all of the information is correct, click on the *Submit for Approval* button at the bottom right hand corner of the screen.

Submit for Approval

The status of your application on the *Dashboard* will change to *Pending* and you will receive an email from us to confirm receipt of your application.

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.

3.5 Reviewing the progress of your VAT registration application

To review the status of your VAT registration application, click on the *Dashboard* tab and look next to *Status*:



- **Drafted** means the registration form has not been completed or submitted by the applicant;
- **Pending** means the registration form has been received by us and is under processing or that we are awaiting further information from you;
- **Issued** means we have provided to you a Tax Identification Number (TIN) for either your application for registration for a Tax group or confirmation of your exception from VAT. The TIN for your application for registration for a Tax group will be suffixed with the letters 'VG'. The TIN for confirmation of exception from VAT will be suffixed with the letters 'XC';
- **Suspended** means your registration form for VAT has been suspended and that your registration for a Tax group has been approved by us and you have received a TRN;
- **Rejected** means the registration form has been rejected by us; and
- **Approved** means the registration form has been approved by us and that you are successfully registered for VAT.

3.6 Application re-submission

When the applicant is asked to resubmit the application by FTA, the applicant can access the form by clicking on 'Edit' Button.

The applicant is allowed to leave application related comments and queries at the bottom of the application.

VAT

The status of your application is as below:

Status	Resubmit	
--------	----------	--

User Comments

← Previous

Submit for Approval →



4. Amending VAT Registration

Once the registration application is approved and you wish to make changes to your registration details, click '**Edit**' button which is placed within the VAT box under the Dashboard tab as per the following screenshot.

Existing details for all fields will be automatically populated. Some sections will be editable and the other are not (will be blocked).

VAT

The status of your application is as below:

Status	Approved
TRN	100035365600003
De-register Status	N/A

Edit **View**

Download Certificate

De-Register

The fields that allow amendments:

Section "About the VAT registration":

- Business activities of the applicant section:**

- Select the primary activity of the business
- Add any other activities (or proposed activities)

6. About the VAT registration

Business activities of the applicant

Select the primary activity of the business*

Activities of amusement parks and theme parks

Add any other activities (or proposed activities)

Accounting, bookkeeping and auditing activities; tax consultancy

- GCC activities section:**

In case you are registered for VAT in any GCC Member State, and if you import from or export to GCC Member State, you will have to enter/ can edit the following fields:

- Select the name of the GCC Member State
- Enter TRN (if available)
- Estimated value of imports (AED per year)
- Estimated value of exports (AED per year)

GCC activities

If you are registered for VAT in any GCC member states and/or if you import from or export to GCC members states, then please provide the following information

Single to add GCC activities details

1. Primary details in all fields

2. Click on either Add GCC Activities*

3. If you wish to add more than one GCC activities, please fill the details and click Save and Add More button

Select the name of the GCC Member State

Kingdom of Bahrain

Enter TRN (if available)

Estimated value of imports (AED per year)

Estimated value of exports (AED per year)

Add GCC Activities

Once you fill/ edit the above fields, click on '**Add GCC Activities**' to save the details of this section.

- Customs Registration Information section:**



In case you have a Customs Registration Number, you will have to enter/ can edit the following fields:

- Emirate in which you have a customs registration
- Customs Registration number
- Upload scanned copy(ies) of Customs number issued by Customs department

Customs registration information

If you are registered with any of the Customs departments in the UAE, please enter the details here. The information will assist the FTA and the relevant Customs department identify you accurately at the time of importing or exporting goods into or from the UAE. Failure to enter this information may result in delays at the border.

Do you have a Customs number?

* Yes * No

Show me Add Customs registration details

Provide details on all fields

Show me "How to provide my details"

If you wish to add more than one customs registration, please go to section and click "New Add Add New Details".

Emirate in which you have a customs registration*	Customs number *
Abu Dhabi	23105523
Upload scanned copy(ies) of Customs number issued by Customs department*	
<input checked="" type="checkbox"/> My file is correct <input type="checkbox"/> My file is incorrect <input type="file" value="Choose File"/>	
<input type="button" value="Add Customs Registration"/>	

Once you fill/ edit the above fields, click on '**Add Customs Registration**' to save the details of this section.

All fields that are under the following sections cannot be amended:

1. About the applicant.
2. Details of the applicant (Name of the applicant and Identification of the applicant).
3. Contact details.
4. Banking details.
5. Business relationships (optional).
6. About the VAT registration section: only the following sub sections cannot be amended:
 - * Actual or estimated financial transaction values.
 - * Imports and Exports.
 - * Exception from VAT Registration.
7. Declaration.

Once amendments are made, click on '**Submit Changes**' button. If you wish to cancel, click on the '**Cancel**' button.

Cancel X

Submit Changes →

Once you submit changes, changes will be reflected automatically as these changes do not require approval from FTA. No message will be shown once you click on '**Submit Changes**' button.



5. De-registering from VAT

Taxable persons will be allowed to de-register from VAT from Feb 1st, 2018. The guide will be updated with the de-registration process.



Appendix A: Important on-screen tools and other tips

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



For some fields you will see a small icon with an "i" next to the field. Hover the cursor over the icon to read additional information relevant to the completion of the field.

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

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.

A trade name is a name under which a person conducts a business, other than its legal name. Sometimes, a trade name is called an "Operating Name".

On what basis are you applying for registration?*

Select business type

Select business type

- Legal person - Public Joint Stock Company (PJSC)
- Legal person - Incorporated (LLC, LLP, Partnership etc)
- Legal person - Club, Company or Association
- Legal person - Federal UAE Government entity

Upload a scanned copy of the Certificate of incorporation*

Choose files to upload

Select Trade License expiry date (dd/mm/yyyy)*

Sa	Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5	
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30	31	1	2	
3	4	5	6	7	8	9	



Appendix B: Completing your VAT registration application form

The VAT registration form captures a number of details about the applicant. The following guidance is designed to help you understand the questions that the form asks in order for you to complete the form accurately.

1. About the Applicant

On what basis are you applying for registration?

You should register the person that is operating a business, not the business itself.

A person can be an individual (i.e. operating as a sole trader), or a legal person (e.g. an incorporated business, a company) or another form of entity (e.g. an unincorporated body such as a charity or a club, a partnership or a trust).

Generally, a VAT registration covers ALL of the business activities undertaken by the registered person.

