VAT USER GUIDE

(REGISTRATION, AMENDMENTS & DE-REGISTRATION)

November 2018
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1. Brief overview of this user guide

This guide is prepared to help you navigate through the Federal Tax Authority (FTA) website and successfully complete your Value Added Tax (VAT) registration form. It is designed to help you:

- **create an e-Services account** with the FTA (you will need to do this before you can register for VAT);
- **provide accurate answers** to the questions on your VAT registration form by explaining what information you are required to provide; and
- **understand the icons and symbols** you might see as you complete the registration form.

You should find that setting up an e-Services account is similar to setting up other online accounts. The VAT registration form is also designed to be straight-forward and wherever possible it will auto-complete information for you.

If you need help setting up your e-Services account or have questions on specific fields in the VAT registration form, please contact us.
2. Creating and using your e-Services account

When you arrive at the FTA website, you will notice in the top right hand corner of the screen you have the option to either Sign up to the e-Services account service, or Login to an existing e-Services account.

2.1 Create an e-Services account (new users)

2.1.1 Sign up

To create an account, simply click on the Sign up button on the home page.

To sign up, you must enter a working email address and a unique password of 6-20 characters that includes at least:

- one number;
- one letter; and
- one special character (i.e. @,#,$,%,&, and *).

You must confirm that you are a genuine user by completing the alphanumeric verification test that you will see.

Finally, you will be asked to select a security question, provide an answer to it and a hint in order to recover your password in case you forget it.

Please read and agree to the Terms & Conditions of the FTA in relation to using e-Services and the FTA website before clicking the Sign up button.

2.1.2 Verify your e-Services account

You will receive an email at your registered email address asking you to verify your email address.
Do this by clicking on the *Click here to verify your email* text in the body of the email that you have received.

Please **verify your email address within 24 hours of requesting to create the e-Services account**, otherwise the verification link will expire and you will have to sign up again. Once you have successfully verified your email address, your e-Services account will be created and you will be invited to Login for the first time.

### 2.2 Using your e-Services account (registered users)

When you arrive at the FTA website having created an e-Services account, simply click on the *Login* button. Enter your registered e-Services username and password when prompted to do so. You will also be asked to complete an alphanumeric verification.

To change your e-Services account password or security question/answer, click on the *My Profile* tab.

To exit from your account, click the *Logout* button at the top right hand corner of the screen.

#### 2.2.1 Services available in your e-Services account

There are a number of dedicated services available to you through your e-Services account. Currently, you will be able to access the following:

- **Dashboard** which displays key information relating to your VAT registration;
- **My Profile** which contains a range of information about your e-Services account;
- **Downloads** which contains more detailed guidance which is designed to help you understand and manage your day-to-day VAT obligations.
2.3 Changing the email address of the Online User

An Online user can change their account email address, where necessary. The process is divided into the below steps:

1. Verifying the new email
2. Submitting the email change request to the FTA

2.3.1 Verify your new email

In order to verify your new email, follow the steps set out below:

- Log in to the eServices portal, go to the 'My Profile' section.

- At the bottom left of the screen, you will see the option to add a new email address. Add a new email address and click on "Verify your email".

- You will receive an email link in the newly added email address asking you to verify your email address.

- Verify the email by clicking on the "Click here to verify your new email" link in the body of the email that you have received.

2.3.2 Submit the email address change request to the FTA

Once you verify the new email and in order to submit the email address change request to the FTA, follow the below steps:
• Log into the eServices portal (using your old email address) and go to the ‘My Profile’ tab.
• Upload the supporting document(s) that will help the FTA review and approve your request for the change of email address and click on the “Submit for Approval” button.

Supporting documents would be:
• Signed and stamped Letter from Authorized Signatory of the company requesting the email change request and providing the details (name, email address, passport number etc.) of the old and new email holder. This letter must be on official company headed paper, include a company stamp and business contact details of the company.
• Copy of passport of the old and new email holder
• Copy of Emirates ID of the old and new email holder (if applicable)

• Once the request is submitted, a confirmation message will be displayed as shown in the screenshot. The FTA will review your request and take appropriate action within 5 business days. If the FTA requires any further details from you in order to process your application, you will receive an email notification setting out the information required from you.

• When the request is approved, you will receive an email notification on the newly registered email address and your email will be updated in the system.

**IMPORTANT**: Once the new email address is updated in the system, you will no longer be able to login to the eServices portal using your old email address. Please use the updated email address to login to eServices. Should you require to change back to the old email address, you will be required to follow the same procedures above.
Additionally, all the notifications related to the Taxable Person accounts associated with the account will be sent to the updated email address.
3. Overview on Account Admin, Online User, and taxable person account definitions and functionalities

Account admins (i.e. users who have already registered / wish to register the taxable person’s account with the FTA’s e-Services portal) can manage multiple tax accounts using a single email address or can assign many users to view or manage one taxable person’s account.

For example:

- If many businesses are owned by a single entity/person and that entity/person wishes to have access to the tax accounts of all businesses using a single email address, then this can be done using this functionality
- If multiple online users need to have access to the tax account of one taxable person, then this can be done using this functionality

Definitions

The following definitions apply in the context of this functionality:

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxable person account</td>
<td>Any entity created for allowing the registration of a taxable person or any other tax related activities</td>
</tr>
<tr>
<td>Online user</td>
<td>A user which has already registered with the FTA’s e-Services portal</td>
</tr>
<tr>
<td>Taxable person account dashboard</td>
<td>The dashboard which allows a user to perform all tax related activities such as registrations, returns, payments, refunds etc.</td>
</tr>
<tr>
<td>Online user dashboard</td>
<td>The dashboard which allows an online user to add taxable person accounts and also perform actions, such as grant or revoke read and write access of taxable person accounts to online users</td>
</tr>
<tr>
<td>Admin</td>
<td>The admin of the taxable person account is the online user who has actually created the taxable person account in the system (i.e. the online user who has created the taxable person profile on the eServices system). Please note that only the admin of a taxable person account can provide or revoke access rights to other online users.</td>
</tr>
<tr>
<td>Access rights</td>
<td>Online users can either have read or write access to a taxable person account. Please note, at any point in time, ONLY ONE online user will have write access to a taxable person account</td>
</tr>
</tbody>
</table>

Functionalities
The following sections describe the privileges of online users, account admins and taxable person accounts.

