



إمارات تاكس  
EMARATAX

## Tax Group Registration - 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 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 website and submit a VAT Tax Group Registration application. The representative member must login into their EmaraTax account to initiate the VAT Tax Group Registration application. Other Tax Group Members, who are not a representative member, will not be able to submit this application.



# 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: abc004@abc.com

Password: Welcome200

Forgot Password? Enter Security Code: 596819

Login

**Login with your Emirates ID**

UAE Pass provides single trusted digital identity solution for service providers

الإمارات العربية المتحدة  
UAE PASS

Login With UAE PASS

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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 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, there's a navigation bar with links like 'HOME', 'TAX AGENCY', 'OTHER SERVICES', and 'MY CORRESPONDENCE'. Below the navigation is a search bar with placeholder text 'What are you looking for?'. A red box highlights the 'Taxable Person List' button. A yellow circle with the number '1' points to the search bar. The main area displays a grid of six cards representing different taxable entities:

- ABC Supermarket
- DEF Industry
- Company A
- Company B
- Company C
- ABC Company

Each card has a 'View' button and a more options button (three dots). At the bottom of the page, there's a footer with links to '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 for Instagram, LinkedIn, Twitter, YouTube). The footer also includes the logo for 'Customer Charter'.

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 'Create New Taxable Person Profile' page. The 'Profile Name in English' field contains 'ABC Supermarket'. The 'Preferred Communication Channel' dropdown is set to 'Email'. A red box labeled '1' highlights the 'Create' button. Below the form is a list of existing taxable persons:

View	...	ABC Supermarket
View	...	DEF Industry
View	...	Company A
View	...	Company B
View	...	Company C
View	...	Company D
View	...	ABC Company

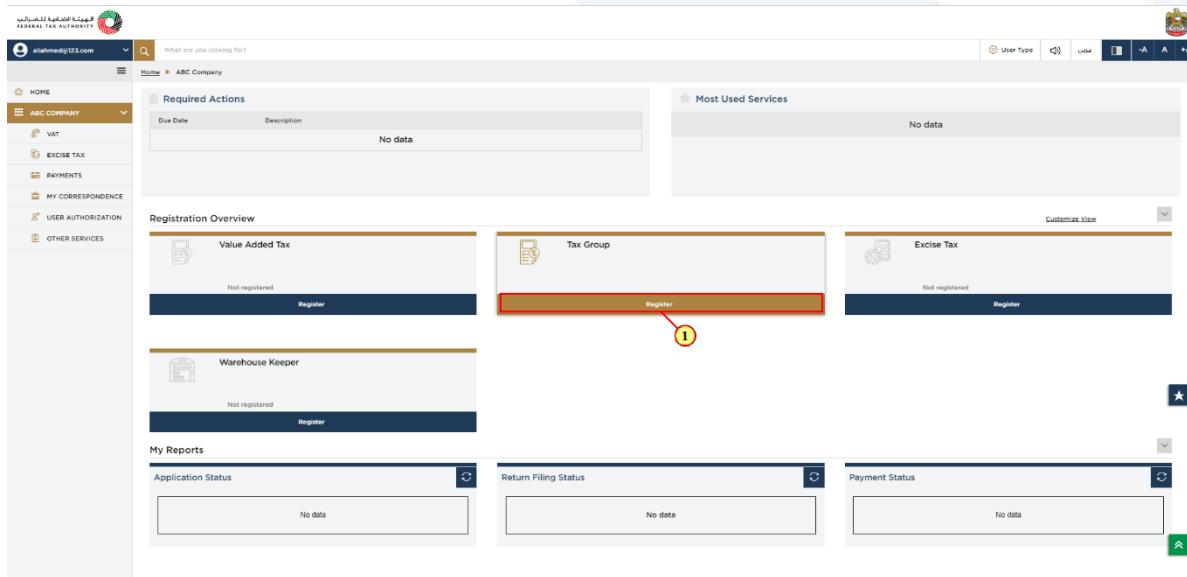
Step	Action
(1)	To create a new Taxable Person, enter the mandatory details and click 'Create'. The new Taxable Person will be displayed in the list.



The screenshot shows the homepage of the Federal Tax Authority website. At the top, there's a search bar with placeholder text 'What are you looking for?' and a file upload section with a maximum file size of 5 MB and supported formats (JPEG, JPG, PNG). On the left, a sidebar includes links for HOME, TAX AGENCY, OTHER SERVICES, and MY CORRESPONDENCE. The main content area displays a 'Taxable Person List' with six entries: ABC Supermarket, DEF Industry, Company A, Company B, Company C, and ABC Company. The 'ABC Company' entry is highlighted with a red box around its 'View' button. Below the list, there's a footer with copyright information (© 2021), quick links (Logout, Help Center, Glossary, Sitemap), other links (What's New, FAQs, Contact Us, Complaints and Inquiries), and social media links for FOLLOW US (Facebook, LinkedIn, Twitter, YouTube). A 'Customer Charter' logo is also present.

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

# Tax Group Creation



The screenshot shows the Taxable Person Dashboard. On the left, there's a sidebar with navigation links: HOME, ABC COMPANY (selected), VAT, EXCISE TAX, PAYMENTS, MY CORRESPONDENCE, USER AUTHORIZATION, and OTHER SERVICES. The main content area has a search bar at the top. Below it, there are sections for 'Required Actions' and 'Most Used Services', both showing 'No data'. The 'Registration Overview' section contains tiles for 'Value Added Tax', 'Tax Group' (which is highlighted with a red box and a yellow circle around the 'Register' button), and 'Excise Tax', all showing 'Not registered' status and a 'Register' button. The 'My Reports' section includes 'Application Status', 'Return Filing Status', and 'Payment Status', each showing 'No data'. A 'Customize View' dropdown is visible in the top right.

