



# **TAX GROUP USER GUIDE**

## **(REGISTRATION, AMENDMENTS AND DE-REGISTRATION)**

**November 2018**



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## 1. Brief overview of this user guide

This guide is prepared to help you navigate through the Federal Tax Authority (FTA) website and successfully complete your Tax Group registration form and understand the amendment and de-registration processes for a Tax Group. 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 and form a Tax Group);
- **provide accurate answers** to the questions on your Tax Group registration and amendment form by explaining what information you are required to provide; and,
- **understand the icons and symbols** you might see as you complete the form.

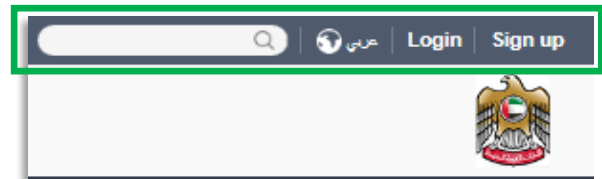
You should find that setting up an e-Services account is similar to setting up the other online accounts that you hold. The Tax Group registration form is also designed to be straightforward and wherever possible, it will auto-complete information for you.

If you need help setting up your e-Services account or have questions on specific fields in the Tax Group registration form, please contact us.



## 2. Creating and using your e-Services account

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



### 2.1 Create an e-Services account (new users)

#### 2.1.1 Sign up

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

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

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

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

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

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

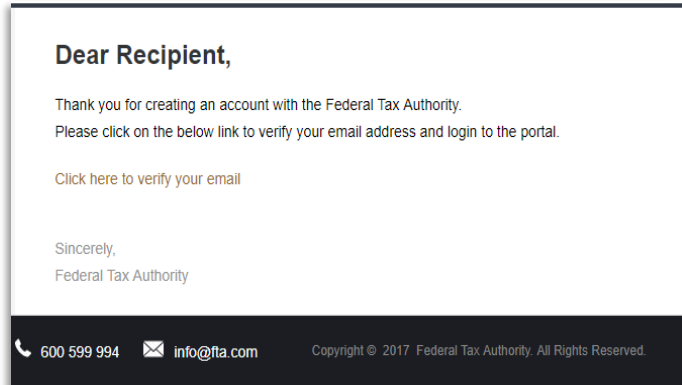
#### 2.1.2 Verify your e-Services account

You will receive an email at your registered email address asking you to verify your email address.



Do this by clicking on the *Click here to verify your email* text in the body of the email that you have received.

Please **verify your email address within 24 hours of requesting to create the e-Services account**, otherwise the verification link will expire and you will have to sign up again.

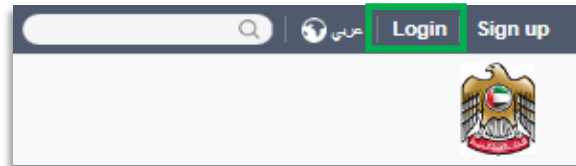


Once you have successfully verified your email address, your e-Services account will be created and you will be invited to Login for the first time.

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

When you arrive at the FTA website having created an e-Services account, simply click on the *Login* button. Enter your registered e-Services username and password when prompted to do so. You will also be asked to complete a CAPTCHA or 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 and Tax Group registration/amendments
- *My Profile* which contains a range of information about your e-Services account; and
- *Downloads* which contains more detailed guidance which is designed to help you understand and manage your day-to-day VAT obligations.



## 2.3 Changing the email address of the Online User

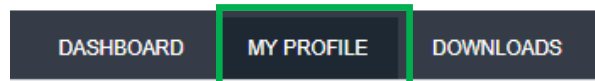
An Online user can change their account email address, where necessary. The process is divided into the below steps:

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

### 2.3.1 Verify your new email

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

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



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

Change Email

Existing Email address  
reece.harris@gmail.com

New Email address \*

Verify your email

- You will receive an email link in the newly added email address asking you to verify your email address.
- Verify the email by clicking on the "Click here to verify your new email" link in the body of the email that you have received.

### 2.3.2 Submit the email address change request to the FTA

Once you verify the new email and in order to submit the email address change request to the FTA, follow the below steps:



- Log into the eServices portal (**using your old email address**) and go to the 'My Profile' tab.
- Upload the supporting document(s) that will help the FTA review and approve your request for the change of email address and click on the **"Submit for Approval"** button.

Change Email

Existing Email address  
reece.harris@gmail.com

New Email address \*  
ahinduja@gmail.com

Please provide supporting documents \*  
Choose files to upload

Supporting documents would be:

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

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

Change Email

Existing Email address  
reece.harris100@gmail.com

New Email address \*  
ahinduja11@gmail.com

Your Email address change request has been submitted to the FTA for approval.

File name  
100064469800003.png

**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	Definition
Taxable person account	Any entity created for allowing the registration of a taxable person and or any other tax related activities
Online user	users which have already registered with the FTA's e-Services portal
Taxable person account dashboard	The dashboard which allows users to perform all tax related 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
Admin	The admin of the taxable person account is the online user who has actually created the taxable person account in the system (i.e. the online user who has created the taxable person profile on the eServices system). Please note that only the admin of a taxable person account can provide or revoke access rights to other online users.
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

#### Functionalities





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

- **Manage multiple tax accounts using a single email address** to perform all tax related functions, such as registration, filing returns, making tax payments, requesting refunds, deregistering etc for multiple taxable person accounts using the same email address (i.e. the same online user account)
- **Assign multiple online users to have access to a single taxable person's account.** The admin of the account can control the level of access i.e. read or write to be given to users. Multiple online users can have view access to a particular taxable person account , but only one user can have write access. By default, the write access rests with the account admin who is then free to assign it to another online user or to hire a tax agency
- **Appoint / dismiss tax agency** – Admins of taxable person accounts can assign a tax agency to assist them in managing their tax responsibilities. Approved tax agencies will need to share the designated online user account for the agency to the admin of the taxable person account. The account admin can then add the agency to the taxable person account and transfer the write access to the agency who in turn will hire a tax agent to work actively with the taxable person's account. The account admin is free to retake write access to the taxable person's account at any point in time without having to dismiss the tax agency

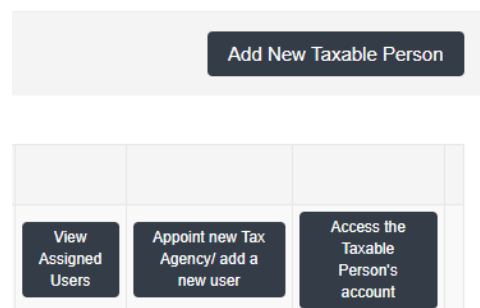
A summary of who has which access can be seen on the online user dashboard. The following sections describe how can an online user go about executing responsibilities for a taxable person

## Creating and assigning taxable person accounts (Online user dashboard)

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

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

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



Enter the Legal Name of Entity of the taxable person in English and Arabic and then click on 'Create Taxable Person' button. The taxable person account will be automatically added (i.e. no approval required).



