



إمارات تاكس  
**EMARATAX**

## Making Advance Payments - When Outstanding Liabilities Exists

### User Manual

Date: Oct 2022

Version 1.0.0.0

#### Private and Confidential

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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.

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](#)



# Making Advance Payments - When Outstanding Liabilities Exists\_V0.0.0.1

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## Introduction



This manual is prepared to help a taxpayer, navigate through the Federal Tax Authority (FTA) EmaraTax website and make advance payments when there are outstanding liabilities existing in the taxpayer's account.



# Login to EmaraTax

New Here?  
If you are not registered, please sign up here.  
[Sign Up](#)

**Login**  
Welcome to the Federal Tax Authority

**Login with FTA account**

Email Address: flausser64@fta.com

Password: \*\*\*\*\*

[Forgot password?](#)

Enter Security Code: 039975

**Login with your Emirates ID**

UAE Pass provides single trusted digital identity solution for service providers

**UAE PASS**

[Login With UAE PASS](#)

**QUICK LINKS**  
fta.gov.ae  
Glossary  
Sitemap

**OTHER LINKS**  
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FAQs  
Contact Us  
Complaints and Suggestions

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Contact Us  
600 599 994

- 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/or 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 EmaraTax online user dashboard. The left sidebar has options: HOME, OTHER SERVICES, and MY CORRESPONDENCE. The main area is titled 'Taxable Person List' with a search bar. It lists three profiles: 'Uaekfo', 'Pola' (highlighted with a red box), and 'Oman' (highlighted with a yellow circle containing the number '1'). Each profile has a 'View' button.

Step	Action
(1)	On the EmaraTax online user dashboard, click the “View” button on the taxable person profile for which an advance payment is to be made.



What are you looking for?

User Type: عرب -A A +A

Excise Tax Producer Declaration (16/05/2022)  
Excise Tax Registration (15/06/2022)

**Registration Overview**

Category	Status	Details
Value Added Tax	Not registered	
Excise Tax	Active	TRN :100632988000007
Warehouse Keeper	Not registered	

Customize View

**Step Action**

(1)	Click on the “Payments” menu option.
-----	--------------------------------------



What are you looking for?

User Type:  عربى  -A  A  +A

Home > Pola > Payments

**Transaction History**

Select & Pay  Pay All

**Others**

Request for Payment Corrections	Applications Pending Payment	Advance Payments
<input type="button"/> View All	<input type="button"/> View All	<input type="button"/> Add Payment <span style="color: red;">(1)</span>

**Step Action**

(1)	<ul style="list-style-type: none"> <li>Click on “Add Payment” on the “Advance Payments” tile.</li> </ul>
-----	--



tp\_payment\_103@def.c...  What are you looking for?

Home ► Pola ► Payments ► Advance Payments

### Advance Payments

Tax Type	TRN
<input type="text" value="Excise"/> <span style="border: 1px solid red; padding: 2px;">1</span>	<input type="text" value="10063298800007"/>
Beneficiary Name	Transaction Date
Naeif	09/08/2022

You have outstanding liabilities for this tax type which must be cleared first. If you wish to make an advance payment specifically towards your next tax returns filing for this tax type, please continue with this payment which will be held on account till your next returns are filed. Once the payment is allocated to your next returns, any excess amount will be automatically allocated to any remaining outstanding liabilities.

Step	Action
(1)	<ul style="list-style-type: none"> <li>Select the Tax Type from the list.</li> </ul>



tp\_payment\_103@def.c...  What are you looking for?