Natural person is simply an individual operating in their personal capacity (i.e. they are not incorporated as a company. The definition covers individuals, individuals operating in partnership where the partnership itself does not have a specific legal form (e.g. LLP's) and similar).

Legal person is an entity with legal personality formed under the relevant laws that is capable of entering into contracts in its own name. For VAT registration purposes, the definition can include companies and other incorporated corporate entities; partnerships with legal form (e.g. LLP's); clubs, charities or associations; Federal UAE Government entities; Emirate UAE Government entities; foreign government representations (e.g. diplomatic missions) and international organisations; and other entities with similar circumstances. In the context of tax registration,



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Government Entities are those that are considered as a 'Designated Government Entity' by way of a Cabinet Decision.

A Government Entity that is not 'designated', i.e. not listed in Cabinet Decision, needs to register as 'Legal-Other'.

Please note, **branches** are not legally distinct from the wider entity to which they belong. Therefore, registration will not be made in the name of a branch but in the name of the parent where it meets the relevant criteria. Even if you are operating via branches in more than one Emirate, only one VAT registration is required.

If other, please specify

You must specify the type of the person you are registering if you select either of the option "Natural person - other" or "Legal person - other". It is not mandatory for you to provide further details in other situations.

Do you hold a Trade License in the UAE?

In the UAE, the term Trade License is often used interchangeably with business license, commercial license or similar. It refers to any such license issued by an authorized issuing body in the UAE, including those in a UAE Free Zone.

If you hold one or more Trade Licenses, you must select "Yes" for this question and complete the additional information requested. Otherwise, please select "No" (this includes instances where a non-established business is required to register in the UAE).

Are you registering mandatorily or voluntarily?

For businesses resident in the GCC and UAE Federal and Emirate Government bodies

Mandatory Registration: You will be required to register if you are a business that is resident in the GCC and you are making supplies of goods or services in the UAE and either:

1. Your turnover was more than AED 375,000 in the last 12 months; or



2. You expect your turnover to be more than AED 375,000 in the next 30 days.

Voluntary Registration: If you are not required to register, you will be eligible to apply for registration if:

1. Either your turnover or expenses (which were subject to VAT) were more than AED 187,500 in the last 12 months; or
2. You expect that either your turnover or expenses (which were subject to VAT) to be more than AED 187,500 in the next 30 days.

Turnover is calculated based on the total value of taxable supplies (this includes zero rated supplies and excludes exempt supplies). Expenses are calculated based on the total value of purchase which is subject to VAT.

For a more detailed explanation of what can be and/or should not be included when calculating the turnover/expenses, please refer to the Taxable Person Guide for VAT”

All Designated Government Bodies must register for VAT purposes

A Designated Government Body is a government entity that has been so designated by a decision of the Cabinet and is required to register for VAT purposes (irrespective of the registration threshold).

A Designated Government Body may not apply to cancel its VAT registration unless by way of a Cabinet Decision permitting it to do so.

For businesses resident outside the GCC states implementing VAT

You are **required** to register if you are making or expect to make supplies of goods or services in the UAE and there is no other person who is required to account for the VAT due in the UAE on your behalf (e.g. where your customers are private individuals).



Are you also applying to create or join a Tax group?

You can create a Tax group between two or more legal persons (each of which must be resident in the UAE) that are associated and which meet specific control criteria.

Please select this option if you intend to create or join a Tax group. For more details, please refer to the Tax Groups Guidance Note.

2. Details of the Applicant

Name of the Applicant

Existing TRN for Excise Tax

You do not need to input any information here. If you have already obtained a TRN for Excise Tax and now you are registering for VAT, your existing TRN should automatically appear here. If it is not the case, please contact us via the service request portal.

Legal name of the entity (English)

If you are a natural person, this is your full name.

If you are a legal person, this is the name under which you have been incorporated or which you are known by.

If you have a UAE Trade License, you will find your legal name listed in the license. It may alternatively be listed as your “Company Name” or “Business Name”.

IMPORTANT: This information, together with your trade name (if applicable), will appear on your VAT registration certificate. It is important that you enter the details accurately.

Legal name of the entity (Arabic)

You must provide the legal name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator for this.



United Arab Emirates

IMPORTANT: The Federal Tax Authority cannot assist you with the translation of any information on the application form. The Arabic name must match the Arabic name on your trade license.

Do you have a trade name that differs from the above?

A trade name is a name under which a person conducts business, other than its legal name. Sometimes, a trade name is called an "Operating Name".

If you have a UAE Trade License you will find your trade name (if you have one) shown on the license.

Enter trade name (English)
Enter trade name (Arabic)

IMPORTANT: This information, together with your legal name, will appear on your VAT registration certificate. It is important that you enter the details accurately.

You must provide the trade name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator to assist you.

Identification of the Applicant

Trade License

Select the name of the authority that issued the Trade License

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

Trade License number

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

Select Trade License expiry date

Enter the expiry date shown on your Trade License.

Upload scanned copy of Trade License

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Save Trade License

IMPORTANT: Ensure you include all Trade Licenses registered under the legal name of the entity.



Add owner details (Only shows once a Trade License is saved)

You must ensure that the information about each and every owner is included. Evidence should be provided for verification by the FTA.

If your Trade License(s) do not include information of ALL your owners, you must submit additional supporting documents by answering the next 2 questions.

Do you have a Certificate of Incorporation?

A Certificate of Incorporation is a legal document relating to the formation of an entity which has been incorporated. It is a license to form a corporation and is issued by a government or, in some jurisdictions, non-governmental entities.

Upload a copy of the Certificate of Incorporation

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Upload other relevant documents

In some limited situations whereby you have neither a UAE Trade License nor a Certificate of Incorporation, you should upload any other relevant supporting documents you may have.

It is not mandatory for you to upload extra information if you have already provided us with a valid UAE Trade License and/or Certificate of Incorporation.

Depending on the basis on which you are registering, other relevant documents may include:

- Articles of Association
- Partnership Agreement
- Similar documents which show ownership information of the business
- Club, charity or association registration documents and supporting evidence (applicable if you selected "Legal person – Club, Charity or Association")
- A copy of the Decree (applicable if you selected "Legal person – Federal UAE Government Entity" or "Legal person – Emirate UAE Government Entity")



- Other relevant documents such as documents providing information about your organization, including its activities and size (applicable if you selected “Legal person – Other”)
- A scanned copy of the Emirates ID of the owner or a scanned copy of the passport of the owner (applicable if you selected “Natural person – Other”)

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Details of the Manager of the business (CEO or equivalent)

Enter name of manager (English and Arabic)

Please include details of the manager of the business as indicated in the Trade License.

