الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

إمارات تاكس
EMARATAX

Convert TINXE to TRN - User Manual

Date: Oct 2022

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Document Version Control

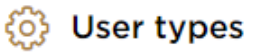
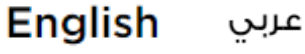
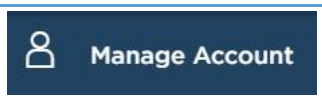
Version No.	Date	Prepared/Reviewed by	Comments
1.0	01-Oct-22	Federal Tax Authority	User Manual for EmaraTax Portal

Annexure

The below are the list of User manuals that you can refer to

S. No	User Manual Name	Description
1	Register as Online User	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website and create an EmaraTax account with the FTA.
2	Manage online user profile	This manual is prepared to provide you an understanding on Login process, user types, forgot password and modify online user profile functionalities.
3	User Authorisation	This manual is prepared to provide you an understanding on Account Admin, Online User, and Taxable Person account definitions and functionalities.
4	Taxable person dashboard	This manual is prepared to help the following 'Taxable person' users to navigate through their dashboard in the Federal Tax Authority (FTA) EmaraTax Portal: • Registered for VAT • Registered for Excise • Non-registered Taxpayer • Tax Group • Warehouse Keeper • Freight Forwarder/VAT Clearing Company (TINCO) • Excise Tax Clearing Company (TINCE)
5	Link TRN to email address	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website to Link TRN to New Email Address.

The Following Tabs and Buttons are available to help you navigate through this process

Button	Description
In the Portal	
	This is used to toggle between various personas within the user profile such as Taxable Person, Tax Agent, Tax Agency, Legal Representative etc
	This is used to enable the Text to Speech feature of the portal
	This is used to toggle between the English and Arabic versions of the portal
	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
	This is used to log off from the portal
In the Business Process application	
Previous Step	This is used to go the Previous section of the Input Form
	This is used to go the Next section of the Input Form
	This is used to save the application as draft, so that it can be completed later
	This menu on the top gives an overview of the various sections within the. All the sections need to be completed in order to submit the application for review. The Current section is highlighted in Blue and the completed sections are highlighted in green with a check

The Federal Tax Authority offers a range of comprehensive and distinguished electronic services in order to provide the opportunity for taxpayers to benefit from these services in the best and simplest ways. To get more information on these services Click Here

Convert TINXE to TRN

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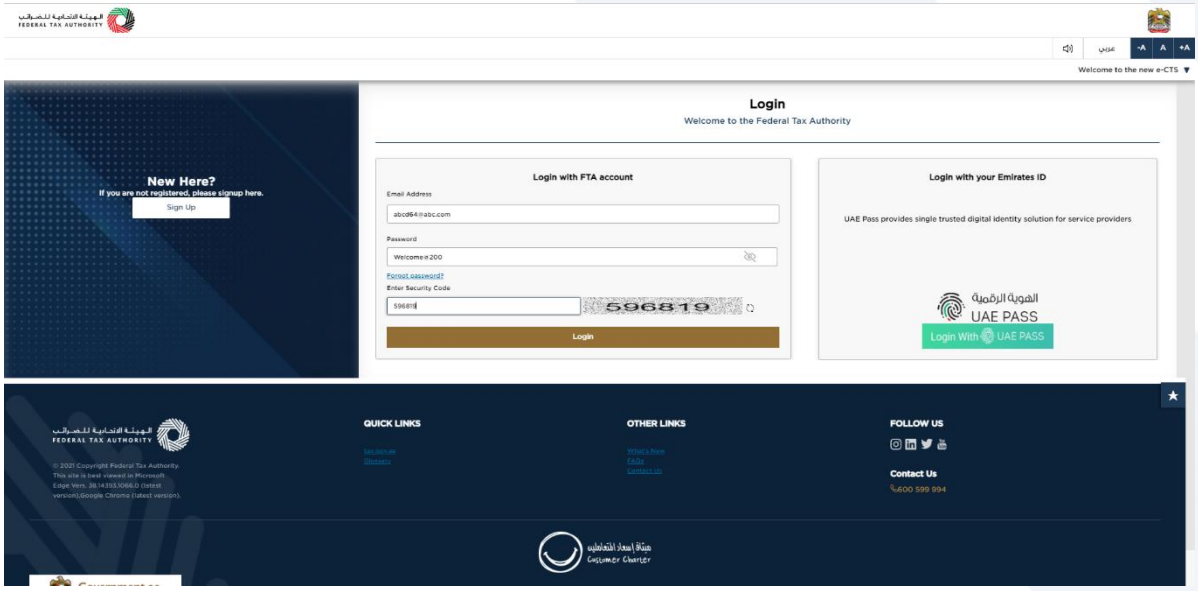
Introduction

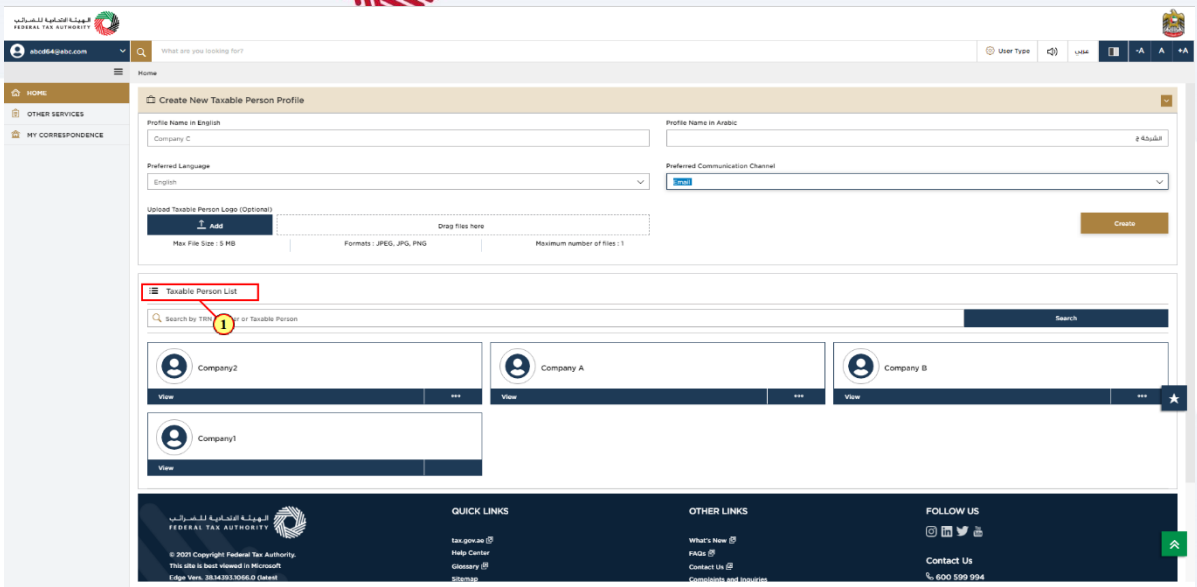
الـهـيـئـة الاتحـاديـة لـلـضـرائـب
FEDERAL TAX AUTHORITY
United Arab Emirates

This manual is prepared to help a registered taxpayer to navigate through the Federal Tax Authority (FTA) EmaraTax website and submit their 'Convert TINXE to TRN application' to FTA to convert their Excise Tax Registration Exception to Excise Tax Registration. This conversion is required if the taxpayer registered for Excise Tax Exception has circumstantial changes due to which they need to register for Excise Tax (as per the Excise Federal Decree Law and Excise Executive Regulations in the UAE).

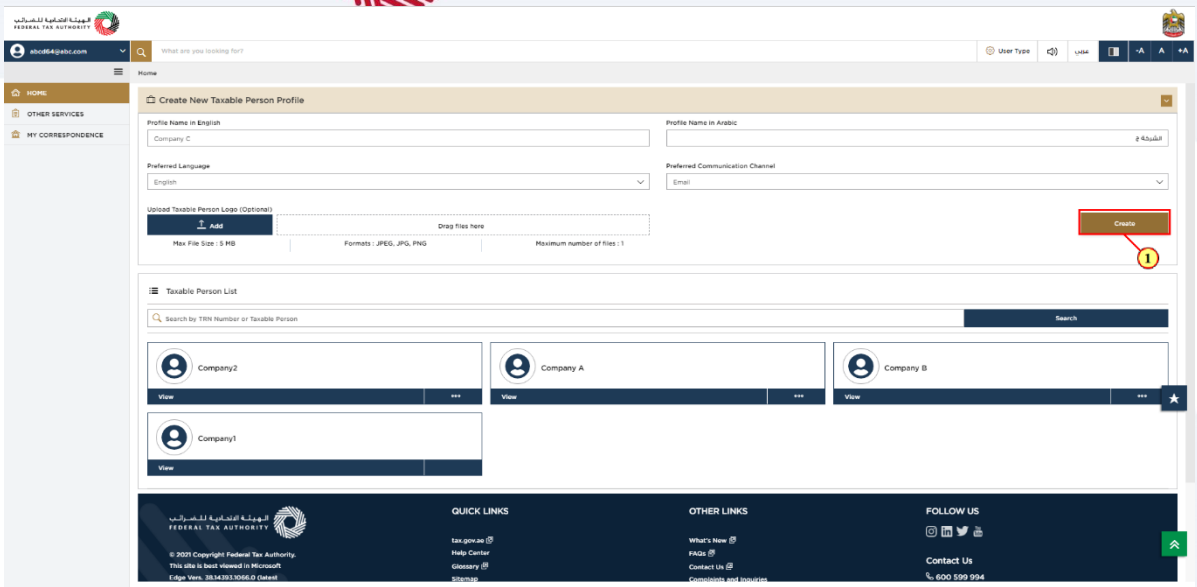
Login to EmaraTax



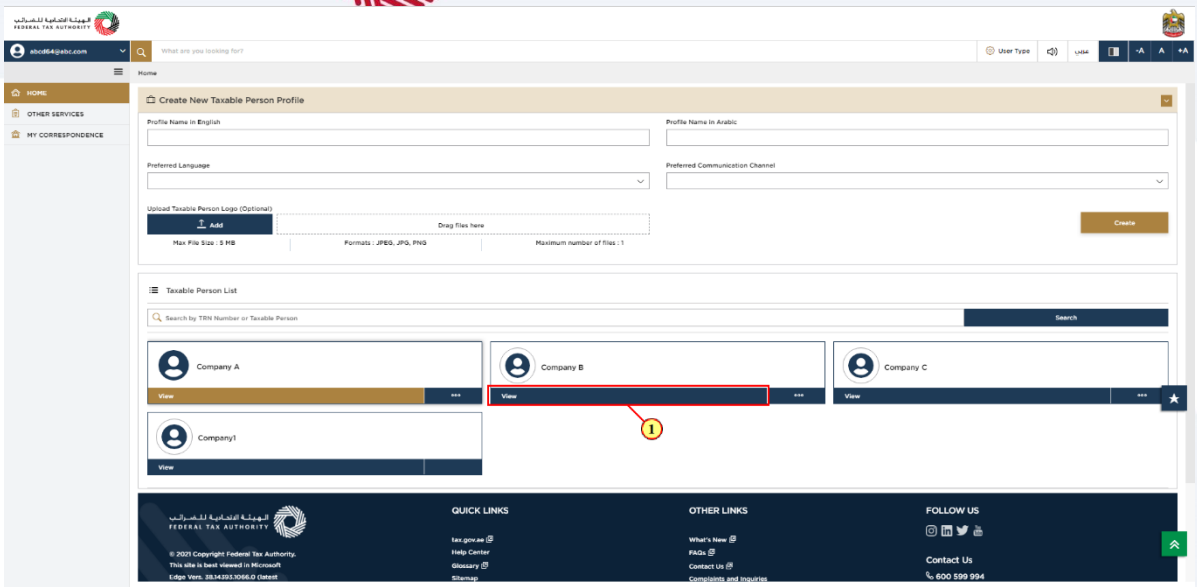
- You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the 'sign up' button. If you have forgotten your password, you can use the "forgot password" feature to reset your password.
- If you login via your registered email and password, on successful login, the EmaraTax online user dashboard will be displayed. If you had opted for 2 factor authentication, you will be required to enter the OTP received in your registered email and mobile number to successfully login.
- If you wish to login via UAE Pass, you will be redirected to UAE Pass. On successful UAE Pass login, you will be redirected back to the EmaraTax online user dashboard.



Step	Action
(1)	On successful login, the Taxable Person list screen is displayed. It displays the list of the Taxable Person linked to your EmaraTax user profile. If there are no Taxable Person linked to your user profile, this list will be empty and you would need to create a Taxable Person.

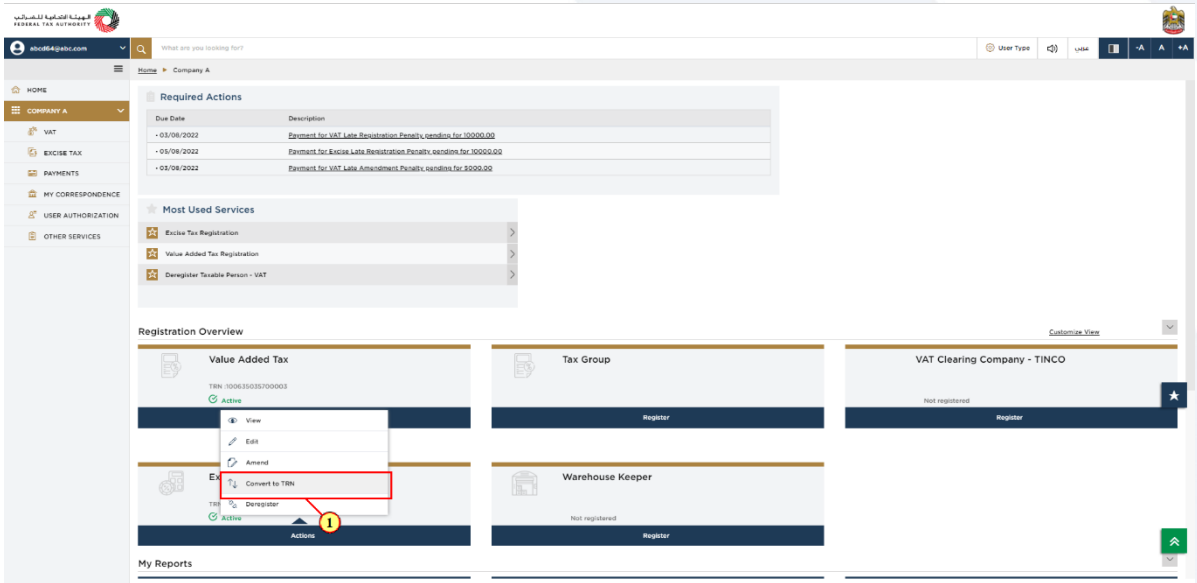


Step	Action
(1)	To create a new Taxable Person, enter the mandatory details and click 'Create'. The new Taxable Person will be displayed in the list.



