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VAT

User Guide | Registration, Amendments,
& De-registration

November 2021

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VAT | VAT User Guide | Registration, Amendments & De-registration

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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.

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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 'Sign up' 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.

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ng 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.

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.

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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:
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 ‘Verify your

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.

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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 ‘Verify your

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:
1) 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.
2) Copy of passport of the old and new email holder.
3) 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.

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u 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:

Term: Taxable person | Definition: Any entity created for allowing the registration of a taxable
Term: account | Definition: person or any other tax related activities. Online user | A user which has already registered with the FTA's e-Services
portal.
Term: Taxable person account | Definition: The dashboard which allows a user to perform all tax related
Term: dashboard | Definition: activities such as registrations, returns, payments, refunds etc. Online user dashboard | 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. Definition: The admin of the taxable person account is the online user who
Definition: has actually created the taxable person account in the system
Definition: (i.e. the online user who has created the taxable person profile
Definition: on the eServices system). Please note that only the admin of a
Definition: taxable person account can provide or revoke access rights to
Definition: other online users. Access rights | 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.
• 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

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stem
Definition: (i.e. the online user who has created the taxable person profile
Definition: on the eServices system). Please note that only the admin of a
Definition: taxable person account can provide or revoke access rights to
Definition: other online users. Access rights | 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. • 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.

1. In order to do so, go to the Online user

Dashboard, and click on the 'Add New Taxable Person' button.

2. 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).

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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.

1. In order to do so, go to the Online user

Dashboard, and click on the 'Add New Taxable Person' button.

2. 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:

Click on ': new user | Appoint new Tax Agency/add: ' 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.

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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:

Click on ': new user | Appoint new Tax Agency/add: ' 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.

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.13]

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:

2. Go to the 'Assigned Users to taxable person' section,

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.

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:

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.

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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:

2. Add the online user who will be the new admin of the account by following the steps

described in section 3.1 above.

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.15]

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.

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.16]

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 both the registration forms within the stipulated time frame in which you are required to register to avoid penalties due to late registration. In case you have received your Tax Registration Number (TRN) for the first tax type, you can proceed with the second application where your details from the first registration will be pre-populated. 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, select the “Click here to confirm you have read this getting started guide” check box to confirm that you have read it in order to move forward. Click on ‘Proceed’ to initiate the VAT Registration form.

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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, select the “Click here to confirm you have read this getting started guide” check box to confirm that you have read it in order to move forward.

Click on ‘Proceed’ to initiate the VAT Registration form.

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.

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.

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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

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.

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'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

The failure of the Taxable Person to submit a registration application within the timeframe specified in the Tax Law, an administrative penalty of 10,000 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.

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.20]

at the bottom of
the application.

4.7 Late Registration

The failure of the Taxable Person to submit a registration application within the timeframe specified in the Tax Law, an administrative penalty of 10,000 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.

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.21]

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

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.22]

• 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.

• 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.

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

Once you fill or edit the above fields, click on ‘Add GCC Activities’ to save the details of this section.

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.23]

- 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:

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.24]

ails 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. Note: Please note that a penalty of late notification to the FTA would be imposed in case of failure to inform the FTA about the changes within 30 days of the change occurring. 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.
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/en/contact-us 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.

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.25]

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/en/contact-us 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. 24

is correct click on the ': Note: The 'Business activities of the applicant ', 'Customs Registration Information' and 'GCC
is correct click on the ': Activities' can be amended through either the 'Edit' option or the 'Amendment' option on the
is correct click on the ': dashboard. is correct click on the ': If the sections are amended through Edit option, FTA approval is not required. If the sections
is correct click on the ': are amended through Amendment option, they will go through the approval process like other
is correct click on the ': sections.
5.3 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:

If you …: cease making taxable supplies; or | Then you..: must apply for de-registration within 20
If you …: are still making taxable supplies but the | Then you..: business days from the occurrence of the
If you …: value in the preceding 12 calendar | Then you..: event
If you …: months is less than the Voluntary
If you …: Registration Threshold
are still making taxable supplies but the
value in the previous 12 months was
less than the Mandatory Registration
Threshold; and | may apply for a voluntary de-registration

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.26]

If you: have 2 or more TRNs for the same | you must apply for de-registration with the
entity, or you have a registered branch | reasons “Other”

you must apply for de-registration with the
reasons “Other”

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

Ahmed ????