If no manager is listed in the Trade License, please include details of the CEO or equivalent person in charge of the organization.

Is the manager resident in the UAE?

Please answer “Yes” or “No”

3. Contact Details of the Applicant

Business contact details

Building name and number

Please enter the address of the business here. Do not use another person’s address (for example, your accountant). If you have multiple addresses, please provide details of the place where most of the day-to-day activities of the business are carried out.

If you are a foreign business applying to register for VAT in the UAE, you may choose to appoint a tax agent in the UAE. In such cases please provide their details here.

Street Address Area

Enter the street address.
Enter the area



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

4. Banking Details of the Applicant

Bank Details

Bank name	This must be an account held with a bank established in the UAE. The account name must match the legal name of the entity you are registering with the FTA. You must also ensure that you enter the relevant details accurately.
IBAN	If you are in the process of opening a bank account, you must provide copies of any relevant correspondence received from your bank.

e-Dirham is currently the only option available

IMPORTANT: You must ensure that your account details are accurate. Some accounts cannot receive payments electronically. We recommend that you check with your provider if you are unsure whether or not your bank has made this facility available to you.

5. Business relationships of the Applicant

Senior Management Relationships

Are you (or any of the directors or partners of the applicant), currently involved in (or in the	The details of any senior management relationships with businesses applying for registration should be entered here.
---	--



past 5 years been involved in) any other business resident in the UAE, either individually or as a director or partner in that business?

If you are a natural person, enter the details of those entities you were involved in on a personal basis. Otherwise, enter the details of those entities with which the directors or partners of the applicant have been involved.

Partner/ Director details

Name of the partner/director etc.

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

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

Enter the legal name of the business the relationship is (or was) with

You must provide the legal name of the entity. You may need to seek the assistance of a recognized translator for this.

Is the business still trading?

If the business is still trading, select "Yes", otherwise select "No". We may request evidence to support your answer.

Enter TRN (if available)

Please enter the Tax Registration Number (TRN) if the entity is already registered with the Federal Tax Authority.

Upload scanned copies of Trade License(s)

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Save and add more relationships

Include the details of additional senior management relationships here.

6. About the VAT Registration

Business Activities of the applicant

Select the primary activity of the business (primary and secondary)

Please choose from the drop down list of items that best describes your current or intended main business activities.



Add any other activities (or proposed activities)

Please include other activities from the drop down list of activities.

Actual or estimated financial transaction values

Turnover for the past 12 months

When calculating this figure, you must include the following:

- 1) Taxable Supplies
 - Standard rated supplies
 - Zero-rated supplies
 - Deemed supplies

IMPORTANT: Do not include the value of exempt supplies.

- 2) Imported goods and services

IMPORTANT: Do not include the value of imports if you are not a resident in the UAE and your customer is responsible for accounting for VAT under the reverse charge.

- 3) If you have purchased all or part of a business, Taxable Supplies made by the acquired whole or part of the Business.

The figure must only be reported in UAE Dirhams (AED).

Upload scanned copy of documentary proof

Accepted evidence generally include:

- Audit report, audited or non-audited financial statement;
- Self-prepared calculation sheet which may include details to calculate the taxable/zero rated supplies based on financial records;
- Revenue forecast.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB

Expected turnover in the next 30 days

The figure must only be reported in UAE Dirhams (AED).



Expected expenses (subject to VAT) for the last 12 months.

Only those expenses that are subject to VAT can be included.

Include purchases of goods and services which are:

- Subject to UAE VAT at 5%; or
- Subject to VAT at the zero-rate (0%) in the UAE.

Exclude purchases of goods and services which are:

- Exempted from UAE VAT; or
- Out of scope of UAE VAT.

The figures must only be reported in UAE Dirhams (AED).

Upload scanned copy of documentary proof

Accepted evidence generally include:

- Audit report, audited or non-audited financial statement;
- Expense budget report.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Expected expenses (subject to VAT) in the next 30 days

If you are registering on a mandatory basis, you are not required to provide this information.

The figures must only be reported in UAE Dirhams (AED).

Do you expect the VAT on your expenses to regularly exceed the VAT in your taxable supplies?

This information allows us to understand whether or not you will generally be in a position for VAT payment or VAT refund.

Do you also expect to make exempt supplies?

Exempt supplies include the following:

- Supplies of certain financial services;
- Supplies of residential buildings other than the first sale;
- The supply of bare land; and
- The supply of local passenger transport.



Imports and Exports

Do you intend to import goods or services?

Import goods or services from abroad includes other GCC countries.

Will any of these imports be from other GCC States?

Other GCC countries are:

- Kingdom of Bahrain
- Kingdom of Saudi Arabia
- Sultanate of Oman
- State of Qatar
- State of Kuwait

Do you intend to export goods or services?

Please select “Yes” if you intend to provide goods or services from UAE to overseas. Otherwise, please select “No”.

Will any of these exports be to other GCC States?

Other GCC countries are:

- Kingdom of Bahrain
- Kingdom of Saudi Arabia
- Sultanate of Oman
- State of Qatar
- State of Kuwait

GCC activities

If your answer is “Yes” to either of the above questions in “About GCC - imports and exports”, you are required to provide information for the below form fields.

Select the name of the GCC Member State

GCC Member States are:

- Kingdom of Bahrain
- Kingdom of Saudi Arabia
- Sultanate of Oman
- State of Qatar
- State of Kuwait

Enter TRN (if available)

Please enter the Tax Registration Number (TRN) or equivalent if the entity is already registered for VAT purposes with the respective tax authority in the different Member State.

Estimated value of imports

Please enter the value of goods you expect to import in the 12 months following the date of registration.

Do not include the value of any services unless they are directly related to moving goods (e.g. commission, and freight insurance etc.).

Estimated value of exports

Please enter the value of goods you expect to sell in the 12 months following your date of registration.

Do not include the value of any services unless they are directly related to moving goods (e.g. commission, and freight insurance etc.).

Save and add more

If you intend to import from and/or export to another GCC Member State, you must click this button to provide the relevant details.

Customs Registration Information

If you are registered with any of the Customs Departments in the UAE, please enter the details here.