Home ► Pola ► Payments ► Advance Payments

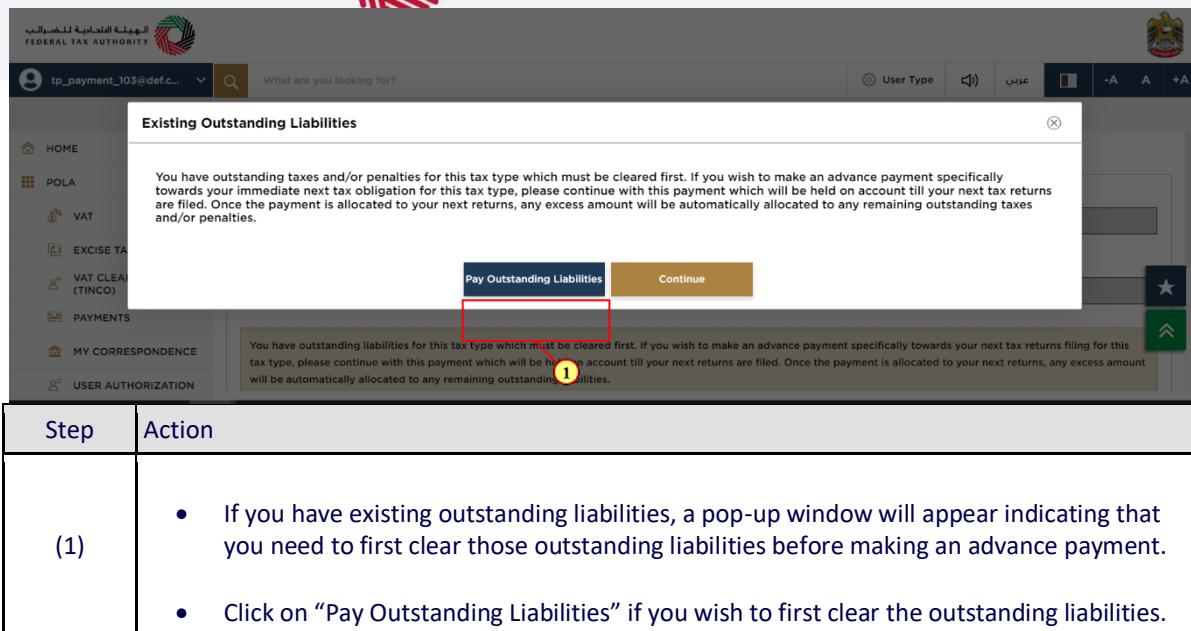
**Advance Payments**

Tax Type	TRN
Excise	10063298800007
Beneficiary Name	Transaction Date
Naeifof	09/08/2022

You have outstanding liabilities for this tax type which must be cleared first. If you wish to make an advance payment specifically towards your next tax returns filing for this tax type, please continue with this payment which will be held on account till your next returns are filed. Once the payment is allocated to your next returns, any excess amount will be automatically allocated to any remaining outstanding liabilities.



- Only those tax types for which the taxpayer has been registered with the FTA will be displayed here.
- Once you select the tax type the TRN, Beneficiary name and Transaction date will be auto-populated



Step	Action
(1)	<ul style="list-style-type: none"> <li>If you have existing outstanding liabilities, a pop-up window will appear indicating that you need to first clear those outstanding liabilities before making an advance payment.</li> <li>Click on “Pay Outstanding Liabilities” if you wish to first clear the outstanding liabilities.</li> </ul>



# Pay Outstanding Liabilities

Step	Action
(1)	<ul style="list-style-type: none"> <li>Select the outstanding liabilities you wish to pay. All the outstanding liabilities must be paid in full before making an advance payment towards future liabilities</li> </ul>



What are you looking for?