Add New Taxable Person ✕

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Legal Name of Entity (English) \*

Legal Name of Entity (Arabic) \*

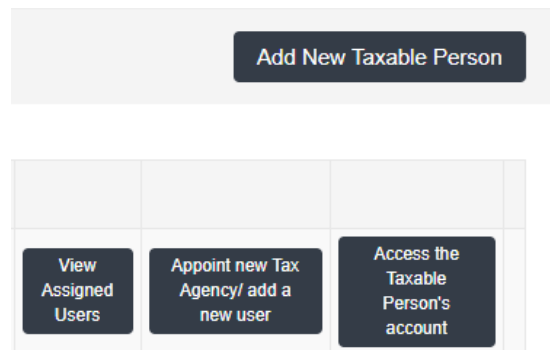
Create Taxable Person

### 3.2 Assigning Online Users to a taxable person account

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

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

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



Appoint new Tax Agency/ add a new user ✕

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Please note the email address you provide must already be registered with the FTA.  
If it is not currently registered the user can register by selecting "sign up" at <https://eservices.tax.gov.ae/en-us/signup> \*

Search

4. Once the email is retrieved, click on **'Assign'** button to assign the online user to the taxable person account.



Appoint new Tax Agency/ add a new user

Please note the email address you provide must already be registered with the FTA.  
If it is not currently registered the user can register by selecting "sign up" at <https://eservices.tax.gov.ae/en-us/signup>\*

farin\_ou@mailinator.com

Email: Farin\_ou@mailinator.com Tax Agent: No

### 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.

Assigned users to Taxable Person

Legal name of entity (English): Mohammad TP Legal name of entity (Arabic): محمد خاضع للضريبة

Write Access: sarah\_owner@mailinator.com Account Owner's Email: sarah\_owner@mailinator.com

Tax Agency Email: N/A

Assigned User Email	Tax Agent	Date Assigned	Tax Agent Name (English)	Tax Agent Name (Arabic)	Give write access	Action
sarah_owner@mailinator.com	No	10/04/2018			<input type="button" value="Give write access"/>	<input type="button" value="Delink"/>
fatimah_ou@mailinator.com	No	10/05/2018			<input type="button" value="Give write access"/>	<input type="button" value="Delink"/>

2. Click on 'Give write access' button. A confirmation pop-up will appear, click on 'OK' button to proceed. Write access will be then granted to that online user. The



online user will then be able to edit the taxable person's account and act on his behalf.

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

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

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

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

Assigned users to Taxable Person ✕

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**Legal name of entity (English)**

**Legal name of entity (Arabic)**

**Write Access**

**Account Owner's Email**

**Tax Agency Email**

Assigned User Email	Tax Agent	Date Assigned	Tax Agent Name (English)	Tax Agent Name (Arabic)	Give write access	Action
sarah_owner@mailinator.com	No	10/04/2018				
fatimah_ou@mailinator.com	No	10/05/2018			<input type="button" value="Give write access"/>	<input type="button" value="Delink"/>

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

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

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

The delink request will be reflected on the Online user's dashboard, where the online user delinked will no longer be listed.



Assigned users to Taxable Person ✕

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**Legal name of entity (English)**

**Legal name of entity (Arabic)**

**Write Access**

**Account Owner's Email**

**Tax Agency Email**

Assigned User Email	Tax Agent	Date Assigned	Tax Agent Name (English)	Tax Agent Name (Arabic)	
sarah_owner@mailinator.com	No	10/04/2018			
fatimah_ou@mailinator.com	No	10/05/2018			<a href="#">Delink</a>

### 3.6 Changing the admin of a taxable person account

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

1. Access the Online user's Dashboard,
2. Add the online user who will be the new admin of the account by following the steps described in section 3.1 above.
3. Click on the **View Assigned Users** button to access the 'Assigned Users to taxable person' screen

Taxable Person					<a href="#">Add New Taxable Person</a>		
Legal Name of Entity (English)	Legal Name of Entity (Arabic)	Account Owner's Email	Write Access	Tax Agency			
SarahDemo1	عرض	sarah_owner@mailinator.com	sarah_owner@mailinator.com	No	<a href="#">View Assigned Users</a>	<a href="#">Appoint new Tax Agency/ add a new user</a>	<a href="#">Access the Taxable Person's account</a>
SarahDemo2	عرض	sarah_owner@mailinator.com	sarah_owner@mailinator.com	No	<a href="#">View Assigned Users</a>	<a href="#">Appoint new Tax Agency/ add a new user</a>	<a href="#">Access the Taxable Person's account</a>
SarahDemo3	عرض	sarah_owner@mailinator.com	sarah_owner@mailinator.com	Yes	<a href="#">View Assigned Users</a>	<a href="#">Appoint new Tax Agency/ add a new user</a>	<a href="#">Access the Taxable Person's account</a>



- Click on the **'Make Admin'** button and click on Ok on the subsequent pop-up to confirm

Assigned users to Taxable Person ✕

Legal name of entity (English)	Legal name of entity (Arabic)
<input type="text" value="SarahDemo5"/>	<input type="text" value="عرض"/>
Write Access	Account Admin's Email
<input type="text" value="sarah_owner@mailinator.com"/>	<input type="text" value="sarah_owner@mailinator.com"/>
Tax Agency Email	
<input type="text" value="N/A"/>	

Assigned User Email	Tax Agent	Date Assigned	Tax Agent Name (English)	Tax Agent Name (Arabic)	Make Admin	Give write access	Action
sarah_owner@mailinator.com	No	19/02/2018					
fatimah_ou@mailinator.com	No	10/05/2018			<b>Make Admin</b>	<b>Give write access</b>	<b>Delink</b>

### 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 -

- On the taxable person's dashboard, click on the **'My Accounts'** button.