The information will assist the FTA and the relevant Customs departments to identify you accurately at the time of importing and exporting goods into or from the UAE. Failure to enter this information may result in delays at the border.

Do you have a Customs number?

A Customs number is a registration number issued by the relevant Customs department.

Emirate in which you have a Customs registration

Please select from the following:

- Abu Dhabi
- Dubai
- Sharjah
- Ajman
- Umm Al-Quwain
- Ras Al-Khaimah
- Fujairah

Customs number

You are required to provide the Customs number if you choose "Yes" for the above question "Do you have a Customs code?"



If yes, upload a scanned copy of Customs number issued by Customs authority

Accepted file types are PDF, JPG, PNG and JPEG.
The individual file size limit is 2 MB.

Save and add more

If you are registered with more than one Customs Department, you must click this button to include the relevant details.

Exception from VAT Registration

IMPORTANT: You may apply for exception from VAT registration if you only make zero-rated supplies and do not import any goods or services that are subject to reverse charge. You are not eligible for exception from VAT registration if you make zero-rated supplies along with standard rated supplies.

Do you wish to apply for an Exception from VAT Registration based on the above?

The following supplies are eligible for zero-rating:

- Exports;
- Certain international transportation services;
- Certain aircraft or vessels;
- Certain investment precious metals;
- First supply of certain buildings.
- Crude oil and natural gas;
- Certain educational services; and
- Certain healthcare services.

You are still required to complete the remaining information on the VAT registration application form.

7. Declaration

Authorized Signatory

Title

Name in English
Name in Arabic

The Authorized Signatory details must be for a person who is authorized to legally bind the entity. In many cases this is a director of a company.

In the case of a natural person it is the person themselves.



Proof of Authorization

Evidence of authorization may include a Power of Attorney or similar in the case of legal persons.

Communication Preferences

Preferred channel of communication

Please specify the preferred channel of communication, i.e. either email or telephone.

Preferred language of communication

Please specify the preferred language of communication, i.e. either Arabic or English.

Checklist for Completion

Using this checklist will help you to make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.



**TAX GROUP USER GUIDE
(REGISTRATION, AMENDMENT AND DE-
REGISTRATION)**

December 2017



1. Brief overview of this user guide

This guide is prepared to help you navigate through the Federal Tax Authority (FTA) website and successfully complete your Tax Group registration form and understand the amendment and de-registration processes for a Tax Group. It is designed to help you:

- **create an e-Services account** with the FTA (you will need to do this before you can register for VAT and form a Tax Group);
- **provide accurate answers** to the questions on your Tax Group registration and amendment form by explaining what information you are required to provide; and,
- **understand the icons and symbols** you might see as you complete the form.

You should find that setting up an e-Services account is similar to setting up the other online accounts that you hold. The Tax Group registration form is also designed to be straightforward and wherever possible, it will auto-complete information for you.

If you need help setting up your e-Services account or have questions on specific fields in the Tax Group registration form, please contact us.



United Arab Emirates

2. Creating and using your e-Services account

When you arrive at the FTA website, you will notice in the top right hand corner of the screen you have the option to either *Sign up* to the e-Services account service, or *Login* to an existing e-Services account.

2.1 Create an e-Services account (new users)

2.1.1 Sign up

To create an account, simply click on the *Sign up* button on the home page.

To sign up, you must enter a working email address and a unique password of 6-20 characters that includes at least:

- one number;
- one letter; and
- one special character (i.e. @, #, \$, %, & and *).

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

Finally, you will be asked to select a security question and provide an answer and a hint in order to recover your password in case you forget it.

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

2.1.2 Verify your e-Services account

You will receive an email at your registered email address asking you to verify your email address.



Do this by clicking on the *Click here to verify your email* text in the body of the email that you have received.

Please verify your email address within 24 hours of requesting to create the e-Services account, otherwise the verification link will expire and you will have to sign up again.

Dear Recipient,

Thank you for creating an account with the Federal Tax Authority.

Please click on the below link to verify your email address and login to the portal.

[Click here to verify your email](#)

Sincerely,
Federal Tax Authority

600 599 994 info@fta.ae Copyright © 2011 Federal Tax Authority. All Rights Reserved

Once you have successfully verified your email address, your e-Services account will be created and you will be invited to Login for the first time.

2.2 Using your e-Services account (registered users)

When you arrive at the FTA website having created an e-Services account, simply click on the *Login* button. Enter your registered e-Services username and password when prompted to do so. You will also be asked to complete a CAPTCHA or alphanumeric verification.

To change your e-Services account password or security question/answer, click on the *My Profile* tab. To exit from your account, click the *Logout* button at the top right hand corner of the screen.



2.2.1 Services available in your e-Services account

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

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



3. Registering a Tax Group

Only the representative member of a prospective Tax Group can apply to form a Tax Group. In order to do so, the representative member must already be in possession of a Tax Registration Number (TRN) for VAT, or submit a VAT registration application at the time of applying to form a Tax Group.

Each of the prospective members of the Tax Group must:

- Be a legal person
- Be resident in the UAE; and not a member of another Tax Group.

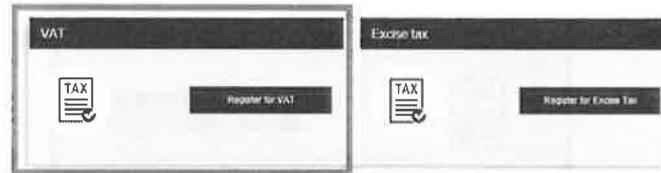
If you wish to apply to form a Tax Group as the representative member, you must either already be registered for VAT or if not already registered, you must submit an online application to register for VAT.

If a representative member has already registered for VAT, then you will have been issued with a Tax Registration Number (TRN).

3.1 Registration of the Representative Member for VAT purposes

To submit an online application to register for VAT if you are the representative member, please follow these steps:

On logging into your e-Services account, click on the *Register for VAT* button. You will arrive at the VAT registration form as shown in the following:



About the applicant

On what basis are you applying for registration?*

Select business type

Do you hold a Trade License in the UAE?

* Yes No

Are you registering mandatory or voluntarily?*

Please select

Are you also applying to create or join a VAT group?

* Yes No



Please select the “Yes” button for the field “Are you also applying to create or join a Tax Group?”

Complete the VAT registration form and submit it. Upon submission of the completed form, you will receive a Tax Identification Number (TIN). A TIN is not a valid TRN. It is a Tax Identification Number issued by the FTA for Tax Group registration purposes and will be displayed on the *Dashboard* tab.