- Manage multiple tax accounts using a single email address to perform all tax related functions, such as registration, filing returns, making tax payments, requesting refunds, deregistering etc for multiple taxable person accounts using the same email address (i.e. the same online user account)

- Assign multiple online users to have access to a single taxable person’s account. The admin of the account can control the level of access i.e. read or write to be given to users. Multiple online users can have view access to a particular taxable person account, but only one user can have write access. By default, the write access rests with the account admin who is then free to assign it to another online user or to hire a tax agency

- Appoint / dismiss tax agency – Admins of taxable person accounts can assign a tax agency to assist them in managing their tax responsibilities. Approved tax agencies will need to share the designated online user account for the agency to the admin of the taxable person account. The account admin can then add the agency to the taxable person account and transfer the write access to the agency who in turn will hire a tax agent to work actively with the taxable person’s account. The account admin is free to take back write access to the taxable person’s account at any point in time without having to dismiss the tax agency

A summary of who has which access can be seen on the online user dashboard. The following sections describe how an online user can go about executing responsibilities for a taxable person

Creating and assigning taxable person accounts (Online user dashboard)

3.1 Adding a new taxable person account (who is not yet registered) to my account

An account admin who has signed up on e-Services has the ability to create one or more taxable person accounts to manage or view their accounts.

In order to do so, go to the Online user Dashboard, and click on the ‘Add New Taxable Person’ button.

Enter the Legal Name of Entity of the taxable person in English and Arabic and then click on ‘Create Taxable Person’ button. The taxable person account will be automatically added (i.e. no approval required).
3.2 Assigning Online Users to a taxable person account

Once a taxable person’s account has been created, the account admin can assign online users who will have access to the taxable person’s account.

To do so, follow the below steps from the Online user screen:

1. Click on ‘Appoint new Tax Agency/add new user’ button,
2. Provide the Email ID’s of online users who have already registered with the FTA, and
3. Click on ‘Search’ button to verify the email.

4. Once the email is retrieved, click on ‘Assign’ button to assign the online user to the taxable person account.
3.3 Providing write access to the online users

Once an account admin has assigned one or more Online Users to a taxable person account, the type of access rights can be selected for every online user, to do so, follow the below steps from the Online user screen:

1. Click on ‘View Assigned Users’, where the ‘assigned users to taxable person account’ screen will appear.

2. Click on ‘Give write access’ button. A confirmation pop-up will appear, click on ‘OK’ button to proceed. Write access will be then granted to that online user. The
online user will then be able to edit the taxable person’s account and act on his behalf.

**Note:** Only one online user will be able to have the privilege of write access at a particular point in time. The account admin is the only one who can give access.

### 3.4 De-linking online users from a taxable person account by the Account Admin

Account admins can delink online users from a taxable person account by following the below steps:

1. Access the Online user’s Dashboard,
2. Go to the ‘Assigned Users to taxable person’ section,
3. Click on the ‘**Delink**’ button, and
4. Confirm the request by clicking on ‘**OK**’ button. The delink request will be reflected on the taxable person’s dashboard, where the online user delinked will no longer be listed. You may confirm so by clicking on the ‘**View Assigned Users**’ button.

![Assigned users to Taxable Person](image)

### 3.5 De-linking an Online User from a taxable person account by the Online User

Online users can delink themselves from a taxable person account by following the below steps:

1. Access the Online user’s Dashboard,
2. Click on the ‘**View Assigned Users**’ button to access the ‘Assigned Users to taxable person’ screen,
3. Click on the ‘**Delink**’ button, and confirm the request by clicking on ‘**OK**’ button.

The delink request will be reflected on the Online user’s dashboard, where the online user delinked will no longer be listed.
3.6 Changing the admin of a taxable person account

Online users can change the admin of a taxable person account to another online user. The definition of the ‘admin’ can be found in section 3.0 above. The following steps are to be followed in order to change the admin –

1. Access the Online user’s Dashboard,
2. Add the online user who will be the new admin of the account by following the steps described in section 3.1 above.
3. Click on the ‘View Assigned Users’ button to access the ‘Assigned Users to taxable person’ screen
4. Click on the 'Make Admin' button and click on Ok on the subsequent pop-up to confirm.

3.7 Shifting between taxable person accounts (taxable person dashboard)

Online users can have multiple taxable person accounts assigned to them. They can shift from one taxable person to another from within the taxable person dashboard. The steps are as follows -

1. On the taxable person’s dashboard, click on the 'My Accounts' button.

2. Upon clicking the button, you will be asked to reconfirm your password.

3. Enter the password and click on the 'Login' button. This will take you to the online user dashboard wherein you can choose the other taxable person account that you wish to access.
4. Registering for VAT

On logging into your e-Services account you will see a button inviting you to Register for VAT (you may also see another button inviting you to register for Excise Tax).

Click on “Register for VAT” to start the VAT registration process.

**IMPORTANT:** If you intend to register for both VAT and Excise Tax, please complete a registration form for only one first and await the outcome of that application. Once you have received your Tax Registration Number (TRN) for the first tax type you can then proceed with the second application.

4.1 VAT Getting Started Guide

You will see the guide as soon as you click the Register for VAT button.

The guide is designed to help you understand certain important requirements relating to VAT registration in the UAE. It is divided into a number of short sections which deal with various aspects of the registration process.