Step	Action
(1)	<ul style="list-style-type: none"> <li>Within the Taxable Person Dashboard, you will be able to see Tax Group tile.</li> <li>Click 'Register' on the Tax Group tile, to initiate the Tax Group registration application.</li> </ul>



Screenshot of the Federal Tax Authority website showing the 'Tax Group Registration' process. The page displays service details: 4 steps, 25 minutes expected time, and AED 0 expected fee. A question 'Are you intending to apply as the Representative Member of the Tax Group?' has a red circle around the 'Yes' radio button, which is selected. A table below provides instructions for step (1).

Step	Action
(1)	If you are the representative member of the Tax Group, Select 'Yes' to initiate the Tax Group registration.



The screenshot shows the 'Tax Group Registration' page. At the top, there are service details: 'No of form steps: 4 Steps', 'Expected time to accomplish this service: 25 minutes', and 'Expected fees for this service: AED 0'. On the left, there's a 'Required Templates' section with links to 'Lorem ipsum' and 'Eligibility Details - Taxable Ex...', both with 'Download Template' buttons. Below that is a 'Start Guide' with links to 'Overview', 'Important basics about VAT', 'FAQ', and 'Important information about us'. The main form is titled 'Tax Group Representation Member' and asks 'Are you intending to apply as the Representative Member of the Tax Group?'. It has two radio buttons: 'Yes' (selected) and 'No'. At the bottom right of the form, a yellow circle with the number '1' is placed over the 'Proceed' button.

Step	Action
(1)	Click 'proceed' to initiate the Tax Group registration , otherwise select 'No'.



The screenshot shows the 'Tax Group Registration' page. At the top, it says '4 steps' and '25 minutes'. Below that, a section titled 'Tax Group Representation Member' asks 'Are you intending to apply as the Representative Member of the Tax Group?'. A radio button for 'Yes' is selected. The page also includes sections for 'Required Templates' (with links to download), 'Start Guide' (with links to Overview, Important basics about VAT, FAQ, etc.), and 'Registration Criteria' (with placeholder text). A large orange 'Proceed' button is at the bottom right.



If you select 'No', You are not allowed to initiate the Tax Group Registration as you are not the Representative Member.



# Guideline and Instructions

Screenshot of the UAE Federal Tax Authority's Tax Group Registration application page.

**Header:** What are you looking for? (Search bar), User Type (dropdown), Log Out.

**Page Title:** Tax Group Registration

**Left Sidebar:** No. of form sections (9 Sections), Required Templates (V001\_HCR\_FSGR01\_SECA\_01), Deposit Slips, Taxable Expense, Turnover declaration letter form.

**Top Right:** Expected time to complete this application (45 minutes), Expected fees for this service (Free of charge).

**Content Area:**

- Required Documents:**
  - It will be necessary for you to prepare the following information in an appropriate format and include it in your online application:
    - Valid and Legalized copy of the consent of the members.
    - Proof of authorization for the authorized signatory.
    - Monthly turnover declaration for the specified periods that is signed and stamped by the authorized signatory on the entity's printed letterhead, and supporting financial documents such as: invoices, purchase orders, title deeds, lease agreements, bank statements, and other relevant documents.
    - Stamped and signed no objection letters from each of the members to authorize the representative member to represent the group.
    - Copy of legal documents (applicable for all legal types except Federal and Emirate Government)
    - For taxable expenses (applicable for all legal types except Federal and Emirate Government)
      - Audit report audited or non-audited financial statement
      - Revenue forecast with evidence (e.g. Local Purchase Order or Contracts)
      - Monthly turnover declaration for the specified periods that is signed and stamped by the authorized signatory on the entity's printed letterhead
      - Other relevant documents such as documents providing information about your organization, including its activities and size (applicable if you selected "Legal person - Other")
    - Customs details (if applicable)
    - Copy of association/Partnership documents and supporting evidence (applicable if you selected "Legal person - Club, Charity or Association")
      - Articles of Association/Partnership Agreement (if applicable)
      - Certificate of incorporation (if applicable for Legal Person)
      - Details of the members/partners including their names, addresses, and roles
      - Details of the business
    - Details of the charity or association including its objectives, activities, and financial information
    - Other relevant documents such as documents providing information about your organization, including its activities and size (applicable if you selected "Legal person - Other")
    - A scanned copy of the Emirates ID and passport of the manager, owner and senior management

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

**Service Details:** About the service, Eligibility Criteria, Service Steps, FAQs.

**Bottom:** I confirm that I have read the above instructions and guidelines, Back, Start.

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



FEDERAL TAX AUTHORITY

www.fat.gov.ae

What are you looking for?

Tax Group Registration

No. of form sections: 9 Sections

Expected time to complete this application: 45 minutes

Expected fees for this service: Free of charge

**Required Documents:**

Please ensure you prepare the following information in an appropriate format and include it in your online application:

