



إمارات تاكس
EMARATAX

Change in Length of the Tax Period - User Manual

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Document Control Information

Document Version Control

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Annexure

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

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



Navigating through EmaraTax

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

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

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 Length of Tax Period

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Introduction



This manual is prepared to help a registered VAT taxpayer to navigate through the Federal Tax Authority (FTA) EmaraTax portal and apply to change the length of the Tax Period. The user must login into their EmaraTax account and open the respective VAT tile, 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.



The screenshot shows the 'Create New Taxable Person Profile' page. At the top left, there's a 'Taxable Person List' link with a red box around it. Below it is a search bar with the placeholder 'Search by TIN or Name of Taxable Person'. The main area displays three entries: 'Ahmed' (View), 'Shareef' (View), and 'NOUSHAD KUTTAN AATIFF MURJIA' (View). At the bottom of the page, there's a footer with links like 'QUICK LINKS', 'OTHER LINKS', and 'FOLLOW US'.

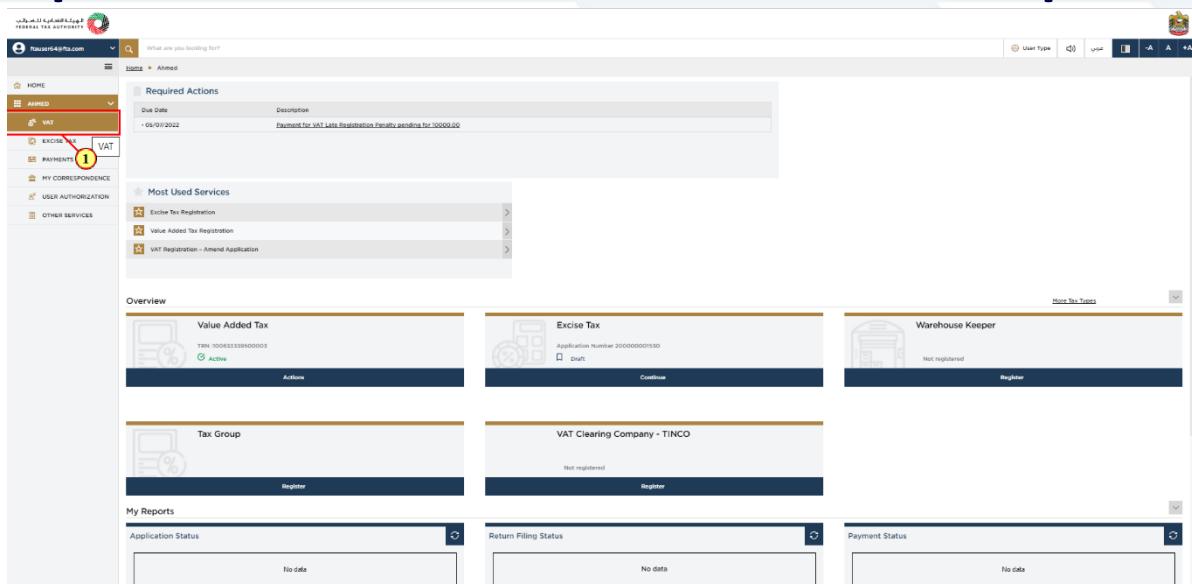
Step	Action
(1)	On successful login, the Taxable Person list screen is displayed. It displays the list of the Taxable Person linked to your EmaraTax user profile. If there are no Taxable Person linked to your user profile, this list will be empty and you would need to create a Taxable Person.



The screenshot shows the 'Taxable Person List' section of the website. It displays a grid of profiles with columns for name, profile picture, and three dots. The first profile, 'Ahmed', has a red box around its 'View' button. The second profile, 'Hussain', has a yellow circle with the number '1' pointing to its 'View' button. Other profiles visible include 'Shareef' and 'NOUSHAD KUTTAN AATIFF MUGHNAI'.

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

Open the VAT Administration and Exceptions



The screenshot shows the FTA portal interface. The left sidebar has a dropdown menu for 'AHMED' which is expanded, showing 'VAT' with a yellow circled '1'. Other options include 'EXCISE', 'PAYMENTS', 'MY CORRESPONDENCE', 'USER AUTHORIZATION', and 'OTHER SERVICES'. The main content area has a 'Required Actions' section with a single item: 'Due Date: 05/01/2022 Description: Payment for VAT Late Registration Penalty pending for 10000.00'. Below this is a 'Most Used Services' section with three items: 'Excise Tax Registration', 'Value Added Tax Registration', and 'VAT Registration - Amend Application'. The 'Overview' section contains four cards: 'Value Added Tax' (Active), 'Excise Tax' (Draft), 'Warehouse Keeper' (Not registered), and 'Tax Group' (Register). The 'My Reports' section has three empty boxes for 'Application Status', 'Return Filing Status', and 'Payment Status', all showing 'No data'.