3. 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

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.27]

-registration with the
reasons “Other”

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

Ahmed [illegible]
3. 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

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:

Then the date you are required or eligible to: de-register is…
Then the date you are required or eligible to: the date starting from which the Taxable
Then the date you are required or eligible to: Person stopped making taxable supplies
If you are de-registering on the basis …: that the Business is making taxable
supplies, but below the Voluntary
Registration Threshold
that the Business is making taxable | a preferred de-registration date
supplies, above the Voluntary
Threshold, but below the Mandatory
Registration Threshold
If you are de-registering on the basis …: Any other reason
5. Upload all the relevant supporting documents by clicking on ‘Choose Files’ button. The

supporting documents depend on the basis of the de-registration:

If you are de-registering on the basis …: that the Business is no longer making | Then the required documents are…: • Proof of stop making taxable supplies
If you are de-registering on the basis …: taxable supplies | Then the required documents are…: (Trade License cancellation, liquidation
Then the required documents are…: letter, Board resolution)
Then the required documents are…: • Financial document (Trail Balance, P&L
Then the required documents are…: statement, or Balance Sheet)

Then the required documents are...: Declaration that the registrant does not
Then the required documents are...: expect to make any taxable supplies
Then the required documents are...: over the next 12-month period.
that the Business is making taxable
supplies, but below the Voluntary
Registration Threshold | • Financial document (Trail Balance, P&L
statement, or Balance Sheet)

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.28]

ing taxable supplies
If you are de-registering on the basis …: taxable supplies | Then the required documents are…: (Trade License cancellation, liquidation
Then the required documents are…: letter, Board resolution)
Then the required documents are…: • Financial document (Trail Balance, P&L
Then the required documents are…: statement, or Balance Sheet)
Then the required documents are…: Declaration that the registrant does not
Then the required documents are…: expect to make any taxable supplies
Then the required documents are…: over the next 12-month period.
that the Business is making taxable
supplies, but below the Voluntary
Registration Threshold | • Financial document (Trail Balance, P&L
statement, or Balance Sheet)

that the Business is making taxable
supplies, above the Voluntary
Threshold, but below the Mandatory
Registration Threshold | • Financial document (Trail Balance, P&L
statement, or Balance Sheet)
• Declaration that the registrant does not
expect to exceed the Mandatory
Registration Threshold
• Declaration that the registrant does not
expect to exceed the Voluntary
Registration Threshold: Upload all the relevant supporting
documents

6. FTA may ask you to provide additional supporting documents.

7. Review and confirm the authorized

signatory and declaration section
of the application form before
submission.
8. 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, reject or resubmit and notify the registrant accordingly. FTA can decide to generate a deregistration certificate which will be attached to the notification of approval. You can also download the certificate from the dashboard as shown in the screenshot below. Further, the FTA may ask you to provide additional supporting documents.

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.29]

8. 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, reject or resubmit and notify the registrant accordingly. FTA can decide to generate a deregistration certificate which will be attached to the notification of approval. You can also download the certificate from the dashboard as shown in the screenshot below. Further, the FTA may ask you to provide additional supporting documents. 28

IMPORTANT: The failure of the Registrant to submit a deregistration application within the timeframe specified in the Tax Law, the penalty is 1,000 AED in case of a delay and on the same date monthly thereafter, up to a maximum of 10,000 AED. 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. Note: The Taxable Person is obliged to file all the Returns within the respective due dates until the deregistration is Reviewed and the Final Return is generated. 29

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.30]

or 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.

Note: The Taxable Person is obliged to file all the Returns within the respective due dates until the deregistration is Reviewed and the Final Return is generated.

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.