User Type:  عرب  English  -A  A  +A

Home > Pola > Payments > TOTAL EXCISE PAYMENTS DUE

Total Tax Liabilities: AED3,232,200.00 | Total Penalties: AED0.00

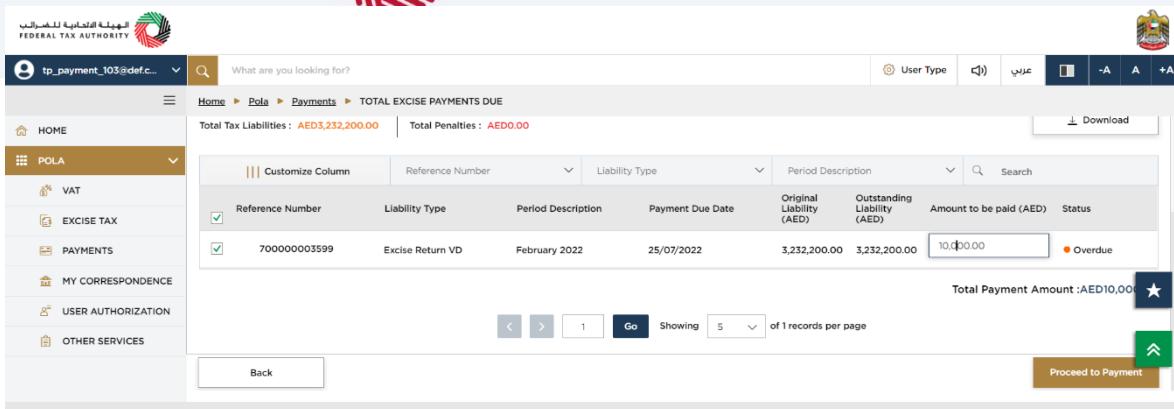
Reference Number	Liability Type	Period Description	Payment Due Date	Original Liability (AED)	Outstanding Liability (AED)	Amount to be paid (AED)	Status
700000003599	Excise Return VD	February 2022	25/07/2022	3,232,200.00	3,232,200.00	10,000.00	Overdue

Total Payment Amount : AED10,000.00

Back

Showing 5 of 1 records per page

Step	Action
(1)	<ul style="list-style-type: none"> <li>Click on Proceed to Payment</li> </ul>



The screenshot shows the FTA's digital platform interface. At the top, there's a search bar and navigation links. The main content area is titled 'TOTAL EXCISE PAYMENTS DUE'. A table lists payment details, including Reference Number, Liability Type, Period Description, Payment Due Date, Original Liability (AED), Outstanding Liability (AED), Amount to be paid (AED), and Status. One row is highlighted for an 'Excise Return VD' payment due in February 2022, with an amount of 3,232,200.00 AED. A 'Proceed to Payment' button is visible at the bottom right of the table.

 You can make your payments via Magnati Pay or GIBAN as explained later in this video.



# Make Advance Payment for Next Tax Return Filing

The screenshot shows the user interface for managing outstanding tax liabilities. On the left, there's a sidebar with links like HOME, POLA, VAT, EXCISE TA, VAT CLEAR (TINCO), PAYMENTS, MY CORRESPONDENCE, and USER AUTHORIZATION. The main content area has a heading 'Existing Outstanding Liabilities'. It contains a message about outstanding taxes and penalties, and two buttons: 'Pay Outstanding Liabilities' and 'Continue'. A red box and a yellow circle with the number '1' highlight the 'Continue' button.

Step	Action
(1)	<ul style="list-style-type: none"> <li>Click on “Continue” if you wish to make an advance payment towards your immediate next tax obligation.</li> </ul>



tp\_payment\_103@def.c...  What are you looking for?

Home > Pola > Payments > Advance Payments

You have outstanding liabilities for this tax type which must be cleared first. If you wish to make an advance payment specifically towards your next tax returns filing for this tax type, please continue with this payment which will be held on account till your next returns are filed. Once the payment is allocated to your next returns, any excess amount will be automatically allocated to any remaining outstanding liabilities.

**Reason for the advance payment:**

Payment towards your next tax return filing - March 2022  Payment towards future outstanding liabilities

**Payment Amount (AED):** 1,000.00

**i**

- When outstanding liabilities exist on your account, you can make an advance payment only towards your immediate next tax obligation. In such cases the “Reason for the Advance Payment” will be automatically selected as a Payment towards your next tax return filing and will indicate what your next return filing period is.
- You can only make a payment towards your immediate next tax obligation and not for multiple future filing periods.
- Your immediate next filing period is determined by the stagger that you are assigned as well as your most recently filed returns.
- As soon as your immediate next tax returns are filed, this advance payment amount will be used to settle those tax returns.



