



إمارات تاكس  
EMARATAX

## Tax Group Deregistration User Manual

Date: Oct 2022

Version 1.0.0.0

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## Document Control Information

### Document Version Control

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

### Annexure

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

S. No	User Manual Name	Description
1	Register as Online User	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website and create an EmaraTax account with the FTA.
2	Manage online user profile	This manual is prepared to provide you an understanding on Login process, user types, forgot password and modify online user profile functionalities.
3	User Authorisation	This manual is prepared to provide you an understanding on Account Admin, Online User, and Taxable Person account definitions and functionalities.
4	Taxable person dashboard	This manual is prepared to help the following 'Taxable person' users to navigate through their dashboard in the Federal Tax Authority (FTA) EmaraTax Portal: <ul style="list-style-type: none"> <li>• Registered for VAT</li> <li>• Registered for Excise</li> <li>• Non-registered Taxpayer</li> <li>• Tax Group</li> <li>• Warehouse Keeper</li> <li>• Freight Forwarder/VAT Clearing Company (TINCO)</li> <li>• Excise Tax Clearing Company (TINCE)</li> </ul>
5	Link TRN to email address	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website to Link TRN to New Email Address.



## Navigating through EmaraTax

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

Button	Description
<b>In the Portal</b>	
<b>User types</b>	This is used to toggle between various personas within the user profile such as Taxable Person, Tax Agent, Tax Agency, Legal Representative etc
	This is used to enable the Text to Speech feature of the portal
<b>English</b>	This is used to toggle between the English and Arabic versions of the portal
-A    A    +A	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
<b>Manage Account</b>	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
<b>Log Out</b>	This is used to log off from the portal
<b>In the Business Process application</b>	
<b>Previous Step</b>	This is used to go the Previous section of the Input Form
<b>Next Step</b>	This is used to go the Next section of the Input Form
<b>Save as Draft</b>	This is used to save the application as draft, so that it can be completed later
1      2	This menu on the top gives an overview of the various sections within the application. All the sections need to be completed in order to submit the application for review. The Current section is highlighted in Blue and the completed sections are highlighted in green with a checkmark.

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## Tax Group De-Registration

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## Introduction



This manual is prepared to help a VAT Tax Group representative member to navigate through the Federal Tax Authority (FTA) EmaraTax portal and submit a Tax Group deregistration application. This can only be done if the Tax Group has been registered at least 12 months prior to the current date. The representative member must login into their e-Services account to initiate the deregister Tax Group 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.



The screenshot shows the 'Create New Taxable Person Profile' interface. At the top left, there's a navigation bar with 'HOME', 'OTHER SERVICES', and 'MY CORRESPONDENCE'. On the right, there are 'User Type' dropdowns, 'Logout', and zoom controls. Below the navigation, a sub-header says 'Create New Taxable Person Profile'. Underneath, a section titled 'Taxable Person List' is highlighted with a red box. It contains a search bar with the placeholder 'Search by TRN Number or Taxable Person' and a 'Search' button. Below the search bar is a table with six rows, each representing a taxable person: Company A, Company B, Company C, ABC Company, Company D, and ABCD Company. Each row has a 'View' button and a '...' button. Below this table is another section titled 'Tax Group List' with a similar search interface and a table containing two entries: ABC Company and ABCD Company.

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



## Tax Group List

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



# EmaraTax Tax Group dashboard

The screenshot shows the EmaraTax Tax Group dashboard. On the left, there's a sidebar with navigation links: HOME, ABC COMPANY (selected), VAT, PAYMENTS, MY CORRESPONDENCE, and USER AUTHORIZATION. The main content area has a search bar at the top. Below it, there's a section titled 'Required Actions' with three items:

- Due Date: 28/07/2020 Description: VAT - Return submission pending for the period Stagger 2 Period 3 - Sep 2020 to Nov 2020
- 28/03/2021 VAT - Return submission pending for the period Stagger 2 Period 4 - Dec 2020 to Feb 2021
- 28/06/2021 VAT - Return submission pending for the period Stagger 2 Period 1 - Mar 2021 to May 2021

Below this is a 'Registration Overview' section with two cards: 'Tax Group' (TRN: 000636925800003, Active) and 'Tax Group Members' (7 Member(s)). A yellow circle with an 'i' points to the 'Actions' button under the Tax Group card. Further down, there's a 'My Reports' section, 'QUICK LINKS' (tax.gov.ae, Help Center, Glossary, Sitemap), 'OTHER LINKS' (What's New, FAQs, Contact Us, Complaints and Inquiries), and 'FOLLOW US' (social media icons). At the bottom, there's a footer with links to Government.ae, Disclaimer, Terms and Conditions, Accessibility, Privacy Policy, Sitemap, and Customer Charter.