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.31]

6.3 Settling your outstanding liabilities

To proceed with your de-registration application, you must then settle any outstanding liabilities (if applicable).
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 "Net Payable Amount". Click on 'Make Payment' button to proceed with the payment through e-Dirham gateway.

Once you complete the payment, go to the dashboard and click on 'De-Register' button against the VAT box to complete the de-registration application.

b) If at the time of de-registration you have a

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.

De-registration application status details

- Pending: once the de-registration request is submitted by the Taxable Person
- Submitted: after FTA requests for additional information
- Pending: once the Taxable Person has submitted the additional information requested
- Pre-approved: once FTA approves the de-registration application and there are outstanding liabilities
- De-registered: 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

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.32]

the VAT
Refund process on FTA e-Services. Refer to the VAT Refund User Guide for the detailed steps of submitting a VAT Refund.

De-registration application status details

- Pending: once the de-registration request is submitted by the Taxable Person
- Submitted: after FTA requests for additional information
- Pending: once the Taxable Person has submitted the additional information requested
- Pre-approved: once FTA approves the de-registration application and there are

outstanding liabilities
- De-registered: 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

7. Applying for a Clearance Certificate

You will be able request for a Clearance Certificate for your Trade License as explained in this section. On the Taxable Person dashboard, you will see a menu item called Clearance Certificate. Click on Clearance Certificate tab to access the Clearance Certificate dashboard. 7.1 Initiate the Form

Initiate the form by clicking on 'Request for Clearance Certificate' button as shown below. 7.2 Steps for completing the Clearance Certificate request

In order to submit the form completed by you, all mandatory elements of the current section must be completed. Any field that is marked with a red asterisk (*) is mandatory and must be completed. If you attempt to submit the form without completing the mandatory information in certain fields,
you will receive a message under the relevant field indicating that additional details are required. 7.3 Submitting your Clearance Certificate Request

To submit the Clearance Certificate Request form, carefully review all of the information entered on the form. After completing all mandatory fields, click the 'Submit' button at the bottom right hand corner of the screen.
The status of your request on the Dashboard will change to Pending and you will receive an email from us to confirm receipt of your request. If the FTA requires any further details from you in order to assist with the verification of your

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If you attempt to submit the form without completing the mandatory information in certain fields, you will receive a message under the relevant field indicating that additional details are required.

7.3 Submitting your Clearance Certificate Request

To submit the Clearance Certificate Request form, carefully review all of the information entered on the form. After completing all mandatory fields, click the ‘Submit’ button at the bottom right hand corner of the screen.

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

In case you wish to cancel your request at any point before submitting, you can click on the ‘Cancel’ button at the bottom left hand corner of the screen and the form will be deleted.

7.4 Reviewing the progress of your Clearance Certificate Request
To review the status of your Clearance Certificate, click on the Dashboard tab and look in the Status column:

Status: Pending | Explanation: The Clearance Certificate Request has been received by the FTA
Explanation: and is pending review.
Resubmit | When FTA official requires more information after reviewing the request.
Status: Reject | Explanation: The Clearance Certificate Request has been rejected.
Approved | The Clearance Certificate Request has been approved.

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In case you wish to cancel your request at any point before submitting, you can click on the 'Cancel' button at the bottom left hand corner of the screen and the form will be deleted.

7.4 Reviewing the progress of your Clearance Certificate Request

To review the status of your Clearance Certificate, click on the Dashboard tab and look in the Status column:

Status: Pending | Explanation: The Clearance Certificate Request has been received by the FTA
Explanation: and is pending review.
Resubmit | When FTA official requires more information after reviewing the request.
Status: Reject | Explanation: The Clearance Certificate Request has been rejected.
Approved | The Clearance Certificate Request has been approved.

When you submit your Form; the FTA may require additional information that needs to be updated or adjusted. Your request will be in the Resubmit state. You will receive an email with a list of the information that you need to provide. The FTA may also leave comments in the User Comments section of the Form.

