الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

إمارات تاكس
EMARATAX

Change in the Stagger - User Manual

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Document Control Information

Document Version Control

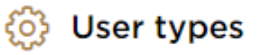
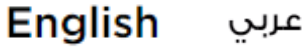
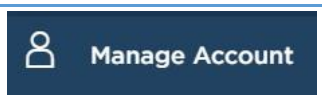
Version No.	Date	Prepared/Reviewed by	Comments
1.0	01-Oct-22	Federal Tax Authority	User Manual for EmaraTax Portal

Annexure

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

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

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

Button	Description
In the Portal	
	This is used to toggle between various personas within the user profile such as Taxable Person, Tax Agent, Tax Agency, Legal Representative etc
	This is used to enable the Text to Speech feature of the portal
	This is used to toggle between the English and Arabic versions of the portal
	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
	This is used to log off from the portal
In the Business Process application	
Previous Step	This is used to go the Previous section of the Input Form
	This is used to go the Next section of the Input Form
	This is used to save the application as draft, so that it can be completed later
	This menu on the top gives an overview of the various sections within the. All the sections need to be completed in order to submit the application for review. The Current section is highlighted in Blue and the completed sections are highlighted in green with a check

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

Change in Stagger

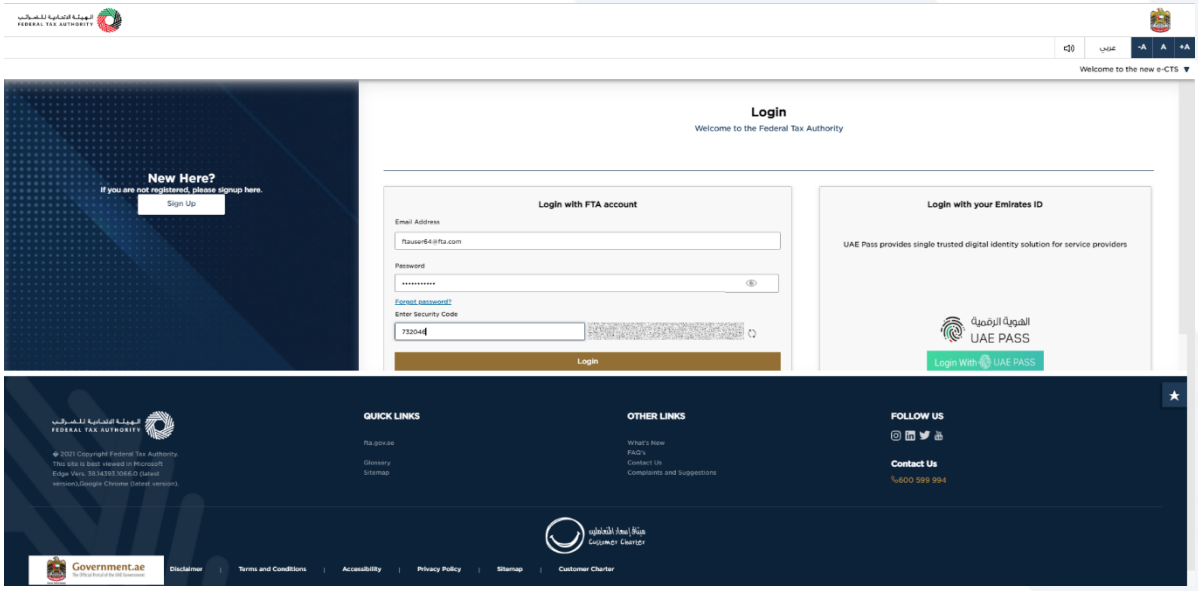
Document Control Information **2**
Annexure 2
Navigating through EmaraTax 3
Change in Stagger 4
Introduction **5**
Login to EmaraTax **6**
Open the VAT Administration and Exceptions **9**
VAT - Administrative Exceptions Request **10**
New request **11**
Guidelines and Instructions **13**
Request Details **15**
Detailed description 15
New Stagger Details 16
Review and Declaration **18**
Post Application Submission **21**
Correspondences **22**

