الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

إمارات تاكس
EMARATAX

Delink escalation request to the FTA - User Manual

Date: Oct 2022

Version 1.0.0.0

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Document Version Control

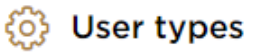
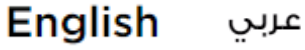
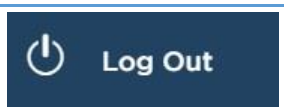
Version No.	Date	Prepared/Reviewed by	Comments
1.0	01-Oct-22	Federal Tax Authority	User Manual for EmaraTax Portal

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

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Introduction

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This manual is prepared to help a Taxpayer or registered Tax Agent or a Tax Agency (first party) to submit an escalation request to the FTA to have their EmaraTax account delinked from a Tax Agency or a Tax Agent or a Taxpayer (second party) if the first party's delink request was not accepted by the second party.

FTA will review the escalation request and approve or reject or request additional information. If FTA approves the request, the first party's EmaraTax account will be delinked from the second party.

This training manual has separate sections explaining the steps to be followed by a Taxpayer, Tax Agent and Tax Agency to submit a delink escalation request to the FTA.

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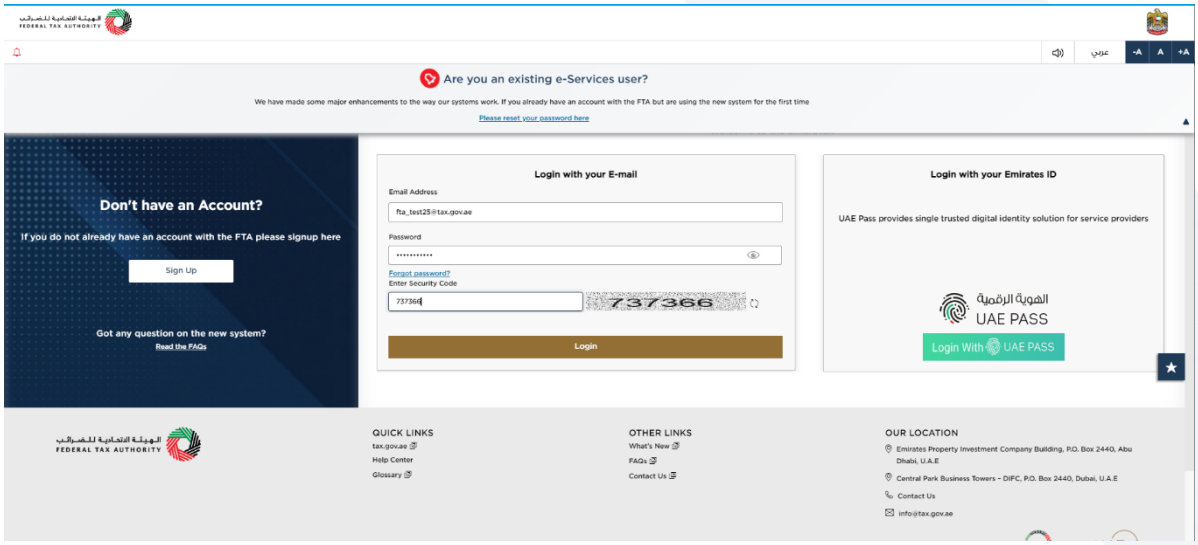
Submission of Delink escalation request by Tax Agent to the FTA:

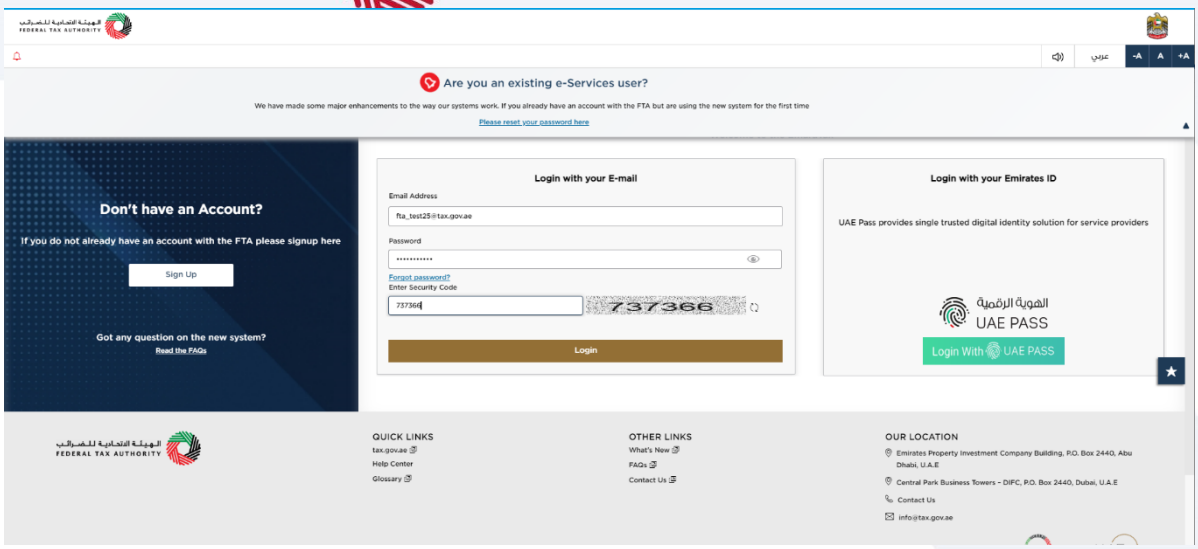
This section explains the steps to be followed by a Tax Agent to submit a delink escalation request to the FTA to delink their EmaraTax account from the Tax Agency they are linked to.

Submission of delink escalation request by Tax Agent to the FTA

Login as Tax Agent

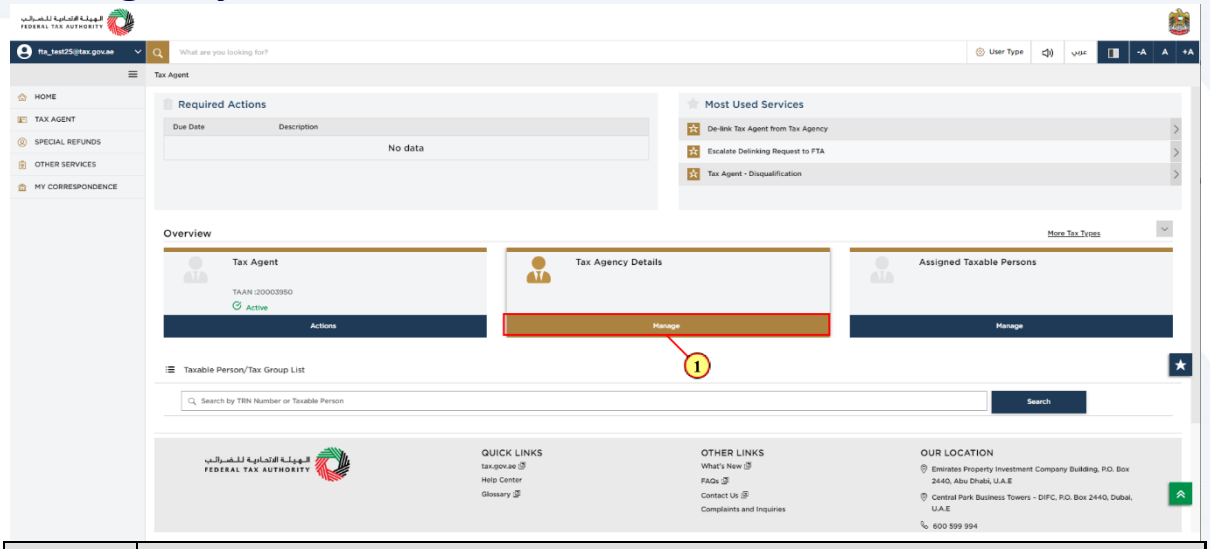


- You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the 'sign up' button. If you have forgotten your password, you can use the "forgot password" feature to reset your password.
- If 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.