It also provides guidance on what information you should have to hand when you are completing the VAT registration form.

It is strongly recommended that you read each of the sections carefully. **Once you have done so, check the Click here box to confirm that you have read it in order to move forward.**

4.2 Steps for completing the VAT registration form

There are 8 sections that must be completed on the VAT registration form. Your progress will be shown each step of the way (denoted in brown) with each completed section shown in blue with a green tick mark:
In order to move from one section to the next, all mandatory elements of the current section must be completed. Any field that is marked with a red asterisk (*) is mandatory and must be filled out in order to move to the next section.

If you attempt to move to the next section without completing the mandatory information in the current section, you will receive a pop-up message under the relevant field indicating that additional details are required.

4.3 Saving your progress

It is recommended that you save your progress as you complete the form. Click on the Save as draft button at the bottom of the screen. You will be logged out of the system after 10 minutes of inactivity.

After completing all mandatory fields, click the Save and review button at the bottom right hand corner of the screen to proceed to the following section.

Your application will not be submitted at this point; you will have an opportunity to read through your answers before submission.

4.4 Submitting your VAT registration application

To submit the VAT registration form, carefully review all of the information entered on the form after clicking on Save and review.

Once you are certain that all of the information is correct, click on the Submit for Approval button at the bottom right hand corner of the screen.

The status of your application on the Dashboard will change to Pending and you will receive an email from us to confirm receipt of your application.

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.

4.5 Reviewing the progress of your VAT registration application

To review the status of your VAT registration application, click on the Dashboard tab and look next to Status:
• **Drafted** means the registration form has not been completed or submitted by the applicant;

• **Pending** means the registration form has been received by us and is under processing or that we are awaiting further information from you;

• **Issued** means we have provided to you a Tax Identification Number (TIN) for either your application for registration for a Tax group or confirmation of your exception from VAT. The TIN for your application for registration for a Tax group will be suffixed with the letters ‘VG’. The TIN for confirmation of exception from VAT will be suffixed with the letters ‘XC’;

• **Suspended** means your registration form for VAT has been suspended and that your registration for a Tax group has been approved by us and you have received a TRN;

• **Rejected** means the registration form has been rejected by us; and

• **Approved** means the registration form has been approved by us and that you are successfully registered for VAT.

4.6 Application re-submission

When the applicant is asked to resubmit the application by FTA, the applicant can access the form by clicking on ‘Edit’ Button. The applicant is allowed to leave application related comments and queries at the bottom of the application.
4.7 Late Registration

If you fail to register for VAT on time, a late registration administrative penalty of 20,000 AED will apply. To check the penalties amount and complete the payment, follow the below steps:

1. Go to the Dashboard tab where you will find the “late registration penalty” amount mentioned under the VAT box. Click on ‘Pay Now’ button to proceed with payment.
2. Once you click on ‘Pay Now’ button you will be redirected to the e-Dirham gateway where you will be able to make the payment through an e-Dirham or non e-Dirham card.
3. Once the payment is completed, it will show under the ‘Transaction History’ box placed within ‘My Payment’ tab.
5. Amending VAT Registration

If you are registered for VAT and any circumstances occur that will impact your Tax records kept by the FTA, as provided during your registration, you must inform the FTA by updating your records within 20 business days from the occurrence of such circumstances.

Following the approval of your registration application and in case you wish to make changes to your registration details, click on the ‘Edit’ or ‘Amendment’ button, which is placed within the VAT box under the Dashboard tab, as per the following screenshot:

The existing details for all fields, where applicable, will be automatically populated and you will be able to update the relevant information. Please note that some sections will be editable whilst some others are not.

In case you need to update your details in the two sections indicated below, you may use the ‘Edit’ button functionality. This will allow you to quickly update your details regarding the three sections below:

- Business activities of the applicant section
- GCC Activities section
- Customs Registration Information section

Please note that, when you make changes through the ‘Edit’ option, the changes are reflected automatically on your profile, by saving the changes in the form. FTA approval is not required.

In case you need to update your details in other sections (please refer to the list below), you may use the ‘Amendment’ button functionality:

- Details of the applicant
- Contact details
- Banking details of the applicant
- Business relationships
- About the VAT application
- Declarations
Please note that, if you make changes to the form through the ‘Amendment’ option, the changes will reflect on the form only after the FTA has approved your amendments. The FTA may ask you for more information while reviewing your application for the respective amendments.

5.1 Amendments that do not require approval from the FTA

As described above, by clicking the ‘Edit’ button the below sub sections and the respective fields can be amended in the ‘About the VAT registration’ of the VAT registration application:

- **Business activities of the applicant section**
  You can select the primary activity of the business from the dropdown and Add any other activities as seen in the screenshot below. Please note that you can add multiple options in the ‘Add other activities (or proposed activities)’ field.

![Business activities of the applicant screenshot]

- **GCC activities section:**
  If you are registered for VAT in any GCC Member State, please provide details in the fields shown in the screenshot below. Please select the GCC Member State from the dropdown and provide the TRN, Estimated values of Imports and Exports if available.

![GCC activities screenshot]

You may also remove these from the list by clicking on the ‘Delete’ icon as seen in the screenshot below.

<table>
<thead>
<tr>
<th>GCC member state</th>
<th>TRN</th>
<th>Estimated value of imports (AED per year)</th>
<th>Estimated value of exports (AED per year)</th>
<th>Delete</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kingdom of Bahrain</td>
<td>123456789</td>
<td>10,000.00</td>
<td>20,000.00</td>
<td></td>
</tr>
</tbody>
</table>
Once you fill or edit the above fields, click on **Add GCC Activities** to save the details of this section.

- **Customs Registration Information section:**

In the customs registration information section, you need to provide your Customs Registration Number which is issued by the relevant Customs department in the UAE. If you have multiple Customs Registration Numbers (“CRN”) in the UAE, you should add each of them as a separate line item.