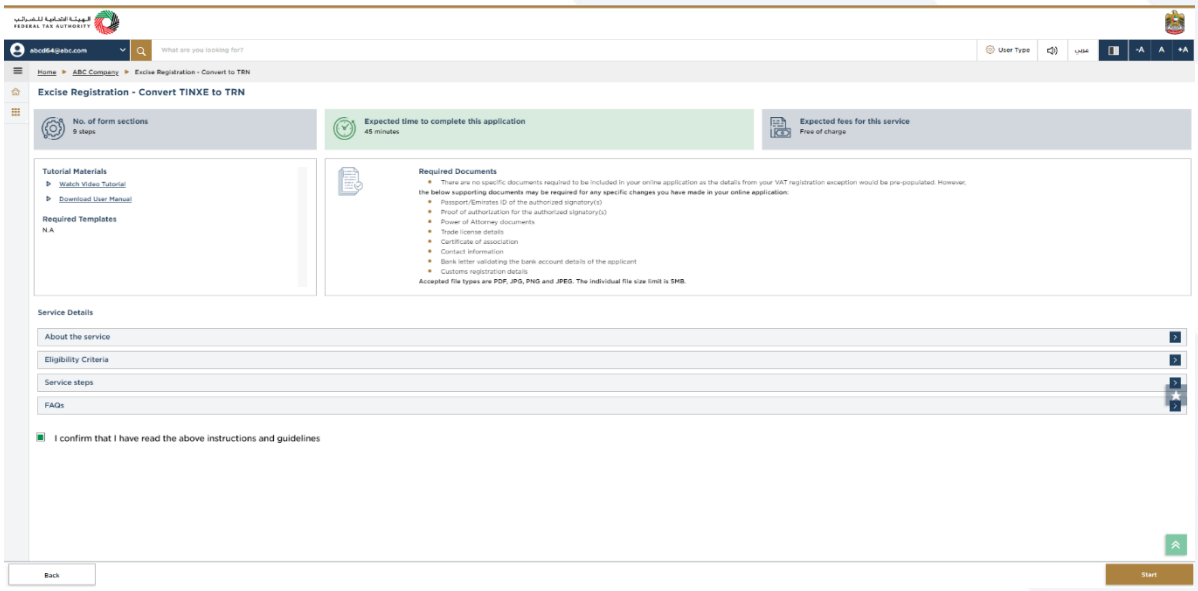
Step	Action
(1)	Select the Taxable Person from the list and click 'View' to open the dashboard.

Convert TINXE to TRN

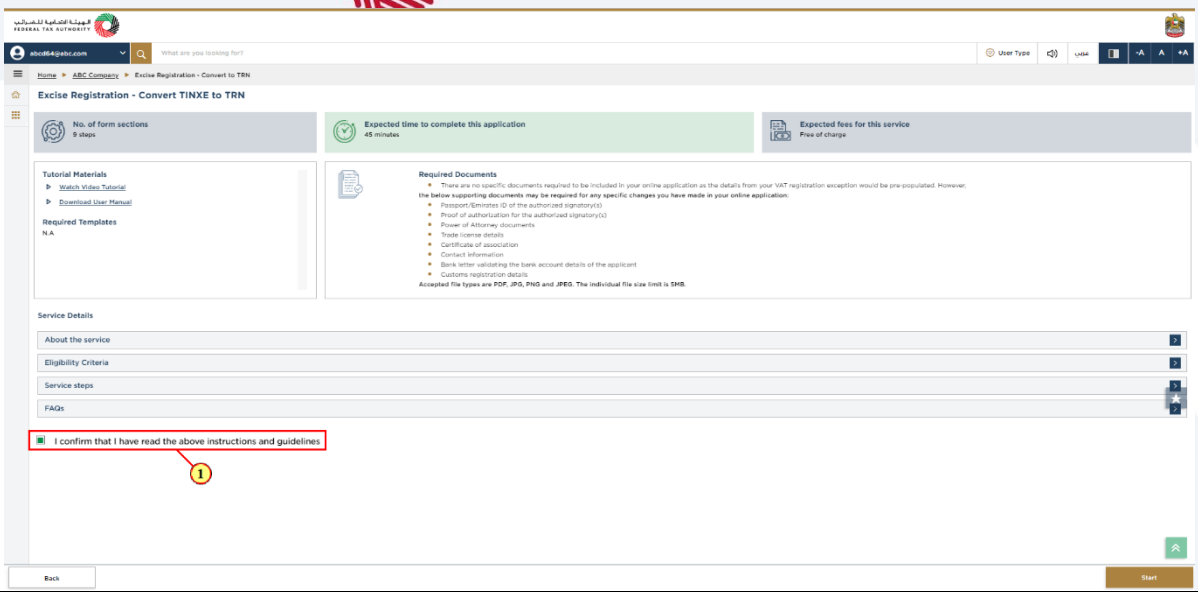


Step	Action
(1)	• Click ‘Actions’ on the Excise tile. • Click 'Convert to TRN' to initiate the Convert to TRN Application.

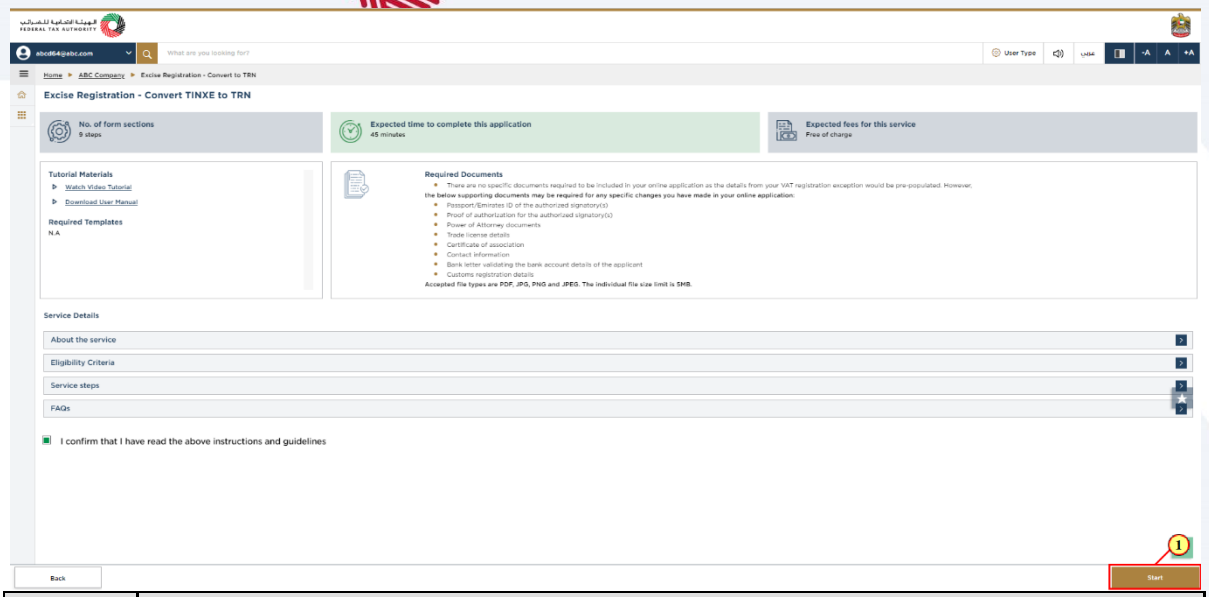
Guidelines and Instructions



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

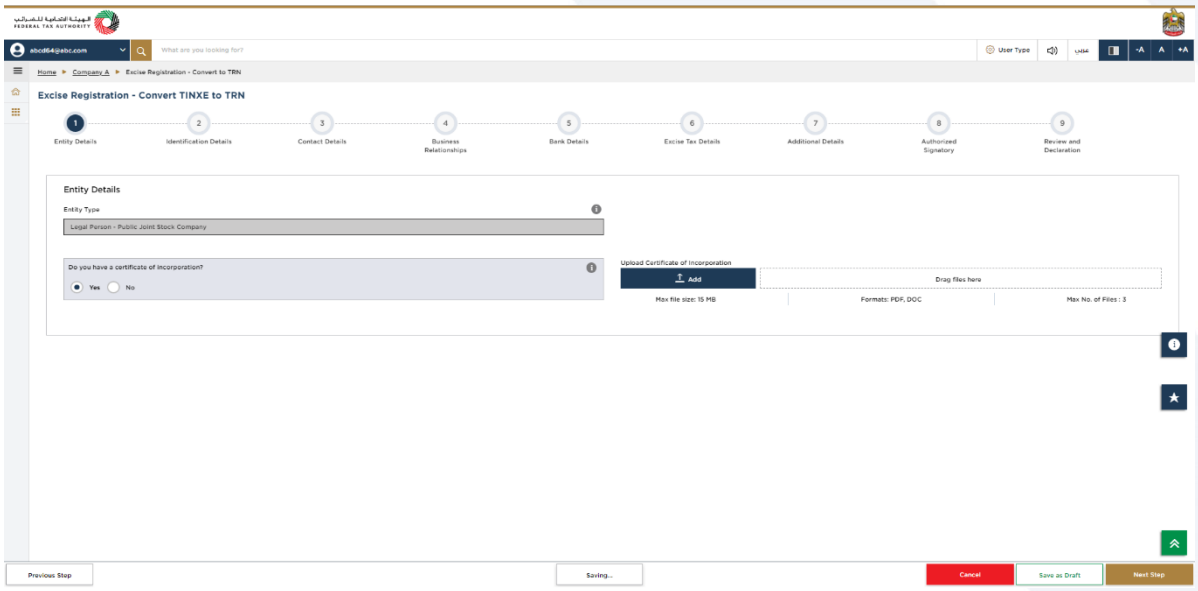


Step	Action
(1)	Read the instructions and guidelines carefully before starting the application. Mark the checkbox to confirm.

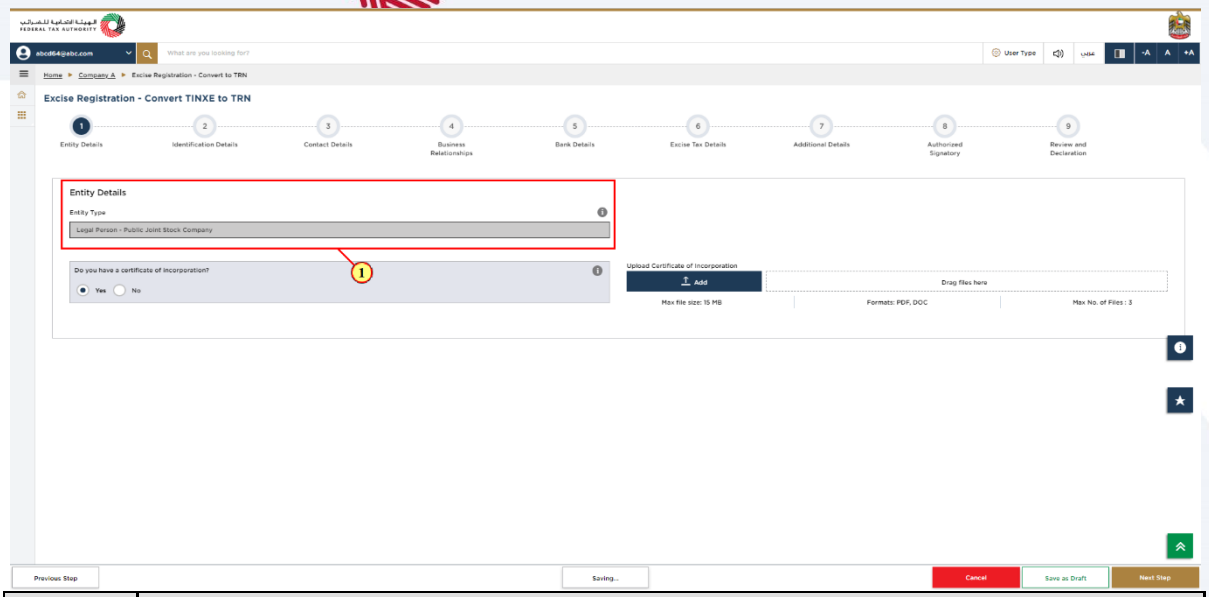


Step	Action
(1)	Click ‘Start’ to initiate the Convert TINXE to TRN application.

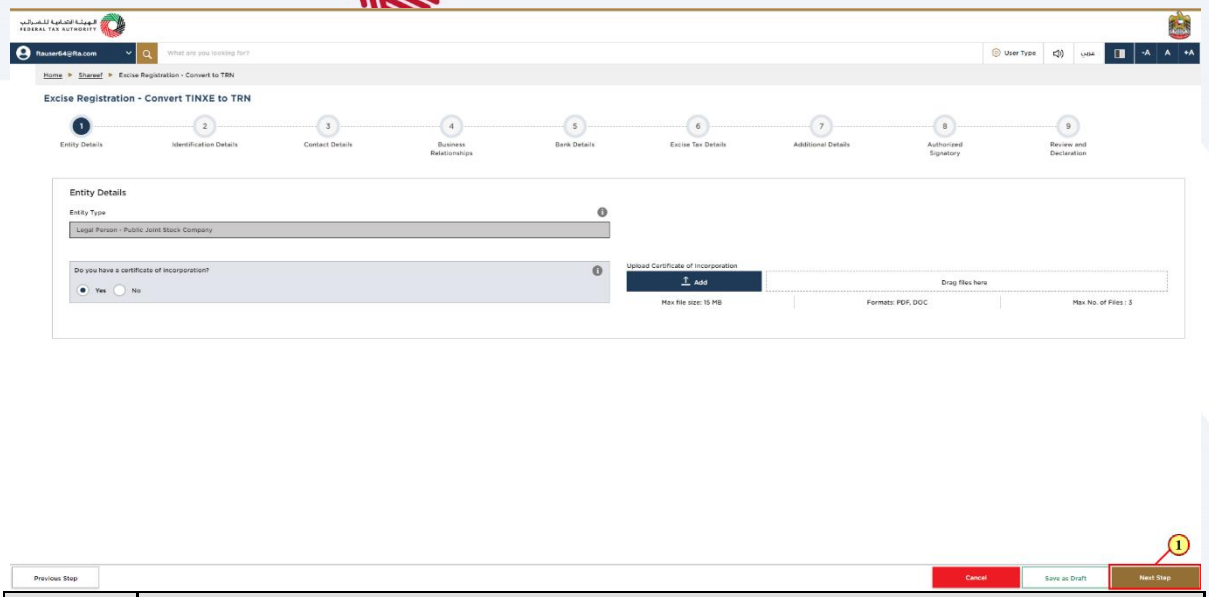
Entity Details Section



	• The application is divided into a number of short sections which deal with various aspects of the convert TINXE to TRN process. The progress bar at the of page displays the number of sections required to complete the application. The section you are currently in, is highlighted as blue. Once you progress to the next section successfully, the previous section will be highlighted as green. • In order to move from one section to the next, all mandatory fields of the current section must be entered. The fields which are optional are marked as optional next to the field name. • You are requested to ensure that the documents submitted, supports the information entered by you in the application. This would help to avoid any rejection or resubmission of the application later.