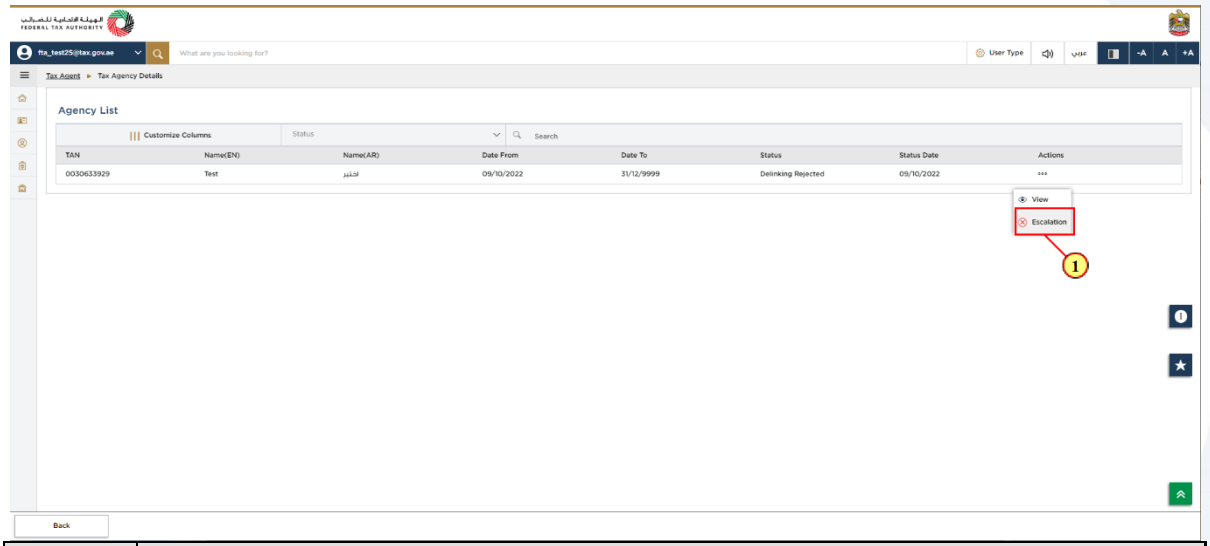


	Login as a Tax Agent to submit an "escalation request" to FTA with necessary supporting documents.

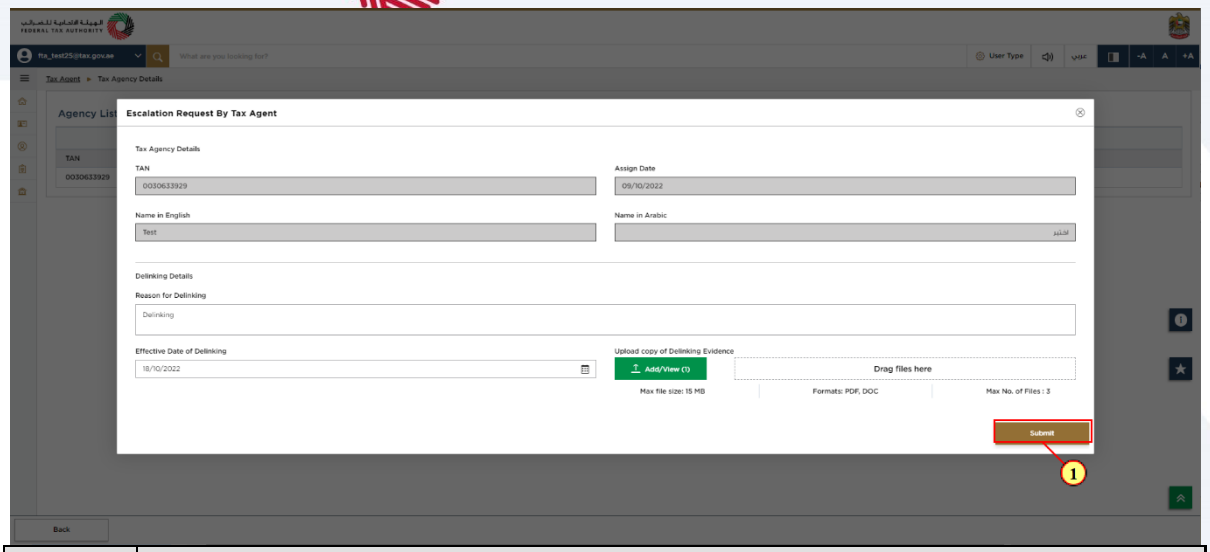
Tax Agency Details Tile



Step	Action
(1)	Click ‘Manage’ on the Tax Agency Details tile.

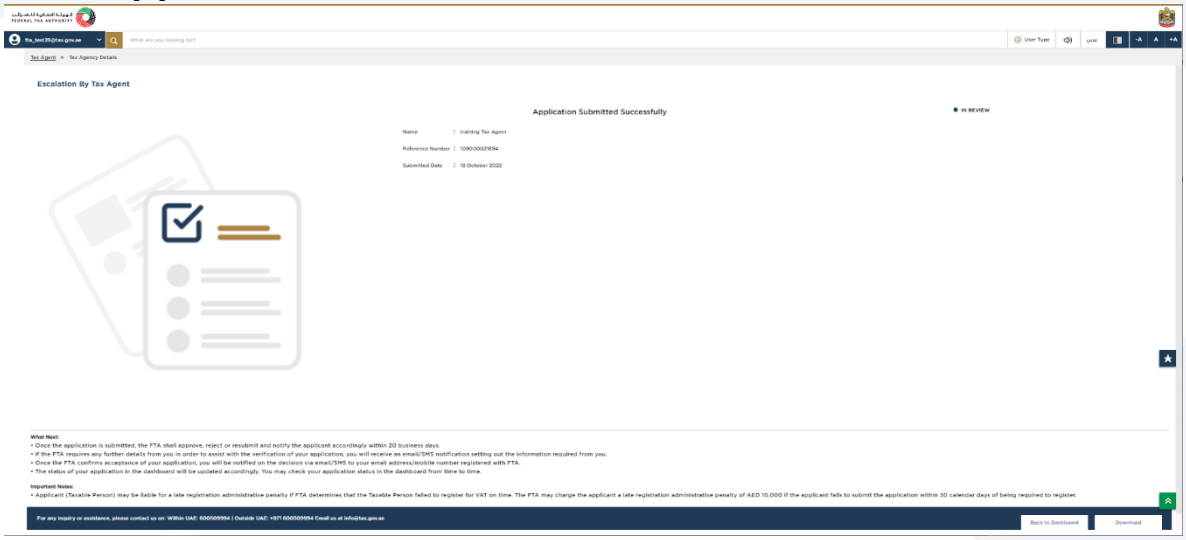


Step	Action
(1)	• Click ‘Actions’ against the delink request that is rejected by the Tax Agency. • Click ‘Escalation’ to initiate the escalation application.