Following your registration application’s approval by the FTA, you will be able to edit / amend the fields provided in the screenshot regarding your existing linked Customs Registration Numbers.

Please note that you should also be able to add new or remove existing Customs Registration Numbers using this functionality from your Tax records. To add another CRN and enter the details in the fields seen in the above screenshot. To remove a CRN click on the ‘Delete’ icon in the list of CRNs seen in the below screenshot.

Once you fill or edit the above fields, click on **Add Customs Registration** to save the details of this section.

Once amendments are made, click on **Submit Changes** button. Once you have submitted the changes, these will be automatically reflected as they do not require approval from the FTA.
5.2 Amendments that require approval from the FTA

There are eight steps that must be completed on the VAT amendment form before you can submit it. On clicking the ‘Amendment’ button the below sections and certain fields of these sections can be amended:

- Details of the applicant
- Contact details
- Banking details of the applicant
- Business relationships
- About the VAT application
- Declarations

Your progress will be shown each step of the way (denoted in brown) with each completed section shown in blue with a green tick mark:

- Details of the Applicant
  Details of the applicant can be amended by editing the fields shown in the screenshot below. You can amend the Legal name of the Entity in English and Arabic.

  If you choose ‘Yes’ to the question – ‘Do you have a trade name that differs from the above?’, you will have to enter/ edit the Trade Name of the entity.

  Similarly, other sections (mentioned above) of the registration form can be amended.

| NOTE: Certain fields are restricted from direct amendment. Please refer to the list of fields below. |
| Fields in the following sections cannot be amended: |
| 1. ‘Exception from VAT Registration’ in the About the VAT application section. |
| 2. ‘Notification language change’ in the Declaration section. |

| Two sections are completely restricted from amendments. Please refer below. |
| 1. About the applicant |
| 2. Communication preferences |
If you wish to update your tax registration records concerning the above fields / sections, please raise a request and provide the reason for making the changes. You can contact FTA either by logging in a request on https://www.tax.gov.ae/contact-us.aspx or calling 600 599 994. Your request will be assessed and processed on a case by case basis.

After completing all required amendments, click the **Save and review** button at the bottom right hand corner of the screen to proceed to review the form.

Carefully review all the information entered on the form, once you are certain all the information is correct click on the **Submit for Approval** button at the bottom right hand corner of the screen.

**NOTE:** The ‘Business activities of the applicant’, ‘Customs Registration Information’ and ‘GCC Activities’ can be amended through either the ‘Edit’ option or the ‘Amendment’ option on the dashboard.

If the sections are amended through Edit option, FTA approval is not required. If the sections are amended through Amendment option, they will go through the approval process like other sections.

### 5.3 Reviewing the progress of your VAT registration amendment application

To review the status of your VAT registration amendment application, click on the **Dashboard** tab and look next to **Status**:

- **Drafted** means the registration amendment form has not been completed or submitted by the applicant;
- **Pending** means the registration amendment form has been received by us and is under processing or that we are awaiting further information from you;
- **Rejected** means the registration amendment form has been rejected by us;
- **Approved** means the registration amendment form has been approved by us and that your Tax records have been successfully updated.

**NOTE:** If an Amendment application is in ‘Drafted’ or ‘Pending’ state, user will not be able to initiate another amendment through the ‘Edit’ option.
6. De-registering from VAT

*When should you use this function?*

You may use this function to deregister a Taxable Person if you are required or eligible to deregister:

<table>
<thead>
<tr>
<th>If you …</th>
<th>Then you…</th>
</tr>
</thead>
</table>
| • cease making taxable supplies; or  
• are still making taxable supplies but the value in the preceding 12 calendar months is less than the Voluntary Registration Threshold | must apply for deregistration within 20 business days from the occurrence of the event |
| • are still making taxable supplies but the value in the previous 12 months was less than the Mandatory Registration Threshold; and  
• 12 months have elapsed since the date of registration if you were registered on a voluntary basis | may apply for a voluntary de-registration |

*How do I apply for de-registration?*

On the dashboard, against the VAT registration, click on the ‘De-Register’ button.

*6.1 How do I complete the de-registration application form?*

1) Taxable Person Details are pre-populated in the de-registration application.

2) Provide the reasons and effective date for de-registration

Please select from the dropdown list the basis you are de-registering for VAT, i.e.

• Business no longer making taxable supplies
• Business making taxable supplies, but below the Voluntary Threshold
• Business making taxable supplies, above the Voluntary Threshold, but below the Mandatory Threshold
• Other – please specify the reason

3) Provide the details on the basis for the de-registration. Please refer to an example below.

Example
Company A applied for VAT registration on a mandatory basis dated December 2, 2017 and was approved by the FTA on December 20, 2017. On April 2018, the management of the Company A decided to close the business. Therefore it does not expect to make any taxable supplies over the next 12 month period.

4) The date from which the Taxable Person is required or eligible to de-register depends on the basis of the de-registration:

<table>
<thead>
<tr>
<th>If you are de-registering on the basis …</th>
<th>Then the date you are required or eligible to de-register is…</th>
</tr>
</thead>
<tbody>
<tr>
<td>that the Business is no longer making taxable supplies</td>
<td>the date starting from which the Taxable Person stopped making taxable supplies</td>
</tr>
<tr>
<td>that the Business is making taxable supplies, but below the Voluntary Registration Threshold</td>
<td>the date starting from which the value of the Taxable Person’s taxable supplies no longer exceed the Voluntary Registration Threshold</td>
</tr>
<tr>
<td>that the Business is making taxable supplies, above the Voluntary Threshold, but below the Mandatory Registration Threshold</td>
<td>a preferred de-registration date</td>
</tr>
<tr>
<td>Any other reason</td>
<td>a relevant date you consider you are required to de-register</td>
</tr>
</tbody>
</table>
5) Upload all the relevant supporting documents by clicking on Choose Files.