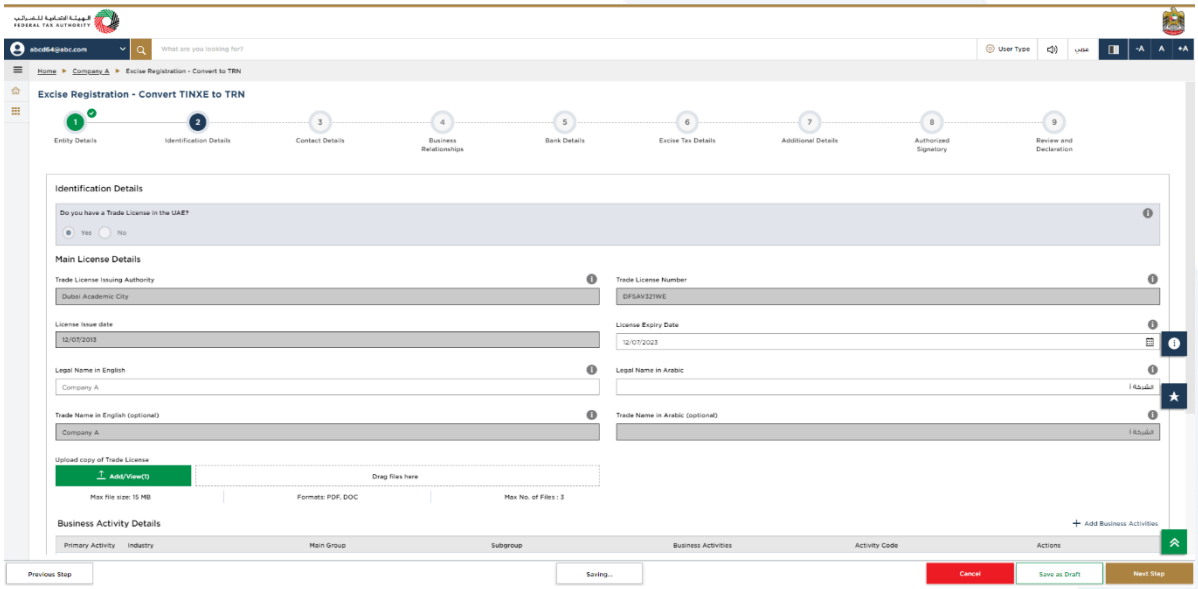
Step	Action
(1)	Verify and update Entity Details information.



Step	Action
(1)	After completing all mandatory fields, click the ‘Next Step’ to save and proceed to the 'Identification Details' section.

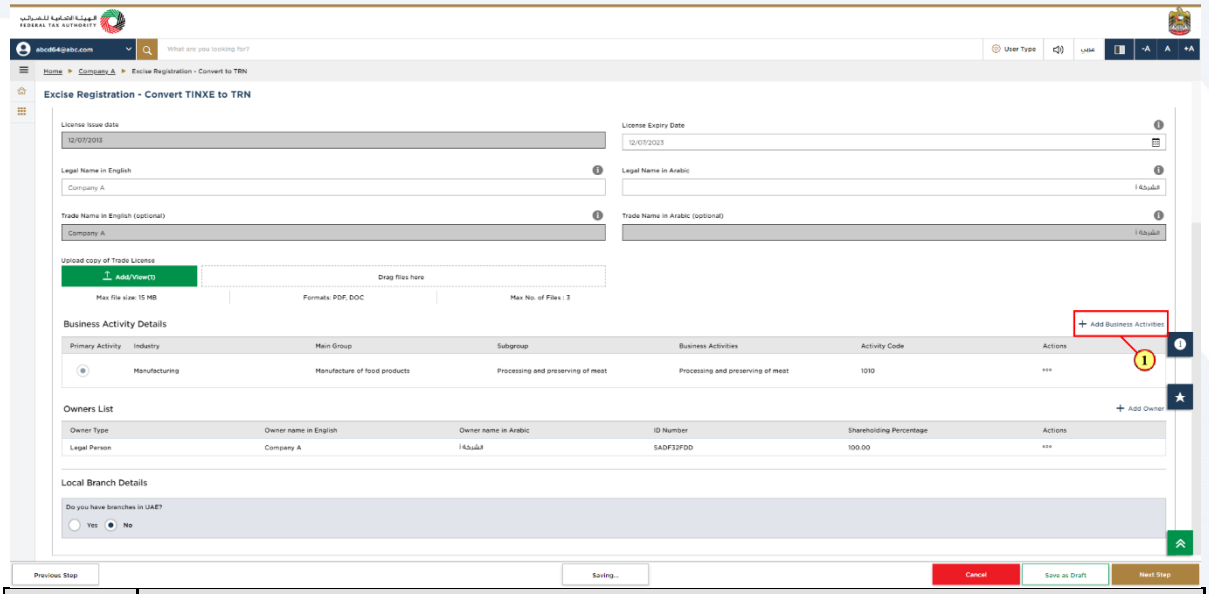
Identification Details

Main License Details

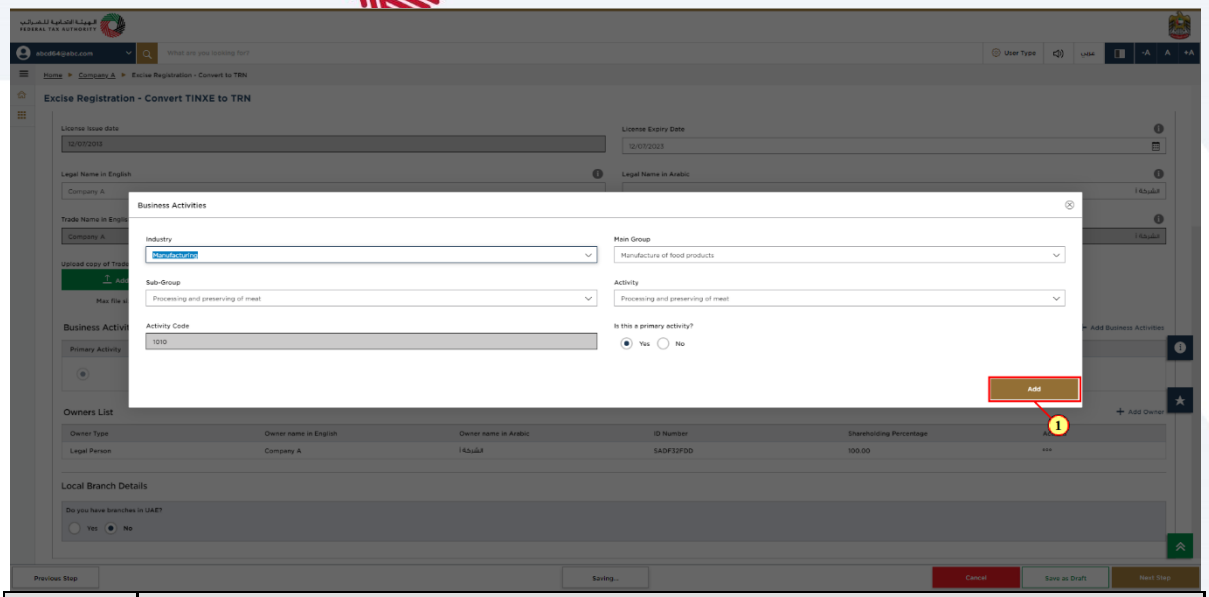


	The application is pre-populated with the data from your Excise registration exception (TINXE) account.

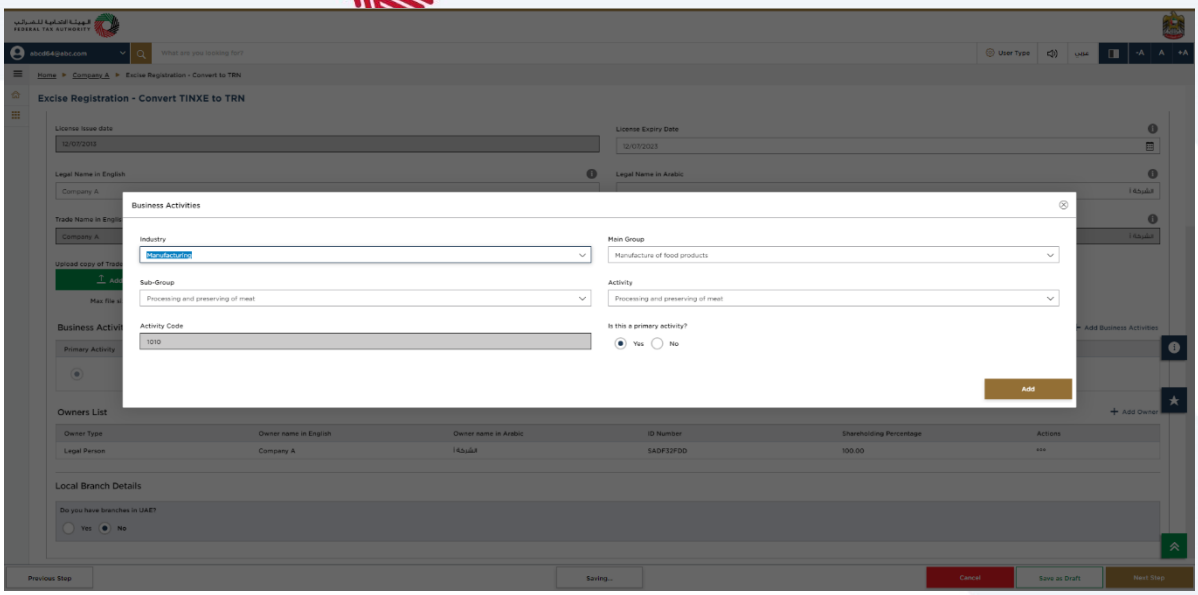
Add Business Activities



Step	Action
(1)	Click 'Add Business Activities' to enter all the business activity information associated to the trade license. You can add multiple Business Activities.

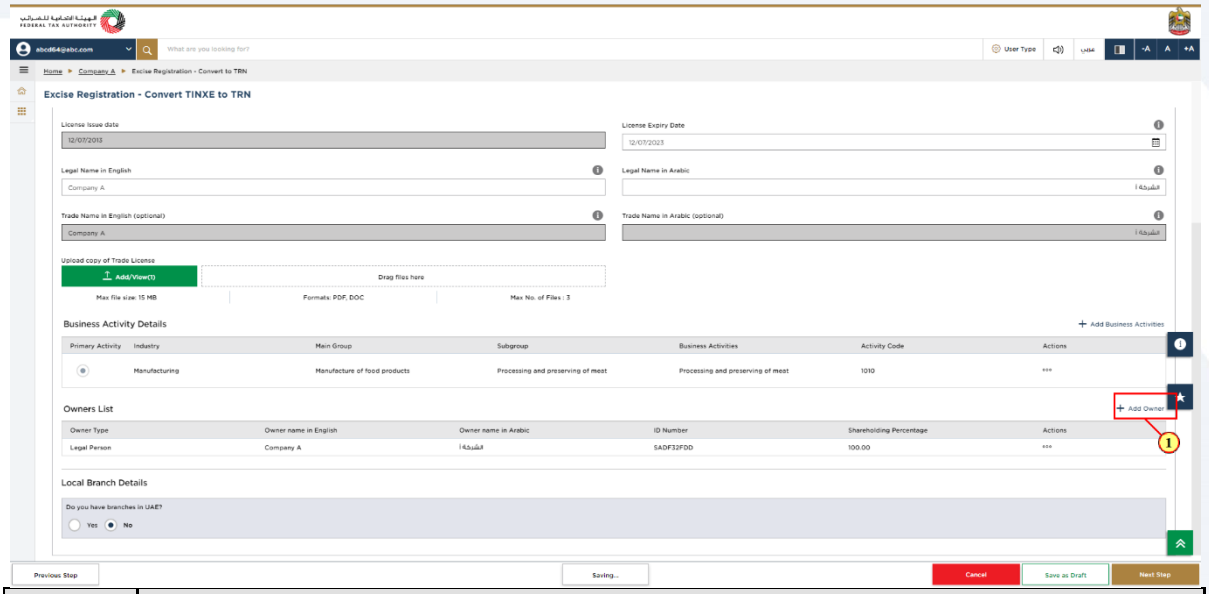


Step	Action
(1)	Enter the mandatory business activity information and click on Add.

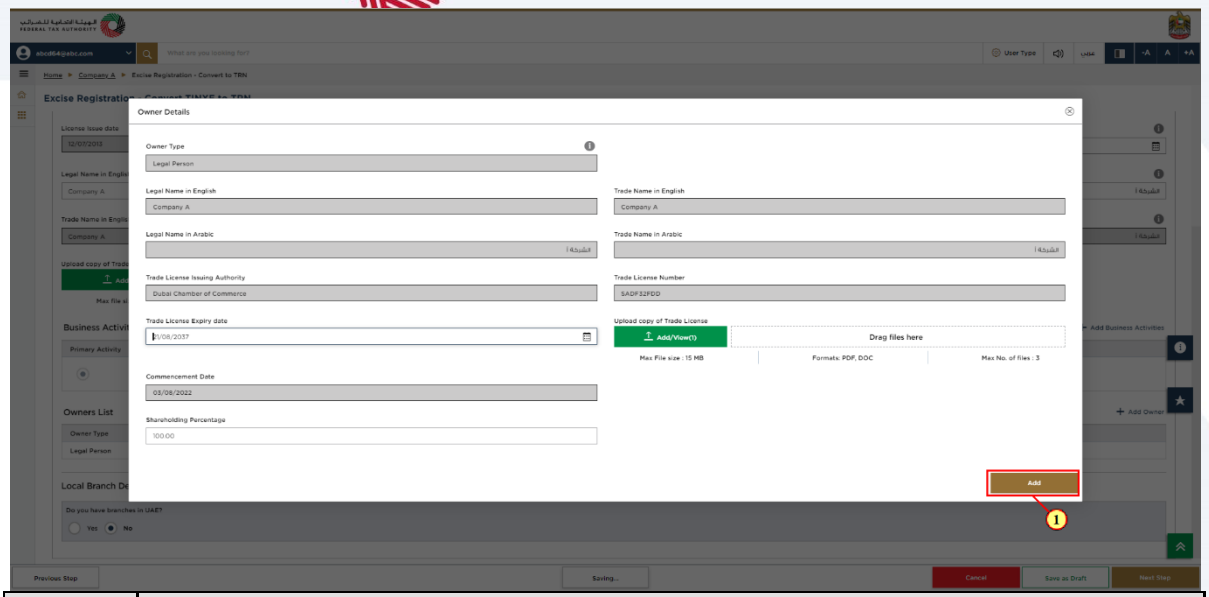


- The activity code will be populated by the system.
- Ensure that the information about all your business activities is included.