Legal Name of Entity (English) ABC      Legal Name of Entity (Arabic) ا ب ت      **My Accounts**

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

- 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.

Access the Account Admin's dashboard ✕

Email\*

Password\*

**Login**



## 4. Registering a Tax Group

Only the representative member of a prospective Tax Group can apply to form a Tax Group. In order to do so, the representative member must already be in possession of a Tax Registration Number (TRN) for VAT, or submit a VAT registration application at the time of applying to form a Tax Group.

Each of the prospective members of the Tax Group must:

- Be a legal person
- Be resident in the UAE; and not a member of another Tax Group.

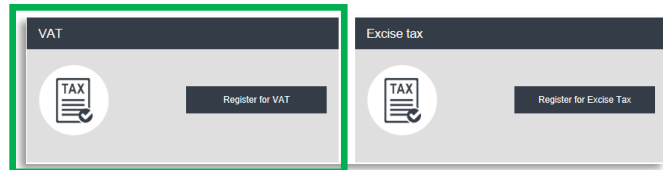
If you wish to apply to form a Tax Group as the representative member, you must either already be registered for VAT or if not already registered, you must submit an online application to register for VAT.

If a representative member has already registered for VAT, then you will have been issued with a Tax Registration Number (TRN).

### 4.1 Registration of the Representative Member for VAT purposes

To submit an online application to register for VAT if you are the representative member, please follow these steps:

On logging into your e-Services account, click on the *Register for VAT* button. You will arrive at the VAT registration form as shown in the following:



The screenshot shows a progress bar with 8 steps: 1. About the applicant, 2. Details of the applicant, 3. Contact details, 4. Banking details, 5. Business relationships, 6. About the VAT registration, 7. Declaration, and 8. Review & submit. The first step is active.

**About the applicant**

On what basis are you applying for registration?\*

Select business type

Do you hold a Trade License in the UAE?

Yes  No

Are you registering mandatorily or voluntarily?\*

Please select

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

Yes  No



Please select the “Yes” button for the field “Are you also applying to create or join a Tax Group?”

Complete the VAT registration form and submit it. Upon submission of the completed form, you will receive a Tax Identification Number (TIN). A TIN is not a valid TRN. It is a Tax Identification Number issued by the FTA for Tax Group registration purposes and will be displayed on the *Dashboard* tab.

As the representative member in possession of the TIN, you will now be able to apply to form a Tax Group on behalf of the other prospective members.

#### 4.2 Tax Group registration by the Representative Member


As the representative member of a Tax Group, you will now see a button inviting you to apply to *Register for Tax Group* (you may also see other buttons inviting you to register for Excise Tax).

VAT


The status of your application is as below:

Status	Issued	<a href="#">Edit</a>	<a href="#">View</a>
TIN	1003282181000VG		

Excise Tax

 [EX101 Register for Excise Tax](#)

Tax Group

 [VAT102A Register for Tax Group](#)





When you click on this button you will commence the Tax Group registration application.

#### 4.2.1 Tax Group Getting Started Guide

You will see the guide as soon as you have clicked the *Register for Tax Group* button.

The guide is designed to help you understand certain important requirements relating to Tax Group 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 Tax Group registration application form.

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

#### 4.2.2 Completing the Tax Group registration form

Please select the “Yes” button for the field “Are you intending to apply as the Representative Member of the Tax Group?” as shown.

Your TRN/TIN and legal name in both English and Arabic will be auto-populated as shown below.



## Tax Group Registration

### Representative Member

Are you intending to apply as the Representative Member of the Tax Group?

Yes  No

Please enter the VAT TRN / TIN of the Representative Member

1000000420000VG

Legal Name of the Member (English)

Lama

Legal Name of the Member (Arabic)

لا ما

### Members of the Tax Group

Is this Member already registered with FTA?

Yes  No

You can then proceed to add members of the Tax Group in the next section of the registration form.

If one of the members of the intended Tax Group is already registered with the FTA, please select the “Yes” button for the field “Is the Member already registered with THE FTA?”

You can provide the TRN/TIN of the member and click on the *Verify* button as shown below. Clicking on the *Verify* button will have the website verify whether the TRN/TIN entered by you is valid or not. If the TRN/TIN is valid, the legal names (both English and Arabic) of the member will be automatically populated on the registration form.

### Members of the Tax Group

Is this Member already registered with FTA?

Yes  No

Please enter the VAT TRN / TIN of the Member

1000000370000VG

Verify

Legal Name of the Member (English)

Polo

Legal Name of the Member (Arabic)

بولو

Add member to the group

There is no member in the list to join the Tax group.



Please click on *Add member to the group* button to add the member to the Tax Group.

If a member of the intended Tax Group is not already registered with the FTA, please select the “No” radio button for the field “Is the Member already registered with the FTA?”.

Click on the *Add member* button to fill out information of the member in the form as shown below.

The screenshot shows a web form titled "Add a member" with a close button (X) in the top right corner. The form is divided into several sections:

- Name of the applicant:** This section contains three checkboxes for confirmation:
  - Please confirm that this Member is a legal person \*
  - Please confirm that this Member is established in the UAE \*
  - Please confirm that this Member is not part of any other Tax Group \*
- Legal name of entity:** This section has two input fields:
  - Legal name of entity (English) \*
  - Legal name of entity (Arabic) \*
- Enter trade name if different from above:** This section has two input fields:
  - Enter trade name if different from above (English)
  - Enter trade name if different from above (Arabic)
- Identification of the applicant:** This section contains:
  - A radio button question: "Does this Member hold a Trade License in the UAE?" with "Yes" selected and "No" as an option.
  - A dropdown menu: "Select the name of the authority that issued the Trade License".
  - An input field: "Trade License number \*".