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

The screenshot shows the user interface for filing VAT administrative exceptions. The left sidebar has a 'VAT' section selected. Under 'VAT Other Services', there is a tile for 'VAT Administrative Exceptions'. A red box highlights the 'View All' button on this tile, with a circled '1' indicating the step. The main content area shows a summary of requests: 'VAT 311' with '0 Total Requests' and 'VAT Returns' with '0 Total Requests'. The bottom of the page includes standard links like 'QUICK LINKS' (Tax Guide, Help Center, Glossary, Stamp) and 'OTHER LINKS' (What's New, FAQ's, Contact Us, Complaints and Suggestions), along with social media icons and a 'Customer Charter' logo.

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



New request

The screenshot shows the VAT - Administrative Exceptions Request page. The URL is [https://taxes4u.ae/FederalTaxAuthority/VAT/AdministrativeExceptions](#). The page title is 'VAT - Administrative Exceptions Request'. On the left, there's a sidebar with navigation links: HOME, AHMED, VAT, EXCISE TAX, PAYMENTS, MY CORRESPONDENCE, USER AUTHORIZATION, and OTHER SERVICES. The main content area has columns for 'Form Reference Number', 'Date of Request', 'Status', and 'Action'. A message at the bottom says 'No records found, please click on 'New Request' to initiate a new VAT Administrative Exception'. The 'New Request' button is highlighted with a red box and a circled '1'.

Step	Action
(1)	The page displays the list of applications submitted in past for VAT administrative exceptions. To start a new application, click 'new request'.



Step	Action
(1)	From the VAT Administrative Exceptions application list, select Change in the Length of tax period and click on 'Proceed'.



Guidelines and Instructions

Screenshot of the Federal Tax Authority website showing the 'VAT Administrative Exception - Change in the Length of the Tax period' application page.

The page includes:

- Header: FEDERAL TAX AUTHORITY, UAE GOVERNMENT, دولة الإمارات العربية المتحدة
- Search bar: What are you looking for?
- Breadcrumbs: Home > Services > VAT
- Section title: VAT Adminstrative Exception - Change in the Length of the Tax period
- Information boxes:
 - No. of form steps: 2 steps
 - Expected time to complete this application: 45 minutes
 - Expected fees for this service: Free of charge
- Tutorial Materials: Watch Video Tutorial, Download User Manual
- Required Templates: N/A
- Required Documents: It will be necessary for you to prepare the following information in an appropriate format and include it in your online application. You will be required to support the factual and legal grounds on which the request is based e.g., sample invoices, contracts, payment slips or others, depending on the category you fall under. Please refer to the 'Eligibility Criteria' section for more details.
- When applying 'Half Yearly' category: If you wish to change the length of your tax period to half yearly, you will have to select the category which you fall under. Each category has its own set of rules and requirements.
- The categories and their corresponding requirements to be provided while completing your application are as follow:

 - Individual:**
 - Total value of invoices issued in the preceding 12 months
 - Total tax paid in the preceding 12 months
 - Taxable supplies in the preceding 12 months
 - Small and medium enterprises (SME) with funding:**
 - Total tax paid in the preceding 12 months
 - Total taxable supplies in the preceding 12 months
 - SME without funding:**
 - Total tax paid in the preceding 12 months
 - Total taxable supplies in the preceding 12 months
 - Whether the registrant expects any change in the business model, which may result in a change of refund position**

- Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 5 MB.

Service Details: About the service, Eligibility Criteria, Service steps, FAQs.

Bottom right: Back, Cancel, Start.

A red box highlights the checkbox: I confirm that I have read the above instructions and guidelines. A yellow circle with an 'i' is placed next to the checkbox.

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



Screenshot of the Federal Tax Authority website showing the 'VAT Administrative Exception - Change in the Length of the Tax period' application page.

The page includes:

- Header: Home > Companies > VAT
- Search bar: What are you looking for?
- User Type: User
- Print, Zoom, and Refresh icons.
- Section: VAT Administrative Exception - Change in the Length of the Tax period
- Information: No. of form steps (2 steps), Expected time to complete this application (45 minutes), Expected fees for this service (Free of charge).
- Required Documents: A list of required documents including invoices, tax slips, and tax returns for the previous 12 months.
- Service Details: About the service, Eligibility Criteria, Service steps, FAQs.
- Instruction: I confirm that I have read the above instructions and guidelines.
- Action Buttons: Back, Cancel, Start (highlighted with a yellow circle).

Step	Action
(1)	Click 'Start' to initiate the application for changing the length of tax period.