Add Owners

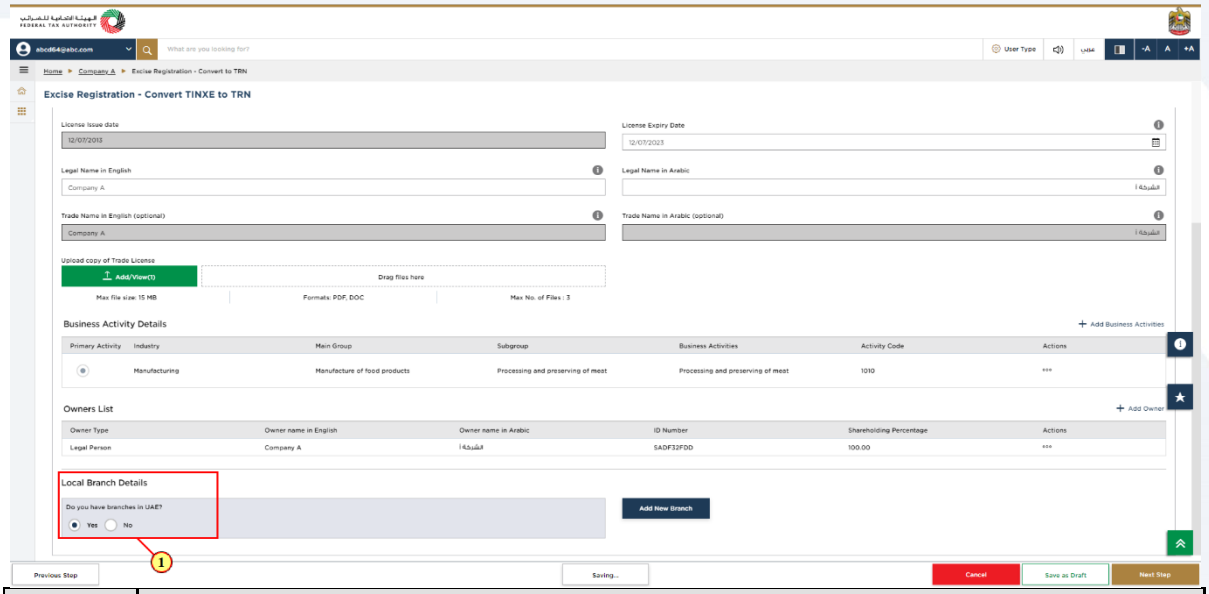


Step	Action
(1)	Click on Add Owners to enter all the owners' associated to the trade license. You can add multiple owners.

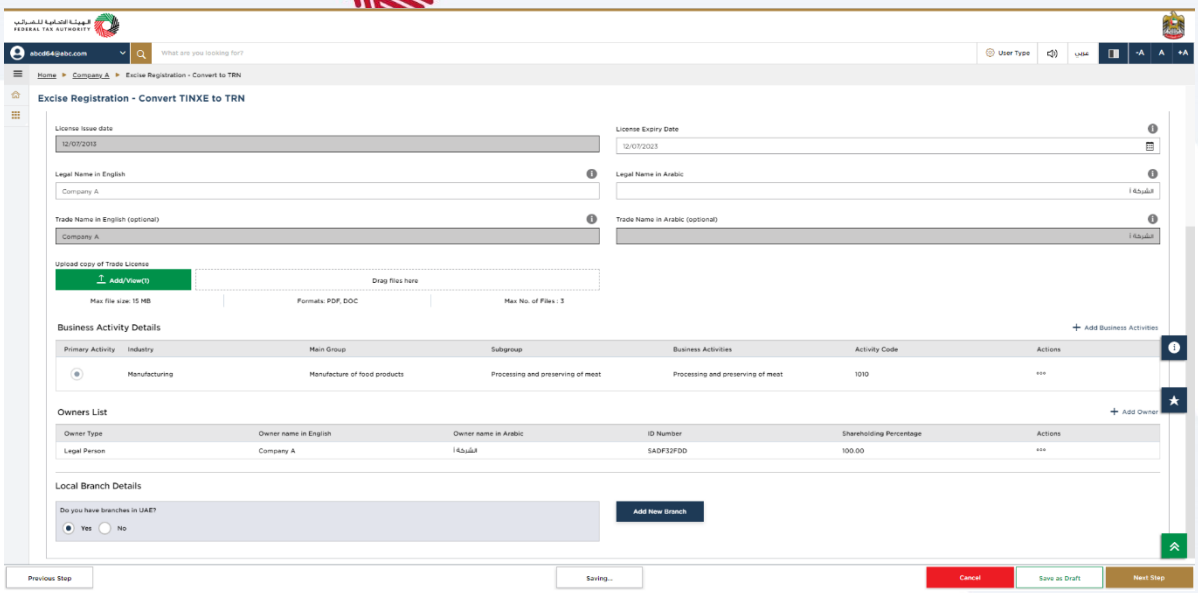


Step	Action
(1)	Enter the mandatory owner information and click on Add. Ensure that the information about all the owners is included.

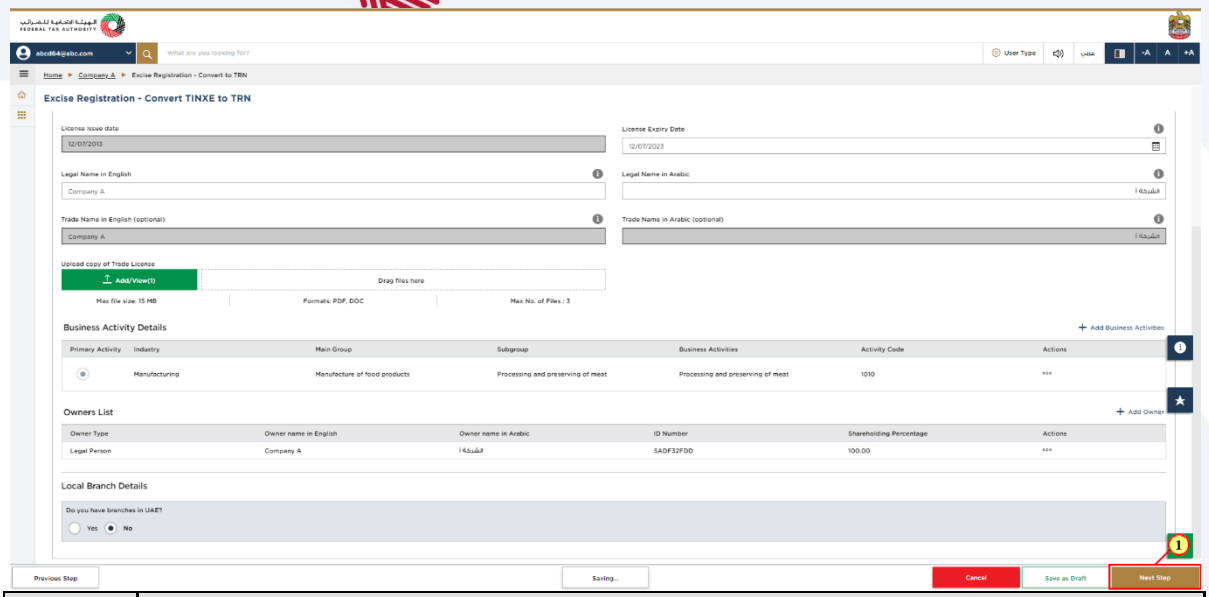
Branch Details



Step	Action
(1)	Select 'Yes', if you have one or more branches, and add the local branch details. For each branch, enter the trade license details and associated business activities and owners list.

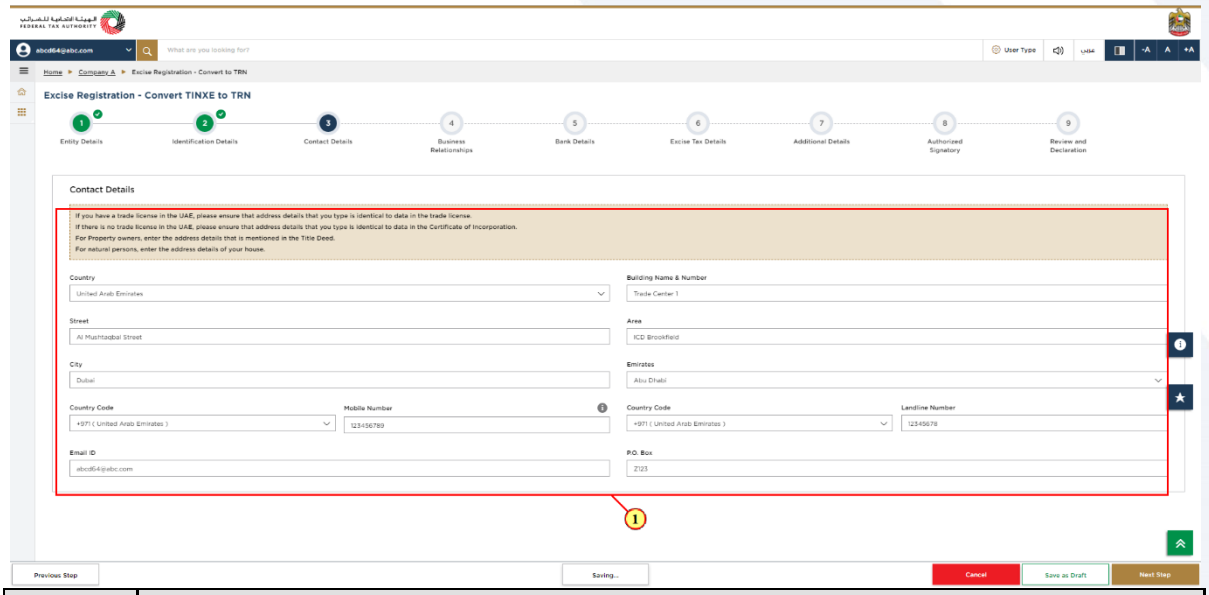


	The registration will be in the name of head office meeting the relevant criteria. Registration will not be performed in the name of Branch. Even if you are operating via branches in more than one Emirate, only one VAT registration is required,

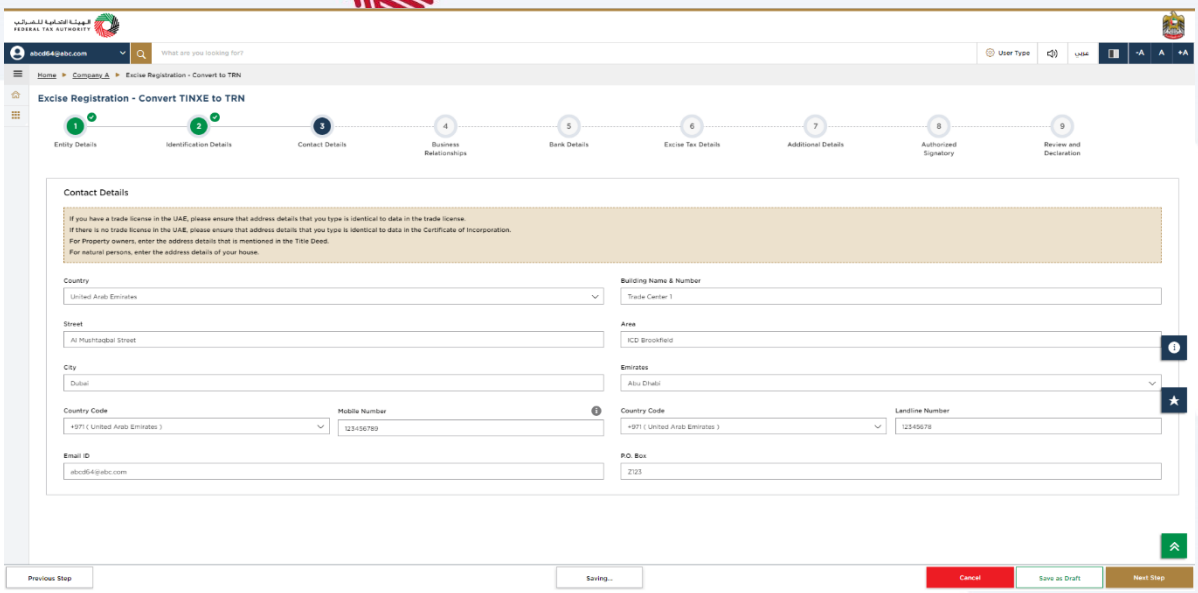


Step	Action
(1)	After completing all mandatory fields, click the ‘Next Step’ to save and proceed to the 'Contact Details' section.

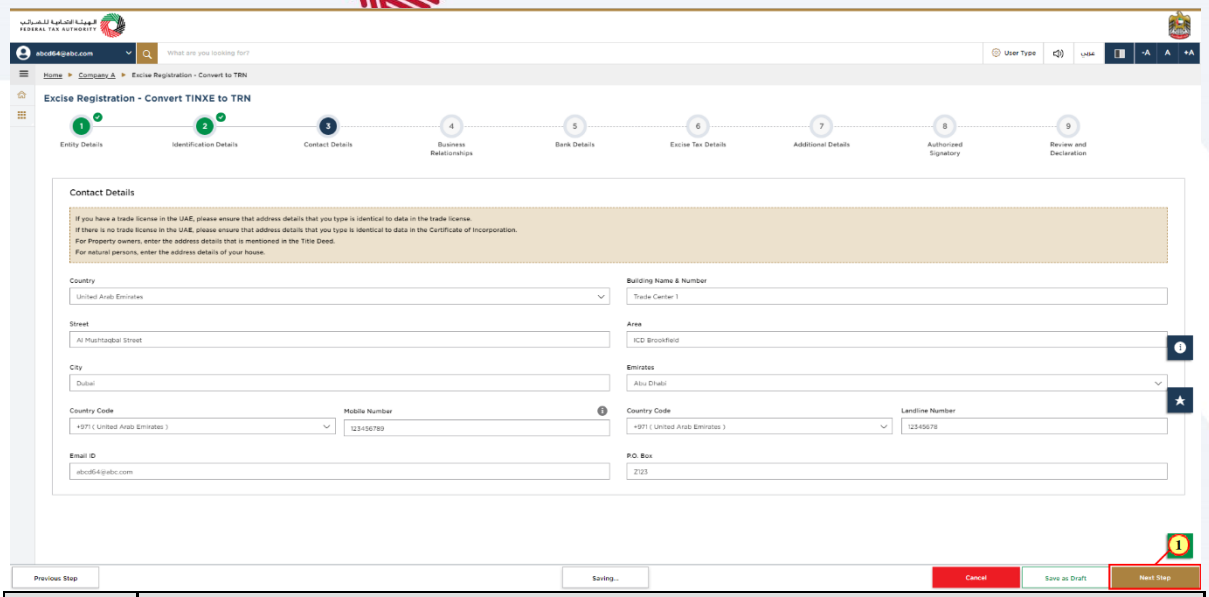
Contact Details



Step	Action
(1)	Update the address of the business if required.