• Login to your eServices Online account. Navigate to the Clearance Certificate dashboard.
• The status of the Clearance Certificate Request will be Resubmit.
• Click on the 'Edit' button.
• Update the information required by FTA.
• You may leave comments for the FTA if required at the bottom of the Form before

resubmission.
• Click the 'Submit' button. The updated Form will be sent to the FTA for review.

If the validity of the Clearance Certificate has expired, you may request for a new Clearance Certificate. You will see a 'Renew' button against the expired request as shown in the screenshot below. Click on the 'Renew' button and submit the request by following the same process as explained in the above sections.

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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.

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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.

About the Applicant: On what basis are you applying
About the Applicant: for registration?

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). Generally, a VAT registration covers ALL of the business activities undertaken by the registered person. Legal person 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.

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), Free Zone Company and similar). Please note that a person owning a number of sole establishments should obtain only one VAT registration for all its sole establishments, and it is not

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presentations (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. 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), Free Zone Company and similar).
Please note that a person owning a number of sole
establishments should obtain only one VAT
registration for all its sole establishments, and it is not

permissible to register each sole establishment: separately for VAT, The Federal Tax Authority ('FTA')
permissible to register each sole establishment: will review, in certain cases, the VAT registrations by
permissible to register each sole establishment: taxable persons in respect of sole establishments and
permissible to register each sole establishment: will inform them of the corrective steps to be taken, if
permissible to register each sole establishment: any. permissible to register each sole establishment:
Please also note, branches are not legally distinct
permissible to register each sole establishment: from the wider entity to which they belong. Therefore,
permissible to register each sole establishment: registration will not be made in the name of a branch
permissible to register each sole establishment: but in the name of the parent where it meets the
permissible to register each sole establishment: relevant criteria.
Even if you are operating via
permissible to register each sole establishment: branches in more than one Emirate, only one VAT
permissible to register each sole establishment: registration is required. permissible to register each
sole establishment: A Government Entity that is not 'designated', i.e. not
permissible to register each sole establishment: listed in Cabinet Decision, needs to register as 'Legal-
permissible to register each sole establishment: Other'. If other, please specify | 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. permissible to register each sole establishment: In the UAE, the term Trade License is often
used
permissible to register each sole establishment: interchangeably with business license, commercial
permissible to register each sole establishment: license or similar. It refers to any such license issued
permissible to register each sole establishment: by an authorized issuing body in the UAE, including
permissible to register each sole establishment: those in a UAE Free Zone.
permissible to register each sole establishment: If you hold one or more Trade Licenses, you must
permissible to register each sole establishment: select '"Yes" for this question and complete the
permissible to register each sole establishment: additional information requested. Otherwise, please
permissible to register each sole establishment: select "No" (this includes instances where a non-
permissible to register each sole establishment: established business is required to register in the
permissible to register each sole establishment: 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

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You can create a Tax group between two or more: legal persons (each of which must be resident in the
You can create a Tax group between two or more: UAE) that are associated and which meet specific
You can create a Tax group between two or more: control criteria.
You can create a Tax group between two or more: Please select this option if you intend to create or join
You can create a Tax group between two or more: a Tax group. For more details, please refer to the Tax
You can create a Tax group between two or more: Groups Guidance Note.
Details of the Business / Entity to be registered: Name of the Business / Entity to be registered
Existing TRN for Excise Tax | 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. Name of the Applicant | If you are a natural person, this is
your full name or
the entity name of the Sole Establishment. 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”. 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 (Arabic)
Legal name of the entity (English) | 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.
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. 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”.

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de name (if applicable), will appear on your VAT
registration certificate. It is important that you enter
the details accurately.
Legal name of the entity (Arabic)
Legal name of the entity (English) | 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.
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.
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. Identification of the Applicant: Upload scanned copy of Trade
Identification of the Applicant: License
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. If you have selected Natural Person – Partnership /
Heirs of Natural Person as the answer to the question
“On what basis are you applying for registration?”,
you must ensure that the information about each and
every owner / partner / heir 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. Do you have a Certificate of
Incorporation? | 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.