- VAT Trade License / Business License for each of the members
- Person / Emirate ID of the authorized signatory
- Copy of the group's articles of association
- Monthly turnover declaration for the specified periods that is signed and stamped by the authorized signatory on the entity's printed letterhead, and supporting financial documents such as: invoices, purchase orders, title deeds, and lease agreements.
- Group structure showing the representative member and the group members (stamped and signed by the authorized signatory)
- A copy of the resolution that establishes the entity (in case the registration request is referred to a Federal / local government entity. Depending on the basis on which you are registering, other relevant documents may include:
- For taxable supplies (applicable for all legal types except Federal and Emirate Government)
- For non-taxable supplies (applicable for all legal types except Federal and Emirate Government)
- Self-declared calculation sheet which may include details to calculate the taxable/non-taxable supplies based on financial records
- Revenue forecast with evidence (i.e. Local Purchase Order or Contract)
- Supporting financial documents (e.g. invoices/LPOs/contracts/title deed/billancy contracts)
- For taxable expenses (applicable for all legal types except Federal and Emirate Government)
- For non-taxable expenses (applicable for all legal types except Federal and Emirate Government)
- Evidence of payment
- Evidence budget report
- Articles of Association/Partnership Agreement (if applicable)
- Business plan (if applicable)
- Documents which show ownership information of the business
- Business charter or memorandum of association documents and supporting documents (applicable if you selected "Legal Person - Club, Charity or Association")
- A copy of the Decree (applicable if you selected "Legal Person - Federal UAE Government Entity" or "Legal person - Emirate UAE Government Entity")
- A scanned copy of the Emirate ID and passport of the manager, owner and/or employees
- A scanned copy of the land/property title deed (applicable if you selected "Legal Person - Incorporate/Legal Person - Club or Association/Legal Person - Charity/Legal Person - Federal UAE Government Entity/Legal person - Emirate UAE Government Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 3MB.

Service Details

About the service

Eligibility Criteria

Service steps

FAQs

I confirm that I have read the above instructions and guidelines  (1)

Start

Step	Action
(1)	Read the guidelines and instructions and mark the checkbox to confirm.



Saudi Economic City District

FEDERAL TAX AUTHORITY

What are you looking for?

Tax Group Registration

No. of form sections: 9 Sections

Expected time to complete this application: 45 minutes

Expected fees for this service: Free of charge

**Required Documents:**

Please ensure to prepare the following information in an appropriate format and include it in your online application:

- VAT Trade License / Business License for each of the members
- Person / Entity ID of the authorized signatory
- Copy of the group's articles of association
- Monthly turnover declaration for the specified periods that is signed and stamped by the authorized signatory on the entity's printed letterhead, and supporting financial documents such as: invoices, purchase orders, title deeds, and lease agreements.
- Group structure showing the representative member and the group members (stamped and signed by the authorized signatory)
- A copy of the resolution of the board of directors or shareholders' meeting that established the group
- A copy of the legislation that establishes the entity (in case the registration request is referred to a Federal / Local government entity. Depending on the basis on which you are registering, other relevant documents may include:
- For taxable supplies (applicable for all legal types except Federal and Emirate Government):  
o VAT registration certificate  
o Self-declared calculation sheet which may include details to calculate the taxable/non-taxable supplies based on financial records  
o Revenue forecast with evidence (e.g., Local Purchase Order or Contract)  
o Supporting financial documents (e.g., invoices/LPOs/contracts/title deed/bill of lading)
- For taxable expenses (applicable for all legal types except Federal and Emirate Government):  
o Evidence of payment of expenses (e.g., invoices, bank statements, receipts)
- For non-taxable expenses (applicable for all legal types except Federal and Emirate Government):  
o Evidence budget report
- Articles of Association/Partnership Agreement (if applicable)
- Memorandum of Association (if applicable for Legal Person)
- Documents which show ownership information of the business
- Details of shareholders (if applicable)
- A copy of the Decree (applicable if you selected "Legal Person - Federal UAE Government Entity" or "Legal person - Emirate UAE Government Entity")  
o A scanned copy of the Decree showing the name of your entity, including its activities and size (applicable if you selected "Legal person - Other")  
o A scanned copy of the license/ID and powers of the manager, owner and/or representative
- A scanned copy of the land/property title deed (applicable if you selected "Legal Person - Incorporate/Legal Person - Club or Association/Legal Person - Charity/Legal Person - Federal UAE Government Entity/Legal person - Emirate UAE Government Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 3MB.

I confirm that I have read the above instructions and guidelines

Start

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



# Representative Member Details

## Representative member with out TRN

The following sections explain the steps to be Taken by the Representative Member is not yet registered in EmaraTax.



The screenshot shows the 'VAT Group Registration' application on the Federal Tax Authority website. The page is titled 'Representative Member Details'. A progress bar at the top indicates five steps: 1. Representative Member Details (highlighted in blue), 2. Member Details, 3. Tax group Details, 4. Authorized Signatory, and 5. Review & Declaration. Below the progress bar, there are several input fields grouped into sections: Entity Details, Identification Details, Eligibility Details, Contact Details, Business Relationships, Bank Details, Additional Details, and Authorized Signatory. At the bottom of the form are buttons for 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step'.

- |  |   |
|--|---|
|  | <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 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 entered. The fields which are optional are marked as optional next to the field name.</li> <li>You are requested to ensure that the documents submitted, supports the information entered by you in the application. This would help to avoid any rejection or resubmission of the application later.</li> </ul> |
|--|---|



The screenshot shows the 'VAT Group Registration' process. The current step is 'Representative Member Details'. The 'Entity Details' section is highlighted with a red box and a yellow circle containing the number '1'. Other sections include 'Identification Details', 'Eligibility Details', 'Contact Details', 'Business Relationships', 'Bank Details', 'Additional Details', and 'Authorized Signatory'. At the bottom, there are buttons for 'Previous Step', 'Cancel', 'Save as Draft', and 'Next Step'.

Step	Action
(1)	<ul style="list-style-type: none"> <li>If the Representative Member is not yet registered in EmaraTax, the VAT Registration section will be displayed.</li> <li>Click 'Start' on the Entity Details tile to initiate the VAT registration for the Representative member.</li> <li>Complete all the sections of the VAT registration.</li> </ul>



Screenshot of the VAT Group Registration process on the Federal Tax Authority website.