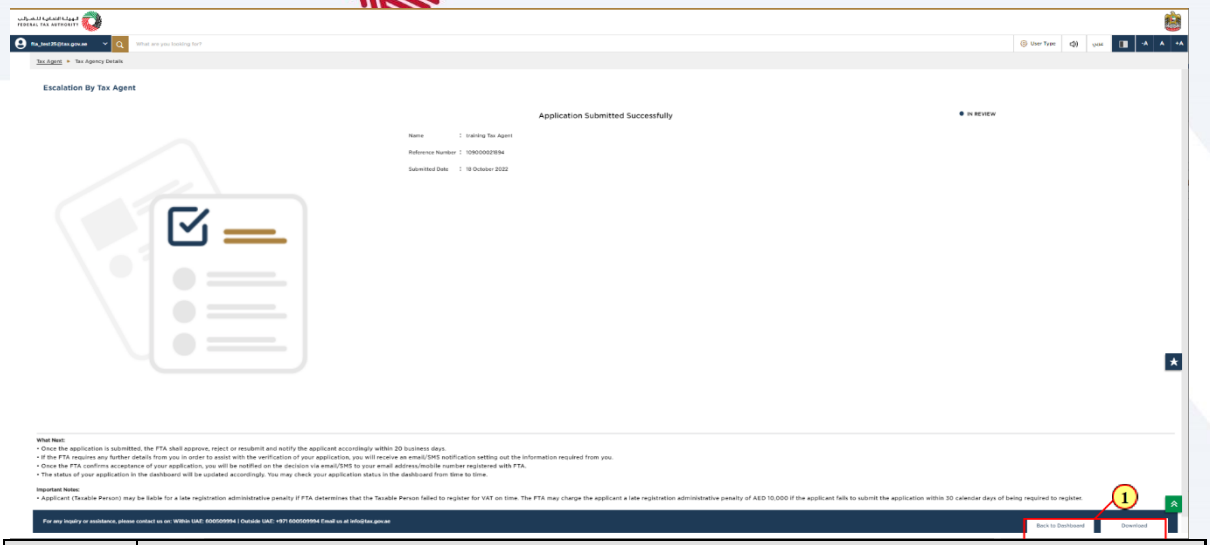


Step	Action
(1)	• Enter the reason for delinking, effective date of delinking and upload the copy of delinking evidence. • Click 'Submit' to submit the application to FTA.

Post Application Submission



- After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future purposes.
- FTA will review the application and if required request for additional information from the Tax Agent. After completing the review, FTA shall approve or reject the Tax Agent's escalation request. If FTA approves the escalation request, the Tax Agent will be delinked from the Tax Agency. If FTA rejects the escalation request, Tax Agent will not be delinked from the Tax Agency.
- Read the "What Next" and "Important Notes".



Step	Action
(1)	• Click 'Download' to download a pdf copy of the acknowledgement screen. • Click 'Back to Dashboard' to navigate back to the Tax Agent dashboard.

Correspondences

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Tax Agent will receive the following correspondences when they submit the escalation request to FTA:

Escalation request submission acknowledgement.
Escalation request additional information or approval or rejection by FTA.

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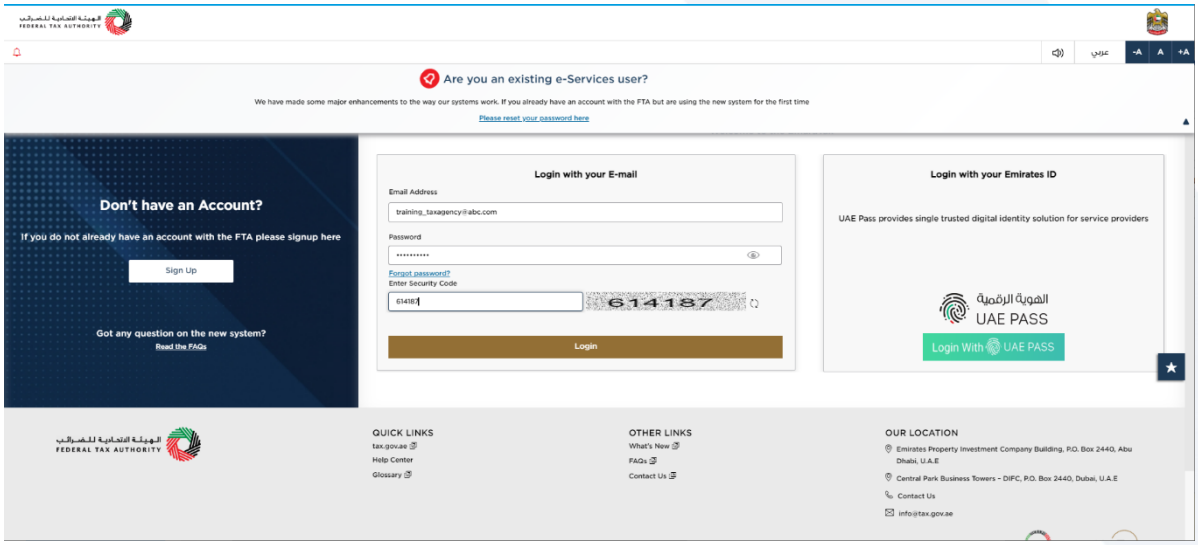
Submission of Delink escalation request by Tax Agency to the FTA (Delink from Tax Agent):

This section explains the steps to be followed by a Tax Agency to submit a delink escalation request to the FTA to delink their EmaraTax account from the Tax Agent they are linked to.