This form will prompt you to complete the information required to add an additional member to the Tax Group.

Once you have completed the *Add member* form, click on the *Add member to the group* button. The added member will be listed as shown below.



### Members of the Tax Group

Is this member registered for VAT?

Yes  No

VAT102B - Add New Member

TRN/TIN	Legal name of the member (English)	Legal name of the member (Arabic)	Status	View member	Remove Member
1003020763000VG	New Tax Group	106	Approved	<a href="#">View member</a>	<a href="#">Remove</a>
100215451400003	Dev Special Govt Entity	ديف الحكومة الخاصة الكيان	Approved	N/A	<a href="#">Remove</a>
100221272600003	Karan	كاران	Approved	N/A	<a href="#">Remove</a>

### About the Tax Group

Has any proposed Group Members made or received any pre-payment or down-payment in respect of any supply, part or all of which is to be delivered after it has joined the Group? \*

Yes  No

**Important:** When the representative member of the Tax Group added a prospective member who is already registered with the FTA on a stand-alone basis, the status of the TRN of the prospective member will be changed from “Approved” to “Suspended” upon approval of the Tax Group Registration Form.

**VAT**

The status of your application is as below:

Status	Suspended	<a href="#">Edit</a>
TRN	100278806300003	
Last Return Period	01/05/2018-09/05/2018	

The prospective member may also be required to submit a final tax return which will be generated by the system. Failure to file a final tax return or settlement of payable tax within deadline, if applicable, would be subject to penalty. Please refer to “VAT Returns User Guide” for more details.

Please note that even if the prospective new member’s addition to the Tax Group is pre-approved, the suspension of the member’s existing TRN will not be completed unless a final tax return is filed by the individual prospective member.

**Proceed to complete all the other fields in the registration form.**

In order to save and review 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 filled out in order to move to the next section.

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

Please provide the required details



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

Please agree to the declaration at the bottom of the form by checking the box for 'I accept & agree' as shown on the right.

Declaration

I hereby agree to have read the requirements, obligations, terms and conditions for VAT and Tax Group registration including meeting the related party and control conditions. I declare that the information provided is accurate and complete.

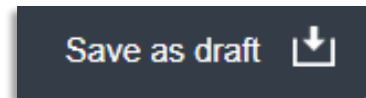
All Members of the proposed Tax Group will be jointly and severally liable for any action taken by the Representative or any other Member of the Group.

The Authorized Signatory has been permitted to sign this application on behalf of the Representative Member and Group Members.

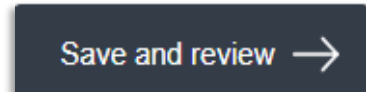
I accept & agree

#### 4.2.3 Saving your progress

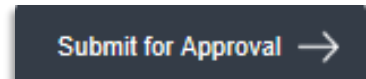
It is recommended that you save your progress as you complete the form. Click on the *Save as draft* button at the bottom of the screen. **You will be logged out of the system after 10 minutes of inactivity.**



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



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



#### 4.2.4 Submitting your Tax Group registration application

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

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

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

If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.

#### 4.2.5 Reviewing the progress of your Tax Group registration application

To review the status of your Tax Group 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;
- **Resubmitted:** means the registration form has been received by us; however, we have requested you to send further information and are awaiting for the re-submission;
- **Rejected** means the registration form has been rejected by us; and
- **Approved** means the registration form has been approved by us and that the Tax Group has been successfully registered.



## 5. Amending a Tax Group

Only the representative member of a registered Tax Group can apply to amend the Tax Group. This can only be done once a Tax Group application has been approved by the FTA. The representative member must login into the e-Services account where the website facilitates making the following amendments to your Tax Group registration:

- Addition of a new member to the Tax Group;
- Removal of an existing member from the Tax Group; and
- Amendment of the Tax Group details

As the representative member, when you attempt to add new member(s) to the Tax Group, please ensure that each of them must:

- Be a legal person
- Be resident in the UAE; and
- Not a member of another Tax Group.

Once logged into the e-Services account, click on the *Tax Group amendment* button on the *Dashboard* within the Tax Group box as shown.

**Tax Group**

The status of your application is as below:

Status	Approved	<a href="#">View</a>
TRN	100000115400003	<a href="#">Download Certificate</a>
Tax Group Amendment Status	N/A	<a href="#">Tax group amendment</a>

**After clicking on *Tax Group amendment* button, the options to add a member, remove a member and amend details of the registered Tax Group will be displayed to you as shown.**

**Tax Group Amendment**

**Representative Member**

Please enter the VAT TRN / TIN of the Representative Member

Legal name of the member (English)

Legal name of the member (Arabic)

---

**Members of the Tax Group**

Is this member registered with the FTA?  
 Yes  No [Add New Member](#)

TRN/TIN	Legal name of the member (English)	Legal name of the member (Arabic)	Status	View member	Remove Member
1000001121000VG	Meena	مينى	Removed	<a href="#">View member</a>	N/A
1000001139000VG	First Bank	بنك الأول	Approved	<a href="#">View member</a>	



You can add members to a registered Tax Group if the members are already registered with the FTA or if they are not yet registered with the FTA. Intended members who already have an approved VAT registration with the FTA will be in possession of a Tax Registration Number (TRN). Intended members who have submitted the VAT registration form and submitted it will be in possession of a Tax Identification Number (TIN). A TIN is not a valid TRN, it is a number issued by the FTA for Tax identification purposes only.

### 5.1 Adding members to a registered Tax Group from the Tax Group Amendment Form

When you are viewing the Tax Group Amendment form, you will be able to add a member to the Tax Group. If the member you intend to add to the Tax Group is already registered, please select the “Yes” button for the field “Is this member registered for VAT?”

Provide the TRN/TIN of the member and click on the *Verify* button as shown.

If the TRN/TIN is valid, the legal name (both English and Arabic) of the member will be automatically populated on the form. Proceed to complete the other fields in the form.