6) Review and confirm the authorized signatory and declaration section of the application form before submission.

It is important to update the email credentials for authorized signatory (where necessary) and confirm all the four declarations by ticking the check box next to each. Once you have completed the above, click on the ‘Submit’ button to proceed.

Once the de-registration request is submitted, the FTA shall approve or reject the request and notify the registrant accordingly. Further, the FTA may ask you to provide additional supporting documents.

**IMPORTANT**: Please note, if the date of submission of this de-registration form is more than 20 business days from the date the Taxable Person is required to de-register then you will be subject to a late de-registration penalty of AED 10,000.

**What’s next?**

Once your application is submitted, the status of your application form will be amended to “pending”. You may check your application status in the dashboard from time to time.

Once the FTA confirms acceptance of your de-registration application form, you will be notified of the pre-approval. The status of your de-registration in the dashboard will be changed to ‘Pre-Approved’.

You may also be required to submit a final tax return which will be generated by the system in the “VAT returns” section. You will receive an email and an SMS notification informing you of the status of the application and requesting you to complete the payment of the outstanding liabilities.

Please note, you will not be deregistered unless you’ve paid all Tax and Administrative Penalties due and filed all Tax Returns including any outstanding returns as well as the final tax return.

**6.2 Submitting your final tax return**
A final tax return is the return for the last Tax Period for which the Taxable Person was registered with the FTA. The final tax period ends on the effective date of de-registration pre-approved by the FTA.

The final tax return should be submitted and payable tax should be settled no later than 28 days from the effective date of de-registration (i.e. from the end of the final tax period).

Failure to apply with the FTA for de-registration and/or filing of final tax return or settlement of payable tax within deadline would be subject to penalty and potential delay in completing the de-registration process.

**Example**

Company B was registered with the FTA for VAT with effect from (wef) January 1 2018. The tax periods assigned to Company B is January to March, April to June, July to September, October to December.

On June 1 2018, Company B applied with the FTA to deregister wef May 5 2018. On June 2 2018, FTA approved Company B’s de-registration application and confirmed the effective date of de-registration as May 31 2018.

Company B is required to submit and settle the payment for a final tax return (for the period from April 1 2018 to May 31 2018) before June 28 2018.

The Taxable Person is responsible to ensure the correctness of the final tax return. All transactions must be reported in the final tax return including any deemed supplies for any Goods and Services forming part of the assets of Business carried on by the Taxable Person at the time of de-registration, unless the Business is carried on by an appointed trustee in bankruptcy pursuant to the Federal Law No (7) of 2017 on Tax Procedures.

**6.3 Settling your outstanding liabilities**

To proceed with your de-registration application, you must then settle any outstanding liabilities (if applicable).

a. **If you are in a payable position**

To complete the payment of outstanding liabilities, go to ‘My Payment’ tab and under ‘VAT & Penalty Payment’ box, enter the amount as per the message “Total Outstanding Liability”. Click on 'Make Payment' to proceed with the payment through e-Dirham gateway.
Once you complete the payment, go to the dashboard and click on the 'De-Register' button against the VAT box to complete the de-registration application.

b. If at the time of de-registration you have a credit amount pending with the FTA

In case you submit your de-registration request and you have a credit amount with the FTA and your de-registration application got approved by the FTA, you can initiate the VAT Refund process on FTA e-Services. Refer to the VAT Refund User Guide for the detailed steps of submitting a VAT Refund.

<table>
<thead>
<tr>
<th>De-registration application status details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Pending</strong>: once the de-registration request is submitted by the Taxable Person.</td>
</tr>
<tr>
<td><strong>Submitted</strong>: after FTA requests for additional information</td>
</tr>
<tr>
<td><strong>Pending</strong>: once the Taxable Person has submitted the additional information requested.</td>
</tr>
<tr>
<td><strong>Pre-approved</strong>: once FTA approves the de-registration application and there are outstanding liabilities.</td>
</tr>
<tr>
<td><strong>De-registered</strong>: once the FTA approves the de-registration application and there are no outstanding liabilities. Or, once the Taxable Person has paid the final tax return and penalties for a 'Pre-Approved' application.</td>
</tr>
</tbody>
</table>
Appendix A: Important on-screen tools and other tips

You can change the language of the form from English to Arabic. Click on the icon at the top right hand side of the screen to do so.

For some fields you will see a small icon with an “i” next to the field. Hover the cursor over the icon to read additional information relevant to the completion of the field.

To upload a file, click the Choose Files button, select the file on your desktop and click the Open button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red x.

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.
Appendix B: Completing your VAT registration application form

The VAT registration form captures a number of details about the applicant. The following guidance is designed to help you understand the questions that the form asks in order for you to complete the form accurately.

1. About the Applicant

<table>
<thead>
<tr>
<th>On what basis are you applying for registration?</th>
<th>You should register the person that is operating a business, not the business itself.</th>
</tr>
</thead>
<tbody>
<tr>
<td>A person can be an individual (i.e. operating as a sole trader), or a legal person (e.g. an incorporated business, a company) or another form of entity (e.g. an unincorporated body such as a charity or a club, a partnership or a trust).</td>
<td></td>
</tr>
<tr>
<td>Generally, a VAT registration covers ALL of the business activities undertaken by the registered person.</td>
<td></td>
</tr>
<tr>
<td><strong>Legal person</strong> is an entity with legal personality formed under the relevant laws that is capable of entering into contracts in its own name. For VAT registration purposes, the definition can include companies and other incorporated corporate entities; partnerships with legal form (e.g. LLP’s); clubs, charities or associations; Federal UAE Government entities; Emirate UAE Government entities; foreign government representations (e.g. diplomatic missions) and international organisations; and other entities with similar circumstances. In the context of tax registration, Government Entities are those that are considered as a ‘Designated Government Entity’ by way of a Cabinet Decision.</td>
<td></td>
</tr>
</tbody>
</table>
Natural person is simply an individual operating in their personal capacity (i.e. they are not incorporated as a company. The definition covers individuals, individuals operating in partnership where the partnership itself does not have a specific legal form (e.g. LLP’s) and similar. A Government Entity that is not ‘designated’, i.e. not listed in Cabinet Decision, needs to register as ‘Legal-Other’.