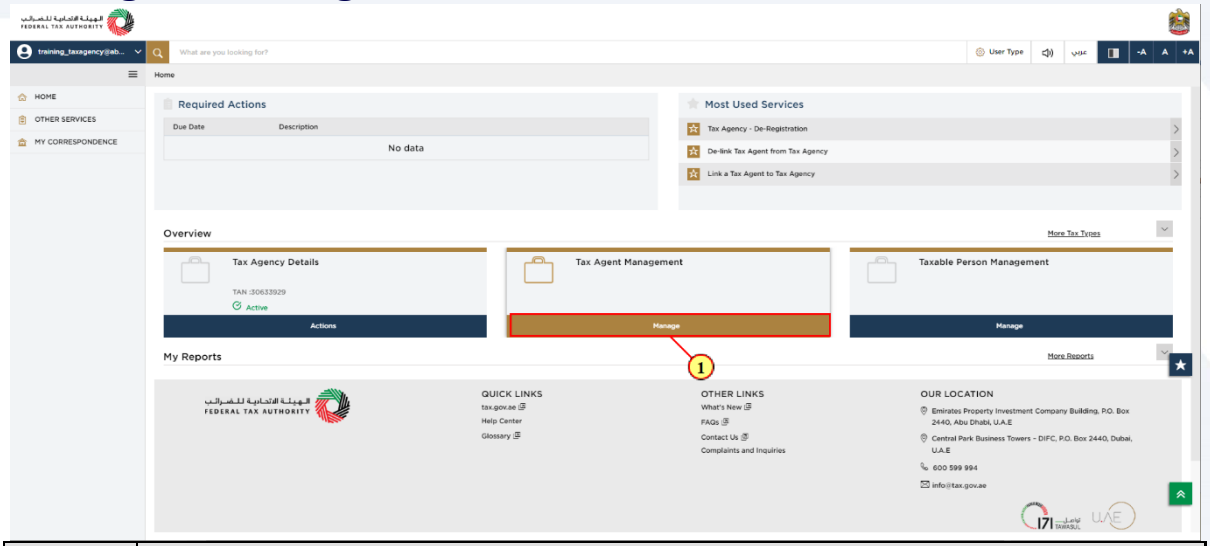
Submission of Delink escalation request by Tax Agency to the FTA (Delink from Tax Agent):

Login as Tax Agency

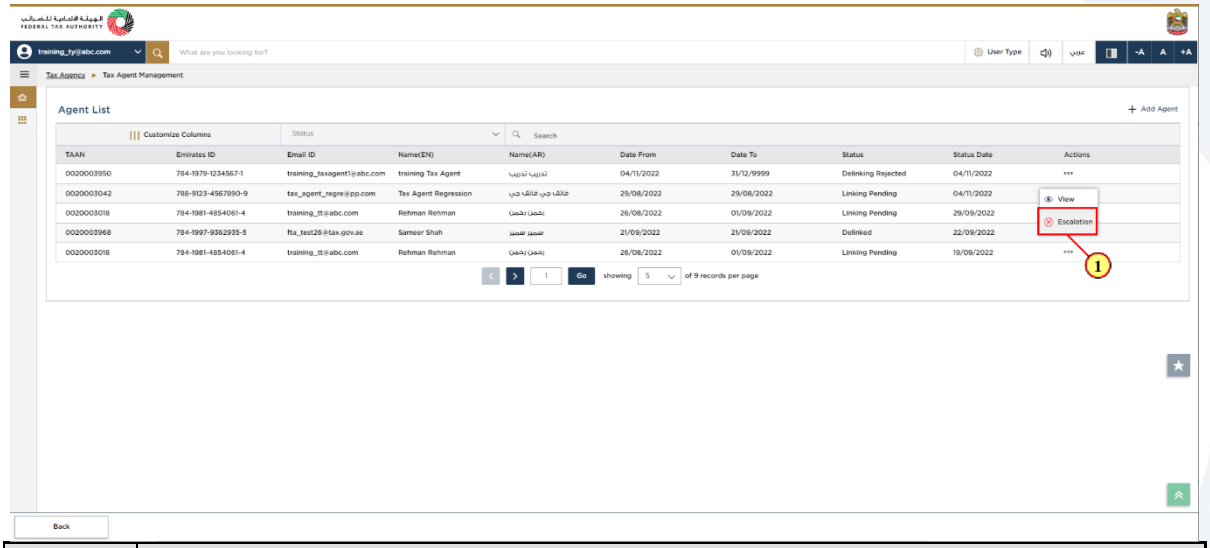


	Login as a Tax Agency to submit an "escalation request" to FTA with necessary supporting documents.

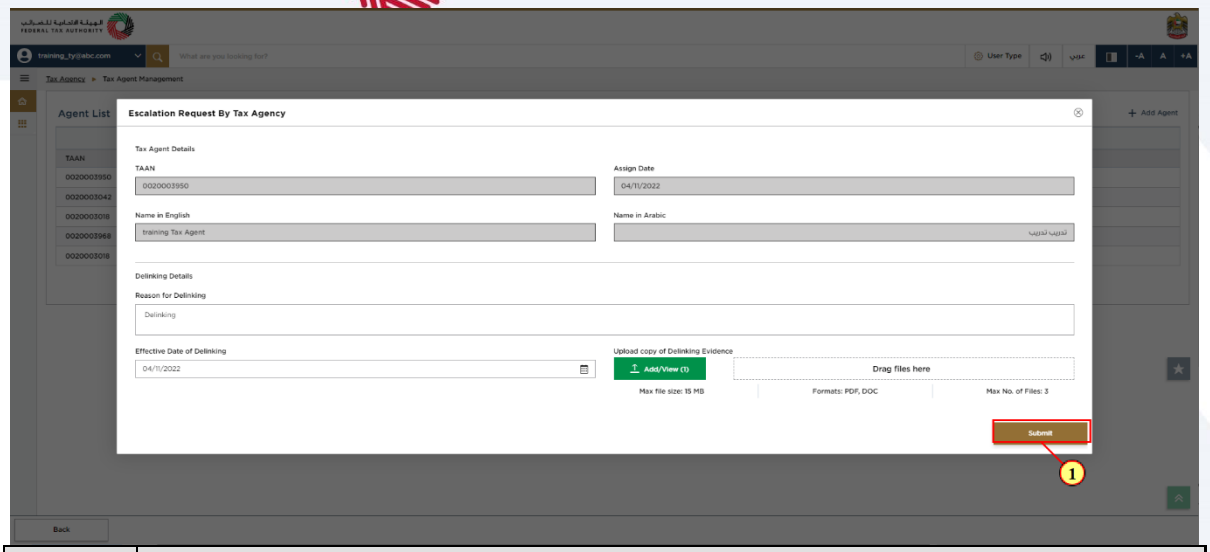
Tax Agent Management Tile



Step	Action
(1)	Click 'Manage' on the Tax Agent Management tile.