Request Details

Detailed description

The screenshot shows the 'Request Details' page of the Federal Tax Authority website. The 'Detailed description' section is highlighted with a red box. Inside the box, there is a text input field containing the text '1000 words'. Above this field, a placeholder text says 'Please provide a detailed description for why you are requesting an administrative exception.' To the right of the input field, there is a file upload section with a 'Add' button and a 'Drop files here' placeholder. Below the input field, there are dropdown menus for 'Current Filing Frequency' (set to 'Quarterly (3 Months)') and 'New Filing Frequency' (set to 'Half Yearly criteria'). There is also a text input field for 'Number of invoices issued in preceding 12 months' and a dropdown menu for 'Reason for Constant Refund'. At the top right of the page, there are buttons for 'User Type' and 'Review & Declaration'. A yellow circle labeled '1' points to the 'Detailed description' input field, and another yellow circle labeled '2' points to the 'Review & Declaration' button.

Step	Action
(1)	<ul style="list-style-type: none"> Your TRN, Entity, Legal Name will be auto populated by the system. Enter the detailed description for the reason of changing the Tax Period and upload supporting document.



New Filling Frequency

Screenshot of the 'New Filing Frequency' application form on the Federal Tax Authority website.

Change in the Length of the Tax Period

Please provide a detailed description for why you are requesting an administrative exception
Testing

Please provide any documentary proof to support the factual and legal grounds on which the request is based (e.g. sample invoices, contracts, payment slips or others)
Upload Document Drag file here (optional) Max file size: 10 MB Format: PDF, DOC Max No. of files: 3

Current Filing Frequency
Quarterly (3 Months)

New Filing Frequency
Monthly (1 Month) (1)

Number of invoices issued in preceding 12 months

Reason for Constant Refund

The Change in Length of tax period request is subject to approval by PTA.
You will receive communication after your change in Length of tax period application has been approved.

New Tax Period Details

Period - Tax Year	Start Date	End Date	Due Date
September 2022	01-09-2022	30-09-2022	20-10-2022
October 2022	01-10-2022	31-10-2022	20-11-2022
November 2022	01-11-2022	30-11-2022	20-12-2022
December 2022	01-12-2022	31-12-2022	30-01-2023

Step Action

(1)	<ul style="list-style-type: none"> Your current Filing frequency and period is auto populated by the system. Enter the new Filing Frequency and all mandatory details.
-----	--

Previous Step



Review the new filing dates

Screenshot of the Federal Tax Authority (FTA) website showing the 'Change in the Length of the Tax Period' application form.

The form includes fields for:

- Reason for Request:** Please provide a detailed description for why you are requesting an administrative exception. (Text area: Testing)
- Document Upload:** Please provide any documentary proof to support the factual and legal grounds on which the request is based (e.g. sample invoices, contracts, payment slips or other). (File upload field: Max file size: 10 MB, Format: PDF, DOC, Max No. of files: 3)
- Current Filing Frequency:** Quarterly (3 Months)
- New Filing Frequency:** Monthly
- Number of Invoices Issued in preceding 12 months:** (Text area: 100)
- Reason for Constant Refund:** (Text area: Not applicable)
- Note:** The Change in Length of tax period request is subject to approval by PTA. You will receive communication after your change in Length of tax period application has been approved.

New Tax Period Details:

Period - Tax Year	Start Date	End Date	Due Date
September 2022	01-09-2022	30-09-2022	20-10-2022
October 2022	01-10-2022	31-10-2022	20-11-2022
November 2022	01-11-2022	30-11-2022	20-12-2022
December 2022	01-12-2022	31-12-2022	30-01-2023

Actions:

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

Step	Action
(1)	System will display the tax period as per the new frequency selected. Please review the new tax period dates.



Screenshot of the Federal Tax Authority website showing the 'Change in the Length of the Tax Period' application form.

The form includes fields for:

- Reason:** Please provide a detailed description for why you are requesting an administrative exception. (Text area)
- Upload Document:** Max file size: 15 MB. (File upload field)
- Current Filing Frequency:** Quarterly (3 Months). (Dropdown menu)
- New Filing Frequency:** Monthly. (Dropdown menu)
- Number of Invoices issued in preceding 12 months:** (Text area)
- Current Filing period:** Jun 2022 to Aug 2022. (Text area)
- Is it yearly criteria:** (Text area)
- Reason for Constant Refund:** (Text area)

Information at the bottom:

- The Change in Length of tax period request is subject to approval by PTA.
- You will receive communication after your change in Length of tax period application has been approved.

New Tax Period Details:

Period - Tax Year	Start Date	End Date	Due Date
September 2022	01-09-2022	30-09-2022	28-10-2022
October 2022	01-10-2022	31-10-2022	28-11-2022
November 2022	01-11-2022	30-11-2022	28-12-2022
December 2022	01-12-2022	31-12-2022	30-01-2023

Next Step:

Step	Action
(1)	Click on 'Next Step', to proceed to the 'Review and Declaration' section.