If a member you intend to add to the Tax Group is not already registered with the FTA, please select the “No” button for the field “Is the Member already registered with the FTA for VAT?”.

Click on the *Add a member* button and the form to add a member will be displayed on your screen as shown.





Proceed to complete all the fields in the form and save the amends made by you by clicking on the **Save** button.

**Important Note:** When the representative member of the Tax Group added a prospective member who is already registered with the FTA on a stand-alone basis, the status of the TRN of the prospective member will be changed from “Approved” to “Suspended” upon approval of the Tax Group Registration Amendment Form.

The prospective member may also be required to submit a final tax return which will be generated by the system. Please refer to “VAT USER GUIDE (REGISTRATION, AMENDMENTS & DE-REGISTRATION) APRIL 2018” for more detail.

**VAT**

The status of your application is as below:

Status	Suspended	<a href="#">Edit</a>
TRN	100278806300003	
Last Return Period	01/05/2018-09/05/2018	

## 5.2 Removing members from a registered Tax Group in the Tax Group Amendment Form

When you are viewing the Tax Group Amendment form, you will be able to view a table which will list all members of the registered Tax Group along with specific details of the group member.

TRN/TIN	Legal name of the member (English)	Legal name of the member (Arabic)	Status	View member	Remove Member
100293001200003	AKV Incorp	أكف إنك	Approved	N/A	<a href="#">Remove</a>
1002323531000VG	m6mailinator.com	المعيدة	Approved	<a href="#">View member</a>	<a href="#">Remove</a>

Click “Remove” for the member you wish to remove from the Tax Group as shown. You will then be prompted to confirm if you are sure you want to remove that member.

Are you sure you want to remove this member?

OK
Cancel

Click on the *OK* button if you would like to proceed and the ‘Confirm and Remove’ form will be displayed on your screen as shown.



Confirm and Remove ✕

**Remove Existing Member**

Does the above Member own any capital assets subject to the Capital Assets Scheme when the application takes effect? \*

Yes  No

Please provide details \* Please provide any supporting documents \*

Will the above Member be partly exempt if this change takes place? \*

Yes  No

Please provide details \* Please provide any supporting documents \*

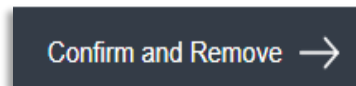
Has the above Member made or received any prepayment or down-payment in respect of any supply, part or all of which will be delivered after it has left the Group? \*

Yes  No

Please provide details \* Please provide any supporting documents \*

Proceed to complete all the fields in the form.

Submit the amends made by you by clicking on the *Confirm and Remove* button. You will then return to the webpage which was displayed after you had clicked on the *Tax Group amendment* button.



### 5.2.1 Status of members post removal

Upon approval of the amendment form to remove a tax group member, status of the members changes as follows -

- For members who had a TRN prior to joining the tax group – The status of such members' TRN is changed from **'Suspended'** to **'Approved'** and the TRN becomes active again. Members are free to continue business using their original TRN and are required to perform all tax related activities using this TRN. In the case that such members would have an obligation or wish to deregister from VAT then they can do so by submitting a deregistration application.
- For members who had a TIN prior to joining the tax group – The status of such members' TIN is changed from **'Suspended'** to **'Drafted'**. The VAT application is open for editing and the member can re-apply for VAT based upon the current conditions of the member. It is the obligation of such members to re-examine their individual position upon exiting the group (or upon the group's deregistration) and establish whether they have an obligation or they would wish to register for VAT purposes. Please refer to the "VAT USER GUIDE (REGISTRATION, AMENDMENTS & DE-REGISTRATION)" for more details and more information on how to submit a VAT application.



- For members who were registered by the representative member – A new taxable person account is created and is assigned to the online user account of the representative member. Upon logging into this taxable person’s account, one will find the status of such members’ TIN is set to **‘Drafted’**. The VAT application is open for editing and the member can re-apply for VAT based upon the current conditions of the member. It is the obligation of such members to re-examine their individual position upon exiting the group (or upon the group’s deregistration) and establish whether they have an obligation or they would wish to register for VAT purposes. Please refer to the “VAT USER GUIDE (REGISTRATION, AMENDMENTS & DE-REGISTRATION)” for more details and more information on how to submit a VAT application.

### 5.3 Amending Tax Group representative member

The Tax Group will be able to update the group representative and its details. To do so, please access the dashboard – Tax Group box and click on **‘Change Representative’** Button.

Tax Group	
The status of your application is as below:	
Status	Approved <span style="float: right;">View</span>
TRN	100214434100003 <span style="float: right;">Download Certificate</span>
GIBAN	AE308680100214434100003
Tax Group Amendment Status	N/A <span style="float: right;">Tax group amendment</span>
Change Representative Status	N/A <span style="float: right;"><b>Change Representative</b></span>
De-registration status	N/A <span style="float: right;">De-Register</span>
First VAT Group Return Period	20 Jan 2018 - 31 Jan 2018 and monthly thereafter
First VAT Group Return Due Date	28 Feb 2018
Start And End Date Of Tax Group Period	Monthly

From the drop down list – select the new member you wish to update (ensure the member is added at this stage).

Enter the reason and upload related documents.

Click on **“submit change representative request to FTA”**.



Change Representative Of Tax Group

Tax Group TRN

Select the member from the list who will be representative in place of you\*

Reason\*

Please upload documentary evidence for authorised signatory\*

Your request will be transferred to the FTA for approval and you will get a message of the same.

Information

Your request for changing tax group representative has been successfully sent to FTA for review.

### 5.3.1 Non-signed up Tax Group representative

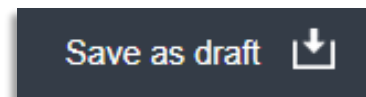
If the Tax Group representative member wishes to assign an existing member without an e-Services account to be the representative member, the newly-assigned Tax Group representative can use the email address of their authorized signatory to create an account on e-Services. By clicking on the 'forgot password option' with this email address, a notification email will be sent and the person will be requested to verify and confirm the same by clicking on the link provided in the email.