Introduction

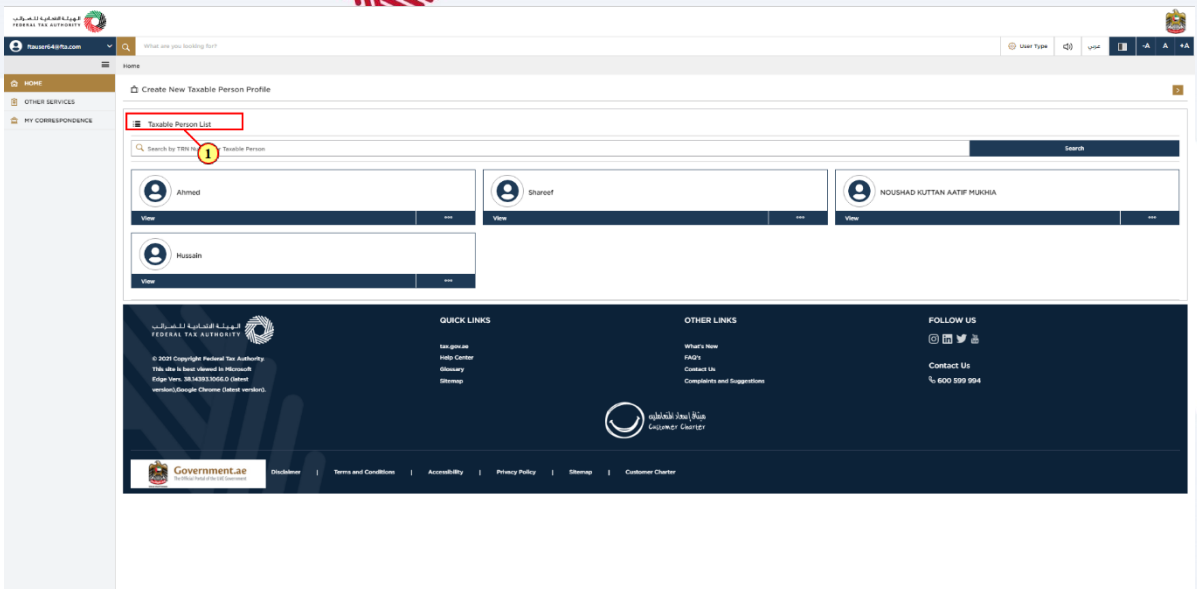
الـهـيـئـة الاتحـاديـة لـلـضـرائـب
FEDERAL TAX AUTHORITY
United Arab Emirates

This manual is prepared to help a registered VAT user to navigate through the Federal Tax Authority (FTA) EmaraTax portal and submit an application to change the stagger. This can only be done by a user who is already registered for VAT in the UAE and has a Quarterly filing frequency. The user must login into their EmaraTax account and open the respective VAT tile for the taxable person to initiate the application.