Save as Draft Next Step



Review and Declaration

Screenshot of the 'Change in length of the tax period' application form on the Federal Tax Authority website.

Change in length of the tax period

New Filing Frequency

Current filing frequency	New filing frequency
Quarterly (3 Months)	Monthly

Reason for Constant Refund

New Tax Period Details

Period - Tax Year	Start Date	End Date	Due Date
September 2022	01-09-2022	30-09-2022	28-10-2022
October 2022	01-10-2022	31-10-2022	28-11-2022
November 2022	01-11-2022	30-11-2022	28-12-2022
December 2022	01-12-2022	31-12-2022	30-01-2023

Authorized Signatory list

Name in English	Name in Arabic	Email
Ahmed Ahmed	أحمد أحمد	PTAUSER6@FTA.COM

Declaration

I hereby agree to the below points:

- I declare that the information provided is true, accurate and complete to the best of my knowledge and belief
- I declare that I've **1** read all steps

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.
-----	---





FEDERAL TAX AUTHORITY

What are you looking for?

User Page | Log Out | Help | Print | A | A | A | A

[Home](#) > [Forms](#) > [VAT](#) > [VAT Administrative Exceptions](#)

Change in the Length of the Tax Period

Current Filing Frequency	July 2022 to Aug 2022
Quarterly (3 months)	Half Yearly criteria
New Filing Frequency	
Monthly	
Number of invoices issued in preceding 12 months	Reason for Consent Refund

New Tax Period Details

Period - Tax Year	Start Date	End Date	Due Date
September 2022	01-09-2022	30-09-2022	28-10-2022
October 2022	01-10-2022	31-10-2022	28-11-2022
November 2022	01-11-2022	30-11-2022	28-12-2022
December 2022	01-12-2022	31-12-2022	30-01-2023

Authorized Signatory list

Name in English	Name in Arabic	Email
Ahmed Ahmed	الدكتور احمد	PTAUSERS6@FTA.COM

Declaration

First Name in English	Last Name in English
Ita	Ita
First Name in Arabic	Last Name in Arabic
	الدكتور احمد
Country Code	Phone Number
+971 (United Arab Emirates)	050764321
Date of Submission	Email ID
18/01/2022	tausert@ita.com

I hereby agree to the below points:

- I declare that all information provided is true, accurate and complete to the best of my knowledge and belief
- I declare that I've reviewed all steps

[Save as Draft](#) [Submit](#)



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



Searched for: What are you looking for?

Home ▶ Admin ▶ VAT ▶ VAT Administrative Exceptions

User Type: Log Out Print A A

Change in the Length of the Tax Period

Current Filing Frequency: Quarterly (3 Months)
New Filing Frequency: Monthly
Number of Invoices issued in preceding 12 months:

Warren's Change Period: Jun 2022 to Aug 2022
Half Yearly criteria:

Reason for Constant Refund:

New Tax Period Details

Period = Tax Year	Start Date	End Date	Due Date
September 2022	01-09-2022	20-10-2022	28-10-2022
October 2022	01-10-2022	20-11-2022	28-11-2022
November 2022	01-11-2022	20-12-2022	28-12-2022
December 2022	01-12-2022	31-12-2022	30-01-2023

Authorized Signatory list

Name in English	Name in Arabic	Email
Ahmed Ahmed	أحمد أحمد	PTAUSER99@FTA.COM

Declaration

First Name in English: Ra
First Name in Arabic: رأ

Last Name in English: Ra
Last Name in Arabic: رأ

Country Code: +971 (United Arab Emirates)
Phone Number: 96610543201
Email ID: Rauser94@ta.com

Date of Submission: 10/09/2022

I hereby agree to the below points:
 I declare that all information provided is true, accurate and complete to the best of my knowledge and belief.
 I declare that I've reviewed all steps.

Save as Draft Submit

1

Previous Step Next Step

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



Post Application Submission

The screenshot shows a user interface for the Federal Tax Authority (FTA) website. At the top, there is a navigation bar with the FTA logo, a search bar, and user account information. Below the navigation bar, a breadcrumb trail indicates the user's path: Home > Ahmed > VAT > VAT Administrative Exceptions. The main content area displays a success message: "Application submitted successfully". It includes a small icon of a document with a checkmark. To the right of the message, it says "● In Review". Below the message, there is a table with the following data:

Name	:	fta fta
Application Number	:	100000002691
Submitted Date	:	18 July 2022
Current Filing Frequency	:	Quarterly
New Filing Frequency	:	Monthly

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 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

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