Step	Action
(1)	Click on 'Actions'



The screenshot shows the 'ABC Company' page under 'ABC COMPANY'. In the 'Actions' dropdown, the 'Deregister' option is highlighted with a red box and circled with a red number 1.

Step	Action
(1)	Select 'Deregister' to initiate the Tax Group De-Registration application.



# Guidelines and Instructions

Screenshot of the Federal Tax Authority website showing the 'Tax Group De-Registration' application page.

The page includes:

- User navigation: Home, Super Market, Tax Group Registration Application History, Tax Group - De-Registration.
- Application status: No. of form sections (3 sections), Expected time to complete this application (45 minutes), Expected fees for this service (Free of charge).
- Required Templates: N/A.
- Required Documents: It will be necessary for you to prepare the following information in an appropriate format signed and stamped by the authorized signatory and include it in your online application:
  - Deregistering based on being no longer to meet the requirements for registration as a Tax Group:
    - Proof of no longer being eligible to remain registered as Tax Group
    - Change in Group structure of the business
  - Other:
    - Financial Audit Report
 Accepted file types are PDF, Excel, Docs, JPG, PNG and JPEG. The individual file size limit is 5 MB.
- Service Details: About the service, Eligibility Criteria, Service steps, FAQs.
- Confirmation: I confirm that I have read the above instructions and guidelines.
- Action buttons: Back, Start.



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

Screenshot of the Federal Tax Authority website showing the Tax Group De-Registration application process.

The page title is "Tax Group De-Registration". Key sections include:

- No. of form sections:** 3 sections
- Expected time to complete this application:** 45 minutes
- Expected fees for this service:** Free of charge

**Required Templates:** N.A.

**Required Documents:**

It will be necessary for you to prepare the following information in an appropriate format signed and stamped by the authorized signatory and include it in your online application:

- Proof of no longer being eligible to remain registered as Tax Group
- Change in Group structure of the business
- Financial Audit Report

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

**Service Details:**

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

**I confirm that I have read the above instructions and guidelines**  1

**Action Buttons:**

- Back
- Start

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

Screenshot of the Federal Tax Authority website showing the 'Tax Group De-Registration' application page.

The page includes the following sections:

- User Information:** Includes a dropdown for 'User Type' (selected as 'User'), a search bar, and a 'Print' button.
- Breadcrumbs:** Home > Super Market > Tax Group Registration Application History > Tax Group - De-Registration
- Section Headers:** Tax Group De-Registration, Expected time to complete this application (45 minutes), and Expected fees for this service (Free of charge).
- Required Templates:** N/A
- Required Documents:** A list of documents required for deregistration, including Proof of no longer being eligible to remain registered as Tax Group, Change in Group structure of the business, and Financial Audit Report. Accepted file types are PDF, Excel, Docs, JPG, PNG and JPEG. Individual file size limit is 5 MB.
- Service Details:** About the service, Eligibility Criteria, Service steps, and FAQs.
- Instructions:** A checkbox for confirming reading of instructions and guidelines.
- Action Buttons:** Back, Start (highlighted with a red circle and the number 1).

Step	Action
(1)	Click 'Start' to initiate the Tax Group De-Registration application.



Step	Action
(1)	<ul style="list-style-type: none"> <li>Before submitting the deregistration application, ensure that the details in the VAT profile of each member, including bank details are up to date.</li> <li>Click 'Edit / Review' if you want to modify your bank details before proceeding with the deregistration application.</li> <li>Click 'Proceed to Deregistration' if you want to proceed directly to the Tax Group deregistration application.</li> </ul>



# De-Registration Information

	<ul style="list-style-type: none"> <li>The application is divided into a number of short sections which deal with various aspects of the Tax Group De-Registration process. The progress bar displays the number of sections required to complete the application. The section you are currently in, is highlighted as blue. Once you progress to the next section successfully, the previous section will be highlighted as green.</li> <li>In order to move from one section to the next, all mandatory fields of the current section must be completed. Any field that is not marked as 'Optional' is mandatory and must be entered.</li> <li>Ensure that, the data you enter in the application, is matching to the relevant supporting documents, in order to avoid rejection or resubmission of your application.</li> </ul>
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Step	Action
(1)	<ul style="list-style-type: none"> <li>Select the basis, on which you are de-registering from VAT.</li> <li>Based on the basis of deregistration selected, the input fields will vary. Provide the details and upload all the mandatory documents.</li> <li>Enter the Effective Date for De-registration.</li> <li>Upload supporting documents</li> </ul>



- i
  - For a UAE Government body, EmaraTax provides additional fields to provide the Cabinet Decision Number, reason, date and attachments fields in order to proceed with the De-Registration application.
  - Registrant should specify the estimated effective date of disbanding the Tax Group and provide the reason for such date.