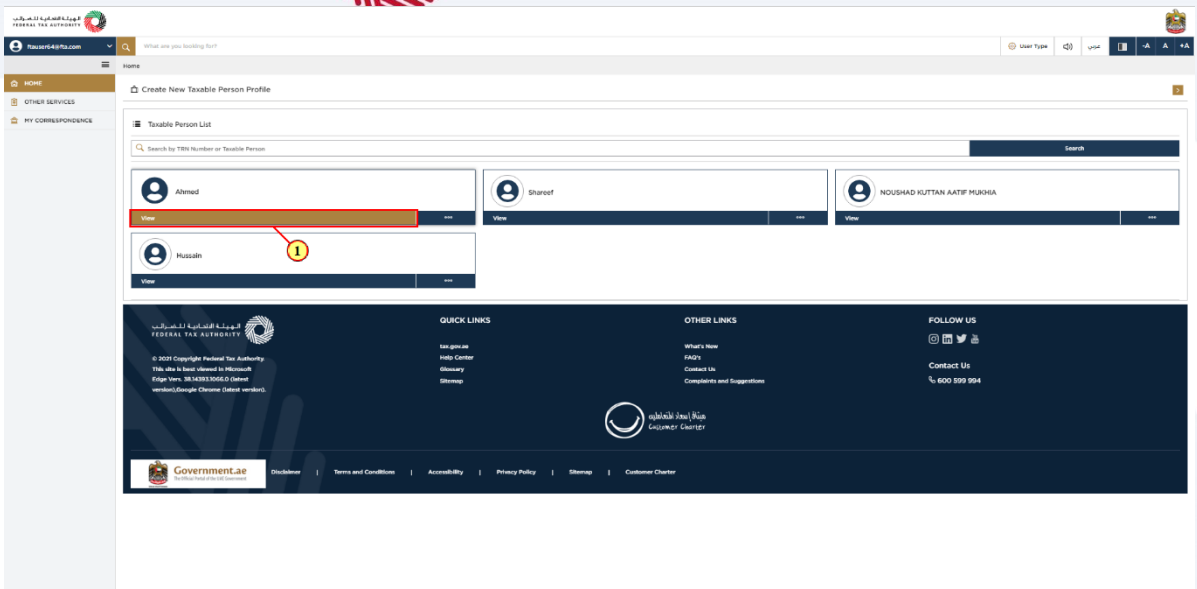
Login to EmaraTax



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

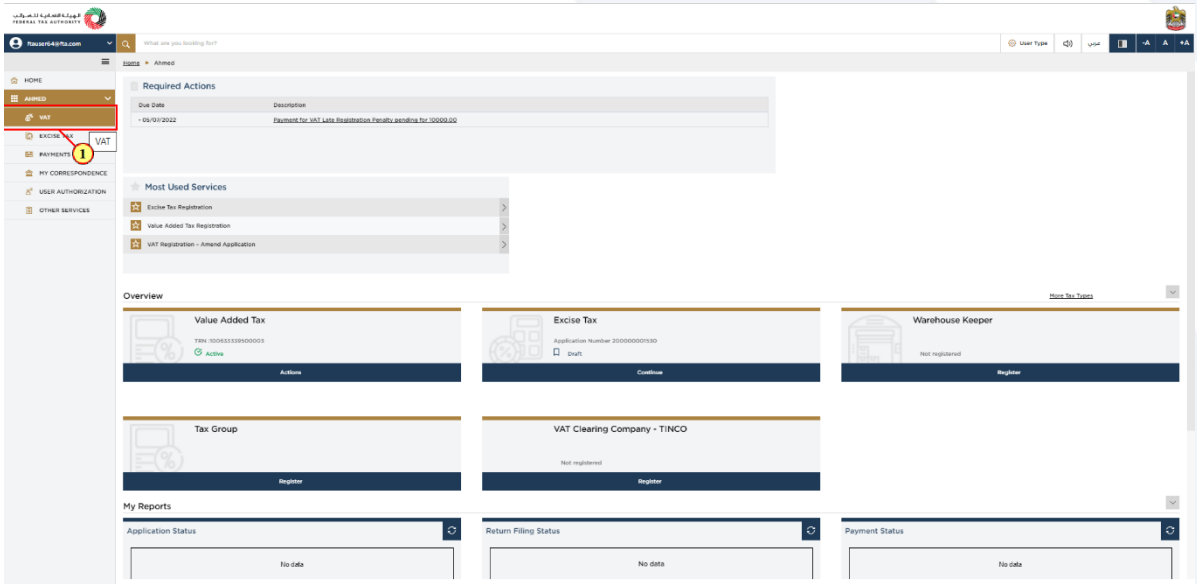


Step	Action
(1)	On successful login, the Taxable Person list screen is displayed. It displays the list of the Taxable Person linked to your EmaraTax user profile. If there are no Taxable Person linked to your user profile, this list will be empty and you would need to create a Taxable Person.



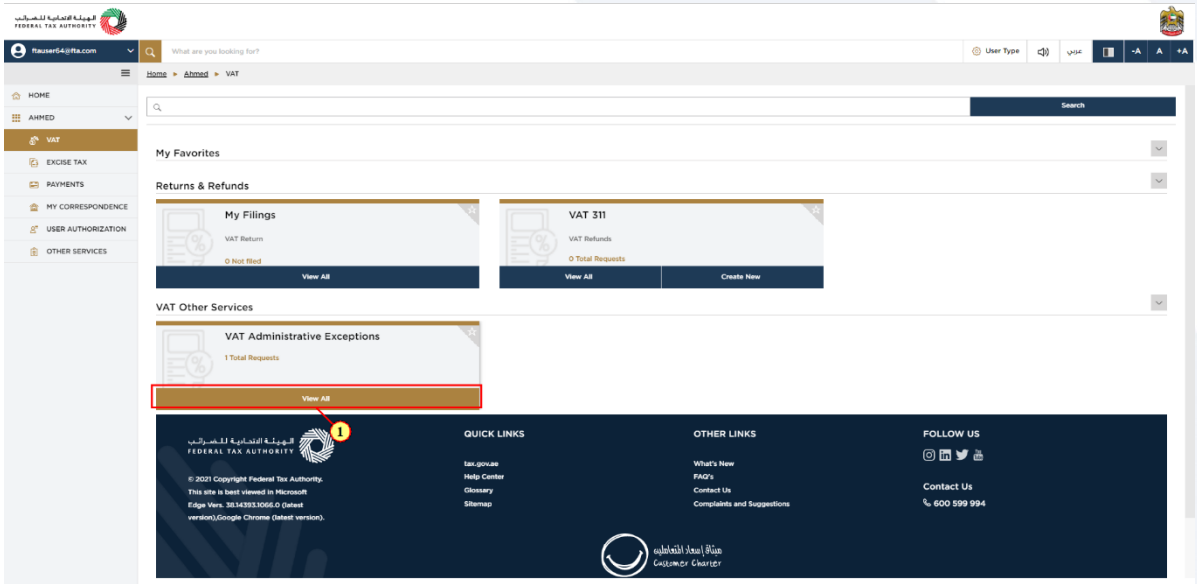
Step	Action
(1)	Select the Taxable Person from the list and click 'View' to open the dashboard.

Open the VAT Administration and Exceptions



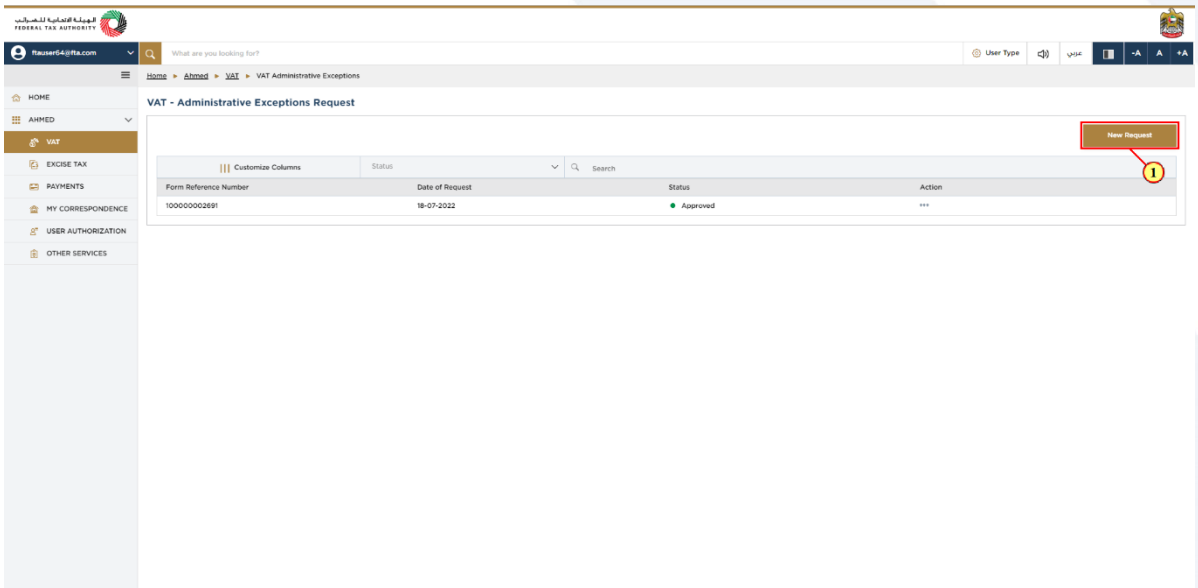
Step	Action
(1)	Within the taxable person dashboard, you can find a VAT option on the left-hand side panel. Click on VAT.

