



TAX AGENTS AND TAX AGENCIES USER GUIDE SUMMARY

- A Taxable Person is allowed to appoint a person(s) as its Tax Agent(s) to represent it in its dealings with the Federal Tax Authority (FTA).
- A Tax Agent assists the Taxable Person in the fulfilment of his tax obligations and the exercise of his associated tax rights.
- A registered Tax Agent is required to be associated with a registered Tax Agency (usually an accounting, tax or law firm) before he/she is allowed to practice as a Tax Agent.
- A Tax Agency is a legal entity which is licensed to operate as a Tax Agency and has registered with the FTA as a Tax Agency.
- A Tax Agency must receive a Tax Agency Trade License, possess a professional indemnity insurance and be associated with at least one registered Tax Agent to operate

Sign up: Even if you have an account for excise or VAT purposes as a taxable person, signing up as a tax agent or a tax agency is still required.

Registration as a Tax Agent:

1. Complete and submit the Tax Agent application form.
2. Provide the FTA with more information if required.
3. Receive notification about the result of your initial application review by the FTA.
4. Complete the Tax Agent exam if the application is pre-approved by the FTA.
5. Attach the result of the Tax Agent exam (certificate) to the application.
6. Receive notification about the result of your application.
7. Pay the Tax Agent Registration fee.
8. Receive Tax Agent Approval Number (TAAN). Please provide this information to the Tax Agency with which you wish to work. The Tax Agency needs your TAAN to register and link you to its own registration forms.

Registration as a Tax Agency:

1. Receive Tax Agency Trade License from the DED.
2. Arrange professional Indemnity Insurance.
3. Complete and submit the Tax Agency Registration form. This includes linking at least one Tax Agent to your Agency using the TAAN.
4. Receive notification about the result of the application and receive Tax Agency Number (TAN).

Linking a Tax Agency to a Tax Agent: Once the Tax Agency has been registered with the FTA and receives a TAN, it can link to other Tax Agents using their TAAN(s) by clicking on **'Link now'**. FTA will approve the request.

Linking a Taxable Person to a Tax Agency. Tax Agency should approve/ reject linking requests that appear in 'Taxable Person Linking Requests' box and then assign a Tax Agent to this Taxable Person's request by clicking on **'Add a new agent to this TRN'** and **'Assign Agents to Taxable Person'**. Tax Agency shall provide the Tax Agent the necessary access rights.

Amendment of a Tax Agent / Tax Agency: Tax Agency and Tax Agents will not be allowed to make any changes once their registration is approved.

De-Linking a Tax Agent from a Tax Agency: Should the Tax Agent wishes to join another Tax Agency in the future and, it needs to be de-linked from the current Tax Agency. The Tax Agent can authorize their current Tax Agency to de-link them without requiring the FTA's approval. Alternatively, Tax Agent can also do this by themselves without authorization from their existing Tax Agency. This can be done by clicking on **'Delink'** button.

Delinking a Tax Agent from a Taxable Person by the Tax Agency by clicking on **'View Assigned Agents'** and then **'Delink'** button.

Delinking a Taxable Person from a Tax Agency by the Tax Agency by clicking on **'De-link Taxable Person'**. Request will go to the Taxable Person for approval.