Once the new Tax Group representative member validates the link, he will be able to access the Tax Group account as the representative member.

### 5.4 Amending Tax Group details in the Tax Group Amendment Form

When you are viewing the Tax Group Amendment form, you will be able to view specific details of the registered Tax Group, which will be displayed below the table which lists the members of the Tax Group.

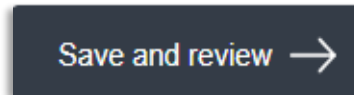
All of the fields in this form will be prepopulated and displayed. You can amend the fields that you wish you to change. Save the amends made by you by clicking on the *Save as draft* button to save the Tax Group amendment form with the new details.



### 5.5 Submitting your Tax Group Amendment Application



Once the amendments have been made to the Tax Group, and the mandatory fields are completed, click the *Save and review* button at the bottom right hand corner of the screen to proceed to the following section. Carefully review all of the information entered after clicking on *Save and review*.



Once you are certain that all of the information is correct, click on the *Submit for Approval* button at the bottom right hand corner of the screen to submit the Tax Group Amendment Form.

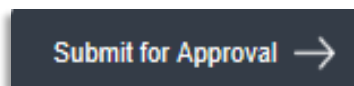
The status of your application on the *Dashboard* will change to *Pending* and you will receive an email from us to confirm receipt of your application.

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.

## 5.6 Reviewing the progress of your Tax Group Amendment application

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

- **Drafted** means the amendment form has not been completed or submitted by the representative member;
- **Pending** means the amendment form has been received by us and are under processing or that we are awaiting further information from the representative member;
- **Resubmitted:** means the registration form has been received by us; however, we have requested you to send further information and are awaiting for the re-submission;
- **Rejected** means the amendment form has been rejected by us; and
- **Approved** means the amendment form has been approved by us and that the Tax Group has been successfully amended.



## 6. De-registering a Tax Group

### *When should you use this function?*

You may use this function to de-register a Tax Group if:-

- You no longer meet the requirements for registration as a Tax Group; and
- You decide to de-register the Tax Group.



### How to submit your request?

On the dashboard, under the Tax Group box, click on the 'De-Register' button to open the form.

### How do I complete the de-registration application form?

In the de-registration application form, certain sections and details will be pre-populated based on your profile and certain sections will require your inputs accordingly.

- 1) The Tax Group TRN is pre-populated based on the respective Registration application.

Tax Group	
The status of your application is as below:	
Status	Approved <span style="float: right;">View</span>
TRN	100214434100003 <span style="float: right;">Download Certificate</span>
GIBAN	AE308680100214434100003
Tax Group Amendment Status	N/A <span style="float: right;">Tax group amendment</span>
Change Representative Status	N/A <span style="float: right;">Change Representative</span>
De-registration status	N/A <span style="float: right;">De-Register</span>
First VAT Group Return Period	20 Jan 2018 - 31 Jan 2018 and monthly thereafter
First VAT Group Return Due Date	28 Feb 2018
Start And End Date Of Tax Group Period	Monthly

De-Register Request Form

Tax Group Details
Tax registration number for tax group
100244792600003

### 2) Member's status details need to be provided

At the time you apply for the Tax Group de-registration, you will be asked to provide the following information regarding the members' status:

- Do any of the Members own any capital assets subject to the Capital Assets Scheme when the application takes effect?
- Will any of the Members be partly exempt if this change takes place?
- Have any of the above Members made or received any prepayment or down-payment in respect of any supply, part or all of which will be delivered after the Group has been de-registered?
- Do any of the Members expect to incur input tax after having left the Group which relates to any supply (including any disregarded intra-Group supply) which it made whilst still a Member of the Group?

As **shown** below, you will be asked to provide the legal name of the respective members, if any of the above questions apply to any of them.



Members' status at deregistration

Do any of the Members own any capital assets subject to the Capital Assets Scheme when the application takes effect? \*  Yes  No

If yes please select which Member \*

Please provide details \*

Will any of the Members be partly exempt if this change takes place? \*  Yes  No

If yes please select which Member \*

Please provide details \*

Have any of the above Members made or received any prepayment or down-payment in respect of any supply, part or all of which will be delivered after the Group has been deregistered? \*  Yes  No

If yes please select which Member \*

Please provide details \*

Do any of the Members expect to incur input tax after having left the Group which relates to any supply (including any disregarded intra-Group supply) which it made whilst still a Member of the Group? \*  Yes  No

If yes please select which Member \*

Please provide details \*

### 3) Reasons and effective date for de-registration should be provided

You will be asked to select the reason for de-registration, and enter the date the Tax Group no longer meets (or is expected to meet) the eligibility requirements. You may enter a proposed preferred date for de-registration if it is different from the date you are required to de-register and provide the reason for this.

Please select the reason for the deregistration Tax Group \*

Please provide any additional details \*

Please provide any relevant supporting documents \*

Deregistration date

Note: By default the Effective Date of deregistration for the Tax Group, subject to the necessary checks being satisfied, will be the first day of the tax period following the tax period in which the application is received or any other date as determined by the FTA. The FTA may in certain rare situations accept a preferred date. If you want to propose a preferred date please indicate it below.

In case the Tax Group no longer meets (or is expected to meet) the eligibility requirements please enter the date this eligibility had occurred (or is expected to occur) \*

Enter the proposed preferred date for deregistration

Please enter your reason for the above preferred date

**IMPORTANT:** please ensure the above date(s) are accurately provided as it will have an impact on the Effective Date of de-registration for the Tax Group.



- 4) Update the email credentials for Authorized signatory and confirm the declaration by ticking the check box next to it and once you have completed the above, click on the **Submit** button to proceed.

Authorised signatory

Name (English)	Name (Arabic)
<input type="text" value="jain"/>	<input type="text" value="3"/>
Mobile country code	Mobile number
<input type="text" value="Burkina Faso (+226)"/>	<input type="text" value="9873927491"/>
E-mail address*	Date of submission (dd/mm/yyyy)
<input type="text" value="47@mailinator.com"/>	<input type="text" value="08/05/2018"/>

**Declaration**

I hereby agree to have read the requirements, obligations, terms and conditions for VAT and Tax Groups. I hereby authorise the FTA to deregister the Group, subject to approval. I declare that the information provided is accurate and complete.

