



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
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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"> <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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## Change in Stagger

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## Introduction

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.



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 AATIF MURHIA' (View). At the bottom, 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' page. At the top, there is a search bar with placeholder text 'What are you looking for?' and a user type selector. Below the search bar, there is a 'Create New Taxable Person Profile' button. The main content area displays a grid of taxable persons. The first row contains three entries: 'Ahmed' (highlighted with a red box and a red arrow pointing to the 'View' button), 'Shareef', and 'NOUSHAD KUTTAN AATIF MUGHIA'. The second row contains two entries: 'Hussain' (highlighted with a yellow circle containing the number '1') and '...'. At the bottom of the page, there are links for 'QUICK LINKS' (tax.gov.ae, Help Center, Glossary, Sitemap) and 'OTHER LINKS' (What's New, FAQ's, Contact Us, Complaints and Suggestions). On the right, there is a 'FOLLOW US' section with icons for LinkedIn, Twitter, and YouTube. The footer includes the Government.ae logo, a customer charter link, and copyright information: '© 2021 Copyright Federal Tax Authority. This site is best viewed in Microsoft Edge Ver. 38.14393.3056.0 (Beta) version/Google Chrome (latest version)'.

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 circle containing the number '1' over it. Other options in the dropdown include 'EXCISE', 'PAYMENTS', 'MY CORRESPONDENCE', 'USER AUTHORIZATION', and 'OTHER SERVICES'. The main content area is titled 'Required Actions' and shows a single item: 'Due Date' (05/01/2022) and 'Description' (Payment for VAT Late Registration Penalty pending for 10000.00). Below this is a section titled 'Most Used Services' 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 status boxes: 'Application Status' (No data), 'Return Filing Status' (No data), and 'Payment Status' (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 shows navigation options like HOME, AHMED, VAT, EXCISE TAX, PAYMENTS, MY CORRESPONDENCE, USER AUTHORIZATION, and OTHER SERVICES. The main content area displays 'My Favorites' and 'Returns & Refunds' sections. Under 'VAT Other Services', there is a tile for 'VAT Administrative Exceptions' with a red box around the 'View All' button. A red circle with the number '1' points to the FEDERAL TAX AUTHORITY logo at the bottom left of the page.

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



## New request

Form Reference Number	Date of Request	Status	Action
100000002691	18-07-2022	Approved	***

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'.



The screenshot shows the FTA website interface. The top navigation bar includes the FTA logo, user information (rauser64@fta.com), a search bar, and various user settings. The main menu on the left is expanded to show 'VAT' under 'AHMED'. The current page is 'VAT - Administrative Exceptions Request'. A modal window titled 'VAT Administrative Exception' is open, asking to select a category for seeking an administrative exception. The option 'Change in the Stagger' is selected. A red box highlights the 'Proceed' button at the bottom of the modal, with a red circle containing the number '1' indicating the step.

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



# Guidelines and Instructions

Screenshot of the Federal Tax Authority website showing the 'VAT Administrative Exception - Change in the Stagger' service page. The page includes service details, required documents, and a step-by-step action table.

**Service Details:**

- No. of form steps: 2 steps
- Expected time to complete this application: 45 minutes
- Expected fees for this service: Free of charge

**Required Documents:**

It will be necessary for you to prepare the following information in an appropriate format and include it in your online application:  
Any document required to support this request and logo attachments which are part of the request. It based on (e.g., sample invoices, contracts, payment slips or other). Accepted file types are PDF, JPD, PNG and JPEG. The individual file size limit is 5 MB.

**Action Table:**

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

A red box highlights the checkbox labeled "I confirm that I have read the above instructions and guidelines". A yellow circle with the number "1" points to this box.



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

The page displays the following 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:**
  - It will be necessary for you to prepare the following information in an appropriate format and include it in your online application:
    - 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
  - 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
- I confirm that I have read the above instructions and guidelines**
- Start** button (highlighted with a red box and circled with a red number 1)

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



# Request Details

## Detailed description

The screenshot shows the 'Request Details' section for a 'Change in the Stagger' application. The 'Applicant Details' section includes fields for TRN (1006311339500001), Legal Name in English (Ahmed), and Legal Name in Arabic (أحمد). The 'Entry Type' is set to 'Legal Person - Incorporated'. In the 'Change in Stagger' section, there is a large text area for a detailed description, which has been highlighted with a red box and marked with a yellow circle containing the number '1'. To the right of this area, there is a note about providing documentary proof, a 'Upload Document' button, and a file upload section. Below this, the 'Current Tax year End (Stagger)' is set to 'Stagger 2 Quarterly - Year End February'. The 'Current Tax Period' is shown as 'Jun 2022 to Aug 2022'. At the bottom of the page, there is a table titled 'New Stagger Details' with one row, and buttons for 'Save as Draft' and 'Next Step'.

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



## New Stagger Details

Screenshot of the FTA e-CTS system showing the 'Change in the Stagger' application page.

The page includes:

- Header:** FTA logo, search bar, user type selection, and navigation icons.
- Breadcrumbs:** Home > Ahmed > VAT > VAT Administrative Exceptions.
- Section:** Change in the Stagger.
- Form Fields:**
  - Description: Please provide a detailed description for why you are requesting an administrative exception. (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). (optional)
  - File Size: Max file size: 15 MB
  - Format: Formats: PDF, DOC
  - File Count: Max No. of files: 3
  - Current Tax year End (Stagger): Stagger 2 Quarterly - Year End February
  - Current Tax Period: Jun 2022 to Aug 2022
  - New Stagger Details: A dropdown menu showing 'Change 1 Quarterly - Year End January' (highlighted with a red box).
  - Note: The Change of Stagger request is subject to approval by FTA. You will receive communication after your change of Stagger application has been [1] red.
- Table:** New Stagger Details table showing current tax periods and stagger details.
- Buttons:** Previous Step, Save as Draft, Next Step.