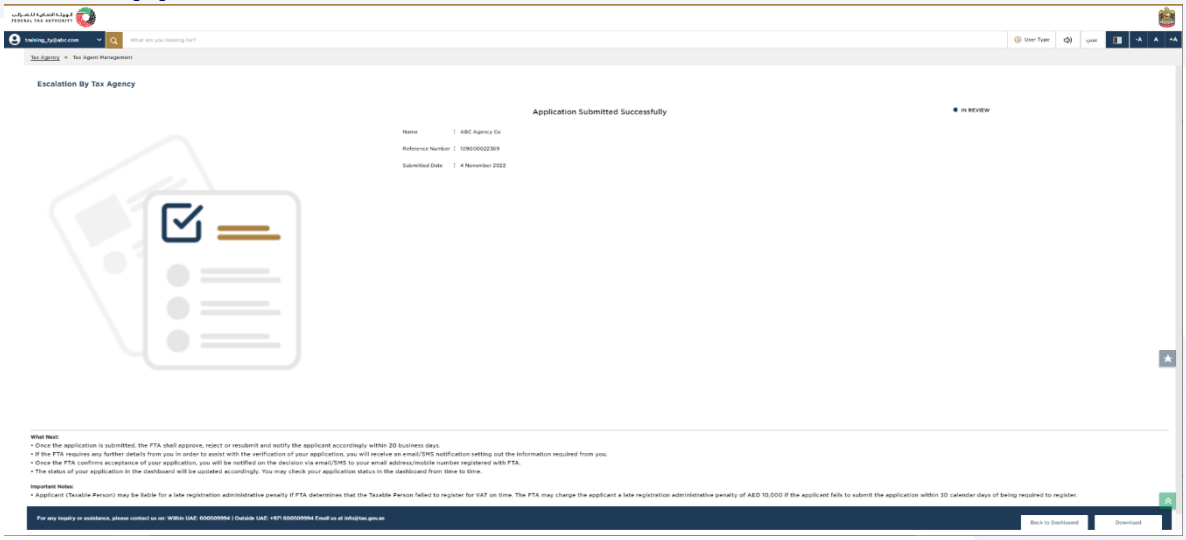


Step	Action
(1)	• Click 'Actions' against the delink request that is rejected by the Tax Agent. • Click 'Escalation' to initiate the escalation application.

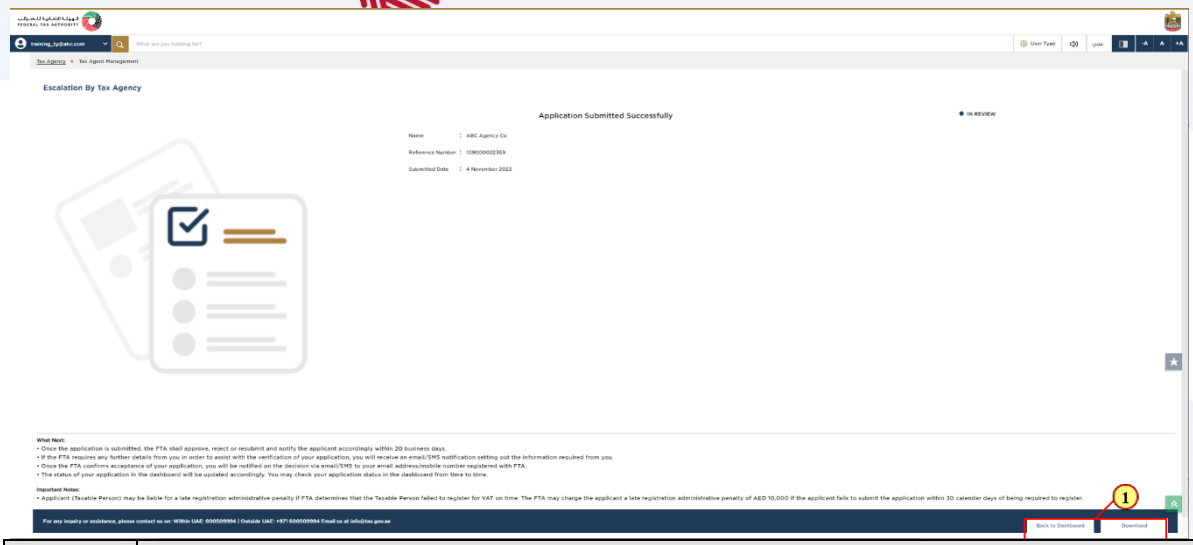


Step	Action
(1)	• Enter the reason for delinking, effective date of delinking and upload the copy of delinking evidence. • Click 'Submit' to submit the application to FTA.

Post Application Submission



- After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future purposes.
- FTA will review the application and if required request for additional information from the Tax Agency. After completing the review, FTA shall approve or reject the Tax Agency's escalation request. If FTA approves the escalation request, the Tax Agent will be delinked from the Tax Agency. If FTA rejects the escalation request, Tax Agent will not be delinked from the Tax Agency.
- Read the "What Next" and "Important Notes".



Step	Action
(1)	• Click 'Download' to download a pdf copy of the acknowledgement screen. • Click 'Back to Dashboard' to navigate back to the Tax Agency dashboard.

Correspondences

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Tax Agency will receive the following correspondences when they submit the escalation request to FTA:

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Escalation request additional information or approval or rejection by FTA.

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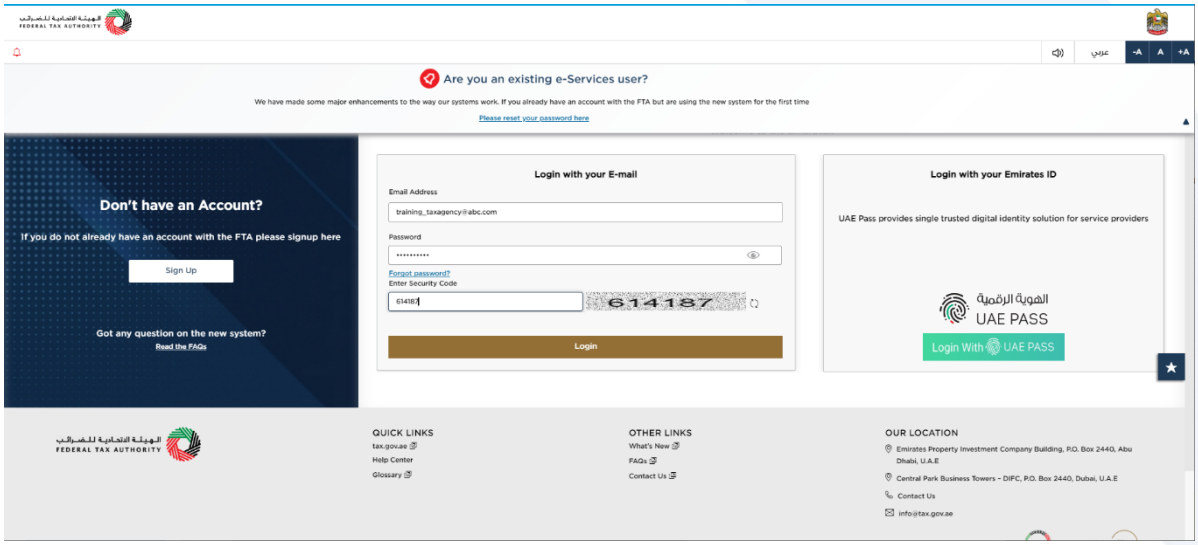
Submission of Delink escalation request by Tax Agency to the FTA (Delink from Taxable Person):

This section explains the steps to be followed by a Tax Agency to submit a delink escalation request to the FTA to delink their EmaraTax account from the Taxable Person they are linked to.