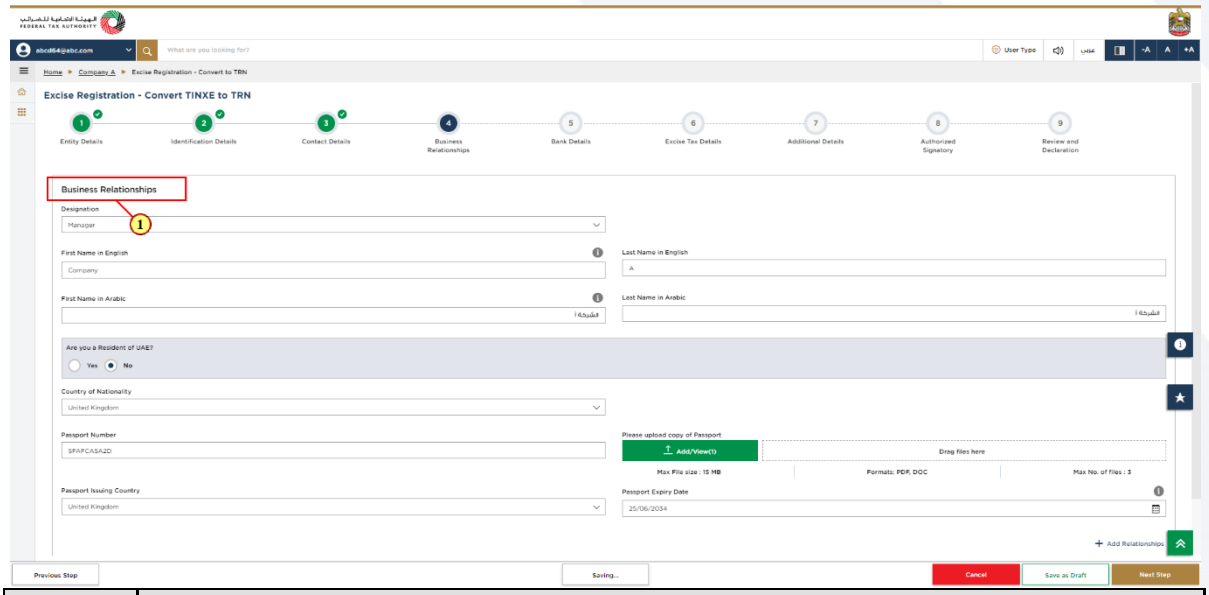


- You are advised not to use another company's address (for example, your accountant) as a part of registration. If you have multiple addresses, provide details of the place where most of the day-today activities of the business are carried out.
- If you are a foreign business applying to register for UAE Excise Tax, you may choose to appoint a tax agent in the UAE. In such cases, provide the details of your appointed tax agent.

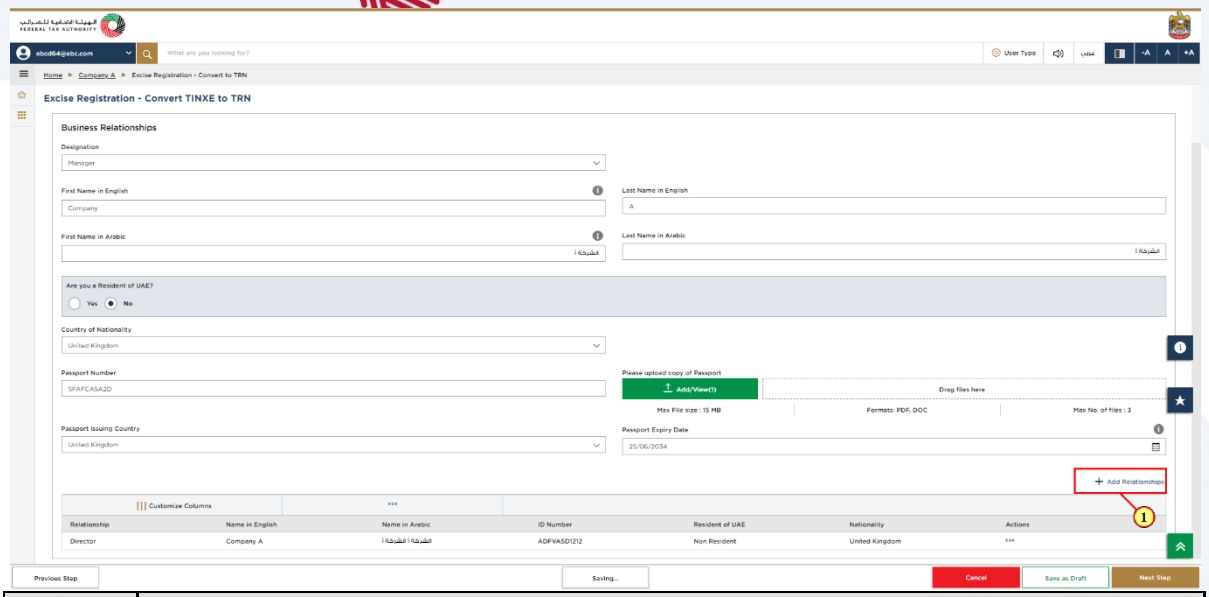


Step	Action
(1)	After completing all mandatory fields, click the ‘Next Step’ button to save and proceed to the 'Business Relationships' section.

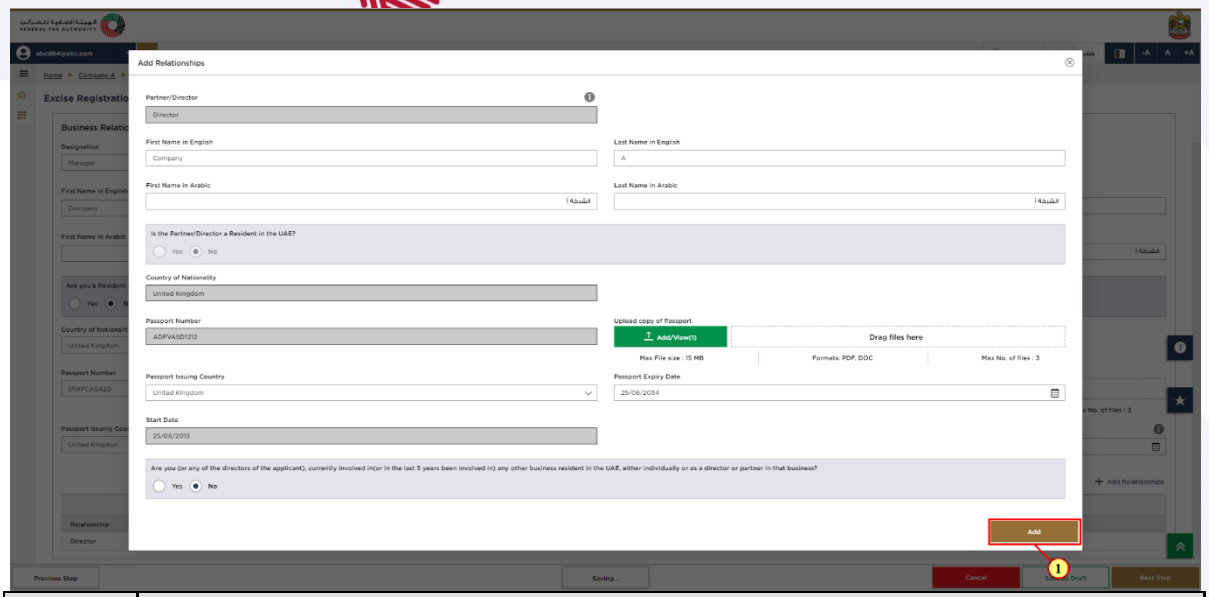
Business Relationships



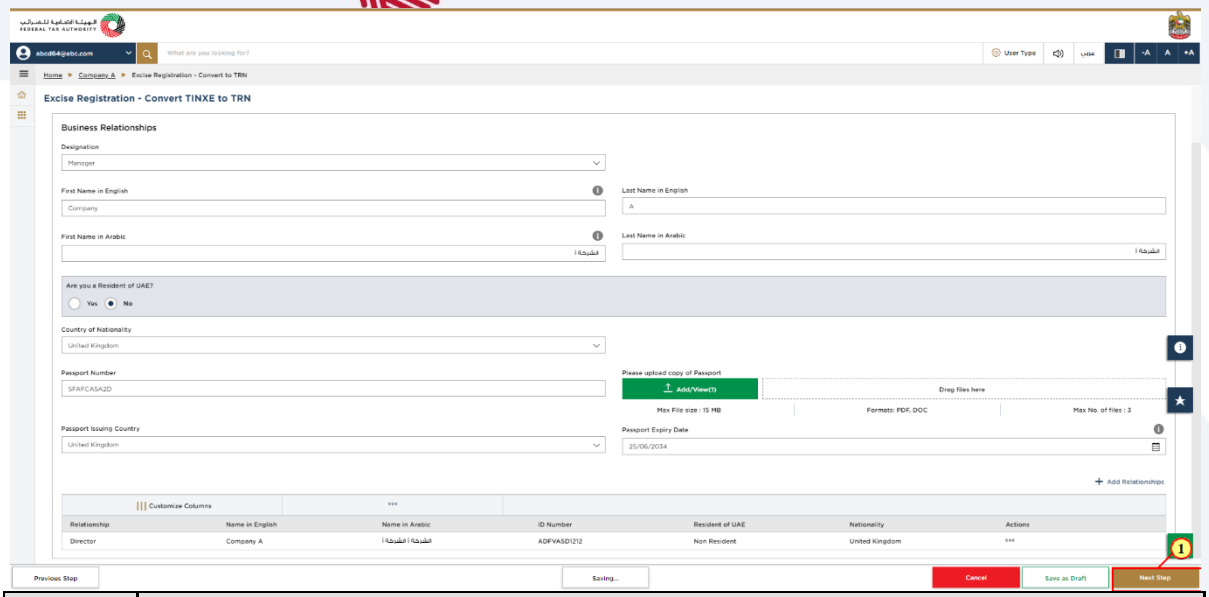
Step	Action
(1)	• Update the details of the Manager or CEO if required. • Upload the necessary supporting documents.



Step	Action
(1)	Click Add Relationships to add more relationship details, this is an optional field.

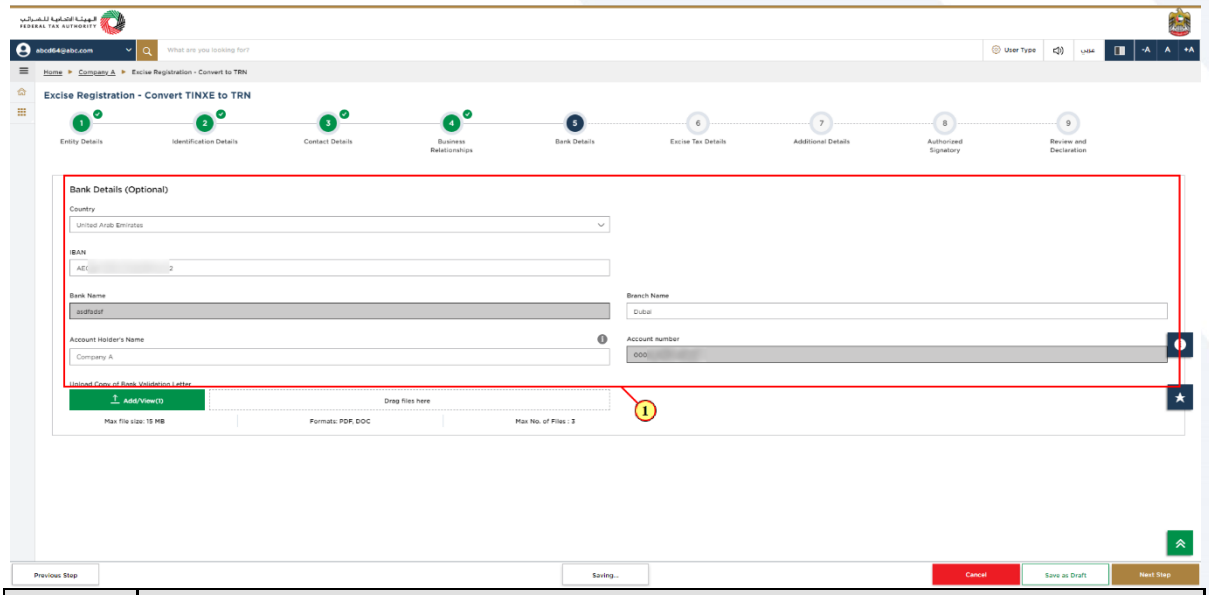


Step	Action
(1)	Enter all the mandatory information and click on Add.

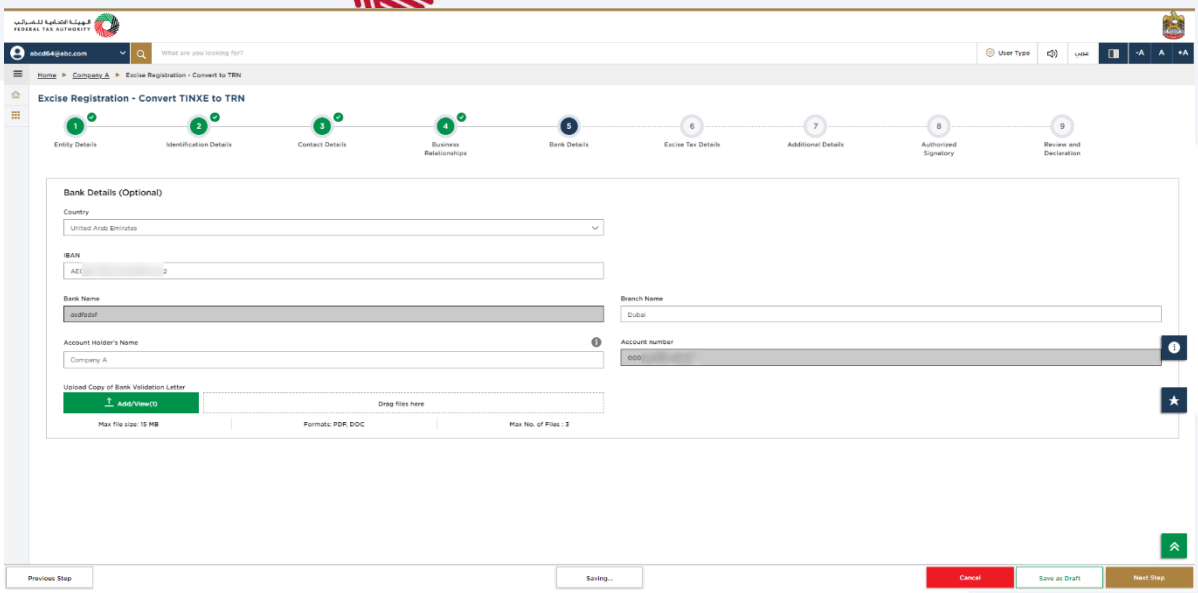


Step	Action
(1)	After completing all mandatory fields, click the ‘Next Step’ button to save and proceed to the 'Bank Details' section.