The page shows a five-step workflow:

- Representative Member Details
- Member Details
- Tax group Details
- Authorized Signatory
- Review & Declaration

Step 1: Representative Member Details

Sub-steps under Step 1:

- Entity Details (Status: Click to edit)
- Identification Details (Status: Click to edit)
- Eligibility Details (Status: Click to edit)
- Contact Details (Status: Click to edit)
- Business Relationships (Status: Click to edit)
- Bank Details (Status: Click to edit)
- Additional Details (Status: Click to edit)
- Authorized Signatory (Status: Click to edit)

Action buttons at the bottom of Step 1:

- Previous Step
- Cancel
- Save as Draft (highlighted with a red border and a circled '1')
- Next Step

Table showing Step and Action:

Step	Action
(1)	Click on 'Save as draft' to save your application and return to continue working on your application later.



Screenshot of the VAT Group Registration page showing the 'Representative Member Details' section. The page has a progress bar at the top with five steps: 1. Representative Member Details, 2. Member Details, 3. Tax group Details, 4. Authorized Signatory, and 5. Review & Declaration.

The 'Representative Member Details' section contains several input fields:

- Entity Details (Status: Click to edit)
- Identification Details (Status: Click to edit)
- Eligibility Details (Status: Click to edit)
- Contact Details (Status: Click to edit)
- Business Relationships (Status: Click to edit)
- Bank Details (Status: Click to edit)
- Additional Details (Status: Click to edit)
- Authorized Signatory (Status: Click to edit)

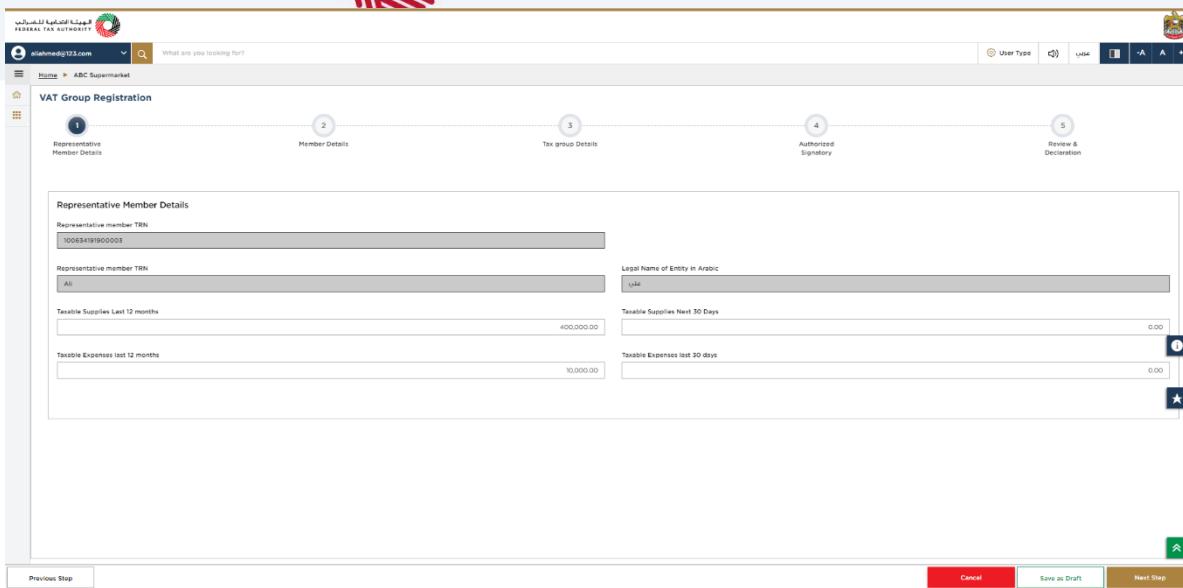
At the bottom right of the page, there are three buttons: 'Cancel', 'Save as Draft', and a red button labeled 'Next Step' with a circled '1' above it.

Step	Action
(1)	Click 'Next Step' to save and proceed to the next section.



## Representative Member with TRN

The following sections explain the steps to be Taken by the Representative Member is already registered in EmaraTax.



The screenshot shows the 'VAT Group Registration' process. Step 1: Representative Member Details. It displays fields for Representative member TRN (100034191000003), Legal Name of Entity in Arabic (UAE), and turnover details for the last 12 months (400,000.00 AED) and 30 days (0.00 AED). Step 2: Member Details, Step 3: Tax group Details, Step 4: Authorized Signatory, and Step 5: Review & Declaration are also visible.

- |   |   |
|---|---|
|  | <ul style="list-style-type: none"> <li>If the representative member is already registered for VAT or has a TIN, the TRN/TIN and legal name will be auto populated. The TIN can either be a TRN, TINXC or a TINVG.</li> <li>While entering the turnover details, the figure must only be reported in UAE Dirhams (AED).</li> </ul> |
|---|---|



Screenshot of the VAT Group Registration page on the Federal Tax Authority website.

The page shows the following steps:

- Step 1: Representative Member Details (highlighted with a red box)
- Step 2: Member Details
- Step 3: Tax group Details
- Step 4: Authorized Signatory
- Step 5: Review & Declaration

Under Step 1, the Representative Member Details section includes fields for:

- Representative member TRN: 100034191000003
- Representative member TRN: Ali
- Taxable Supplies Last 12 months: 400,000.00
- Taxable Expenses last 12 months: 10,000.00
- Taxable Supplies Next 30 Days: 0.00
- Taxable Expenses last 30 days: 0.00

A yellow circle labeled "1" points to the "Taxable Supplies Last 12 months" field.

At the bottom right of the form area, there are buttons for "Cancel", "Save as Draft", and "Next Step".

Step	Action
(1)	If the Representative Member is already registered, the TRN details will be displayed by EmaraTax. Enter the Taxable Supplies and Taxable Expenses fields for the representative member.