**IMPORTANT:** The de-registration of a Tax Group will be effective from the last day of the tax period during which the deregistration application was approved or any other date determined by the FTA.

### **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' and the **Final VAT Return** will become available.

De-registration status **Pre-Approved**





### ***About the final tax return:***

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

- Tax Group is required to file final VAT Return for the last Tax Period for which the Tax Group is registered for VAT purposes;
- The Tax Period and the submission due date of the final VAT Return will be communicated by the FTA;
- The final VAT Return has to be completed for the respective Tax Period and submitted to the FTA according to the same provisions and procedures as any other VAT Return;
- Failure to file a final VAT return or settlement of payable tax within the deadline, if applicable, would be subject to a penalty.

### ***Status at the time of de-registration***

#### **A. If at the time of de-registration, you do not have any outstanding liabilities nor credit amount with the FTA**

If at the time of de-registration, the Tax Group does not have any liabilities or credit amount with FTA, the Tax Group will be able to de-register by following the steps mentioned above.

#### **B. If at the time of de-registration you have outstanding liabilities with the FTA**

In case you submit your de-registration request and you have outstanding liabilities with the FTA and the de-registration application is approved by the FTA, the status of your de-registration in the dashboard will be changed to 'Pre-Approved' until you pay your outstanding liabilities.

You will receive an email notification informing you of the status of the application and requesting you to complete the payment of the outstanding liabilities.

To complete the payment of outstanding liabilities, go to 'My Payment' tab and under 'VAT & Penalty Payment' box, enter the amount as per the message "Total Outstanding Liability". Click on "**Make Payment**" to proceed with payment. for details refer to 'Payment' user guide published online.

VAT & Penalty Payment

Total Outstanding Liability 2000 AED

Enter amount you want to pay\*

0

Make Payment



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

### **C. If at the time of de-registration you have credit amount pending with the FTA**

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

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

**IMPORTANT:** Please note that, late submission of this de-registration form (i.e. more than 20 business days from the date the Tax Group is required to de-register) or failure to notify the FTA of any Tax Group members which are no longer eligible to be part of the Tax Group, may lead to penalties being imposed.

#### ***De-registration application status details***

- **Pending:** once the de-registration request is submitted by the Tax Group.
- **Resubmit:** after the FTA requests for additional information.
- **Pending:** once a Tax Group has submitted the additional information requested.
- **Pre-Approved:** once the 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 Tax Group has submitted the final tax return and settled all liabilities for a 'Pre-Approved' application.

**IMPORTANT:** Please note that, once the application for De-registration is approved, the status of the VAT application of the members will change. Refer to section **5.2.1 Status of members post removal** for more information.



## 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.

A trade name is a name under which a person conducts a business, other than its legal name. Sometimes, a trade name is called an “Operating Name”.



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**.

Upload a scanned copy of the Certificate of incorporation \*

Choose files to upload

Choose Files

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.

On what basis are you applying for registration? \*

Select business type

Select business type

Legal person - Public Joint Stock Company (PJSC)  
Legal person - Incorporated (LLC, LLP, Partnership etc)  
Legal person - Club, Charity or Association  
Legal person - Federal UAE Government entity

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.

Select Trade License expiry date (dd/mm/yyyy) \*

August 2017						
Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9



## **Appendix B: Completing your Tax Group registration form**

The Tax Group registration form captures a number of details about the applicant (i.e. the prospective representative member of the Tax Group) and the prospective group members. The following guidance is designed to help you understand the questions that the form asks in order for you to complete the form accurately.



## Representative Member

### **Are you intending to apply as the Representative Member of the Tax Group?**

Only a representative member can apply for the creation of a Tax Group.

The VAT TRN/TIN of the representative member and legal name of the member (both in English and in Arabic) will automatically appear on the form.

## Members of the Tax Group

### **Is this member registered for VAT?**

**TRN / TIN\*  
etc.**

The prospective member of the Tax Group is considered as registered with the Federal Tax Authority (FTA) only if this person holds a valid VAT Tax Registration Number (TRN) or Tax Identification Number (TIN).

If you select “Yes”, please enter the VAT TRN/TIN of this member and click the “Verify” button.

If you select “No”, please answer the subsequent questions.

You may add more members to the Tax Group by clicking the “Add a member” button.

### **Please confirm that this Member is a legal person**

**Please confirm that this Member is established in the UAE or has UAE residence**

**Please confirm that this Member is not part of any other Tax Group**

For any prospective member which has not been registered with the FTA, you must confirm whether the prospective member is a UAE established or residing legal person that is not part of any other Tax Group, in order to proceed with the application.

**Name of the Member**



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

This is the name under which you have been incorporated or by which you are known.

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 the Group VAT Registration Certificate. It is important that you enter the details accurately.

**Legal Name of the Member  
(Arabic)\***

You must provide the legal name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator.

**IMPORTANT:** The Federal Tax Authority cannot assist you with the translation of any information on the application form.

**Enter trade name if different  
from above (English)**

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) listed in it.

**Enter trade name if different  
from above (Arabic)**

You must provide the trade name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator.

**Identification of the Member**

**Does this Member hold a  
Trade License in the UAE?**

In the UAE, the term Trade License is often used interchangeably with business license, commercial license or similar. It refers to any such license issued by an authorized issuing body in the UAE, including those in a UAE Free Zone.

If you hold one or more Trade Licenses, you must select “Yes” for this question and complete the additional information requested.



<b>Select the name of the authority that issued the Trade License*</b>	A list of UAE Trade Licensing authorities is provided as a drop-down list on the form. Select the one that is relevant.
<b>Trade License number*</b>	You will find this on your Trade License. In some cases, it is known as the “Registered number”.
<b>Select Trade License expiry date*</b>	Please enter the expiry date shown on your Trade License.
<b>Upload scanned copy of Trade License*</b>	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
<b>Upload scanned copy of Certificate of Incorporation (if available)</b>	<p>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.</p> <p>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.</p>



### Upload other relevant documents you may have

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.