As the representative member in possession of the TIN, you will now be able to apply to form a Tax Group on behalf of the other prospective members.

3.2 Tax Group registration by the Representative Member

As the representative member of a Tax Group, you will now see a button inviting you to apply to *Register for Tax Group* (you may also see other buttons inviting you to register for Excise Tax).



When you click on this button you will commence the Tax Group registration application.



United Arab Emirates

3.2.1. Tax Group Getting Started Guide

You will see the guide as soon as you have clicked the *Register for Tax Group* button.

The guide is designed to help you understand certain important requirements relating to Tax Group registration in the UAE.

It is divided into a number of short sections which deal with various aspects of the registration process.

It also provides guidance on what information you should have to hand when you are completing the Tax Group registration application form.

It is recommended that you read each of the sections carefully. **Once you have done so, check the *Click here* box to confirm that you have read it in order to move forward.**

3.2.2. Completing the Tax Group registration form

Please select the “Yes” button for the field “Are you intending to apply as the Representative Member of the Tax Group?” as shown.

Tax Group Registration

Representative Member

Are you intending to apply as the Representative Member of the Tax Group?

Yes No

You can apply Tax group as the Representative Member only

Your TRN/TIN and legal name in both English and Arabic will be auto-populated as shown below.



Tax Group Registration

Representative Member

Are you intending to apply as the Representative Member of the Tax Group?

- Yes
- No

Please enter the VAT TRN / TIN of the Representative Member

1000000420000VG

Legal Name of the Member (English)

Lamia

Legal Name of the Member (Arabic)

لامية

Members of the Tax Group

Is this Member already registered with FTA?

- Yes
- No

You can then proceed to add members of the Tax Group in the next section of the registration form.

If one of the members of the intended Tax Group is already registered with the FTA, please select the "Yes" button for the field "Is the Member already registered with FTA?"

You can provide the TRN/TIN of the member and click on the *Verify* button as shown below. Clicking on the *Verify* button will have the website verify whether the TRN/TIN entered by you is valid or not. If the TRN/TIN is valid, the legal names (both English and Arabic) of the member will be automatically populated on the registration form.

Members of the Tax Group

Is this Member already registered with FTA?

- Yes
- No

Please enter the VAT TRN / TIN of the Member

1000000370000VG



Verify

Legal Name of the Member (English)

Rola

Legal Name of the Member (Arabic)

رولا

Add member to the group

There is no member in the list to join the Tax group



Please click on *Add member to the group* button to add the member to the Tax Group.

If a member of the intended Tax Group is not already registered with the FTA, please select the “No” radio button for the field “Is the Member already registered with FTA?”.

Click on the *Add member* button to fill out information of the member in the form as shown below.

The screenshot shows a web-based application for adding a member to a tax group. The main title is "Add a member". On the left, there's a vertical sidebar with tabs: "Members", "Persons", "Legal Name", "Subjects", "Add member", "Trade Licenses", "About Us", and "Privacy Policy". The "Add member" tab is currently active. The main content area has several input fields:

- "Name of the applicant": A text input field.
- "Please confirm that this Member is a legal person*": A confirmation checkbox.
- "Please confirm that this Member is established in the UAE*": Another confirmation checkbox.
- "Please confirm that this Member is not part of any other Tax Group*": A third confirmation checkbox.
- "Legal name of entity (English)*": An input field.
- "Legal name of entity (Arabic)*": An input field.
- "Enter trade name if different from above (English)": An input field.
- "Enter trade name if different from above (Arabic)": An input field.
- "Identification of the applicant": A section header.
- "Does this Member hold a Trade License in the UAE?": A question with "Yes" and "No" radio buttons.
- "Select the name of the authority that issued the Trade License": A dropdown menu.
- "Trade License number*": An input field.

This form will prompt you to complete the information required to add an additional member to the Tax Group.

Once you have completed the *Add member* form, click on the *Add member to the group* button. The added member will be listed as shown below.



Members of the Tax Group

Is this Member already registered with FTA? *

Yes No

[Add a member](#)

TRN/TIN	Legal Name of the Member (English)	Legal Name of the Member (Arabic)	View member	Delete
1000000370000VG	Polo	پلو	View member	
	Bank of Today	بنك الاليوم	View member	

About the Tax Group

Will any proposed Group Members have made or received any pre-payment or down-payment in respect of any supply, part or all of which is to be delivered after it has joined the Group? *

Yes No

Please provide details *

Tax group effective start date

Proceed to complete all the other fields in the registration form.

In order to save and review the form completed by you, all mandatory elements of the current section must be completed. Any field that is marked with a red asterisk (*) is **mandatory** and must be filled out in order to move to the next section.

If you attempt to save and review the form without completing the mandatory information in certain fields, you will receive a pop-up message under the relevant field indicating that additional details are required.

Please agree to the declaration at the bottom of the form by checking the box for 'I accept & agree' as shown on the right.

Declaration

I hereby agree to have read the requirements, obligations, terms and conditions for VAT and Tax Group registration including meeting the related party and control conditions. I declare that the information provided is accurate and complete.

All Members of the proposed Tax Group will be jointly and severally liable for any action taken by the Representative or any other Member of the Group.

The Authorized Signatory has been permitted to sign this application on behalf of the Representative Member and Group Members.

I accept & agree

Legal name of entity (English)*

Please provide the required details

3.2.3. Saving your progress

It is recommended that you save your progress as you complete the form. Click on the Save as draft button at the bottom of the screen. **You will be logged out of the system after 10 minutes of inactivity.**

[Save as draft](#)



After completing all mandatory fields, click the *Save and review* button at the bottom right hand corner of the screen to proceed to the following section.

Save and review →

Your application will not be submitted at this point; you will have an opportunity to read through your answers before submission.

3.2.3 Submitting your Tax Group registration application

To submit the Tax Group registration form, carefully review all of the information entered on the form after clicking on *Save and review*.

Once you are certain that all of the information is correct, click on the *Submit for Approval* button at the bottom right hand corner of the screen.

Submit for Approval →

The status of your application on the *Dashboard* will change to *Pending* and you will receive an email from us to confirm receipt of your application.

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.