VAT - Administrative Exceptions Request

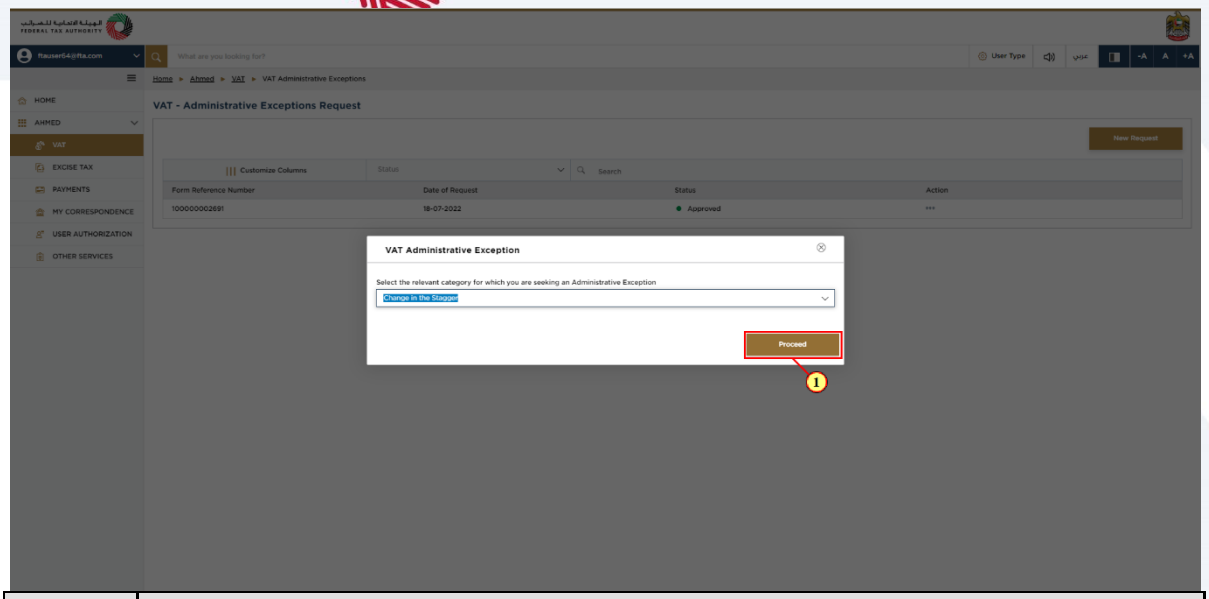


Step	Action
(1)	Under VAT Other Services you can find VAT Administrative Exceptions tile. Click 'View All' to initiate the application.