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 Law or 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”)

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

### Business contact details

#### Building name and number\* Street\* etc.

Please enter the address of the business here. Do not use another company’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.

### Business activities of the member

#### Select the primary activity of the business\*

Please choose from the drop down list of items that best describes your current or intended main business activities.





**Add any other activities (or proposed activities)**

Please include other activities from the drop down list of activities.

### Actual or estimated financial transaction values

**Turnover for the past 12 months (AED)\***

When calculating this figure, you must include the following:

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

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

- 2) Imported goods and services

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

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

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



**Please upload any documentary proof to support the figures provided\***

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

**Expected turnover in the next 30 days (AED)\***

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

**Expenses (subject to VAT) for the last 12 months.**

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

Include purchases of goods and services which are:

- Subject to UAE VAT at 5%; or
- Subject to VAT at the zero-rate (0%) in the UAE.

Exclude purchases of goods and services which are:

- Exempted from UAE VAT; or
- Out of scope of UAE VAT.

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

**Please upload any documentary proof to support the figures provided\***

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

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

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

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

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

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



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

Exempt supplies include the following:

- Supplies of certain financial services;
- Supplies of residential buildings other than the first sale;
- The supply of bare land; and
- The supply of local passenger transport.

### Authorised signatory

**Name in English\***  
**Name in Arabic\***  
etc.

The signatory of the Tax Group registration form must be authorized to do so.

Thus, if the application is being submitted by a registrant who is not a legal person, that person will automatically be authorized to sign on behalf of himself or herself.

However, if the application is being submitted in respect of a legal person (or entity), the signatory must be a person who is authorized by the legal entity to do so.

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

### About the Tax Group

**Will any proposed Group Members have made or received any pre-payment or down-payment in respect of any supply, part or all of which is to be delivered after it has joined the Group?\***

If any of the members to be added to the group have received any kind of payment related to a supply that has to be delivered after the member has joined the Tax Group, select the "Yes" option.

**Please provide details\***

If the "Yes" option has been selected above, provide details of the delivery.



## Tax Group Effective Date of Registration

**Date on which the threshold has exceeded / is expected to be exceeded**

Enter the date on which the tax group collectively is expected to exceed the threshold for registration.

**Enter the proposed preferred date for adding the member to the Tax Group**

***If you are applying before 1 January 2018:***

By default, the Effective Date of Registration for the Tax Group will be 1 January 2018 or any other date as determined by the FTA. The FTA may in certain rare situations accept another preferred date indicated by you. If you wish to propose a preferred effective date of registration for the Tax Group other than those stated above, please contact us.

**Please enter your reason for the above preferred date**

***If you are applying after 1 January 2018:***

By default, the Effective Date for the member to join the Group, subject to necessary checks being satisfied, will be the first day of the tax period following the tax period in which the application is received or any other date as decided by the FTA.

The FTA may in certain rare situations accept an alternative preferred date. If you wish to propose a preferred date for a Member to be added to the Tax Group, please indicate it here and provide a reason.

The FTA may contact you for more information in order to assess the appropriate effective date of registration.

## Actual or Estimated Financial Transaction Values for the Group

**Turnover for the last 12 months (AED)\***

The turnover refers to the group's taxable supplies (including transactions between the group's members).

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



**Upload scanned copies of documentary proof of either the expenses or turnover as relevant\***

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

**Expected turnover in the next 30 days (AED)\***

The turnover refers to the group's taxable supplies (including transactions between the groups members).

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

**Expenses (subject to VAT) for the last 12 months (AED)\***

The expenses refer to the group's expenses subject to VAT. (including transactions between the group's members).

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

**Upload scanned copies of documentary proof of either the expenses or turnover as relevant\***

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

**Expected expenses (subject to VAT) in the next 30 days (AED)\***

The expenses refer to the group's expenses subject to VAT (including transactions between the groups members).

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

**Do you also expect to make exempt supplies? \***

Exempt supplies include the following:

- Supplies of certain financial services;
- Supplies of residential buildings other than the first sale;
- The supply of bare land; and
- The supply of local passenger transport.

## Tax Group Control Conditions



**Please provide evidence that the Tax Group control conditions have been met and the group members are Related parties. Please refer to the instructions for details.**

**(e.g. Group structure including details of shareholdings in subsidiary companies)\***

Each member must be related to the other to a sufficient extent. In this context, “related” is taken to mean they share economic, financial and organisational ties (either in law, shareholding or voting rights). One person must be able to control the members.

Control exists between two legal persons -

...where one person, or two or more persons acting in a formal partnership arrangement <sup>1</sup> ...	...has any of the following: i) a voting interest in those companies of at least 50% when added together; or ii) a market value interest in each of those companies of at least 50% when added together; or iii) control by any other means
...or where each of them...	...is a related party with a third Legal Person

**I agree that all Members proposed to form the Tax Group comply with the necessary control conditions as defined in the instructions/ getting started guide. \***

You must declare by clicking the check box here in order to proceed.

**Is there a Group Controller?\***

A Group Controller can be an individual, corporate body or partnership who controls the group. This is either:

- The controlling member of the group who controls all of the proposed members of the group (this can be different from the representative member).
- Someone outside the group, be it another corporate body, an individual or a partnership who controls each of the proposed members.

<sup>1</sup> Unless a formal arrangement has been entered into between partners, evidence of the informal nature of the arrangement and the ability for the parties concerned to exercise control will be required.



**Is any of the Group Members the Group Controller? \***  
**Is the representative member, the group controller? \***

If any of the Group Members is the Group Controller, you should provide the name of the Group Controller from the drop down list and provide details of the Group Controller.

### Authorised Signatory

**Title**  
**Name in English\***  
**Name in Arabic\***  
**etc.**

The signatory of the Tax Group registration form must be authorized to do so.

Thus, if the application is being submitted by a registrant who is not a legal person, that person will automatically be authorized to sign on behalf of himself or herself.

However, if the application is being submitted in respect of a legal person (or entity), the signatory must be a person who is authorized by the legal entity to do so.

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

### Declaration

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