3.2.4 Reviewing the progress of your Tax Group registration application

To review the status of your Tax Group registration application, click on the *Dashboard* tab and look next to *Status*:

- **Drafted** means the registration form has not been completed or submitted by the applicant;
- **Pending** means the registration form has been received by us and is under processing;
- **Resubmitted**: means the registration form has been received by us; however, we have requested you to send further information and are awaiting for the re-submission;
- **Rejected** means the registration form has been rejected by us; and
- **Approved** means the registration form has been approved by us and that the Tax Group has been successfully registered.



4. Amending a Tax Group

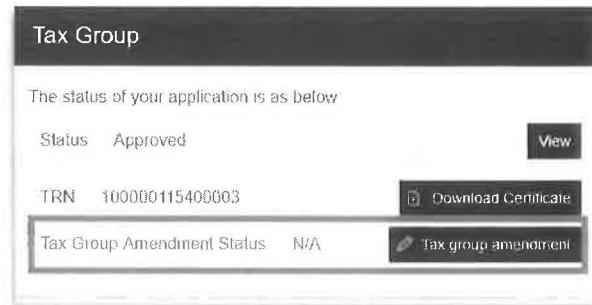
Only the representative member of a registered Tax Group can apply to amend the Tax Group. This can only be done once a Tax Group application has been approved by the FTA. The representative member must login into the e-Services account where the website facilitates making the following amendments to your Tax Group registration:

- 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

As the representative member, when you attempt to add new member(s) to the Tax Group, please ensure that each of them must:

- Be a legal person
- Be resident in the UAE; and
- Not a member of another Tax Group.

Once logged into the e-Services account, click on the *Tax Group amendment* button on the *Dashboard* within the Tax Group box as shown.



After clicking on *Tax Group amendment* button, the options to add a member, remove a member and amend details of the registered Tax Group will be displayed to you as shown.

Tax Group Amendment

Representative Member

Please enter the VAT FRN / TIN of the Representative Member

1000001147000VG

Legal name of the member (English)

Tee

Legal name of the member (Arabic)



Members of the Tax Group

Is this member registered with the FTA?

Yes No

Add New Member

TRN/TIN	Legal name of the member (English)	Legal name of the member (Arabic)	Status	View member	Remove Member
1000001121000VG	Meeru	میر	Removed	View member	N/A
1000001135000VG	First Bank	بنك اول	Approved	View member	



You can add members to a registered Tax Group if the members are already registered with the FTA or if they are not yet registered with the FTA. Intended members who already have an approved VAT registration with the FTA will be in possession of a Tax Registration Number (TRN). Intended members who have submitted the VAT registration form and submitted it will be in possession of a Tax Identification Number (TIN). A TIN is not a valid TRN, it is a number issued by the FTA for Tax identification purposes only.

4.1 Adding members to a registered Tax Group from the Tax Group Amendment Form

When you are viewing the Tax Group Amendment form, you will be able to add a member to the Tax Group. If the member you intend to add to the Tax Group is already registered, please select the "Yes" button for the field "Is this member registered for VAT?"

A screenshot of a web-based form titled "Members of the Tax Group". It contains a question "Is this member registered for VAT?" with two options: "Yes" and "No". Below the question, there is a text input field labeled "Please enter the VAT TRN / TIN of the Member" and a "Verify" button.

Provide the TRN/TIN of the member and click on the *Verify* button as shown.

If the TRN/TIN is valid, the legal name (both English and Arabic) of the member will be automatically populated on the form. Proceed to complete the other fields in the form.

If a member you intend to add to the Tax Group is not already registered with the FTA, please select the "No" button for the field "Is the Member already registered with the FTA for VAT?".

Click on the *Add a member* button and the form to add a member will be displayed on your screen as shown.

Add a member X

Name of the member

Please confirm that this member is a legal person*

Please confirm that this member is established in the UAE*

Please confirm that this member is not part of any other Tax Group*

Legal name of entity (English)*	Legal name of entity (Arabic)*
Enter trade name if different from above (English)	Enter trade name if different from above (Arabic)

Proceed to complete all the fields in the form and save the amendments made by you by clicking on the Save button.

Save →

4.2 Removing members from a registered Tax Group in the Tax Group Amendment Form

When you are viewing the Tax Group Amendment form, you will be able to view a table which will list all members of the registered Tax Group along with specific details of the group member.

TRN/TIN	Legal name of the member (English)	Legal name of the member (Arabic)	Status	View member	Remove Member
1000001121000VG	Mena	—	Removed	View member	N/A
1000001139000VG	First Bank	—	Approved	View member	

Click on the  icon for the member you wish to remove from the Tax Group as shown. You will then be prompted to confirm if you are sure you want to remove that member.

Click on the OK button if you would like to proceed and the 'Confirm and Remove' form will be displayed on your screen as shown.

Are you sure you want to delete this record?



Confirm and Remove

Remove Existing Member

Does the above Member own any capital assets subject to the Capital Assets Scheme when the application takes effect? *

Yes No

Please provide details *

Please provide any supporting documents *

Choose files to upload

Choose Files

Will the above Member be partly exempt if this change takes place? *

Yes No

Please provide details *

Please provide any supporting documents *

Choose files to upload

Choose Files

Has the above 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 Group? *

Yes No

Please provide details *

Please provide any supporting documents *

Choose files to upload

Choose Files

Proceed to complete all the fields in the form.

Submit the amends made by you by clicking on the *Confirm and Remove* button. You will then return to the webpage which was displayed after you had clicked on the *Tax Group amendment* button.

Confirm and Remove →

4.3 Amending Tax Group representative member

The Tax Group will be able to update the group representative and its details. To do so, please access the dashboard – Tax Group box and click on 'Change Representative' Button.

From the drop down list – select the new member you wish to update (ensure the member is added at this stage).

You will then be prompted to confirm if you are sure you want to update the group representative. Click on "submit change representative request to FTA".

Your request will be transferred to FTA for approval and you will get a message of the same.

Tax Group

The status of your application is as below:

Status	Approved	View
TRN	100060649100003	Download Certificate
Tax Group Amendment Status	N/A	Tax group amendment
Change Representative Status	Reject	Change Representative

Change Representative Of Tax Group

Select the member from the list who will be representative in place of you.

Please select

[Submit Change Representative Request To FTA](#)

Information

Your request for changing tax group representative has been successfully sent to FTA for review.

[OK](#)



4.3.1 Non-registered/ non-signed up Tax Group representative

If you wish to assign the Tax Group representative to a taxable person without a TIN, TRN and an e-services account, the newly-assigned Tax Group representative can use the email address of the authorized signatory to create an account on e-services. By clicking the forgot password option with said email address, a notification email will be sent and the person will be requested to verify and confirm the same by clicking on the link provided in the email.