FEDERAL TAX AUTHORITY

tp\_payment\_103@def.c... What are you looking for? User Type: عرب -A A +A

Home > Pola > Payments > Advance Payments

HOME POLA VAT EXCISE TAX VAT CLEARING COMPANY (TINCO) PAYMENTS MY CORRESPONDENCE USER AUTHORIZATION OTHER SERVICES

You have outstanding liabilities for this tax type which must be cleared first. If you wish to make an advance payment specifically towards your next tax returns filing for this tax type, please continue with this payment which will be held on account till your next returns are filed. Once the payment is allocated to your next returns, any excess amount will be automatically allocated to any remaining outstanding liabilities.

Reason for the advance payment:

Payment towards your next tax return filing - March 2022  Payment towards future outstanding liabilities

Payment Amount (AED): 1,000.00

Back Proceed to Payment

Step	Action
(1)	<ul style="list-style-type: none"> <li>Enter the amount in AED for which you wish to make an advance payment and then click on "Proceed to Payment"</li> </ul>



## Choose Payment Method

**Select a Payment Method**

**Payment Summary**  
Excise  
Payment towards your next tax AED 1,000.00  
return filing - March 2022

Total AED 1,000.00

GIBAN Magneti Pay

Proceed to payment



You can view the payment amount under the “Payment Summary” section



## Magnati Pay Payment Method

Step	Action
(1)	<ul style="list-style-type: none"> <li>If you wish to make your payment through Magnati Pay, choose the payment method as Magnati Pay and click on “Proceed to Payment”.</li> </ul>



The screenshot shows the Federal Tax Authority (FTA) e-CTS website interface. The user is navigating through the 'Payments' section to make an advance payment. A confirmation dialog box is overlaid on the page, asking if the user wants to proceed with leaving the FTA e-CTS system. The 'Yes' button is highlighted with a red box and a yellow circle containing the number '1', indicating the next step. The dialog box also displays the total amount of AED 1,000.00.

Step	Action
(1)	Click on "Yes" to proceed

## Magnati Pay Card Payment



العربية

Select payment method

Credit / Debit / Prepaid Card

CARDHOLDER NAME	CARD EXPIRY	
FRictionless	12	2025
CARD NUMBER	CVV / CVC	
5204740000001002	***	282 1 782

Please do not click the back button or refresh the page or close the window, while the transaction is processing.  
This is a secure payment gateway using 128-bit SSL encryption.

PAYMENT TO  
**Federal Tax Authority**

TRANSACTION AMOUNT  
**AED 1000.00**  
SERVICE CHARGE  
**AED 6.80**

TOTAL  
**AED 1006.80**

Pay



- This section is for you to enter your card details which will be validated by the Magnati Pay.

## Magnati Pay Card Payment



العربية

Select payment method

Credit / Debit / Prepaid Card

CARDHOLDER NAME	CARD EXPIRY
FRictionless	12 2025
CARD NUMBER	CVV / CVC
5204740000001002	123 789

PAYMENT TO  
**Federal Tax Authority**

TRANSACTION AMOUNT

**AED 1000.00**

SERVICE CHARGE

**AED 6.80**

TOTAL

**AED 1006.80**

Pay

Please do not click the back button or refresh the page or close the window, while the transaction is processing.  
This is a secure payment gateway using 128-bit SSL encryption.

Step	Action
(1)	<ul style="list-style-type: none"> <li>You can view any charges levied by the Magnati Pay portal against the "Service Charge" tag</li> </ul>

## Magnati Pay Card Payment



العربية

Select payment method

Credit / Debit / Prepaid Card

CARDHOLDER NAME	CARD EXPIRY
FRictionless	12 2025
CARD NUMBER	CVV / CVC
5204740000001002	123 789

Please do not click the back button or refresh the page or close the window, while the transaction is processing.  
This is a secure payment gateway using 128-bit SSL encryption.