Period - Tax Year	Start Date	End Date	Due Date
Period 3 - 2023	01-09-2022	31-10-2022	28-11-2022
Period 4 - 2023	01-11-2022	31-01-2023	28-02-2023
Period 1 - 2024	01-02-2023	30-04-2023	29-05-2023
Period 2 - 2024	01-05-2023	31-07-2023	28-08-2023

**Step Action:**

Step	Action
(1)	<ul style="list-style-type: none"> <li>Your current Tax Period and Stagger is displayed on the screen by e-CTS.</li> <li>Enter the new Stagger and all mandatory details.</li> <li>Review the new Stagger details populated by the system</li> </ul>



FEDERAL TAX AUTHORITY

What are you looking for?

Home > Ahmed > VAT > VAT Administrative Exceptions

User Type:

Change in the Stagger

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 other)  
Upload Document  Drag files here (optional)  
Max file size: 15 MB Formats: PDF, DOC Max No. of files: 3

Current Tax year End (Stagger)  
Stagger 2 Quarterly - Year End February

Current Tax Period  
Jun 2022 to Aug 2022

New Stagger Details  
Stagger 1 Quarterly - Year End January

The Change of Stagger request is subject to approval by FTA.  
You will receive communication after your change of Stagger application has been approved.

New Stagger Details

Period - Tax Year			
	Start Date	End Date	Due Date
Period 3 - 2023	01-09-2022	31-10-2022	28-11-2022
Period 4 - 2023	01-11-2022	31-01-2023	28-02-2023
Period 1 - 2024	01-02-2023	30-04-2023	29-05-2023
Period 2 - 2024	01-05-2023	31-07-2023	28-08-2023

Save as Draft

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



# Review and Declaration

Screenshot of the 'Change in the Stagger' application form on the FTA website.

**New Stagger Details**

Period - Tax Year	Start Date	End Date	Due Date
Period 3 - 2023	01-09-2022	31-10-2022	28-11-2022
Period 4 - 2023	01-11-2022	31-01-2023	28-02-2023
Period 1 - 2024	01-02-2023	30-04-2023	29-05-2023
Period 2 - 2024	01-05-2023	31-07-2023	28-08-2023

**Authorized Signatory list**

Name in English	Name in Arabic	Email
Ahmed Ahmed	أحمد أحمد	FTAUSER64@FTA.COM

**Declaration**

First Name in English: fta  
First Name in Arabic: احمد  
Country Code: +971 (United Arab Emirates)  
Phone Number: 987654321  
Date of Submission: 18/07/2022

Last Name in English: its  
Last Name in Arabic: ابراهيم  
Email ID: ftauser64@fta.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 reviewed all steps.

**Previous Step** Save as Draft **Submit**

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 Type:

Home > Ahmed > VAT > VAT Administrative Exceptions

### Change in the Stagger

New Stagger Details			
Period - Tax Year	Start Date	End Date	Due Date
Period 3 - 2023	01-09-2022	31-10-2022	28-11-2022
Period 4 - 2023	01-01-2023	31-01-2023	28-02-2023
Period 1 - 2024	01-02-2023	30-04-2023	29-05-2023
Period 2 - 2024	01-05-2023	31-07-2023	28-08-2023

**Authorized Signatory list**

Name in English	Name in Arabic	Email
Ahmed Ahmed	أحمد أحمد	FTAUUSER64@FTA.COM

**Declaration**

First Name in English	fta	Last Name in English	fta
First Name in Arabic		Last Name in Arabic	
Country Code	+971 (United Arab Emirates)	Phone Number	987654321
Date of Submission	18/07/2022	Email ID	ftauuser64@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



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.

FEDERAL TAX AUTHORITY

What are you looking for?

User Type:

Home > Ahmed > VAT > VAT Administrative Exceptions

Change in the Stagger

New Stagger Details

Period - Tax Year	Start Date	End Date	Due Date
Period 3 - 2023	01-10-2022	31-10-2022	28-11-2022
Period 4 - 2023	01-01-2023	31-01-2023	28-02-2023
Period 1 - 2024	01-02-2023	30-04-2023	29-05-2023
Period 2 - 2024	01-05-2023	31-07-2023	28-08-2023

Authorized Signatory list

Name in English	Name in Arabic	Email
Ahmed Ahmed	أحمد أحمد	FTAUUSER64@FTA.COM

Declaration

First Name in English	Last Name in English
fta	fta
First Name in Arabic	Last Name in Arabic
Country Code	Phone Number
+971 (United Arab Emirates )	987654321
Date of Submission	Email ID
18/07/2022	ftauuser64@FTA.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

1

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



## Post Application Submission

The screenshot shows a computer screen displaying the FTA application submission interface. At the top, there is a navigation bar with the FTA logo and a search bar. Below the navigation bar, the URL 'Rauzer@FTA.com' is visible. The main content area displays a success message: 'Application submitted successfully'. Below this message, there is a table showing the submitted application details:

Application submitted successfully	
Name	: Itt Ha
Application Number	: 1000000002693
Submitted Date	: 10 July 2022
Current Tax year End (Stagger)	: FEB 2023
New Tax Year End (Stagger)	: JAN 2024

On the right side of the screen, there is a status indicator 'In Review' with a progress bar. A large graphic icon on the left side of the main content area depicts two overlapping documents with a checkmark and an equals sign.

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

### 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