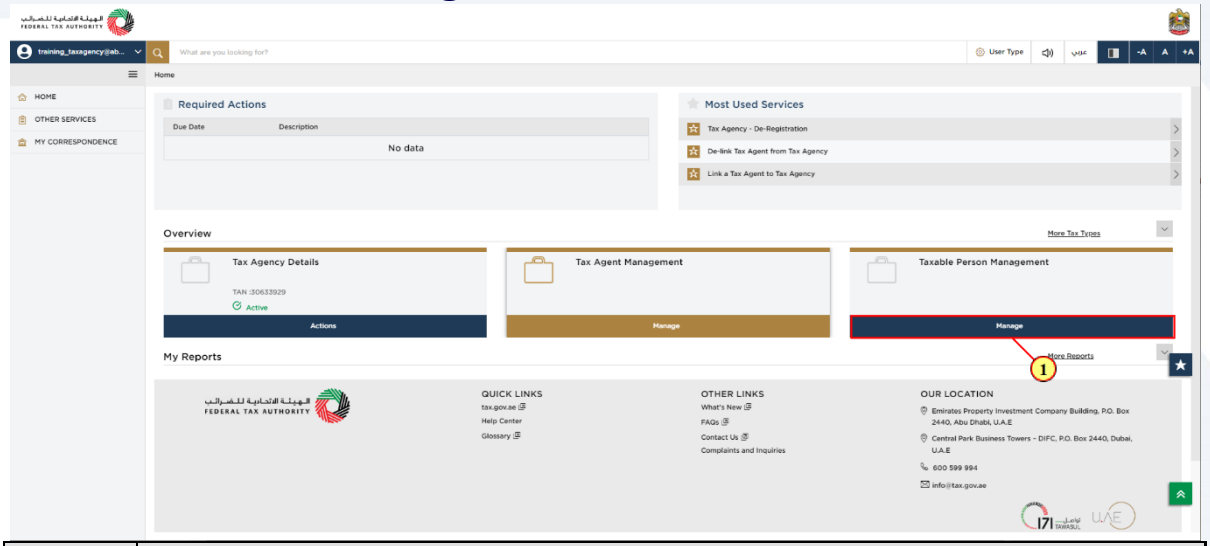
Submission of Delink escalation request by Tax Agency to the FTA (Delink from Taxable Person):

Login as Tax Agency

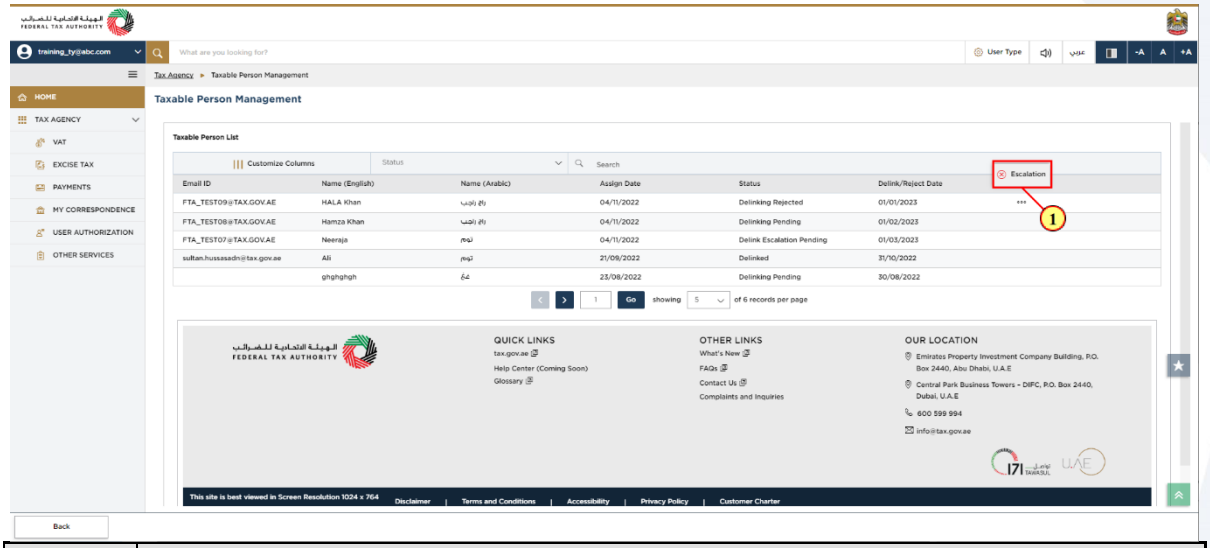


	Login as a Tax Agency to submit an “escalation request” to FTA with necessary supporting documents.

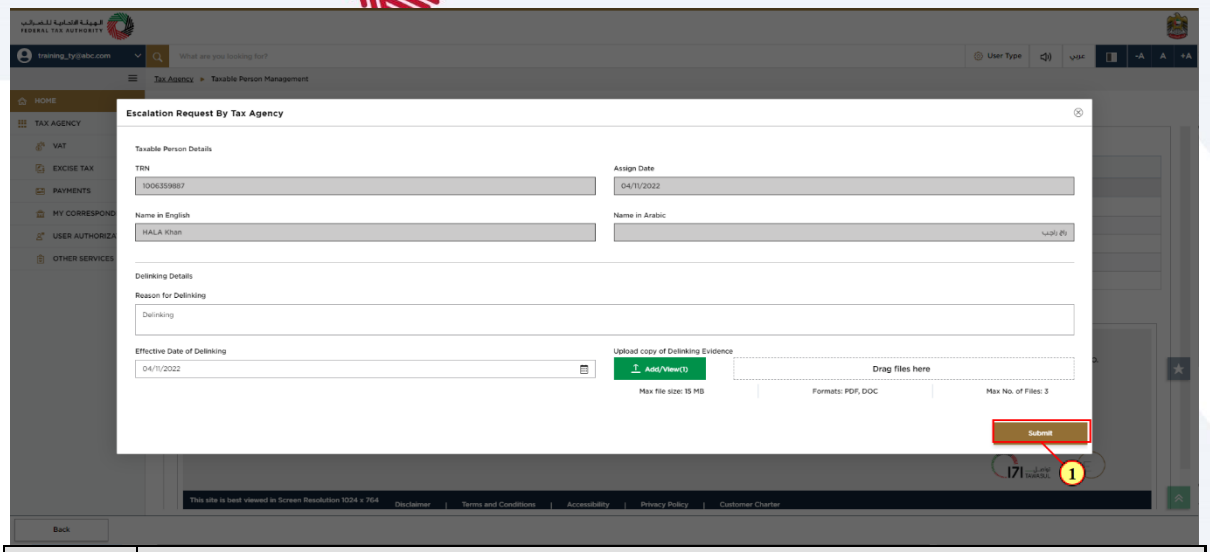
Taxable Person Management Tile



Step	Action
(1)	Click 'Manage' on the Taxable Person Management tile.