Screenshot of the VAT Group Registration page on the Federal Tax Authority website.

The page shows the following steps:

- Step 1: Representative Member Details (Completed)
- Step 2: Member Details (Incomplete)
- Step 3: Tax group Details (Incomplete)
- Step 4: Authorized Signatory (Incomplete)
- Step 5: Review & Declaration (Incomplete)

Representative Member Details section:

- Representative member TRN: 100034191000003
- Legal Name of Entity in Arabic: UAE
- Taxable Supplies Last 12 months: 400,000.00
- Taxable Supplies Next 30 Days: 0.00
- Taxable Expenses last 12 months: 10,000.00
- Taxable Expenses last 30 days: 0.00

Action buttons at the bottom:

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

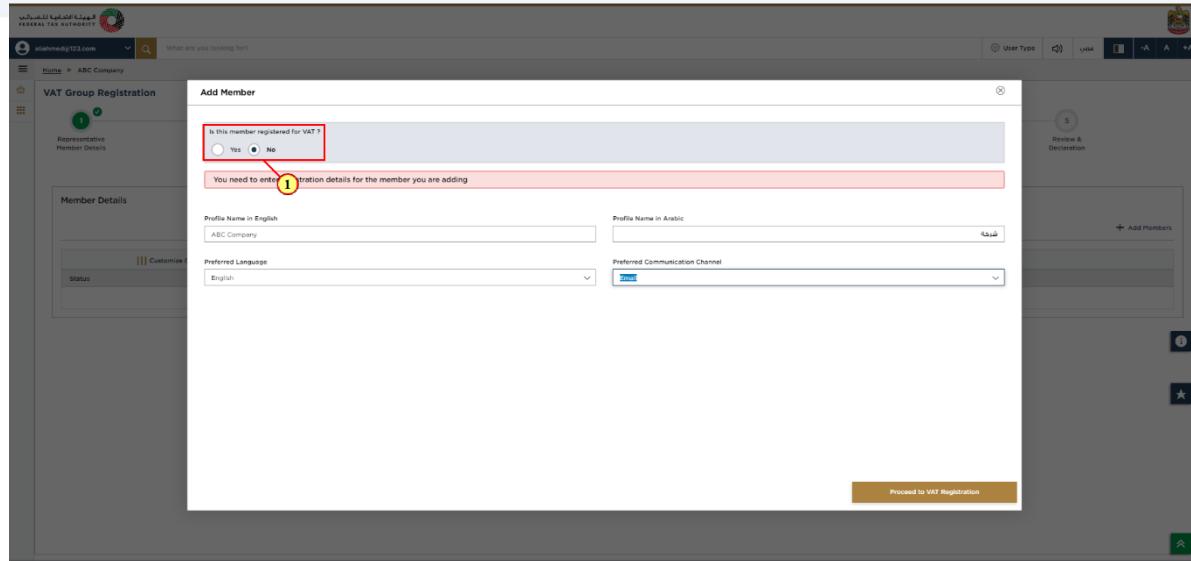
Step	Action
(1)	Click 'Next Step' to save and proceed to the next section.



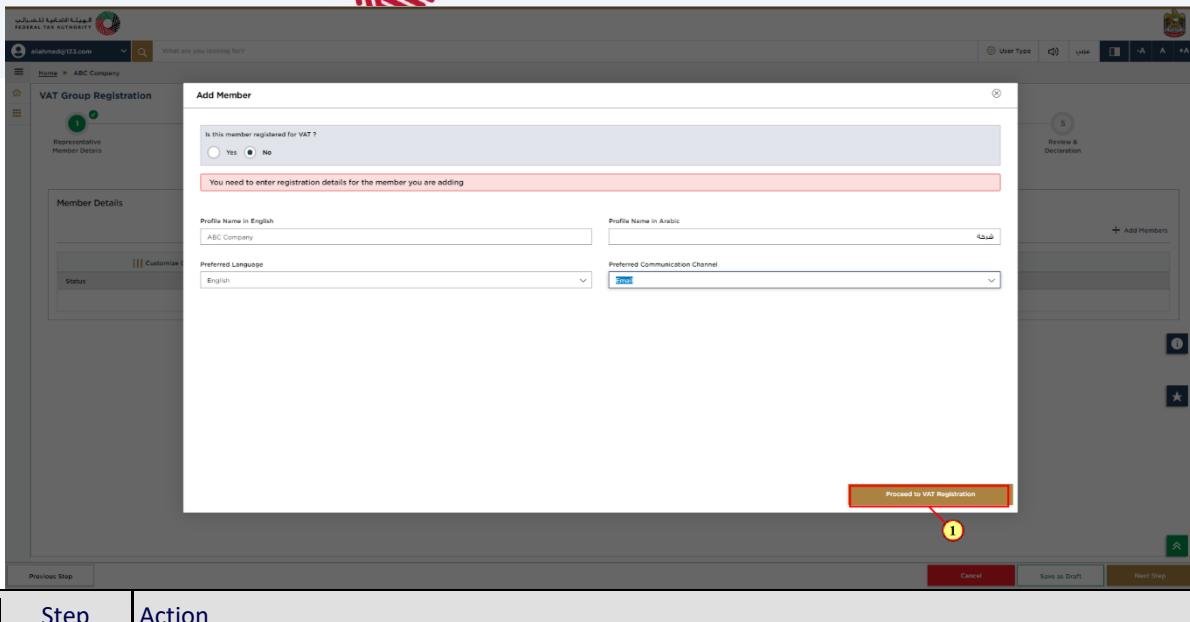
## Member Details

Step	Action
(1)	In the Member Details section, click 'Add members', to add new members to the Tax Group.

## Add Member without TRN



Step	Action
(1)	If the member is not registered for VAT or does not have a TIN, select 'No'.