New request

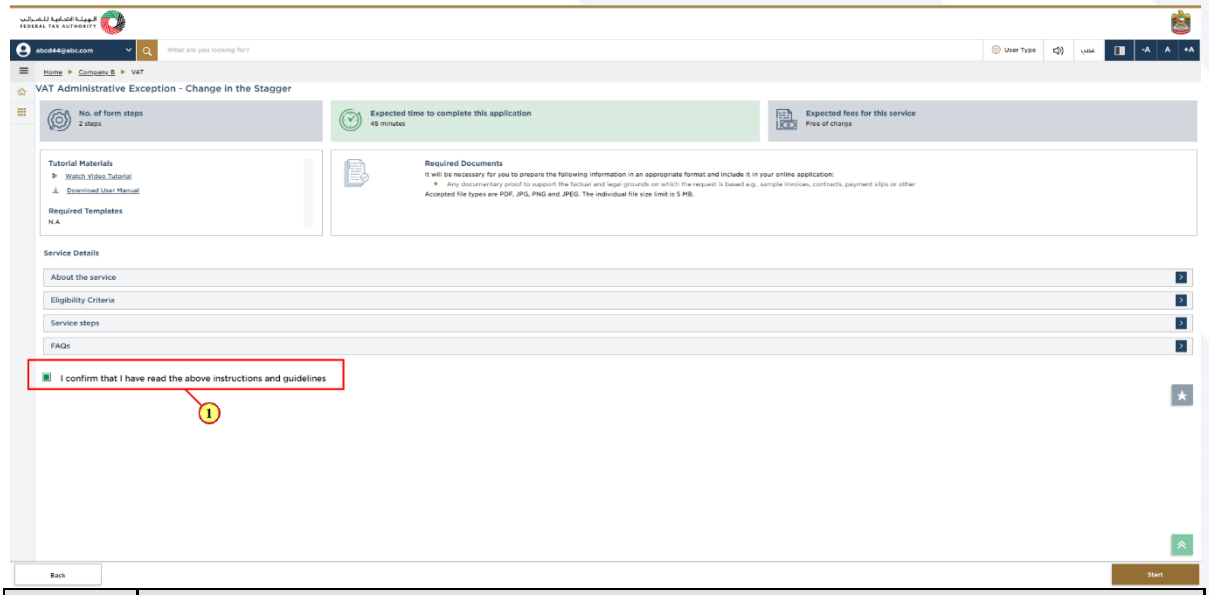


Step	Action
(1)	System will display the list of all the VAT administrative applications. In order to create a new application for the stagger change, please click 'New request'.

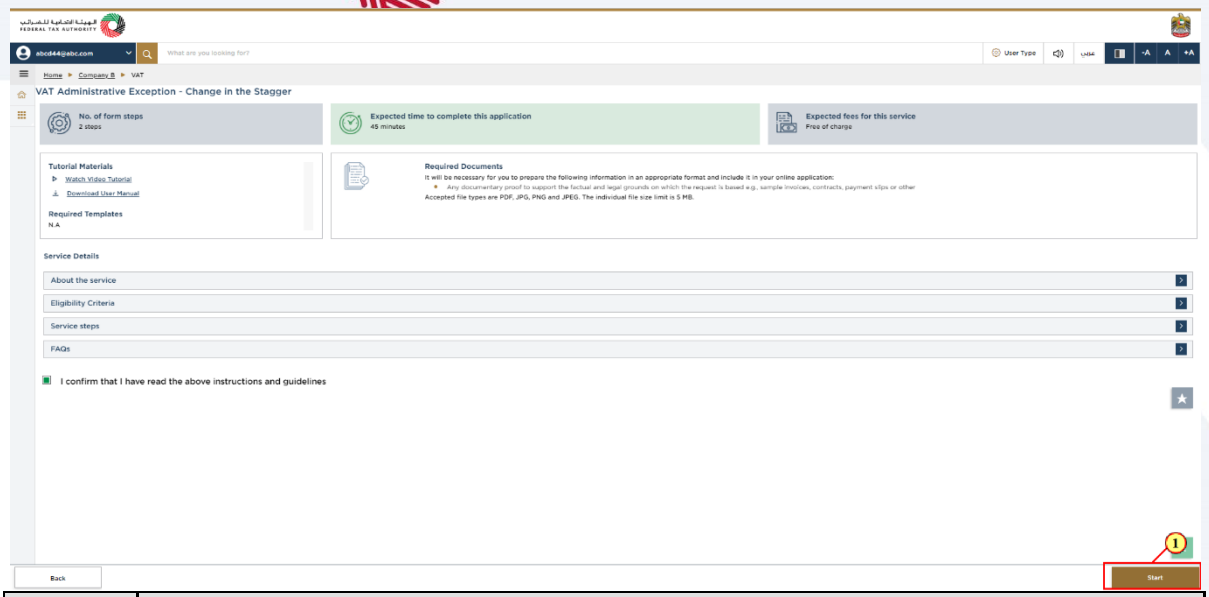


Step	Action
(1)	From the VAT Administrative Exceptions application list, select Change in the stagger and click on ‘Proceed’.

Guidelines and Instructions



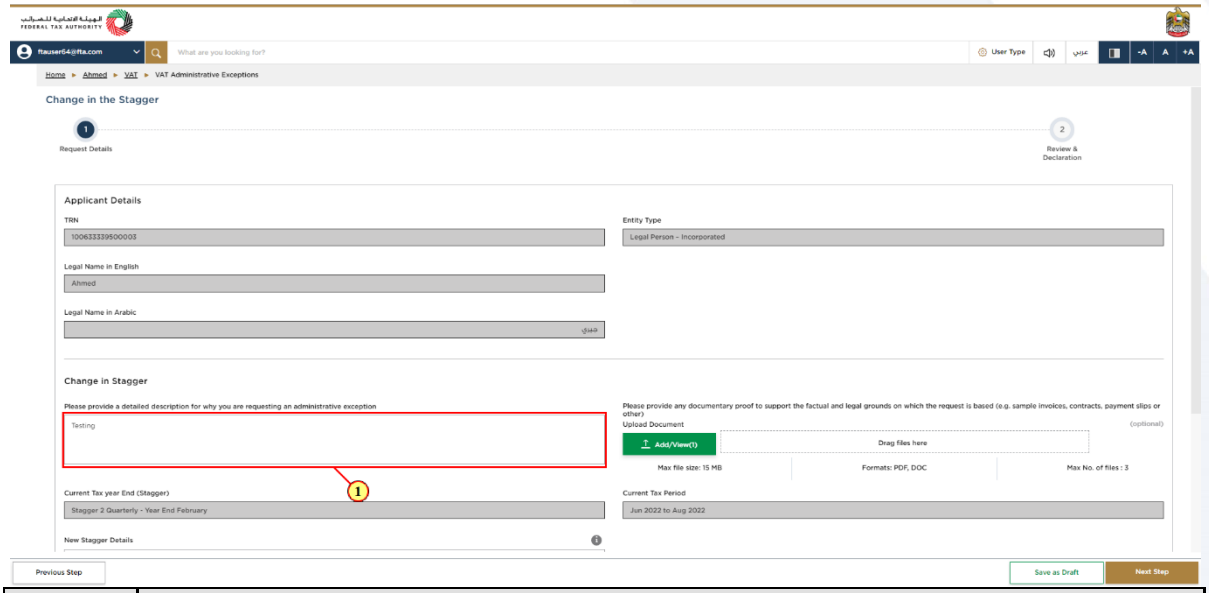
Step	Action
(1)	Read the instructions and guidelines carefully before starting the application and mark the checkbox to confirm.