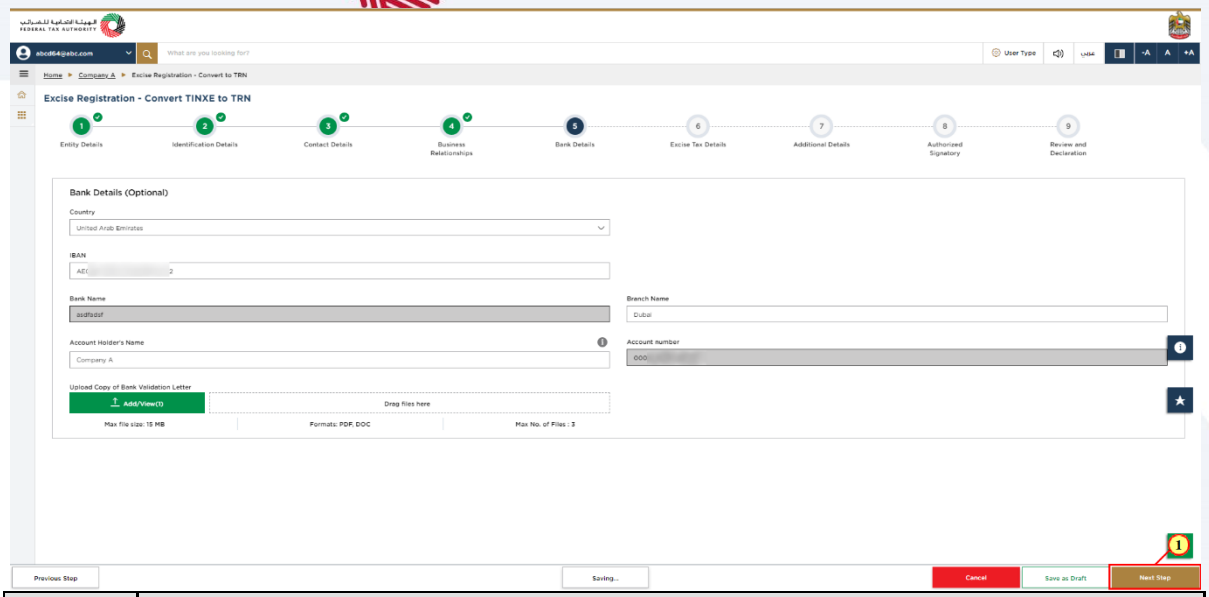
Bank Details



Step	Action
(1)	Update the bank details if required. This can be an account held with a bank established in the UAE or a foreign bank account. The account name must match the legal name of the entity you are registering with the FTA.

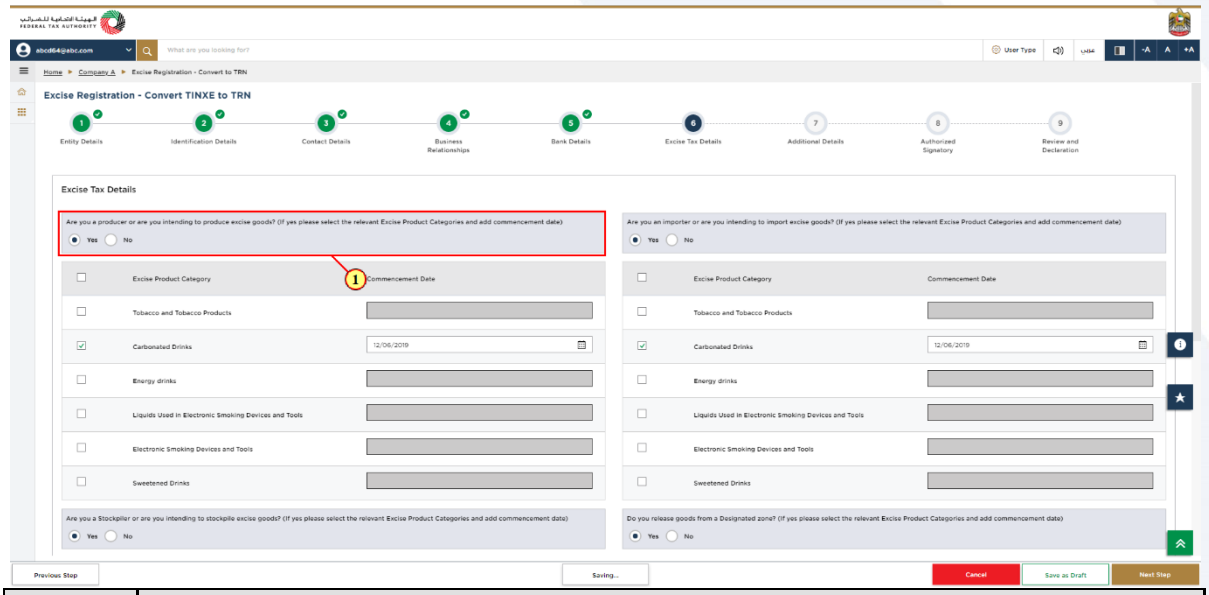


- Bank details are optional at the time of in the Registration application. You may also provide or update the bank account details after the Excise Tax registration is completed. However, you are advised to provide the bank details as a part of this application to avoid submission of bank details at the time of refunds processing.
- You are requested to ensure that your account details are accurate. Some accounts cannot receive payments electronically. Also, ensure that your Bank has this facility.
- If you are in the process of opening a bank account, you must provide copies of any relevant correspondence received from your bank.
- If your account is held with a bank established in the UAE or a foreign bank account. The account name must match the legal name of the entity you are registering with the FTA.

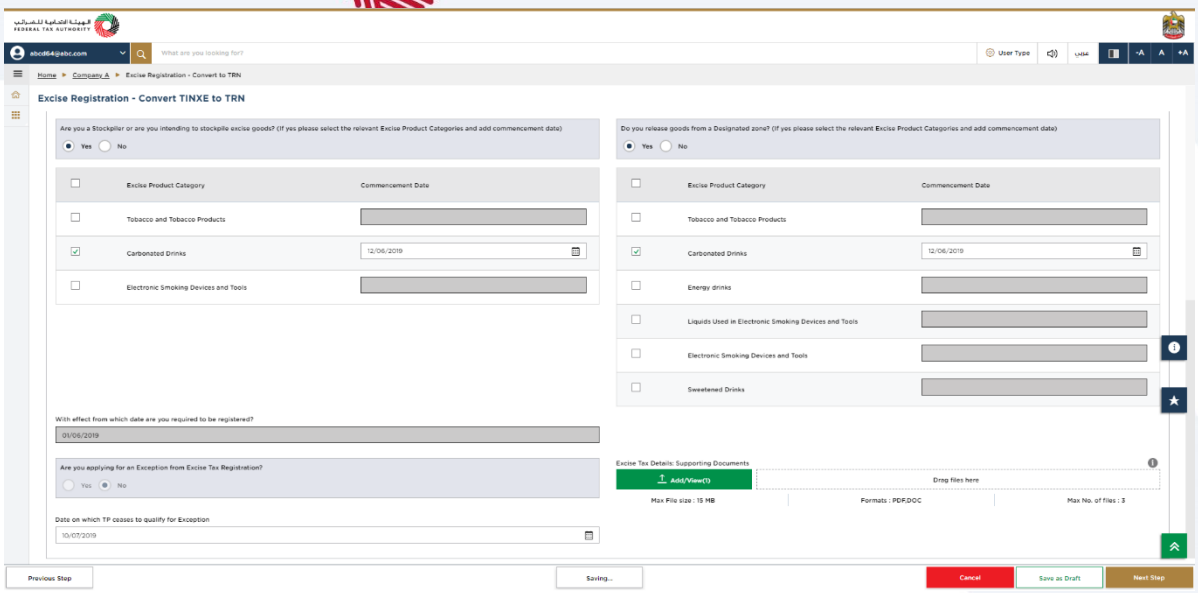


Step	Action
(1)	After completing all mandatory fields, click the ‘Next Step’ button to save and proceed to the 'Excise Tax Details' section.

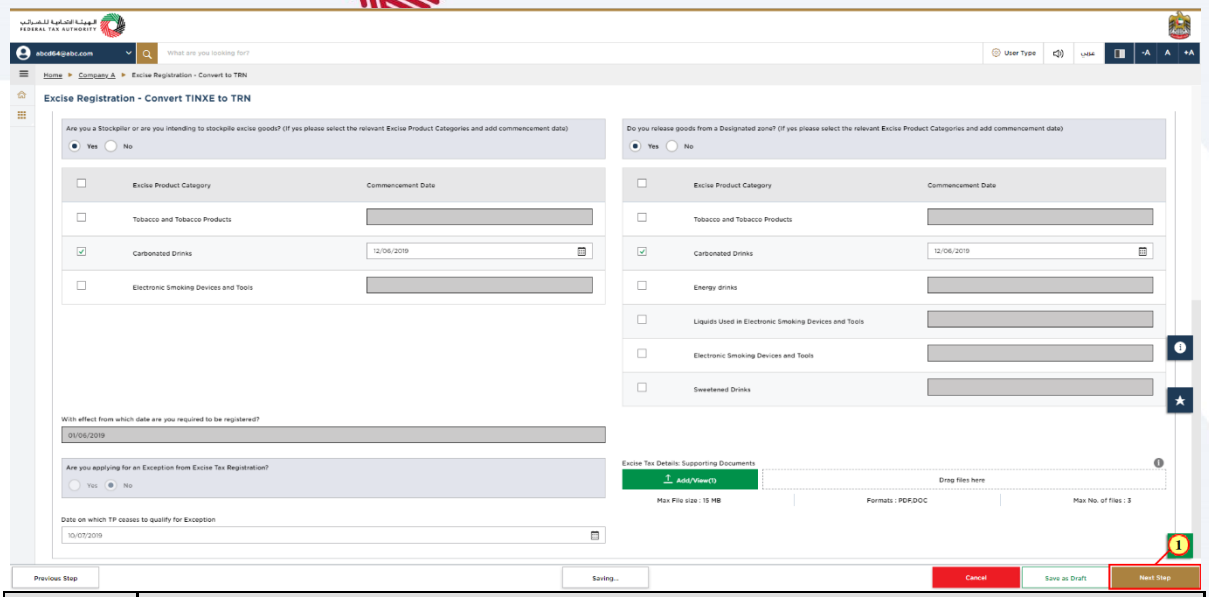
Excise Tax Details



Step	Action
(1)	• Answer the questions based on the excisable activities you may be, or are, involved in. • Provide all types of Excise goods that you would be engaged with and their commencement dates. • Input the date you believe your registration would take effect on. • If you want to apply for exception from Excise Tax registration, select 'Yes' to the specified question.



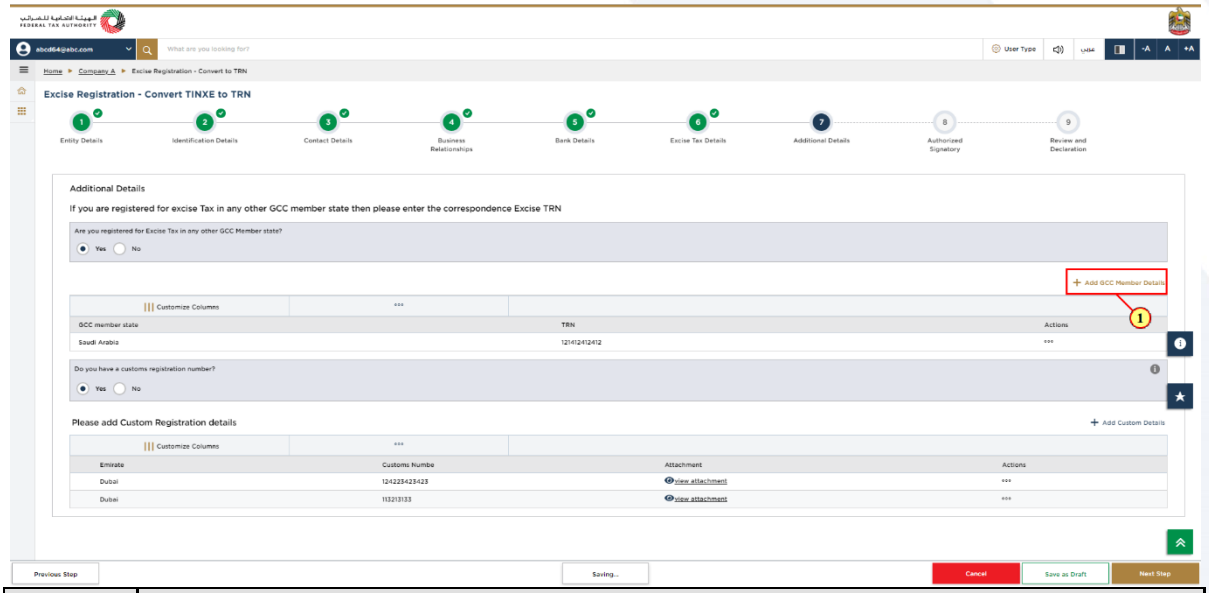
- Your registration will take effect from the first day of the month in which you intend to conduct activities related to Excise goods.
- You may also apply to be a warehouse keeper if your name appears as the importer of the Excise goods for customs clearance purposes. If you intend to also register Designated Zones and/or as a Warehouse Keeper, you should use the Warehouse Keeper registration application available on the EmaraTax.



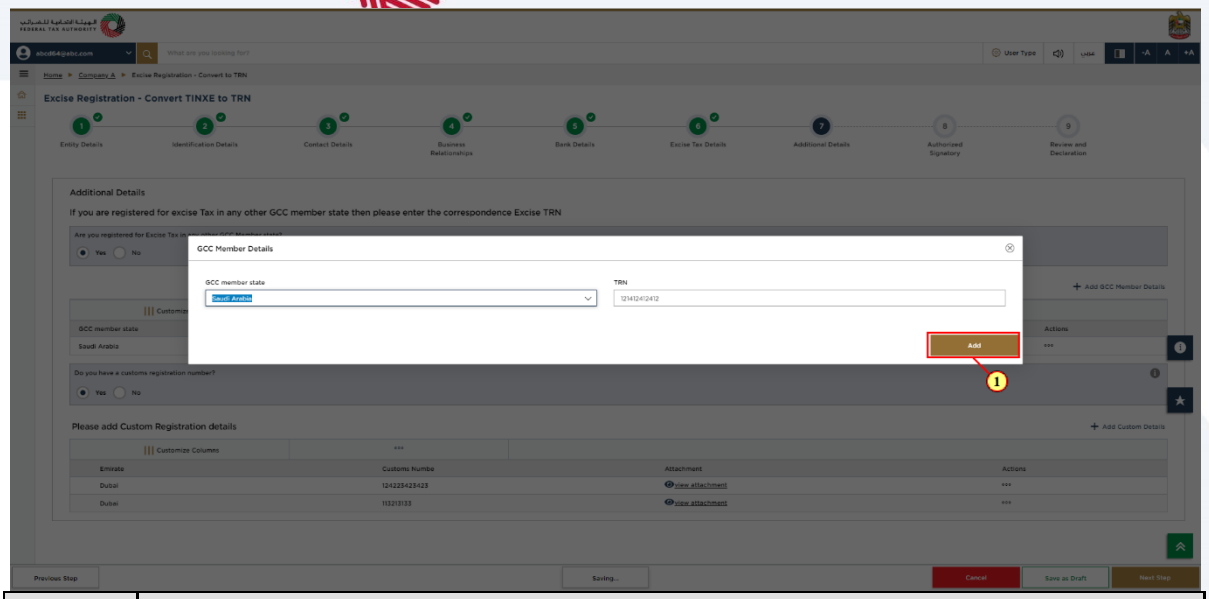
Step	Action
(1)	After completing all mandatory fields, click the ‘Next Step’ button to save and proceed to the 'Additional Details' section.