Please note, branches are not legally distinct from the wider entity to which they belong. Therefore, registration will not be made in the name of a branch but in the name of the parent where it meets the relevant criteria. Even if you are operating via branches in more than one Emirate, only one VAT registration is required.

<table>
<thead>
<tr>
<th>If other, please specify</th>
<th>You must specify the type of the person you are registering if you select either of the option “Natural person - other” or “Legal person - other”. It is not mandatory for you to provide further details in other situations.</th>
</tr>
</thead>
</table>

| Do you hold a Trade License in the UAE? | In the UAE, the term Trade License is often used interchangeably with business license, commercial license or similar. It refers to any such license issued by an authorized issuing body in the UAE, including those in a UAE Free Zone. If you hold one or more Trade Licenses, you must select “Yes” for this question and complete the additional information requested. Otherwise, please select “No” (this includes instances where a non-established business is required to register in the UAE). |
Are you registering mandatorily or voluntarily?

For businesses resident in the GCC and UAE Federal and Emirate Government bodies

**Mandatory Registration:** You will be required to register if you are a business that is resident in the GCC and you are making supplies of goods or services in the UAE and either:
1. Your turnover was more than AED 375,000 in the last 12 months; or
2. You expect your turnover to be more than AED 375,000 in the next 30 days.

**Voluntary Registration:** If you are not required to register, you will be eligible to apply for registration if:
1. Either your turnover or expenses (which were subject to VAT) were more than AED 187,500 in the last 12 months; or
2. You expect that either your turnover or expenses (which were subject to VAT) to be more than AED 187,500 in the next 30 days.

Turnover is calculated based on the total value of taxable supplies (this includes zero rated supplies and excludes exempt supplies). Expenses are calculated based on the total value of purchase which is subject to VAT.

For a more detailed explanation of what can be and/or should not be included when calculating the turnover/expenses, please refer to the Taxable Person Guide for VAT.”
All Designated Government Bodies must register for VAT purposes

A Designated Government Body is a government entity that has been so designated by a decision of the Cabinet and is required to register for VAT purposes (irrespective of the registration threshold).

A Designated Government Body may not apply to cancel its VAT registration unless by way of a Cabinet Decision permitting it to do so.

For businesses resident outside the GCC states implementing VAT

You are required to register if you are making or expect to make supplies of goods or services in the UAE and there is no other person who is required to account for the VAT due in the UAE on your behalf (e.g. where your customers are private individuals).

Are you also applying to create or join a Tax group?

You can create a Tax group between two or more legal persons (each of which must be resident in the UAE) that are associated and which meet specific control criteria.

Please select this option if you intend to create or join a Tax group. For more details, please refer to the Tax Groups Guidance Note.
## 2. Details of the Applicant

<table>
<thead>
<tr>
<th><strong>Name of the Applicant</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Existing TRN for Excise Tax</strong></td>
<td>You do not need to input any information here. If you have already obtained a TRN for Excise Tax and now you are registering for VAT, your existing TRN should automatically appear here. If it is not the case, please contact us via the service request portal.</td>
</tr>
<tr>
<td><strong>Legal name of the entity (English)</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Legal name of the entity (Arabic)</strong></td>
<td>You must provide the legal name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator for this.</td>
</tr>
</tbody>
</table>

**IMPORTANT:** The Federal Tax Authority cannot assist you with the translation of any information on the application form. The Arabic name must match the Arabic name on your trade license.

**IMPORTANT:** This information, together with your trade name (if applicable), will appear on your VAT registration certificate. It is important that you enter the details accurately.

**Legal name of the entity (English)**

If you are a natural person, this is your full name.

If you are a legal person, this is the name under which you have been incorporated or which you are known by.

If you have a UAE Trade License, you will find your legal name listed in the license. It may alternatively be listed as your "Company Name" or "Business Name".

**Legal name of the entity (Arabic)**

You must provide the legal name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator for this.
Do you have a trade name that differs from the above?  
A trade name is a name under which a person conducts business, other than its legal name. Sometimes, a trade name is called an “Operating Name”.

If you have a UAE Trade License you will find your trade name (if you have one) shown on the license.

Enter trade name (English) Enter trade name (Arabic)  
**IMPORTANT:** This information, together with your legal name, will appear on your VAT registration certificate. It is important that you enter the details accurately. You must provide the trade name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator to assist you.

### Identification of the Applicant

#### Trade License

Select the name of the authority that issued the Trade License  
A list of UAE Trade Licensing authorities is provided as a drop-down list on the form. Select the relevant authority.

Trade License number  
You will find this on your Trade License. In some cases, it is shown as the "Registered number".

Select Trade License expiry date  
Enter the expiry date shown on your Trade License.

Upload scanned copy of Trade License  
Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Save Trade License  
**IMPORTANT:** Ensure you include all Trade Licenses registered under the legal name of the entity.
Add owner details (Only shows once a Trade License is saved)

You must ensure that the information about each and every owner is included. Evidence should be provided for verification by the FTA.

If your Trade License(s) do not include information of ALL your owners, you must submit additional supporting documents by answering the next 2 questions.