The screenshot shows the 'Add Member' step in the VAT Group Registration process. The 'Profile Name in English' field contains 'ABC Company'. The 'Preferred Communication Channel' dropdown is set to 'Email'. A red box highlights the 'Proceed to VAT Registration' button at the bottom right of the form.

Step	Action
(1)	Enter all the mandatory information and click 'Proceed to VAT Registration' to initiate the VAT registration of the un-registered member.



Screenshot of the VAT Group Registration interface showing the Member Details step.

The interface includes a navigation bar with 'User Type' (dropdown), 'Search' (magnifying glass), 'Print' (printer icon), and 'Zoom' (plus/minus icons). The main title is 'VAT Group Registration'.

The process flow is indicated by numbered circles: 1. Representative Member Details, 2. Member Details, 3. Tax group Details, 4. Authorized Signatory, and 5. Review & Declaration.

The 'Member Details' section contains several input fields:

- Entity Details** (highlighted with a red box)
- Identification Details**
- Eligibility Details**
- Contact Details**
- Business Relationships**
- Bank Details**
- Additional Details**
- Authorized Signatory**

A red circle labeled '1' points to the 'Entity Details' field. A blue star icon is located at the bottom right of the form area.

At the bottom, there are buttons for 'Previous Step', 'Cancel', 'Save as Draft' (green button), and 'Next Step'.

Step	Action
(1)	You are required to complete all the sections of the VAT registration for the un-registered member.



VAT Group Registration

Member Details

Entity Details (Start)

Identification Details

Eligibility Details

Contact Details

Business Relationships

Bank Details

Additional Details

Authorized Signatory

Delete Member

Previous Step

Cancel

Save as Draft

Next Step



Refer the VAT registration user manual for completing the VAT registration sections of the unregistered member.



## Add Member With TRN

5  
Review & Declaration

+ Add Members

Save

Cancel Save as Draft Next Step

Step	Action
(1)	<ul style="list-style-type: none"> <li>If the member is registered for VAT or has a TIN, select 'Yes' and enter the TRN or TIN. The legal name will be displayed by EmaraTax. The TIN can either be a TRN, TINXC OR TINVG.</li> <li>Enter the Taxable Supplies and Taxable Expenses fields for the member.</li> </ul>



The screenshot shows the 'Add Member' step of the VAT Group Registration process. It includes fields for VAT registration status, TIN, legal names in English and Arabic, and financial turnover/expenses over 12 months and 30 days. A table below provides instructions for the next step.

Step	Action
(1)	After entering all details click 'Save'.



The screenshot shows the 'Add Member' step of the VAT Group Registration process. It includes fields for VAT registration status ('Yes' or 'No'), TIN, legal names in English and Arabic, and financial data for the last 12 months and 30 days. A 'Save' button is at the bottom.

Field	Value
Is this member registered for VAT?	<input checked="" type="radio"/> Yes
VAT TRN/TIN of the member	100634P9000003
Legal Name of Entity in English	All
Legal Name of Entity in Arabic	الكل
Taxable Supplies Last 12 months	400,000.00
Taxable Supplies Next 30 Days	0.00
Taxable Expenses last 12 months	10,000.00
Taxable Expenses next 30 days	0.00



The taxable supplies and expenses figures must only be reported in UAE Dirhams (AED).



Screenshot of the VAT Group Registration interface showing the Member Details step.

The interface includes a navigation bar with 'User Type' (dropdown), 'Logout' (button), and zoom controls. A progress bar at the top shows five steps: 1. Representative Member Details (highlighted in green), 2. Member Details, 3. Tax group Details, 4. Authorized Signatory, and 5. Review & Declaration.

**Member Details:**

- Customize Columns button
- Status dropdown: New Member
- TRN input: 100634191900003
- Legal Name of Entity in English: All
- Legal Name of Entity in Arabic: عالي
- Action column with three dots
- + Add Members button

**Buttons at the bottom:**

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

**Table below the interface:**

Step	Action
(1)	Click 'Next Step' to save and proceed to the next section.



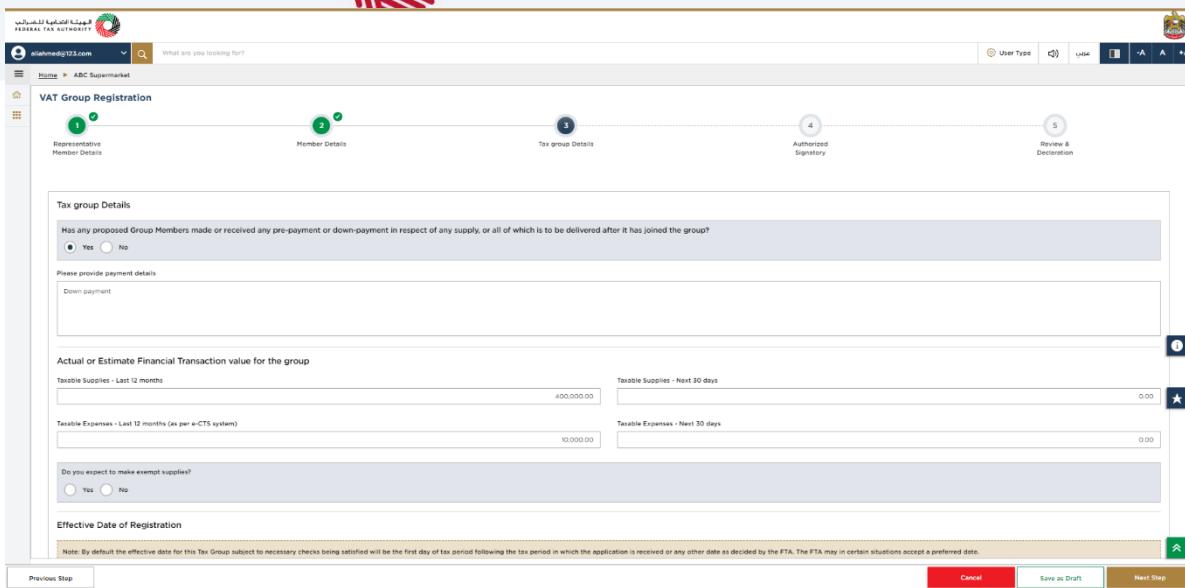
## Tax Group Details

Step	Action
(1)	In the Tax Group Details section, If any of the members to be added to the group have received any kind of payment related to a supply that has to be delivered after the member has joined the Tax Group, select the “Yes” option.