Additional Details

GCC Member Details

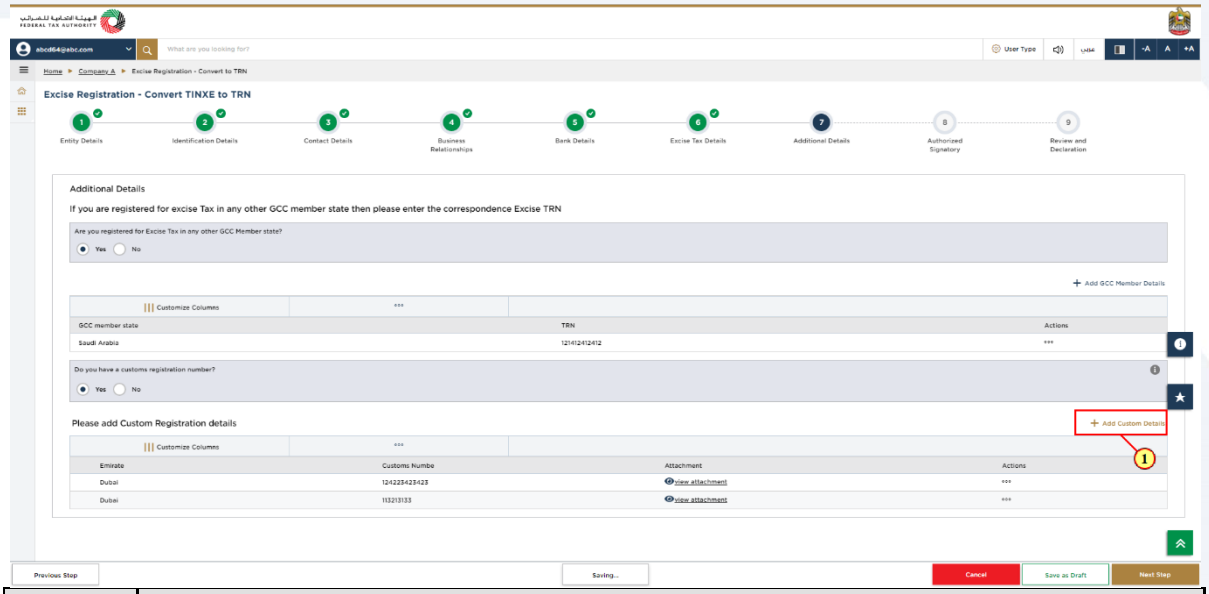


Step	Action
(1)	If you are registered for Excise Tax in any other GCC countries, select ‘Yes’ and Click on ‘Add GCC Member Details’.

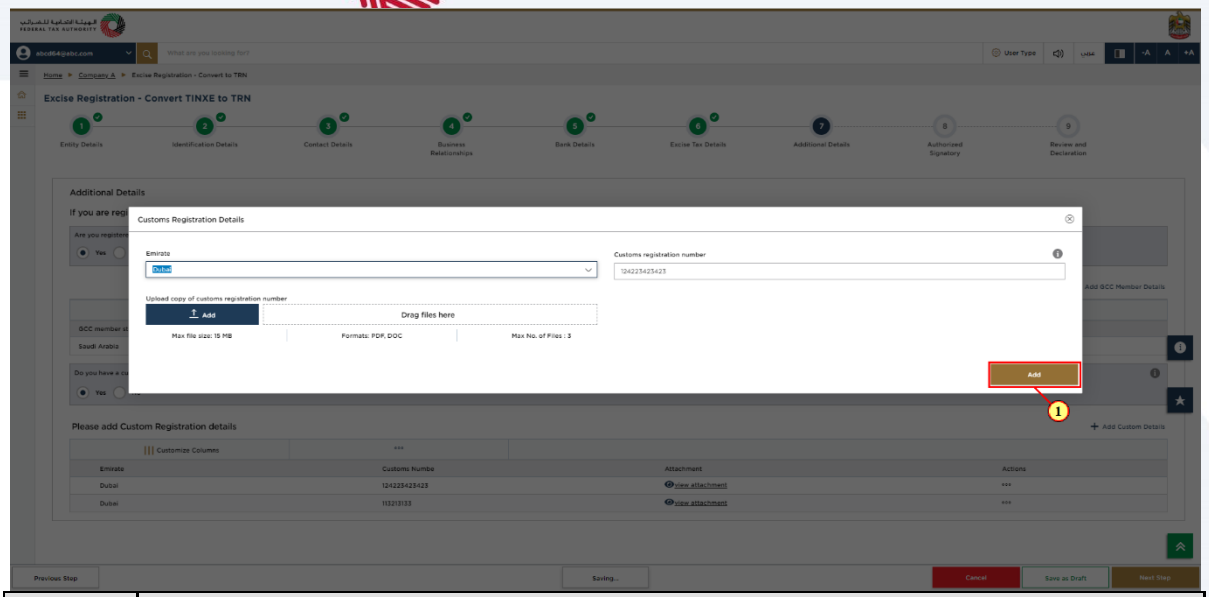


Step	Action
(1)	Select the GCC state from the drop down. Enter the Tax Registration Number (TRN) or equivalent if the entity is already registered for excise tax purposes with the respective tax authority in the GCC Member state. Click Add.

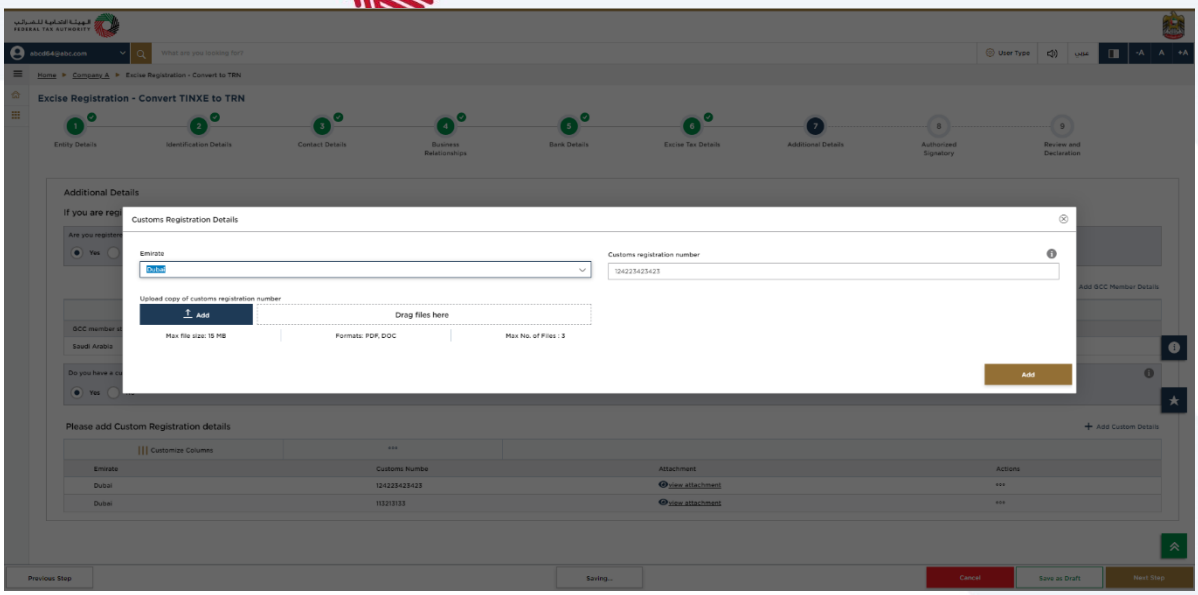
Custom details



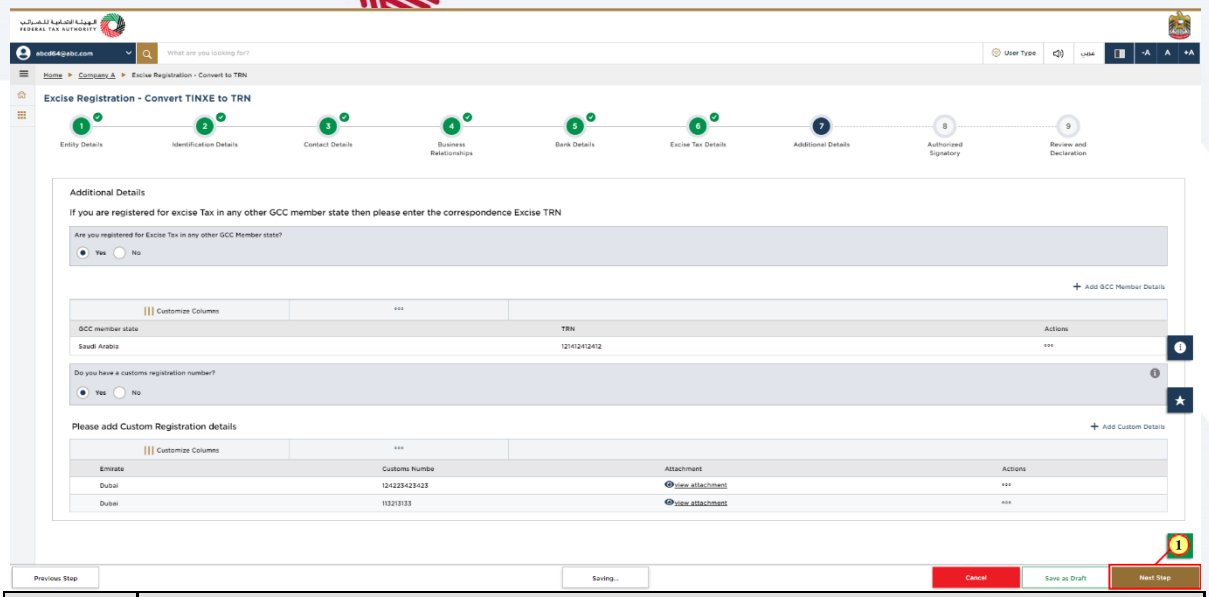
Step	Action
(1)	If you are registered with any of the Customs Authorities in the UAE, select 'Yes' and click on 'Add Custom Details' to enter the customs registration details.



Step	Action
(1)	• Select the Emirate from the drop down. • Enter your Customs Registration Number, issued by the relevant Customs department in the UAE. • Upload supporting document and click on Add.

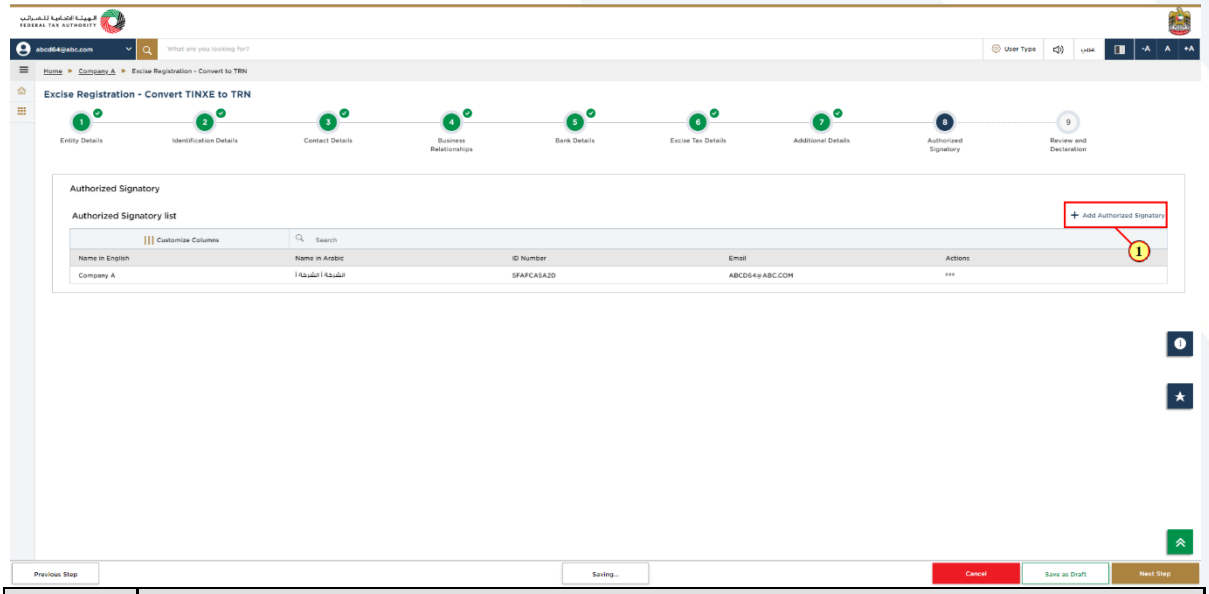


- If you have multiple Customs Registration Numbers (“CRN”) in the UAE, add each of them as a separate line item.
- The Customs Registration information will assist the FTA and the relevant Customs departments to identify you accurately at the time of importing and exporting goods into or from the UAE. Failure to enter this information may result in delays at the border.
- You may also remove any item from the list by clicking on ‘Delete’.

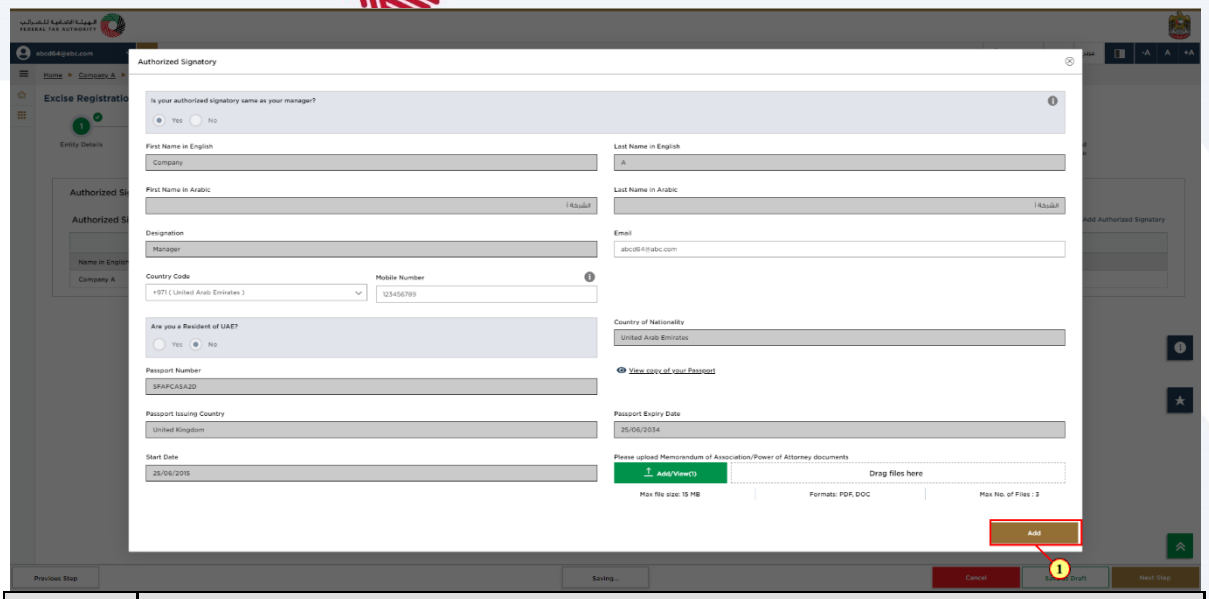


Step	Action
(1)	After completing all mandatory fields, click the ‘Next Step’ button to save and proceed to the 'Authorized Signatory' section.