Step	Action
(1)	Click ‘Start’ to initiate the application for 'changing the Stagger'.

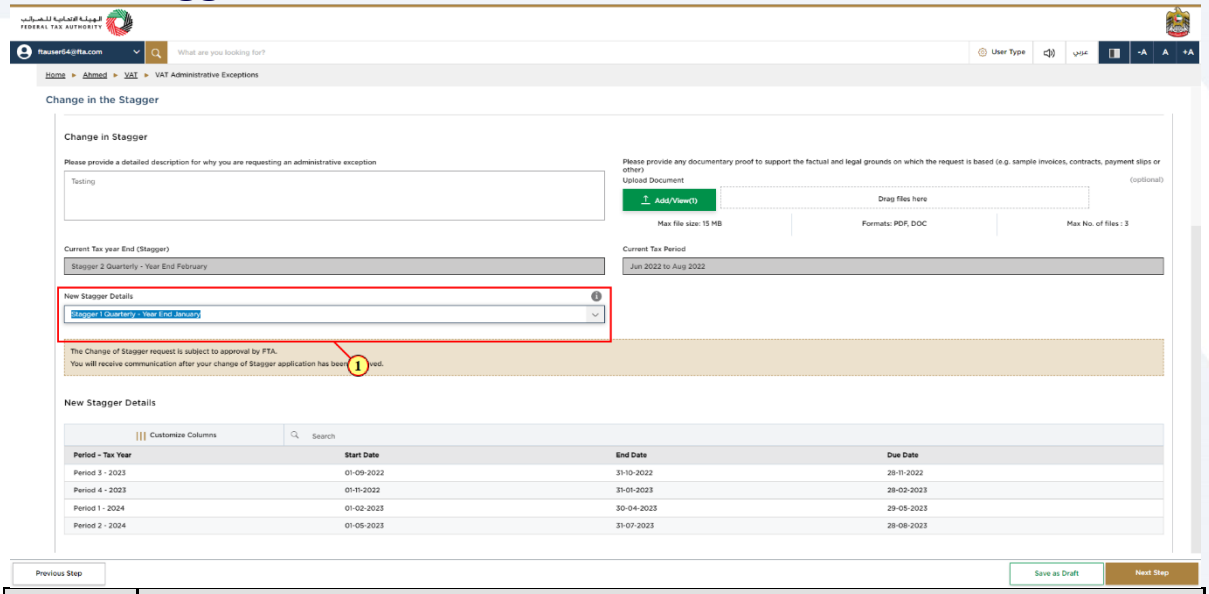
Request Details

Detailed description

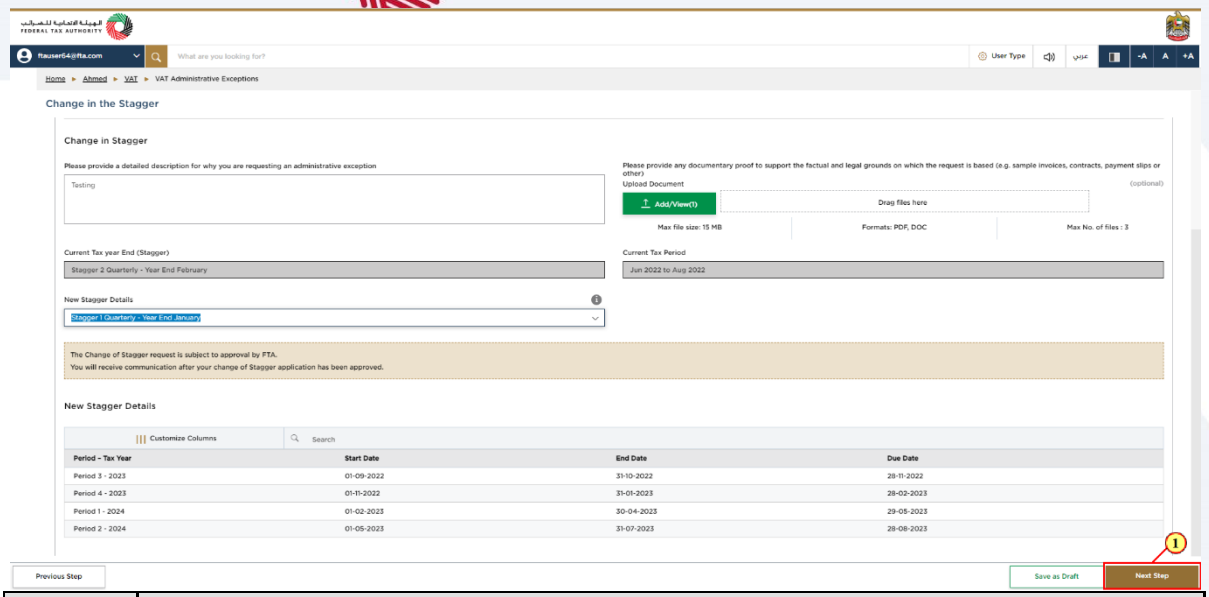


Step	Action
(1)	• Your TRN, Entity, Legal Name will be auto populated by the system. • Enter the detailed description for the reason of changing the Stagger and upload supporting document.