Once the new Tax Group representative validates the link, he will be able to access the Tax Group account as the representative member.

It is not required to be registered in order to be a Tax Group representative.

4.4 Amending Tax Group details in the Tax Group Amendment Form

When you are viewing the Tax Group Amendment form, you will be able to view specific details of the registered Tax Group, which will be displayed below the table which lists the members of the Tax Group.

All of the fields in this form will be prepopulated and displayed. You can amend the fields that you wish you to change. Save the amends made by you by clicking on the *Save as draft* button to save the Tax Group amendment form with the new details.

Save as draft

4.5 Submitting your Tax Group Amendment Application

Once the amendments have been made to the Tax Group, and the mandatory fields are completed, click the *Save and review* button at the bottom right hand corner of the screen to proceed to the following section. Carefully review all of the information entered after clicking on *Save and review*.

Submit for Approval

Save and review

Once you are certain that all of the information is correct, click on the *Submit for Approval* button at the bottom right hand corner of the screen to submit the Tax Group Amendment Form.

The status of your application on the *Dashboard* will change to *Pending* and you will receive an email from us to confirm receipt of your application.



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.

4.6 Reviewing the progress of your Tax Group Amendment application

To review the status of your Tax Group amendment application, click on the *Dashboard* tab and look next to *Status*:

- **Drafted** means the amendment form has not been completed or submitted by the representative member;
- **Pending** means the amendment form has been received by us and are under processing or that we are awaiting further information from the representative member;
- **Resubmitted**: means the registration form has been received by us; however, we have requested you to send further information and are awaiting for the re-submission;
- **Rejected** means the amendment form has been rejected by us; and
- **Approved** means the amendment form has been approved by us and that the Tax Group has been successfully amended.

5. De-registering a Tax Group

De-registering a Tax Group will be enabled from Feb 1st, 2018. This guide will be updated and re-published by then.



Appendix A: Important on-screen tools and other tips

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



For some fields you will see a small icon with an "i" next to the field. Hover the cursor over the icon to read additional information relevant to the completion of the field.

A trade name is a name under which a person conducts a business, other than its legal name. Sometimes, a trade name is called an 'Operating Name'.

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

Upload a scanned copy of the Certificate of incorporation*

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

On what basis are you applying for registration?

Select business type

Select business type

- Legal person - Public Joint Stock Company (PJSC)
- Legal person - Incorporated (LLC, LLP, Partnership etc)
- Legal person - Club, Charity or Association
- Legal person - Federal UAE Government entity

To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.

Selected Trade License expiry date (dd/mm/yyyy)*

August 2017

Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9



Appendix B: Completing your Tax Group registration form

The Tax Group registration form captures a number of details about the applicant (i.e. the prospective representative member of the Tax Group) and the prospective group members. The following guidance is designed to help you understand the questions that the form asks in order for you to complete the form accurately.

Representative Member

Are you intending to apply as the Representative Member of the Tax Group?

Only a representative member can apply for the creation of a Tax Group.

The VAT TRN/TIN of the representative member and legal name of the member (both in English and in Arabic) will automatically appear on the form.

Members of the Tax Group

Is this member registered for VAT?

The prospective member of the Tax Group is considered as registered with the Federal Tax Authority (FTA) only if this person holds a valid VAT Tax Registration Number (TRN) or Tax Identification Number (TIN).

If you select “Yes”, please enter the VAT TRN/TIN of this member and click the “Verify” button.

If you select “No”, please answer the subsequent questions.

You may add more members to the Tax Group by clicking the “Add a member” button.

Please confirm that this Member is a legal person

For any prospective member which has not been registered with the FTA, you must confirm whether the prospective member is a UAE established or residing legal person that is not part of any other Tax Group, in order to proceed with the application.

Please confirm that this Member is established in the UAE or has UAE residence



Please confirm that this Member is not part of any other Tax Group

Name of the Member

Legal name of entity (English)*

This is the name under which you have been incorporated or by which you are known.

If you have a UAE Trade License, you will find your legal name listed in the license. It may alternatively be listed as your "Company Name" or "Business Name".

IMPORTANT: This information, together with your trade name (if applicable), will appear on the Group VAT Registration Certificate. It is important that you enter the details accurately.

Legal Name of the Member (Arabic)*

You must provide the legal name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator.

IMPORTANT: The Federal Tax Authority cannot assist you with the translation of any information on the application form.

Enter trade name if different from above (English)

A trade name is a name under which a person conducts business, other than its legal name. Sometimes, a trade name is called an "Operating Name".

If you have a UAE Trade License you will find your trade name (if you have one) listed in it.

Enter trade name if different from above (Arabic)

You must provide the trade name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator.

Identification of the Member

Does this Member hold a Trade License in the UAE?

In the UAE, the term Trade License is often used interchangeably with business license, commercial license or similar. It refers to any such license issued by



an authorized issuing body in the UAE, including those in a UAE Free Zone.

If you hold one or more Trade Licenses, you must select "Yes" for this question and complete the additional information requested.

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

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

Trade License number*

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

Select Trade License expiry date*

Please enter the expiry date shown on your Trade License.

Upload scanned copy of Trade License*

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Upload scanned copy of Certificate of Incorporation (if available)

A Certificate of Incorporation is a legal document relating to the formation of an entity which has been incorporated. It is a license to form a corporation and is issued by a government or, in some jurisdictions, non-governmental entities.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Upload other relevant documents you may have

In some limited situations whereby you have neither a UAE Trade License nor a Certificate of Incorporation, you should upload any other relevant supporting documents you may have.

Depending on the basis on which you are registering, other relevant documents may include:

- Articles of Association
- Partnership Agreement
- Similar documents which show ownership information of the business
- Club, charity or association registration documents and supporting evidence (applicable if you selected "Legal person – Club, Charity or Association")



- A copy of the Law or Decree (applicable if you selected “Legal person – Federal UAE Government Entity” or “Legal person – Emirate UAE Government Entity”)
- Other relevant documents such as documents providing information about your organization, including its activities and size (applicable if you selected “Legal person – Other”)

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Business contact details

Building name and number*	Please enter the address of the business here. Do not use another company's address (for example, your accountant). If you have multiple addresses, please provide details of the place where most of the day-to-day activities of the business are carried out.
Street*	
etc.	