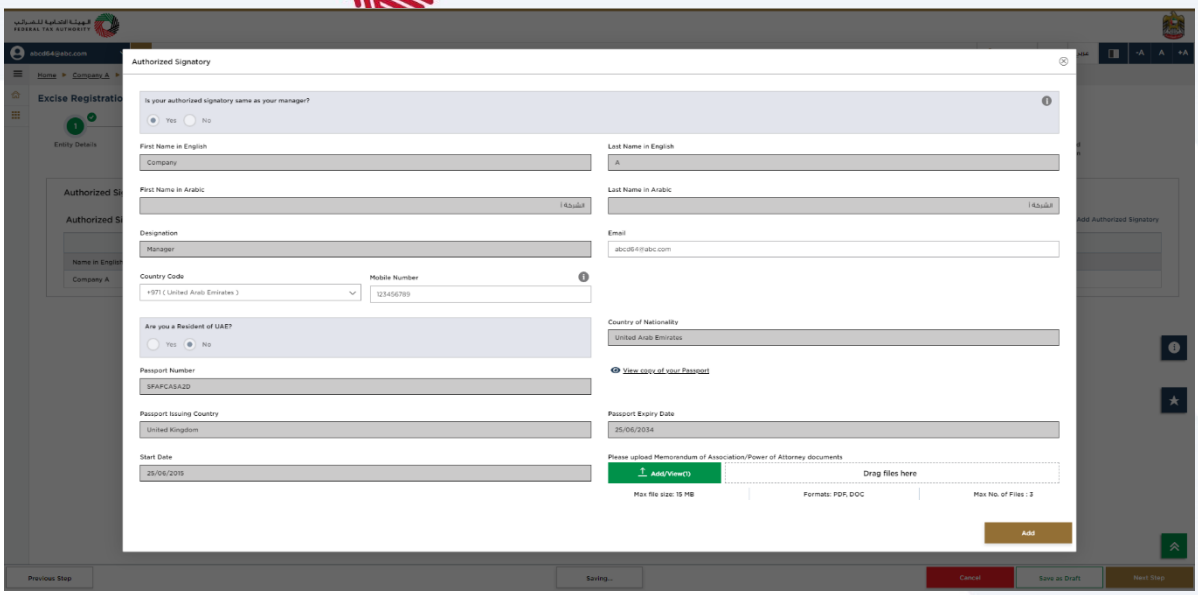
Authorized Signatory



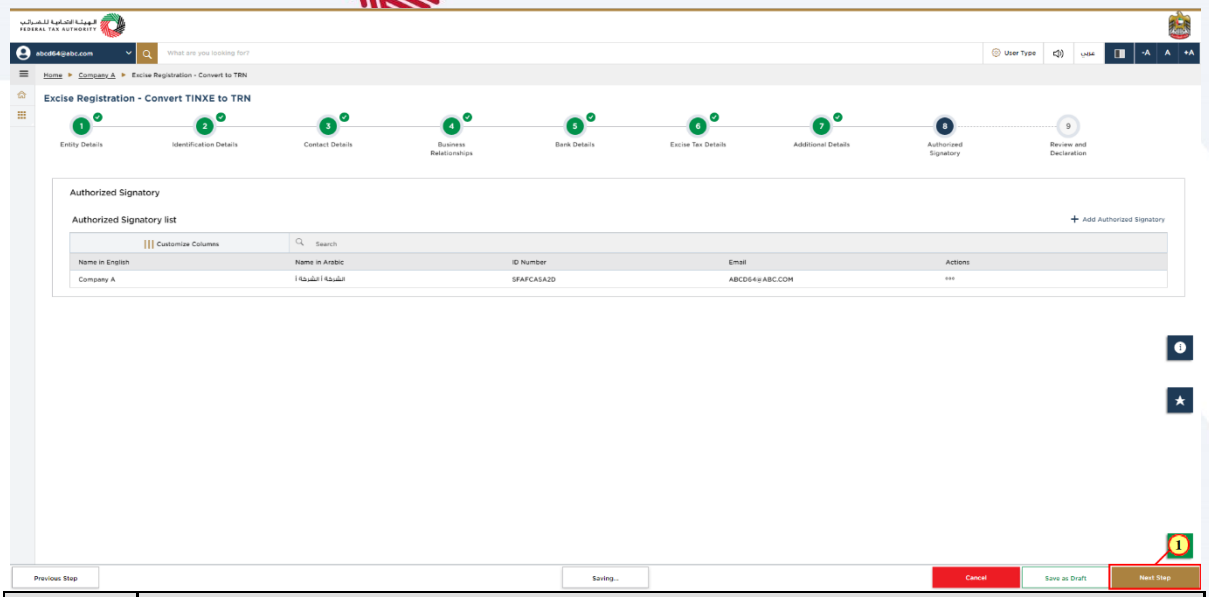
Step	Action
(1)	• Verify the Authorized Signatory list. • To add any Authorized Signatory, click on ‘Add Authorized Signatory’.



Step	Action
(1)	• If Manager or CEO is the authorized signatory, select 'Yes', the Manager or CEO details provided in the previous section will be populated. • Otherwise, select 'No', to enter the authorized signatory details.

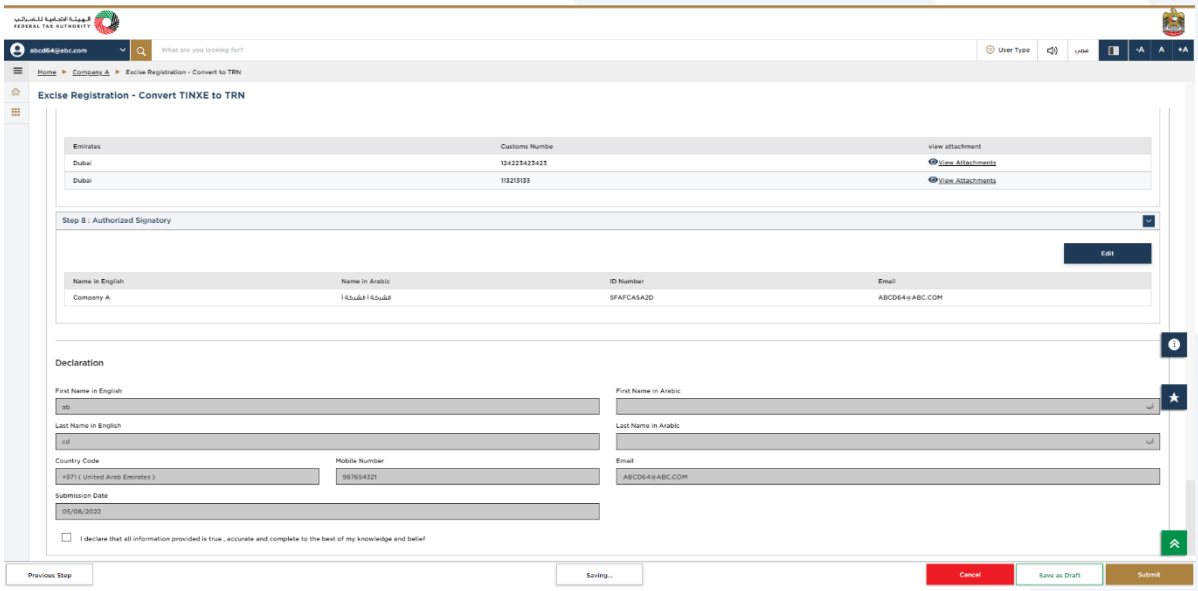


- Evidence of authorization may include a Power of Attorney or similar in the case of legal persons.
- You can add one or more authorized signatory, if required.

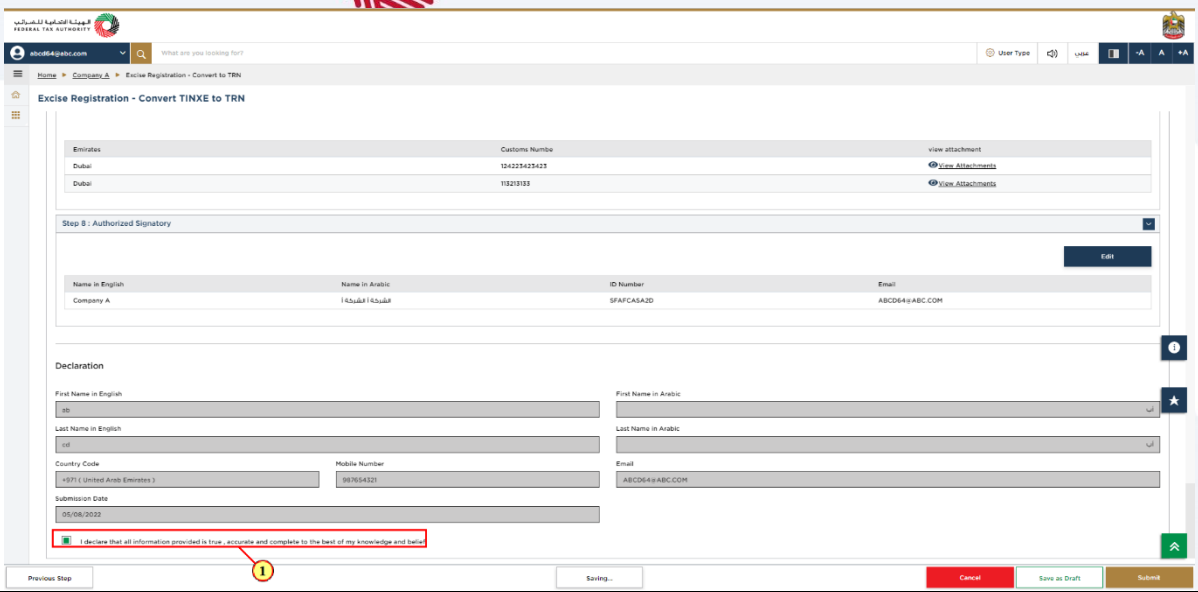


Step	Action
(1)	After completing all mandatory fields, click the ‘Next Step’ button to save and proceed to the 'Review and Declaration" section.

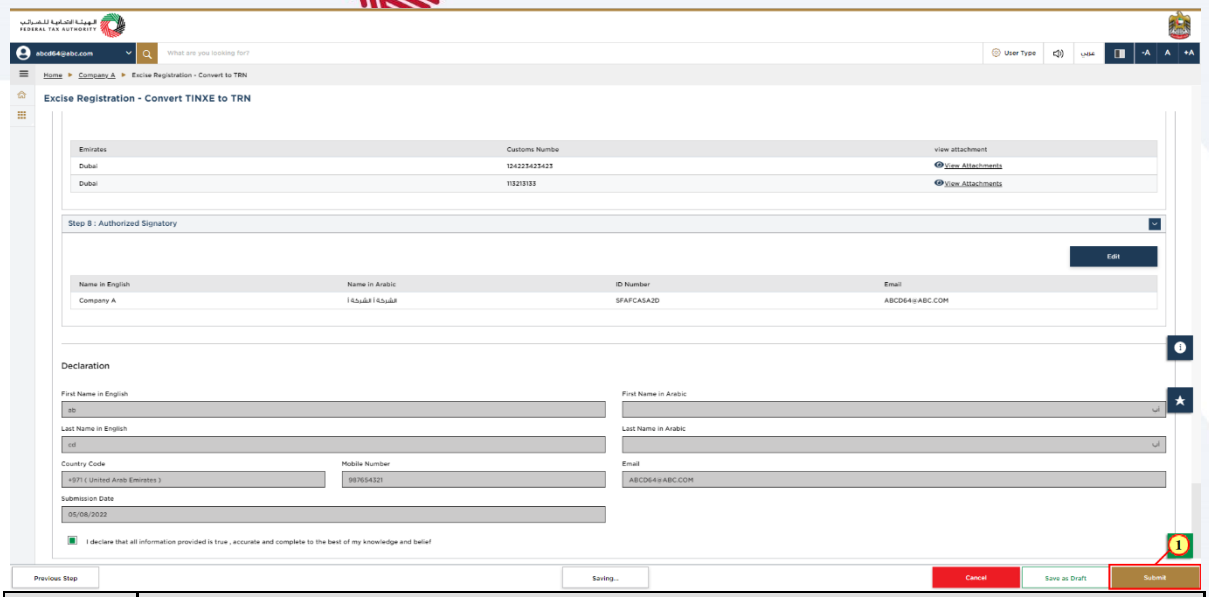
Review and Declaration



	This section highlights all the details entered by you across the application. You are requested to review and submit the application formally.

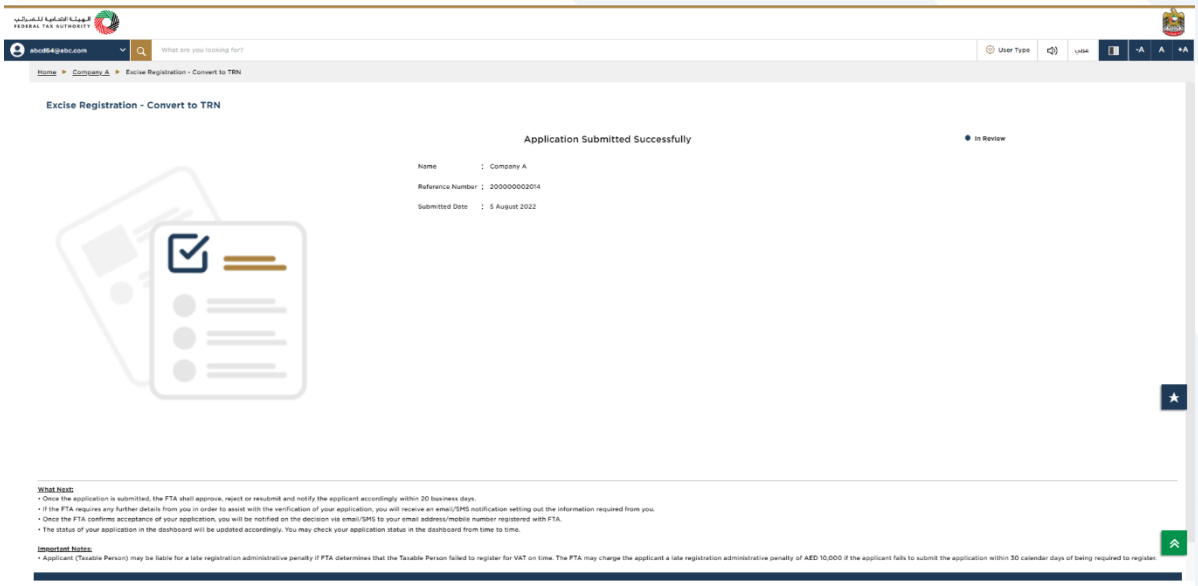


Step	Action
(1)	After carefully reviewing all of the information entered on the application, mark the checkbox to declare the correctness of the information provided in the application.



Step	Action
(1)	After reviewing the information entered, click ‘Submit’.

Post Application Submission



	After your application is submitted successfully, a Reference Number is generated. Note this reference number for future communication with FTA. An acknowledgement communication for the successful submission will be sent to your registered email. What's next? • Once the application is submitted, the FTA shall approve, reject, or resubmit and notify the applicant accordingly. • If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you. • Once the FTA confirms acceptance of your application, you will be notified on the decision. • The status of your application in the dashboard will be updated accordingly. You may check your application status in the dashboard from time to time. • Read the "What Next" and "Important Notes".

Correspondences

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

إمارات تاكس
EMARATAX

Taxpayer receives the following correspondences:

- Application submission acknowledgment.
- Additional information notification (only if FTA requires more information to assist with their review of your application).
- Application approval or rejection notification.

Thank you