PAYMENT TO  
**Federal Tax Authority**

TRANSACTION AMOUNT  
**AED 1000.00**  
SERVICE CHARGE  
**AED 6.80**

TOTAL  
**AED 1006.80**

Pay 1

Step	Action
(1)	<ul style="list-style-type: none"> <li>Enter the Card Holder Full Name, Card Number, Expiry Date, CVV/CVC and then click on the “Pay” button.</li> </ul>

## Magnati Pay Card Payment



العربية

Select payment method

Credit / Debit / Prepaid Card

CARDHOLDER NAME

FRICITIONLESS

CARD EXPIRY

12

2025

CARD NUMBER

5204740000001002

CVV / CVC

100

282 1782

PAYMENT TO

Federal Tax Authority

TRANSACTION AMOUNT

AED 1000.00

SERVICE CHARGE

AED 6.80

TOTAL

**AED 1006.80**

Pay

Please do not click the back button or refresh the page or close the window, while the transaction is processing.  
This is a secure payment gateway using 128-bit SSL encryption.



- You will be notified on whether your payment has been processed successfully or not.
- You will then be redirected back to the EmaraTax portal. Do not close your browser or app before being redirected back to the EmaraTax portal.



## Payment Acknowledgement

The screenshot shows a payment confirmation page. At the top, there's a header with the FTA logo and a search bar. Below the header, a message says "Payment Successful". A green dot next to the word "Paid" indicates the transaction is complete. To the left of the message, there's a graphic of a hand holding a card. On the right side, there are icons for marking the transaction as important or viewing it again.

Submission Date	:	03/11/2022
Time	:	11:23:33
TRN	:	10063298800007
Legal Name	:	Naeiof Jweofo
Amount paid to FTA	:	AED 1,000.00

- 
- Once you are redirected back to the EmaraTax portal, a message will be displayed indicating that the payment was successful.
  - You will receive an email notification once the payment is processed successfully.
  - In case of a payment failure, you will be redirected back to the EmaraTax portal and a message will be displayed indicating the payment failure. You can retry the transaction or logout as required.
  - Read "What Next" and "Important" notes.



FEDERAL TAX AUTHORITY

What are you looking for?

User Type:     Language:  -A A +A

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**What Next :**

- 1) Your account will be updated with the payment received. This amount will be automatically allocated to future outstanding liabilities, or your next tax return filing based on the selection you made before making the payment
- 2) You will receive a notification via your preferred means of correspondence confirming this payment
- 3) You can view this payment in your Transaction History
- 4) You can download a copy of this receipt using the Download button below or in the future from "My Correspondence"

**Important:**  
Once your Tax Agent Registration application has been 'pre-approved' by the FTA, you will be required to take the Language proficiency test for both Arabic and English, written and spoken & the Tax Agent Qualification Standards Test. You will be notified about the test date via email.

For any queries please contact us on [www.xyz.com](http://www.xyz.com) or contact us directly at our call center number 1234567890 or email [atxyz@gmail.com](mailto:atxyz@gmail.com)

[Download](#) (1) [Back to Dashboard](#)

Step	Action
(1)	Click on the "Download" button and download the Payment acknowledgment receipt.



FEDERAL TAX AUTHORITY

What are you looking for?

User Type:     Language:  -A A +A

**What Next :**

- 1) Your account will be updated with the payment received. This amount will be automatically allocated to future outstanding liabilities, or your next tax return filing based on the selection you made before making the payment
- 2) You will receive a notification via your preferred means of correspondence confirming this payment
- 3) You can view this payment in your Transaction History
- 4) You can download a copy of this receipt using the Download button below or in the future from "My Correspondence"

**Important:**  
Once your Tax Agent Registration application has been 'pre-approved' by the FTA, you will be required to take the Language proficiency test for both Arabic and English, written and spoken & the Tax Agent Qualification Standards Test. You will be notified about the test date via email.

For any queries please contact us on [www.xyz.com](http://www.xyz.com) or contact us directly at our call center number 1234567890 or email [atxyz@gmail.com](mailto:atxyz@gmail.com)

[Download](#) [Back to Dashboard](#) 1

Step	Action
(1)	Click on the "Download" button and download the Payment acknowledgment receipt.