<table>
<thead>
<tr>
<th>Do you have a Certificate of Incorporation?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Certificate of Incorporation is a legal document relating to the formation of an entity which has been incorporated. It is a license to form a corporation and is issued by a government or, in some jurisdictions, non-governmental entities.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Upload a copy of the Certificate of Incorporation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Upload other relevant documents</th>
</tr>
</thead>
<tbody>
<tr>
<td>In some limited situations whereby you have neither a UAE Trade License nor a Certificate of Incorporation, you should upload any other relevant supporting documents you may have.</td>
</tr>
</tbody>
</table>

It is not mandatory for you to upload extra information if you have already provided us with a valid UAE Trade License and/or Certificate of Incorporation.

Depending on the basis on which you are registering, other relevant documents may include:
- Articles of Association
- Partnership Agreement
- Similar documents which show ownership information of the business
- Club, charity or association registration documents and supporting evidence (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”)
- 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 of the owner or a scanned copy of the passport of the owner (applicable if you selected “Natural person – Other”)

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

**Details of the Manager of the business (CEO or equivalent)**

**Enter name of manager (English and Arabic)**

Please include details of the manager of the business as indicated in the Trade License. If no manager is listed in the Trade License, please include details of the CEO or equivalent person in charge of the organization.

**Is the manager resident in the UAE?**

Please answer “Yes” or “No”
3. Contact Details of the Applicant

**Business contact details**

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Building name and number</strong></td>
<td>Please enter the address of the business here. Do not use another person’s address (for example, your accountant). If you have multiple addresses, please provide details of the place where most of the day-to-day activities of the business are carried out. If you are a foreign business applying to register for VAT in the UAE, you may choose to appoint a tax agent in the UAE. In such cases please provide their details here.</td>
</tr>
<tr>
<td><strong>Street Address</strong></td>
<td>Enter the street address.</td>
</tr>
<tr>
<td><strong>Area</strong></td>
<td>Enter the area</td>
</tr>
<tr>
<td><strong>City</strong></td>
<td>Enter the city</td>
</tr>
<tr>
<td><strong>P.O. Box</strong></td>
<td>Enter the P.O Box Number</td>
</tr>
<tr>
<td><strong>Emirate</strong></td>
<td>Select the Emirate from drop down list</td>
</tr>
<tr>
<td><strong>Phone Country Code</strong></td>
<td>Select the country code from drop down list</td>
</tr>
<tr>
<td><strong>Phone Number</strong></td>
<td>Enter your phone number excluding the 0</td>
</tr>
<tr>
<td><strong>Mobile Country Code</strong></td>
<td>Select the country code from drop down list</td>
</tr>
<tr>
<td><strong>Mobile Number</strong></td>
<td>Enter your phone number excluding the 0</td>
</tr>
<tr>
<td><strong>E-Mail Address</strong></td>
<td>Enter your email address</td>
</tr>
<tr>
<td><strong>Preferred Language of communication</strong></td>
<td>Please select English or Arabic as preferred language</td>
</tr>
</tbody>
</table>
4. Banking Details of the Applicant

**Bank Details**

<table>
<thead>
<tr>
<th>Bank name</th>
<th>IBAN</th>
</tr>
</thead>
</table>

This must be an account held with a bank established in the UAE. The account name must match the legal name of the entity you are registering with the FTA. You must also ensure that you enter the relevant details accurately.

If you are in the process of opening a bank account, you must provide copies of any relevant correspondence received from your bank.

e-Dirham is currently the only option available

**IMPORTANT:** You must ensure that your account details are accurate. Some accounts cannot receive payments electronically. We recommend that you check with your provider if you are unsure whether or not your bank has made this facility available to you.

5. Business relationships of the Applicant

**Senior Management Relationships**

**Are you (or any of the directors or partners of the applicant), currently involved in (or in the past 5 years been involved in) any other business resident in the UAE, either individually or as a director or partner in that business?**

The details of any senior management relationships with businesses applying for registration should be entered here. If you are a natural person, enter the details of those entities you were involved in on a personal basis. Otherwise, enter the details of those entities with which the directors or partners of the applicant have been involved.

**Partner/ Director details**
### Name of the partner/director etc.

Please enter the relevant details of the individual partner/director as required.

### Details of the business with which the applicant (or the partner/director of the applicant) is/was involved with and has a relationship with

<table>
<thead>
<tr>
<th>Enter the legal name of the business the relationship is (or was) with</th>
<th>You must provide the legal name of the entity. You may need to seek the assistance of a recognized translator for this.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is the business still trading?</td>
<td>If the business is still trading, select “Yes”, otherwise select “No”. We may request evidence to support your answer.</td>
</tr>
<tr>
<td>Enter TRN (if available)</td>
<td>Please enter the Tax Registration Number (TRN) if the entity is already registered with the Federal Tax Authority.</td>
</tr>
<tr>
<td>Upload scanned copies of Trade License(s)</td>
<td>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.</td>
</tr>
<tr>
<td>Save and add more relationships</td>
<td>Include the details of additional senior management relationships here.</td>
</tr>
</tbody>
</table>

### 6. About the VAT Registration

### Business Activities of the applicant

| Select the primary activity of the business (primary and secondary) | Please choose from the drop down list of items that best describes your current or intended main business activities. |
| Add any other activities (or proposed activities) | Please include other activities from the drop down list of activities. |
| Actual or estimated financial transaction values | |
**Turnover for the past 12 months**

When calculating this figure, you must include the following:

1) **Taxable Supplies**
   - Standard rated supplies
   - Zero-rated supplies
   - Deemed supplies

   **IMPORTANT:** Do not include the value of exempt supplies.

2) **Imported goods and services**

   **IMPORTANT:** Do not include the value of imports if you are not a resident in the UAE and your customer is responsible for accounting for VAT under the reverse charge.

3) If you have purchased all or part of a business, Taxable Supplies made by the acquired whole or part of the Business.

The figure must only be reported in UAE Dirhams (AED).