Business activities of the member

Select the primary activity of the business*	Please choose from the drop down list of items that best describes your current or intended main business activities.
Add any other activities (or proposed activities)	Please include other activities from the drop down list of activities.

Actual or estimated financial transaction values

Turnover for the past 12 months (AED)*	When calculating this figure, you must include the following: 1) Taxable Supplies <ul style="list-style-type: none"> • Standard rated supplies • Zero-rated supplies • Deemed supplies
---	--

IMPORTANT: Do not include the value of exempt supplies.



2) Imported goods and services

IMPORTANT: Do not include the value of imports if you are not a resident in the UAE and your customer is responsible for accounting for VAT under the reverse charge.

3) If you have purchased all or part of a business, Taxable Supplies made by the acquired whole or part of the Business.

The figure must only be reported in UAE Dirhams (AED).

Please upload any documentary proof to support the figures provided*

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Expected turnover in the next 30 days (AED)*

The figure must only be reported in UAE Dirhams (AED).

Expenses (subject to VAT) for the last 12 months.

Only those expenses that are subject to VAT can be included.

Include purchases of goods and services which are:

- Subject to UAE VAT at 5%; or
- Subject to VAT at the zero-rate (0%) in the UAE.

Exclude purchases of goods and services which are:

- Exempted from UAE VAT; or
- Out of scope of UAE VAT.

The figures must only be reported in UAE Dirhams (AED).

Please upload any documentary proof to support the figures provided*

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Expected expenses (subject to VAT) in the next 30 days

If you are registering on a mandatory basis, you are not required to provide this information.



The figures must only be reported in UAE Dirhams (AED).

Do you expect the VAT on your expenses to regularly exceed the VAT in your taxable supplies?

This information allows us to understand whether or not you will generally be in a position for VAT payment or VAT refund.

Do you also expect to make exempt supplies?

Exempt supplies include the following:

- Supplies of certain financial services;
- Supplies of residential buildings other than the first sale;
- The supply of bare land; and
- The supply of local passenger transport.

Authorised signatory

Name in English*
Name in Arabic*
etc.

The signatory of the Tax Group registration form must be authorized to do so.

Thus, if the application is being submitted by a registrant who is not a legal person, that person will automatically be authorized to sign on behalf of himself or herself.

However, if the application is being submitted in respect of a legal person (or entity), the signatory must be a person who is authorized by the legal entity to do so.

Evidence of authorization may include a Power of Attorney or similar in the case of legal persons.

About the Tax Group

Will any proposed Group Members have made or received any pre-payment or down-payment in respect of any supply, part or all of which is to be delivered after it has joined the Group?*

If any of the members to be added to the group have received any kind of payment related to a supply that has to be delivered after the member has joined the Tax Group, select the "Yes" option.



Please provide details*

If the “Yes” option has been selected above, provide details of the delivery.

Tax Group Effective Date of Registration

Enter the proposed preferred date for adding the member to the Tax Group

Please enter your reason for the above preferred date

If you are applying before 1 January 2018:

By default, the Effective Date of Registration for the Tax Group will be 1 January 2018 or any other date as determined by the FTA. The FTA may in certain rare situations accept another preferred date indicated by you. If you wish to propose a preferred effective date of registration for the Tax Group other than those stated above, please contact us.

If you are applying after 1 January 2018:

By default, the Effective Date for the member to join the Group, subject to necessary checks being satisfied, will be the first day of the tax period following the tax period in which the application is received or any other date as decided by the FTA.

The FTA may in certain rare situations accept an alternative preferred date. If you wish to propose a preferred date for a Member to be added to the Tax Group, please indicate it here and provide a reason.

The FTA may contact you for more information in order to assess the appropriate effective date of registration.

Actual or Estimated Financial Transaction Values for the Group

Turnover for the last 12 months (AED)*

The turnover refers to the group's taxable supplies (including transactions between the group's members).

The figure must only be reported in UAE Dirhams (AED).

Upload scanned copies of documentary proof of either

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.



the expenses or turnover as relevant*

Expected turnover in the next 30 days (AED)*

The turnover refers to the group's taxable supplies (including transactions between the groups members).

The figure must only be reported in UAE Dirhams (AED).

Expenses (subject to VAT) for the last 12 months (AED)*

The expenses refer to the group's expenses subject to VAT. (including transactions between the group's members).

The figure must only be reported in UAE Dirhams (AED).

Upload scanned copies of documentary proof of either the expenses or turnover as relevant*

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Expected expenses (subject to VAT) in the next 30 days (AED)*

The expenses refer to the group's expenses subject to VAT (including transactions between the groups members).

The figure must only be reported in UAE Dirhams (AED).

Do you also expect to make exempt supplies? *

Exempt supplies include the following:

- Supplies of certain financial services;
- Supplies of residential buildings other than the first sale;
- The supply of bare land; and
- The supply of local passenger transport.

Tax Group Control Conditions

Please provide evidence that the Tax Group control conditions have been met and the group members are Related parties. Please refer to the instructions for details.

Each member must be related to the other to a sufficient extent. In this context, "related" is taken to mean they share economic, financial and organisational ties (either in law, shareholding or voting rights). One person must be able to control the members.

Control exists between two legal persons -



(e.g. Group structure including details of shareholdings in subsidiary companies)*

...where one person, or two or more persons acting in a formal partnership arrangement¹...

...or where each of them...

...has any of the following:
 i) a voting interest in those companies of at least 50% when added together; or
 ii) a market value interest in each of those companies of at least 50% when added together; or
 iii) control by any other means
 ...is a related party with a third Legal Person

I agree that all Members proposed to form the Tax Group comply with the necessary control conditions as defined in the instructions/ getting started guide. *

You must declare by clicking the check box here in order to proceed.

Is there a Group Controller?*

A Group Controller can be an individual, corporate body or partnership who controls the group. This is either:

- The controlling member of the group who controls all of the proposed members of the group (this can be different from the representative member).
- Someone outside the group, be it another corporate body, an individual or a partnership who controls each of the proposed members.

Is any of the Group Members the Group Controller? *

If any of the Group Members is the Group Controller, you should provide the name of the Group Controller from the drop down list and provide details of the Group Controller.

Is the representative member, the group controller? *

Authorised Signatory

¹ Unless a formal arrangement has been entered into between partners, evidence of the informal nature of the arrangement and the ability for the parties concerned to exercise control will be required.