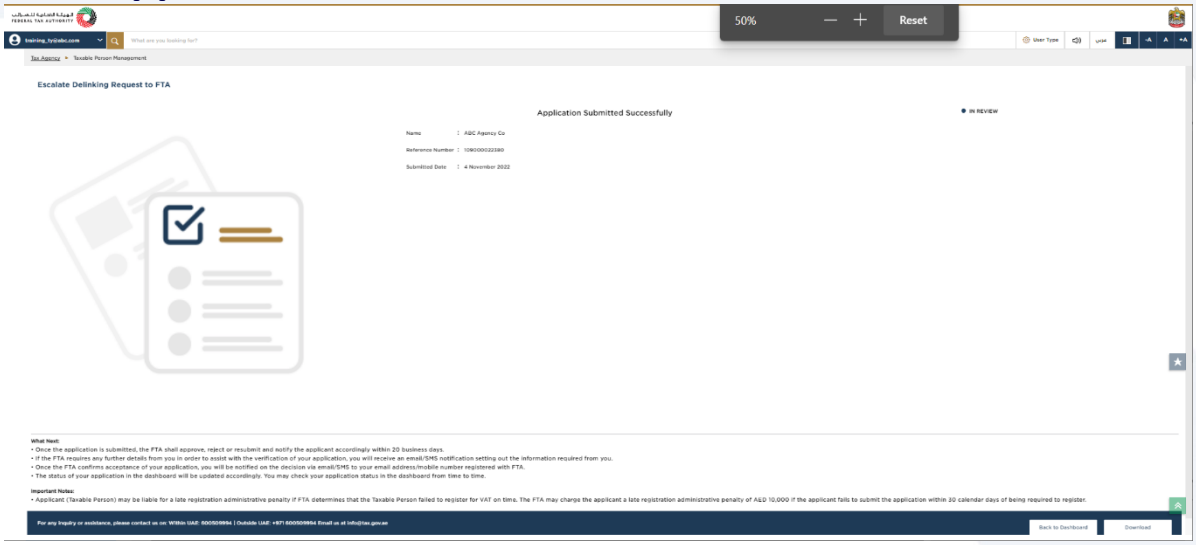


Step	Action
(1)	• Click 'Actions' against the delink request that is rejected by the Taxable Person. • Click 'Escalation' to initiate the escalation application.

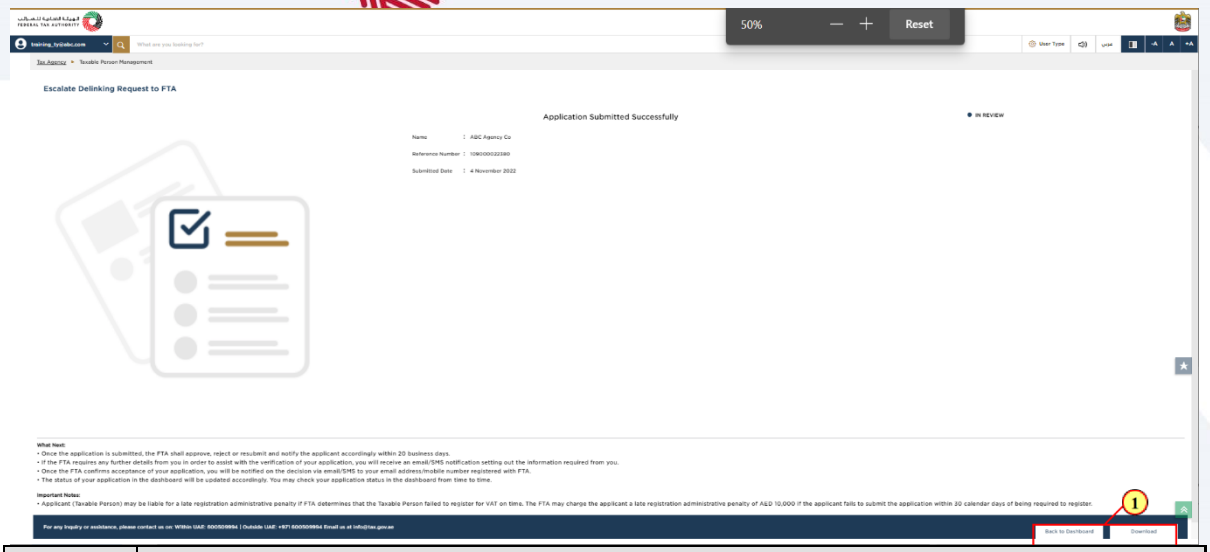


Step	Action
(1)	• Enter the reason for delinking, effective date of delinking and upload the copy of delinking evidence. • Click 'Submit' to submit the application to FTA.

Post Application Submission



- After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future purposes.
- FTA will review the application and if required request for additional information from the Tax Agency. After completing the review, FTA shall approve or reject the Tax Agency's escalation request. If FTA approves the escalation request, the Taxable Person will be delinked from the Tax Agency. If FTA rejects the escalation request, Taxable Person will not be delinked from the Tax Agency.
- Read the "What Next" and "Important Notes".



Step	Action
(1)	• Click 'Download' to download a pdf copy of the acknowledgement screen. • Click 'Back to Dashboard' to navigate back to the Tax Agency dashboard.

Correspondences

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Tax Agency will receive the following correspondences when they submit the escalation request to FTA:

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Escalation request additional information or approval or rejection by FTA.

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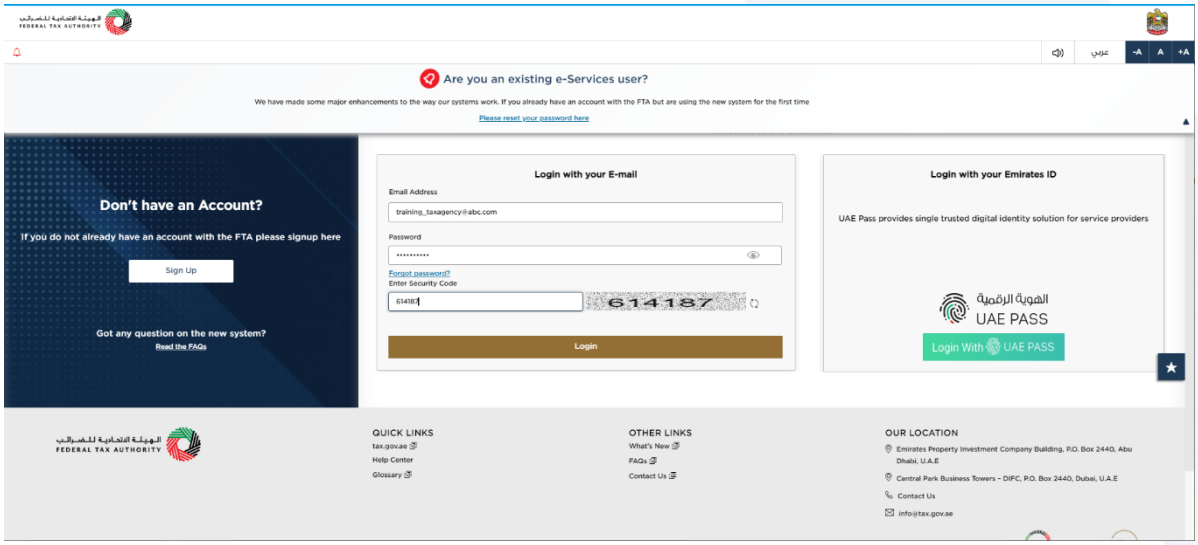
Submission of Delink escalation request by Taxable Person to the FTA (Delink from Tax Agency):