New Stagger Details

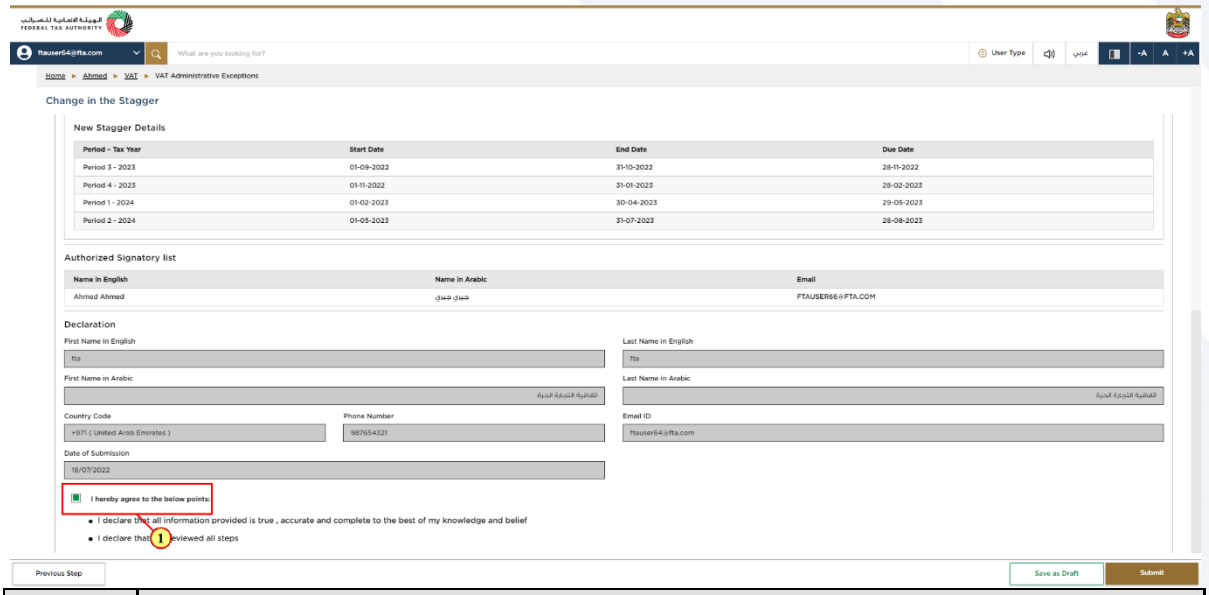


Step	Action
(1)	• Your current Tax Period and Stagger is displayed on the screen by e-CTS. • Enter the new Stagger and all mandatory details. • Review the new Stagger details populated by the system

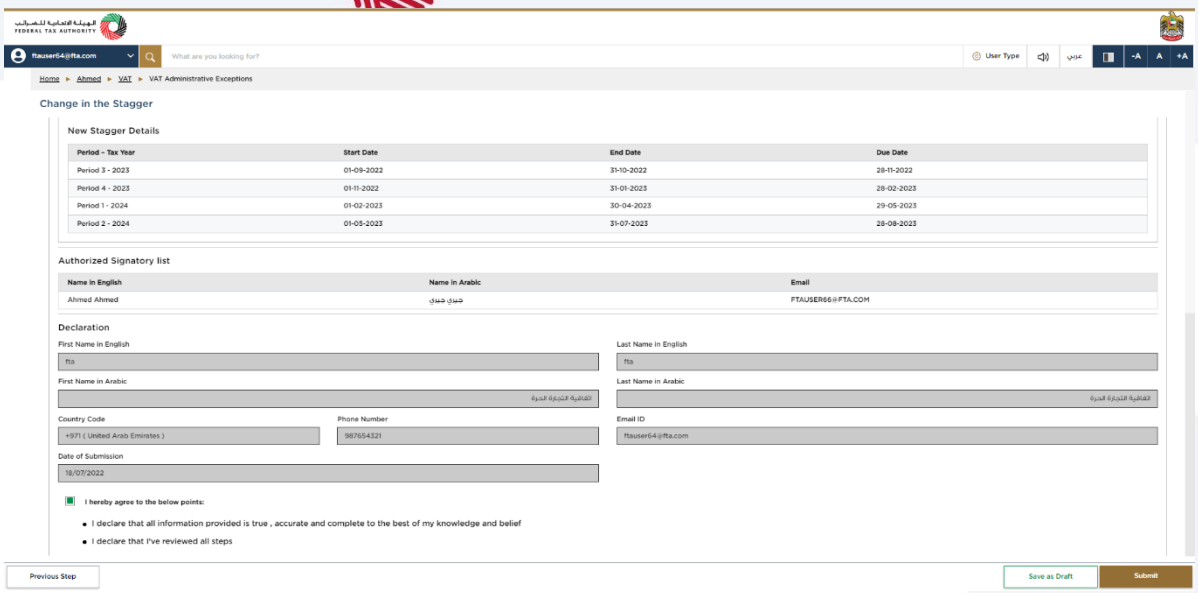


Step	Action
(1)	Click ‘Next Step’ to proceed to the 'Review and Declaration' Section.