Screenshot of the Federal Tax Authority website showing the 'Tax Group De-Registration' process.

The page displays three steps:

- De-Registration Information**
- Member Status at De-Registration**
- Review & Declaration**

**De-Registration Information** section:

- The effective date of De-Registration is set to 12/05/2022.
- Basis of De-Registration: Tax group no longer meets the Tax Group conditions as per VAT Legislations.
- Unused Supporting Documents: A green button labeled 'Add/View(0)' is shown.
- File upload area: 'Drag files here' with file format restrictions (PDF, DOC) and a maximum of 3 files.

**Review & Declaration** section (partially visible):

- A star icon is present.
- Buttons: 'Cancel', 'Save as Draft', and a highlighted 'Next Step' button.

**Step Action** table:

Step	Action
(1)	Click Next Step to proceed to the 'Member Status at De-Registration' section.



# Members Status at De-Registration

TRN/TIN	Legal Name of the Member (EN)	Legal Name of the Member (AR)	Action	Status
100636921700003	ABC Company	أب سي	Input Turnover	Update Required <span style="color:red;">!</span>
100635199700003	Company B	شركة ب	Input Turnover	Update Required <span style="color:red;">!</span>
100635035700003	Company A	أب سي إيه	Input Turnover	Update Required <span style="color:red;">!</span>

Do any member own any capital assets subject to the capital assets scheme when the application takes effect?  Yes  No (circled 1)

Will any of the Member be partly exempt if this change takes place?  Yes  No

Has any proposed Group Member made or received any pre-payment or down-payment in respect of any supply, or all of which is to be delivered after it has joined the group?  Yes  No

Do any of the Members expect to incur tax after having left the group which relates to any supply (including any disregarded intra-Group supply) which it made whilst still a Member of the Group?  Yes  No

Step	Action
(1)	<ul style="list-style-type: none"> <li>You are required to provide the details of each of the group member to accurately arrive at the TRN status of each of the members.</li> <li>Click on 'Input Turnover' to update the turnover details of each member in the Tax Group.</li> </ul>

Screenshot of the Federal Tax Authority (FTA) Tax Group De-Registration portal. The page shows the 'Tax Group De-Registration' process, specifically the 'Member Turnover' section. The 'Update' button is highlighted with a red box and a yellow circle containing the number '1'.

Step	Action
(1)	Enter the Taxable supplies and Taxable expenses details and click on 'Update'.



Screenshot of the Federal Tax Authority website showing the 'Tax Group De-Registration' process. The page includes a navigation bar, search bar, and tabs for 'De-Registration Information', 'Members Status at De-Registration', and 'Review & Declaration'. A red box highlights the 'Review & Declaration' section, which contains four questions with radio button options. A yellow circle with the number '1' is placed over the first question. Below the form is a table titled 'Previous Step' with one row.

Step	Action
(1)	Enter the answers to the question and add the respective members.



Screenshot of the Federal Tax Authority website showing the 'Tax Group De-Registration' process.

The main page displays the following steps:

- De-Registration Information (Step 1)
- Members Status at De-Registration (Step 2)
- Review & Declaration (Step 3)

**Members Status at De-Registration**

THU/TIN	Legal Name of the Member (EN)	Legal Name of the Member (AR)	Action	Status
100363921700003	ABC Company	أب سي	Input Turnover	Updated ✓
100635139700003	Company B	شركة ب	Input Turnover	Updated ✓
100635033700003	Company A	شركة أ	Input Turnover	Updated ✓

Questions and responses:

- Do any member own any capital assets subject to the capital assets scheme when the application takes effect?  Yes  No
- Will any of the Member be partly exempt if this change takes place?  Yes  No
- Has any proposed Group Member made or received any pre-payment or down-payment in respect of any supply, or all of which is to be delivered after it has joined the group?  Yes  No
- Do any of the Members expect to incur tax after having left the group which relates to any supply(including any disregarded intra-Group supply) which it made whilst still a Member of the Group?  Yes  No

Buttons at the bottom:

- Previous Step
- Cancel
- Save as Draft
- Next Step (highlighted with a red circle)

**Previous Step**

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



# Review and Declaration

Screenshot of the 'Tax Group De-Registration' application form on the abcfat.ae website.