Screenshot of the Federal Tax Authority (FTA) VAT Group Registration interface. The page shows the 'VAT Group Registration' process, step 2: Member Details. A red box highlights the 'Taxable Supplies - Last 12 months' and 'Taxable Expenses - Last 12 months (as per e-CTS system)' sections. A red circle labeled '1' points to the 'Taxable Supplies - Last 12 months' section.

Step	Action
(1)	<ul style="list-style-type: none"> <li>If "Yes" is selected, provide details of the delivery.</li> <li>Enter the Tax Group supplies and expenses details.</li> </ul>



**VAT Group Registration**

Representative Member Details

Member Details

Tax group Details

Authorized Signatory

Review & Declaration

**Tax group Details**

Has any proposed Group Members 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

Please provide payment details

Down payment

**Actual or Estimate Financial Transaction value for the group**

Taxable Supplies - Last 12 months	400,000.00	Taxable Supplies - Next 30 days	0.00
Taxable Expenses - Last 12 months (as per e-CTS system)	10,000.00	Taxable Expenses - Next 30 days	0.00

Do you expect to make exempt supplies?

Yes  No

**Effective Date of Registration**

Note: By default the effective date for this Tax Group subject to necessary checks being satisfied will be the first day of tax period following the tax period in which the application is received or any other date as decided by the FTA. The FTA may in certain situations accept a preferred date.

Previous Step Cancel Save as Draft Next Step

- i
  - The turnover refers to the Tax Group's taxable supplies (including transactions between the group's members).
  - The expenses refer to the Tax Group's expenses subject to VAT (including transactions between the group's members).
  - The taxable supplies and expenses figures must only be reported in UAE Dirhams (AED).



## Effective Date

Screenshot of the Federal Tax Authority (FTA) VAT Group Registration interface. The page shows fields for Taxable Expenses (Last 12 months and Next 30 days), a question about exempt supplies, and sections for Effective Date of Registration and Tax Group control conditions. A red circle highlights the 'Effective Date of Tax group as per law' field, which contains the value '01/01/2023'. A yellow circle highlights the 'Reason for Preferred Effective Date' field, which contains the placeholder text 'Enter Reason for Preferred effective date'. A legend indicates that a blue circle means 'Required'.

Step	Action
(1)	<ul style="list-style-type: none"> <li>Effective Date of Tax group registration as per the law, will get displayed on the screen.</li> <li>Enter your preferred effective date of tax group registration and the reason.</li> </ul>



Screenshot of the Federal Tax Authority (FTA) VAT Group Registration interface. The page shows fields for Taxable Expenses (Last 12 months and Next 30 days), a question about exempt suppliers, and sections for Effective Date of Registration, Reason for Preferred Effective Date, and Tax Group control conditions. Buttons at the bottom include Previous Step, Cancel, Save as Draft, and Next Step.

- i
  - By default, the Effective Date for the member to join the Tax Group, subject to necessary checks being satisfied, will be the first day of the tax period following the tax period in which the application is received, or any other date as decided by the FTA.
  - The FTA may contact you for more information in order to assess the appropriate effective date of registration.



## Tax Group Control Details

The screenshot shows the 'VAT Group Registration' page. Under 'Effective Date of Registration', it asks if there is a preferred effective date. It also has fields for 'Reason for Preferred Effective Date' and 'Evidence of Adherence to Tax Group Control Conditions'. At the bottom, there are buttons for 'Cancel', 'Save as Draft', and 'Next Step'.

i

Refer the eligibility criteria and FAQs section for more details on the Tax Group control conditions.



Screenshot of the VAT Group Registration page on the Federal Tax Authority website.

**VAT Group Registration**

**Effective Date of Registration**

Note: By default the effective date for this Tax Group subject to necessary checks being satisfied will be the first day of tax period following the tax period in which the application is received or any other date as decided by the FTA. The FTA may in certain situations accept a preferred date.

If you want to propose a preferred date of registration for the Tax Group, please indicate it below.

Effective Date of Tax group as per law: 01/01/2022

Preferred Effective Date (If prior to the standard effective date as per the law): DD/MM/YYYY

Reason for Preferred Effective Date: Enter Reason for Preferred effective date

**Tax Group control conditions**

Please provide the values for turnover or expenses as appropriate

Is there a Group Controller?  Yes  No

Is the Representative Member, the Group Controller?  Yes  No

Please provide evidence if the Tax Group Control conditions have been met and the group Members are related parties. (Please refer to the Tax Group registration guide for more details (e.g. Group Structure including details of shareholdings in subsidiary companies))

Evidence of Adherence to Tax Group Control Conditions: [Add/View\(1\)](#) Drop files here Max file size 10 MB Formats: PDF, DOC

RETRANS1763

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	Enter all the mandatory information and upload the supporting documents.



Screenshot of the VAT Group Registration page on the Federal Tax Authority website.