## GIBAN Payment Method

The screenshot shows the 'Select a Payment Method' page. On the left, a sidebar lists navigation options: HOME, POLA (selected), VAT, EXCISE TAX, PAYMENTS, MY CORRESPONDENCE, USER AUTHORIZATION, and OTHER SERVICES. The main content area has two sections: 'Payment Summary' and 'Choose Payment Method'. In 'Payment Summary', it says 'Excise' and 'Payment towards your next tax AED 1,000.00 return filing - March 2022'. Below that, 'Total AED 1,000.00' is shown. In 'Choose Payment Method', there are two options: 'GIBAN' (selected) and 'Magnati Pay'. A red circle with the number '1' is drawn around the 'Confirm Allocation' button at the bottom right of the 'GIBAN' section.

Step	Action
(1)	<ul style="list-style-type: none"> <li>If you wish to make your payment through GIBAN, choose the payment method as GIBAN and click on "Confirm Allocation"</li> </ul>



What are you looking for?

User Type



Arabic



A

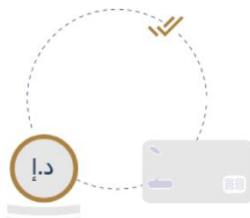


[Home](#) > [Pola](#) > [Payments](#) > [Advance Payments](#)

#### Payment Instructions

Please Initiate Payment as per the below instructions

● Pending Payment



Pay (GIBAN Number)	:	AE74868010063298800007
Payment Reference Number	:	636634
Submission Date	:	13/07/2022
Time	:	12:24:12
TRN	:	10063298800007
Legal Name	:	Naeiof

	<ul style="list-style-type: none"> <li>The payment instructions provide you with the details on how to go about making the GIBAN payment</li> <li>You must make the payment as per the instructions provided to ensure that your payment is allocated as expected.</li> <li>Any errors in quoting the GIBAN, Reference number or the exact amount could result in the allocation of your payment based on seniority of your outstanding liabilities</li> <li>Once your payment has been received by the FTA, you will receive a notification confirming this receipt.</li> <li>You will be able to download a copy of your payment receipt from the "My Correspondence" section</li> <li>Read "What Next" and "Important" notes.</li> </ul>
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الهيئة الاتحادية للضرائب  
FEDERAL TAX AUTHORITY

tp\_payment\_103@tax.g...

What are you looking for?

Home > Pola > Payments > Advance Payments

**2. For Different Amounts, Generate New Reference Number**  
If you wish to make a payment for a different amount, please cancel the existing allocation and reference number from the Allocation pending payment, and generate a new reference number for the required amount.

**3. Payment Penalties for Incorrect GIBANs**  
If the GIBAN or reference number are quoted incorrectly, the FTA cannot guarantee accurate allocation of your payment. This could result in late payment penalties being imposed.

For any queries please contact us on [www.xyz.com](http://www.xyz.com) or contact us directly at our call center number 1234567890 or email [atxyz@gmail.com](mailto:atxyz@gmail.com)

1

Step	Action
(1)	<ul style="list-style-type: none"> <li>Click on the “Download” button and download the payment instructions.</li> </ul>



الهيئة الاتحادية للضرائب  
FEDERAL TAX AUTHORITY

tp\_payment\_103@tax.g...

What are you looking for?

Home > Pola > Payments > Advance Payments

**2. For Different Amounts, Generate New Reference Number**  
If you wish to make a payment for a different amount, please cancel the existing allocation and reference number from the Allocation pending payment, and generate a new reference number for the required amount.

**3. Payment Penalties for Incorrect GIBANs**  
If the GIBAN or reference number are quoted incorrectly, the FTA cannot guarantee accurate allocation of your payment. This could result in late payment penalties being imposed.

For any queries please contact us on [www.xyz.com](http://www.xyz.com) or contact us directly at our call center number 1234567890 or email [atxyz@gmail.com](mailto:atxyz@gmail.com)

1

Step	Action
(1)	Click on 'Back to Dashboard' to go back to dashboard.



Thank you