**Tax Group De-Registration**

Do any member own any capital assets subject to the capital assets scheme when the application takes effect?  Yes  No

Will any of the Member be partly exempt if this change takes place?  Yes  No

Has any proposed Group Member made or received any pre-payment or down-payment in respect of any supply, or all of which is to be delivered after it has joined the group?  Yes  No

Do any of the Members expect to incur tax after having left the group which relates to any supply(including any disengaged intra-Group supply) which it made whilst still a Member of the Group?  Yes  No

**Declaration and Authorized Signatory**

Authorized Signatory List

Name in English	Name in Arabic	Email ID
ABC Company	أب سي سي	abcof64@abc.com

First Name in English: ali      Last Name in English: ali  
 First Name in Arabic: علی      Last Name in Arabic: علی  
 Country Code: +971 (United Arab Emirates)      Phone Number: 987654321  
 Date of Submission: 13/09/2022

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

Previous Step      Cancel      Save as Draft      Submit

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



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

**Section 1: General Questions**

- Do any member own any capital assets subject to the capital assets scheme when the application takes effect? (Yes)
- Will any of the Member be partly exempt if this change takes place? (No)
- Has any proposed Group Member made or received any pre-payment or down-payment in respect of any supply, or all of which is to be delivered after it has joined the group? (No)
- Do any of the Members expect to incur tax after having left the group which relates to any supply(including any disregarded intra-Group supply) which it made whilst still a Member of the Group? (No)

**Section 2: Declaration and Authorized Signatory**

Authorized Signatory List:

Name in English	Name in Arabic	Email ID
ABC Company	أب سي سي	abcc06@abc.com

First Name in English: ali Last Name in English: id First Name in Arabic: علی Last Name in Arabic: علی Country Code: +971 (United Arab Emirates) Phone Number: 987654321 Email ID: abc06@abc.com Date of Submission: 12/09/2022

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

**Step Progress:** Step 1 of 1

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

Screenshot of the Federal Tax Authority website showing the 'Tax Group De-Registration' application form.

The form includes the following sections:

- Do any member own any capital assets subject to the capital assets scheme when the application takes effect?** (Yes  No )
- Will any of the Member be partly exempt if this change takes place?** (Yes  No )
- Has any proposed Group Member made or received any pre-payment or down-payment in respect of any supply, or all of which is to be delivered after it has joined the group?** (Yes  No )
- Do any of the Members expect to incur tax after having left the group which relates to any supply (including any disregarded intra-Group supply) which it made whilst still a Member of the Group?** (Yes  No )
- Declaration and Authorized Signatory**
- Authorized Signatory List** (Table):
 

Name in English	Name in Arabic	Email ID
ABC Company	أب سي سي	abcc064@abc.com
- First Name in English**: ab  
**Last Name in English**: cd  
**First Name in Arabic**: ع  
**Last Name in Arabic**: ن  
**Country Code**: +971 (United Arab Emirates)  
**Date of Submission**: 12/09/2022
- I Declare that all information provided is true, accurate and complete to best of my knowledge and belief** ()

Buttons at the bottom: Previous Step, Cancel, Save as Draft, **Submit** (highlighted with a green circle and the number 1).

Step	Action
(1)	Click 'Submit' to submit Tax Group De-Registration application.



# Post Application Submission

The screenshot shows a digital interface for the Federal Tax Authority. At the top, there's a search bar with placeholder text 'What are you looking for?' and a user profile icon. Below the header, a navigation menu includes 'Home', 'ABC Company', and 'Tax Group De-Registration'. The main content area is titled 'Tax Group De-Registration' and displays a success message: 'Application Submitted Successfully'. It shows the following details:

- Name: ABC Company
- Reference Number: 100130000081
- Submitted Date: 12 September 2022

Below this, there's a section titled 'What Next?' containing a bulleted list of steps for the applicant. To the right of the main content, there's a sidebar with a small icon and some text.

**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 pre-approve, reject or resubmit for additional information and notify the applicant 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.
- Read the "What Next" and "Important Notes".



## Correspondences

**After submission, Taxpayer receives the following correspondences:**

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



Thank you