**VAT Group Registration**

**Effective Date of Registration**

Note: By default the effective date for this Tax Group subject to necessary checks being satisfied will be the first day of tax period following the tax period in which the application is received or any other date as decided by the FTA. The FTA may in certain situations accept a preferred date.

If you want to propose a preferred date of registration for the Tax Group, please indicate it below.

Effective Date of Tax group as per law: 01/01/2022

Preferred Effective Date (If prior to the standard effective date as per the law): DD/MM/YYYY

Reason for Preferred Effective Date: Enter Reason for Preferred effective date

**Tax Group control conditions**

Please provide the values for turnover or expenses as appropriate

Is there a Group Controller?  Yes  No

Is the Representative Member, the Group Controller?  Yes  No

Please provide evidence that the Tax Group Control conditions have been met and the group Members are related parties. (Please refer to the Tax Group registration guide for more details (e.g. Group Structure including details of shareholdings in subsidiary companies))

Evidence of Adherence to Tax Group Control Conditions:

- Add/View(1)
- Drop files here
- Max file size 10 MB
- RETRANS1763
- Formats: PDF, DOC

Previous Step 1

Cancel Save as Draft Next Step

Step	Action
(1)	You may click the Previous step button, if required to move back to any of the previous sections.



Screenshot of the Federal Tax Authority (FTA) VAT Group Registration interface. The page shows the 'VAT Group Registration' form with various input fields and conditions. A green circled '1' points to the 'Next Step' button at the bottom right.

Step	Action
(1)	Click 'Next Step' to save and proceed to the next section.



# Authorised Signatory

Step	Action
(1)	<ul style="list-style-type: none"> <li>Verify the authorized signatory list.</li> <li>To add any Authorized Signatory to the list, click on 'Add Authorized Signatory'.</li> </ul>



# Review and Declaration

Screenshot of the Federal Tax Authority's VAT Group Registration application interface.

The page title is "Review and Declaration". The URL is "https://fataid.fat.ae/fatweb/abcsupermarket/Step1.aspx".

**VAT Group Registration**

Please provide the values for turnover or expenses as appropriate

Is there a Group Controller?  Yes  No

Is the Representative Member, the Group Controller?  Yes  No

Please provide evidence that the Tax Group Control conditions have been met and the group Members are related parties. Please refer to the Tax Group registration guide for more details (e.g. Group Structure including details of shareholdings in subsidiary companies).

[View copy of your Tax Group documents](#)

Authorized Signatory list

Name in English	Name in Arabic	ID Number	Email
John Ahmed	جون احمد	21H050121	ABC@123.COM

**Declaration**

First Name in English: Ali Last Name in English: Ahmed  
 First Name in Arabic: علی Last Name in Arabic: احمد

Country Code: +971 (United Arab Emirates) Mobile Number: 123456789 Email: aliahmadi@123.com

Submission Date: 01/09/2022

I read and reviewed all steps information

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 VAT Group Registration application form on the Federal Tax Authority website.

**VAT Group Registration**

Please provide the values for turnover or expenses as appropriate

Is there a Group Controller?  Yes  No

In the Representative Member, the Group Controller?  Yes  No

Please provide evidence that the Tax Group Control conditions have been met and the group Members are related parties. Please refer to the Tax Group registration guide for more details (e.g. Group Structure including details of shareholdings in subsidiary companies)

[View copy of your Tax Group documents](#)

Authorized Signatory list

Name in English	Name in Arabic	ID Number	Email
Jaber Hamza	جابر حمزة	Z1HYQEM1	ABC@123.COM

Declaration

First Name in English: Ali      Last Name in English: Ahmed

First Name in Arabic: عبد الله      Last Name in Arabic: احمد

Country Code: +971 (United Arab Emirates)      Mobile Number: 123456789      Email: alihmed@123.com

Submission Date: 07/09/2022

I read and reviewed all steps information

Previous Step (1) Next Step

Cancel Save as Draft Submit

**Step Action**

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.



Screenshot of the VAT Group Registration application form on the Federal Tax Authority website.

**VAT Group Registration**

Please provide the values for turnover or expenses as appropriate

Is there a Group Controller?  Yes  No

Is the Representative Member, the Group Controller?  Yes  No

Please provide evidence that the Tax Group Control conditions have been met and the group Members are related parties. Please refer to the Tax Group registration guide for more details (e.g. Group Structure including details of shareholdings in subsidiary companies)

[View copy of your Tax Group documents](#)

Authorized Signatory list

Name in English	Name in Arabic	ID Number	Email
Jaber Hamza	جابر حمزة	Z1HYQEM1	ABC@123.COM

Declaration

First Name in English: Ali Last Name in English: Ahmed  
 First Name in Arabic: عبد الله Last Name in Arabic: محمد  
 Country Code: +971 (United Arab Emirates) Mobile Number: 123456789 Email: alihmed@123.com  
 Submission Date: 07/09/2022

I read and reviewed all steps information

Previous Step Cancel Save as Draft **Submit** 1

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



# Post Application Submission

The screenshot shows a successful application submission for "ABC Supermarket". The page displays the following information:

- Name:** All
- Reference Number:** 100150000020
- Submitted Date:** 7 September 2022
- Status:** In Review

**Application Submitted Successfully**

**Important Notes:**

- Once the application is submitted, the FTA shall approve, reject or resubmit and notify the applicant accordingly within 20 business days.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email/SMS notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, you will be notified on the decision via email/SMS to your email address/mobile number registered with FTA.
- 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.

**Important Notes:**

- Applicant (Taxable Person) may be liable for a late registration administrative penalty if FTA determines that the Taxable Person failed to register for VAT on time. The FTA may charge the applicant a late registration administrative penalty of AED 10,000 if the applicant fails to submit the application within 30 calendar days of being required to register.

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 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

### 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