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.41]

Natural Person – Partnership /
Heirs of Natural Person as the answer to the question
“On what basis are you applying for registration?”,
you must ensure that the information about each and
every owner / partner / heir 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.
Do you have a Certificate of
Incorporation? | 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.

Upload a copy of the Certificate: of Incorporation | Accepted file types are PDF, JPG, PNG and JPEG.: The individual file size limit is 2 MB. Upload other relevant documents | 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. 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
Details of the Manager of the business (CEO or equivalent): and Arabic)
If no manager is listed in the Trade License, please
include details of the CEO or equivalent person in
charge of the organization.

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vernment 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
Details of the Manager of the business (CEO or equivalent): and Arabic)
If no manager is listed in the Trade License, please
include details of the CEO or equivalent person in
charge of the organization.

Contact Details of the Applicant: Business contact details
Building name and number | 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.
Contact Details of the Applicant: Street Address
Area | Enter the area
Contact Details of the Applicant: City
P.O. Box | Enter the P.O Box Number
Contact Details of the Applicant: Emirate
Phone Country Code | Select the country code from drop down list
Contact Details of the Applicant: Phone Number
Mobile Country Code | Select the country code from drop down list
Contact Details of the Applicant: Mobile Number
E-Mail Address | Enter your email address
Contact Details of the Applicant: Preferred Language of
Contact Details of the Applicant: communication
Banking Details of the Applicant: Bank Details
Bank name IBAN | 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

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ail address
Contact Details of the Applicant: Preferred Language of
Contact Details of the Applicant: communication

Banking Details of the Applicant: Bank Details
Bank name IBAN | 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

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. Business relationships of the Applicant: Partner/ Director details
Name of the partner/director
etc. | Please enter the relevant details of the individual
partner/director as required. Business relationships of the Applicant: Details of the business with which
the applicant (or the partner/director of the
Business relationships of the Applicant: applicant) is/was involved with and has a relationship with
Enter the legal name of the
business the relationship is (or
was) with | You must provide the legal name of the entity.
You
may need to seek the assistance of a recognized
translator for this. Is the business still trading? | If the business is still trading, select “Yes”,
otherwise
select “No”. We may request evidence to support your
answer. Enter TRN (if available) | Please enter the Tax Registration Number (TRN) if
the entity is already registered with the Federal Tax
Authority. Business relationships of the Applicant: Upload scanned copies of Trade
Business relationships of the Applicant: License(s)
Save and add more relationships | Include the details of additional senior management
relationships here.

About the VAT Registration: Business Activities of the applicant
Select the primary activity of the
business / entity to be registered
(primary and secondary) | Please choose from the drop-down list of items that
best describes your current or intended main
business activities.
About the VAT Registration: Add any other activities (or
About the VAT Registration: proposed 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

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• Standard rated supplies: • Zero-rated supplies
• Standard rated supplies: • Deemed supplies
• Standard rated supplies: IMPORTANT: Do not include the value of exempt
• Standard rated supplies: supplies. • Standard rated supplies: 2) Imported goods and services
• Standard rated supplies: IMPORTANT: Do not include the value of imports if
• Standard rated supplies: you are not a resident in the UAE and your customer
• Standard rated supplies: is responsible for accounting for VAT under the
• Standard rated supplies: reverse charge. • Standard rated supplies: If you have purchased all or part of a business,
• Standard rated supplies: Taxable Supplies made by the acquired whole or part
• Standard rated supplies: of the Business. • Standard rated supplies: The figure must only be reported in UAE Dirhams
• Standard rated supplies: (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 with evidence (e.g.: Local Purchase Order or Contract)
• Signed & stamped monthly turnover sales for the last 12 months by the authorized signatory
• Supporting financial documents (e.g.: Invoices/LPOs/contracts/title deed/tenancy contracts)

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB
• Standard rated supplies: The figure must only be reported in UAE Dirhams
• Standard rated supplies: (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.