**Upload scanned copy of documentary proof**

Accepted evidence generally include:

- Audit report, audited or non-audited financial statement;
- Self-prepared calculation sheet which may include details to calculate the taxable/zero rated supplies based on financial records;
- Revenue forecast.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

**Expected turnover in the next 30 days**

The figure must only be reported in UAE Dirhams (AED).
### Expected expenses (subject to VAT) for the last 12 months.

Only those expenses that are subject to VAT can be included.

**Include** purchases of goods and services which are:
- Subject to UAE VAT at 5%; or
- Subject to VAT at the zero-rate (0%) in the UAE.

**Exclude** purchases of goods and services which are:
- Exempted from UAE VAT; or
- Out of scope of UAE VAT.

The figures must only be reported in UAE Dirhams (AED).

---

### Upload scanned copy of documentary proof

Accepted evidence generally include:
- Audit report, audited or non-audited financial statement;
- Expense budget report.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

---

### Expected expenses (subject to VAT) in the next 30 days

If you are registering on a mandatory basis, you are not required to provide this information.

The figures must only be reported in UAE Dirhams (AED).

---

### Do you expect the VAT on your expenses to regularly exceed the VAT in your taxable supplies?

This information allows us to understand whether or not you will generally be in a position for VAT payment or VAT refund.

---

### Do you also expect to make exempt supplies?

Exempt supplies include the following:
- Supplies of certain financial services;
- Supplies of residential buildings other than the first sale;
- The supply of bare land; and
- The supply of local passenger transport.
## Imports and Exports

**Do you intend to import goods or services?**
Import goods or services from abroad includes other GCC countries.

**Will any of these imports be from other GCC States?**
Other GCC countries are:
- Kingdom of Bahrain
- Kingdom of Saudi Arabia
- Sultanate of Oman
- State of Qatar
- State of Kuwait

**Do you intend to export goods or services?**
Please select “Yes” if you intend to provide goods or services from UAE to overseas. Otherwise, please select “No”.

**Will any of these exports be to other GCC States?**
Other GCC countries are:
- Kingdom of Bahrain
- Kingdom of Saudi Arabia
- Sultanate of Oman
- State of Qatar
- State of Kuwait

### GCC activities
If your answer is “Yes” to either of the above questions in “About GCC - imports and exports”, you are required to provide information for the below form fields.

### Select the name of the GCC Member State
GCC Member States are:
- Kingdom of Bahrain
- Kingdom of Saudi Arabia
- Sultanate of Oman
- State of Qatar
- State of Kuwait

### Enter TRN (if available)
Please enter the Tax Registration Number (TRN) or equivalent if the entity is already registered for VAT purposes with the respective tax authority in the different Member State.
### Estimated value of imports
Please enter the value of goods you expect to import in the 12 months following the date of registration.

Do not include the value of any services unless they are directly related to moving goods (e.g. commission, and freight insurance etc.).

### Estimated value of exports
Please enter the value of goods you expect to sell in the 12 months following your date of registration.

Do not include the value of any services unless they are directly related to moving goods (e.g. commission, and freight insurance etc.).

### Save and add more
If you intend to import from and/or export to another GCC Member State, you must click this button to provide the relevant details.

### Customs Registration Information
If you are registered with any of the Customs Departments in the UAE, please enter the details here.

The information will assist the FTA and the relevant Customs departments to identify you accurately at the time of importing and exporting goods into or from the UAE. Failure to enter this information may result in delays at the border.

### Do you have a Customs number?
A Customs number is a registration number issued by the relevant Customs department.

### Emirate in which you have a Customs registration
Please select from the following:
- Abu Dhabi
- Dubai
- Sharjah
- Ajman
- Umm Al-Quwain
- Ras Al-Khaimah
- Fujairah
<table>
<thead>
<tr>
<th><strong>Customs number</strong></th>
<th>You are required to provide the Customs number if you choose “Yes” for the above question “Do you have a Customs code?”</th>
</tr>
</thead>
<tbody>
<tr>
<td>If yes, upload a scanned copy of Customs number issued by Customs authority</td>
<td>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.</td>
</tr>
<tr>
<td><strong>Save and add more</strong></td>
<td>If you are registered with more than one Customs Department, you must click this button to include the relevant details.</td>
</tr>
<tr>
<td><strong>Exception from VAT Registration</strong></td>
<td><strong>IMPORTANT:</strong> You may apply for exception from VAT registration if you only make zero-rated supplies and do not import any goods or services that are subject to reverse charge. You are not eligible for exception from VAT registration if you make zero-rated supplies along with standard rated supplies.</td>
</tr>
</tbody>
</table>
| **Do you wish to apply for an Exception from VAT Registration based on the above?** | The following supplies are eligible for zero-rating:  
- Exports;  
- Certain international transportation services;  
- Certain aircraft or vessels;  
- Certain investment precious metals;  
- First supply of certain buildings.  
- Crude oil and natural gas;  
- Certain educational services; and  
- Certain healthcare services.  
You are still required to complete the remaining information on the VAT registration application form. |
<p>| <strong>7. Declaration</strong> | |
| <strong>Authorized Signatory</strong> | |</p>
<table>
<thead>
<tr>
<th>Title</th>
<th>The Authorized Signatory details must be for a person who is authorized to legally bind the entity. In many cases this is a director of a company.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name in English</td>
<td>In the case of a natural person it is the person themselves.</td>
</tr>
<tr>
<td>Name in Arabic</td>
<td></td>
</tr>
</tbody>
</table>

**Proof of Authorization**

Evidence of authorization may include a Power of Attorney or similar in the case of legal persons.

**Communication Preferences**

<table>
<thead>
<tr>
<th>Preferred channel of communication</th>
<th>Please specify the preferred channel of communication, i.e. either email or telephone.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preferred language of communication</td>
<td>Please specify the preferred language of communication, i.e. either Arabic or English.</td>
</tr>
</tbody>
</table>

**Checklist for Completion**

Using this checklist will help you to make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.