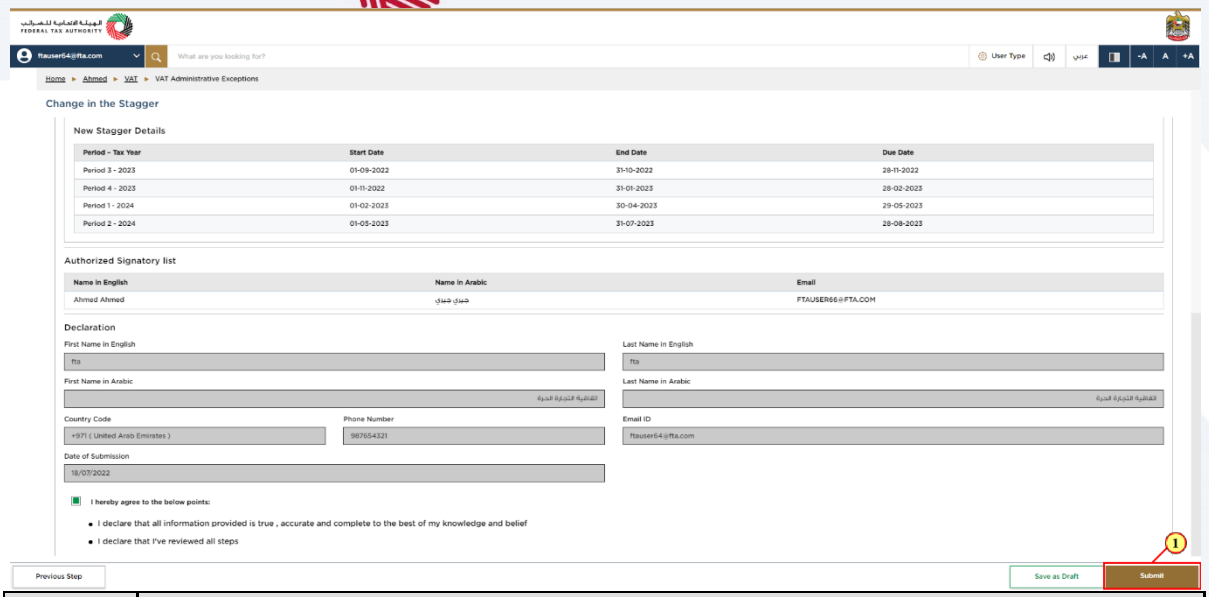
Review and Declaration



Step	Action
(1)	After carefully reviewing all of the information entered on the application, mark the checkbox to declare the correctness of the information provided in the application.

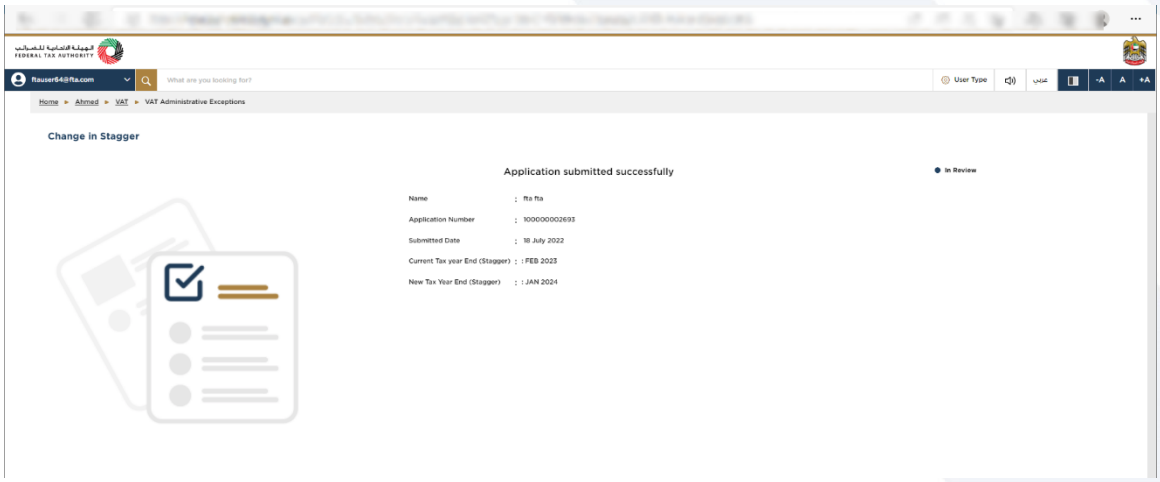


	This section will help you to make sure that you have completed the change in stagger application correctly and included the documents we have asked you to send.



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

Post Application Submission



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

What's next?

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

Correspondences

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FEDERAL TAX AUTHORITY
إمـــارات تـاكـس
EMARATAX

Taxpayer receives the following correspondences:

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

Thank you