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inancial records;
• Revenue forecast with evidence (e.g.: Local
Purchase Order or Contract)
• Signed & stamped monthly turnover sales for
the last 12 months by the authorized
signatory
• Supporting financial documents (e.g.:
Invoices/LPOs/contracts/title deed/tenancy
contracts)
Accepted file types are PDF, JPG, PNG and JPEG.
The individual file size limit is 2 MB
• Standard rated supplies: The figure must only be reported in UAE Dirhams
• Standard rated supplies: (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.

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. 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).: 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 | This information allows us to understand whether or
expenses to regularly exceed the | not you will generally be in a position for VAT
VAT in your taxable supplies? | payment or VAT refund. 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).: 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
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).: 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
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).: 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

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AT
The figures must only be reported in UAE Dirhams
(AED).: 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
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).: 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. • State of Qatar: GCC Member States are:
• State of Qatar: • Kingdom of Bahrain
• State of Qatar: • Kingdom of Saudi Arabia
• State of Qatar: • Sultanate of Oman
• State of Qatar: • State of Qatar
• 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. • State of Qatar: Please enter the value of goods you expect to import
• State of Qatar: in the 12 months following the date of registration. • State of Qatar: Do not include
the value of any services unless they
• State of Qatar: are directly related to moving goods (e.g. • State of Qatar: 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.). • State of Qatar: If
you intend to import from and/or export to another
• State of Qatar: GCC Member State, you must click this button to
• State of Qatar: 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. • State of Qatar: A Customs number is a registration number issued by
• State of Qatar: the relevant Customs department.

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ds (e.g.
commission, and freight insurance etc.).
• State of Qatar: If you intend to import from and/or export to another
• State of Qatar: GCC Member State, you must click this button to
• State of Qatar: 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.
• State of Qatar: A Customs number is a registration number issued by
• State of Qatar: the relevant Customs department.

Emirate in which you have a
Customs registration: Customs number
you choose “Yes” for the above question “Do you
have a Customs code?”
Emirate in which you have a
Customs registration: If yes, upload a scanned copy of
Customs number issued by
Customs authority | Please select from the following:
• Abu Dhabi
• Dubai
• Sharjah
• Ajman
• Umm Al-Quwain
• Ras Al-Khaimah
• Fujairah: Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Emirate in which you have a
Customs registration: Save and add more
Department, you must click this button to include the
relevant details. Emirate in which you have a
Customs registration: Exception from VAT Registration | Please select from the following:
• Abu Dhabi
• Dubai
• Sharjah
• Ajman
• Umm Al-Quwain
• Ras Al-Khaimah
• Fujairah: IMPORTANT: 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.
Emirate in which you have a
Customs registration: Do you wish to apply for an
Exception from VAT Registration
based on the above?
• 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.

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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.
Emirate in which you have a
Customs registration: Do you wish to apply for an
Exception from VAT Registration
based on the above?
• 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.

Declaration: Authorized Signatory
Job Title / Position
Name in English
Name in Arabic | 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.
In the case of a natural person it is the person
themselves.
Proof of Authorization | Evidence of authorization may include a Power of
Attorney or similar in the case of legal persons.
Communication Preferences
Declaration: Preferred channel of
Declaration: communication
Preferred language of
communication | Please specify the preferred language of
communication, i.e. either Arabic or English.
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.

[recovered from the vector store — VAT_Guide_Registration_V9_2021.pdf p.49]

Appendix C: Completing your Clearance Certificate Request

The following guidance is designed to help you understand the questions that the form asks in order for you to complete the Clearance Certificate request form accurately.
Clearance Certificate Request: Select Trade License against your registration will be available in the dropdown. Please select the Trade License against which you wish to request for a Clearance Certificate. IMPORTANT: In case you do not find the trade license for which you need the Clearance Certificate, in the drop down, you can select the option ‘Other’ from the drop down. If you have selected ‘Other’ as described above, you will need to add the following details regarding the 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 5 MB. Reason | Select the reason from a list of pre-defined reasons why you need a Clearance Certificate. Clearance Certificate Request: Comments request.
Upload Documentary Proof | You can upload documents to support your request. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 5 MB.