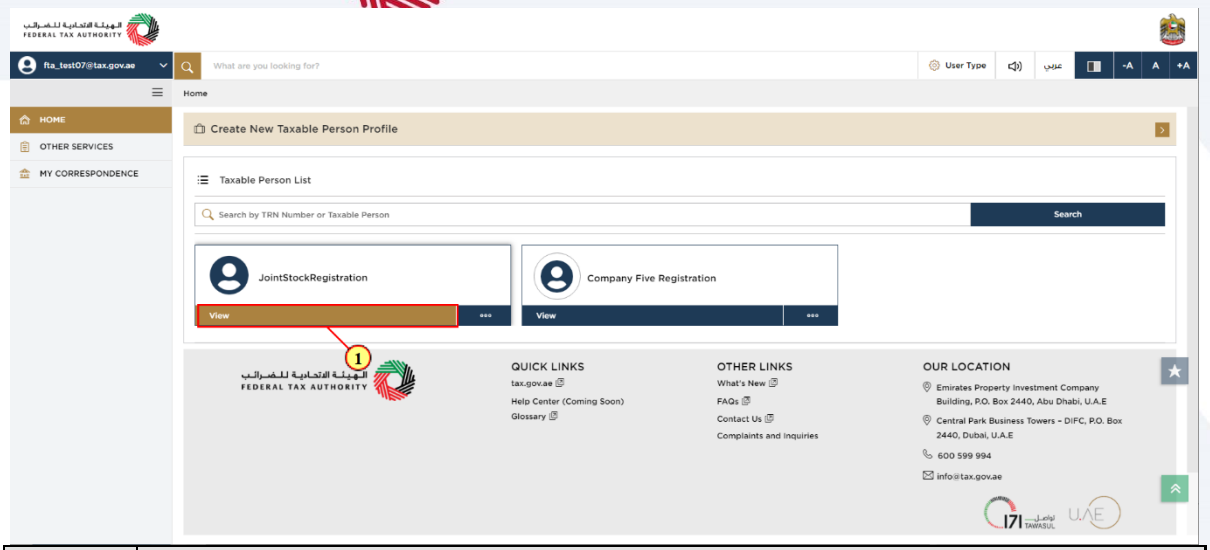
This section explains the steps to be followed by a Taxable person to submit a delink escalation request to the FTA to delink their EmaraTax account from the Tax Agency they are linked to.

Submission of Delink escalation request by Taxable Person to the FTA (Delink from Tax Agency):

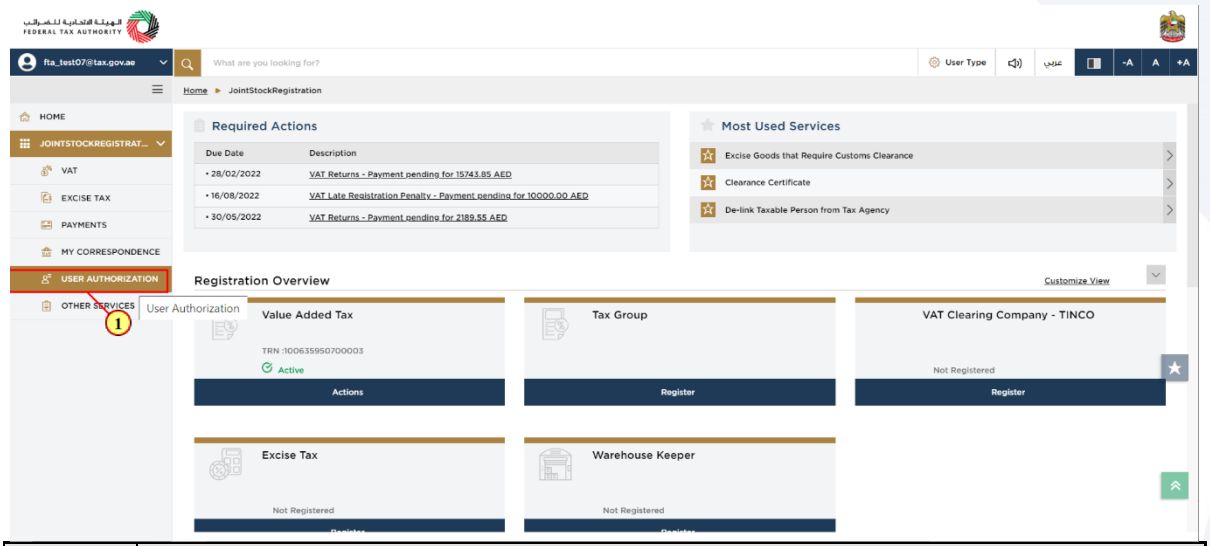
Login as Taxable Parson



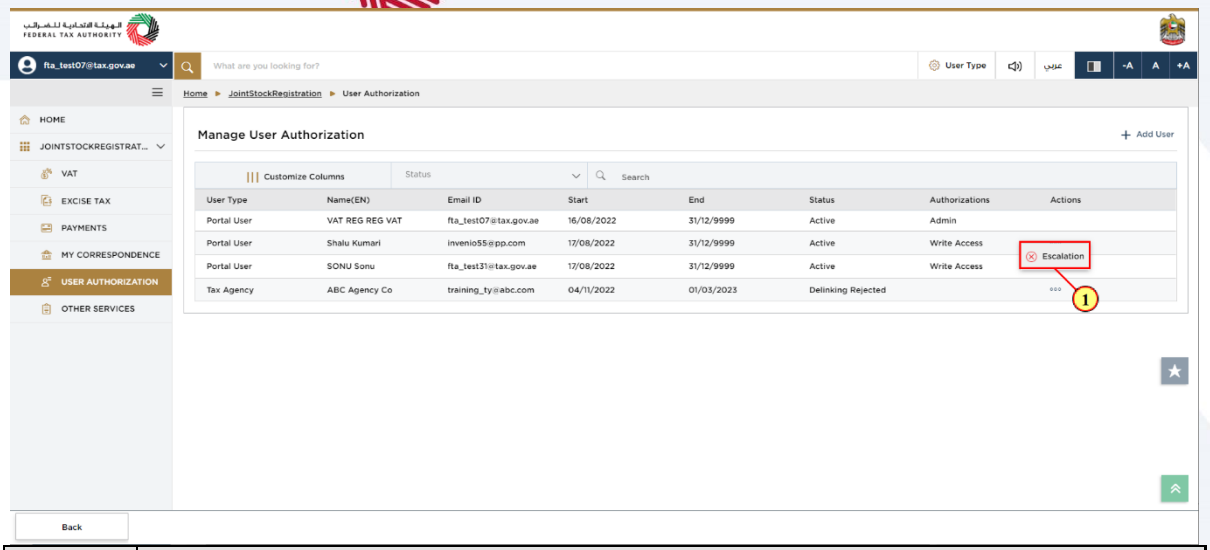
	Login as a Taxable Person to submit an “escalation request” to FTA with necessary supporting documents.



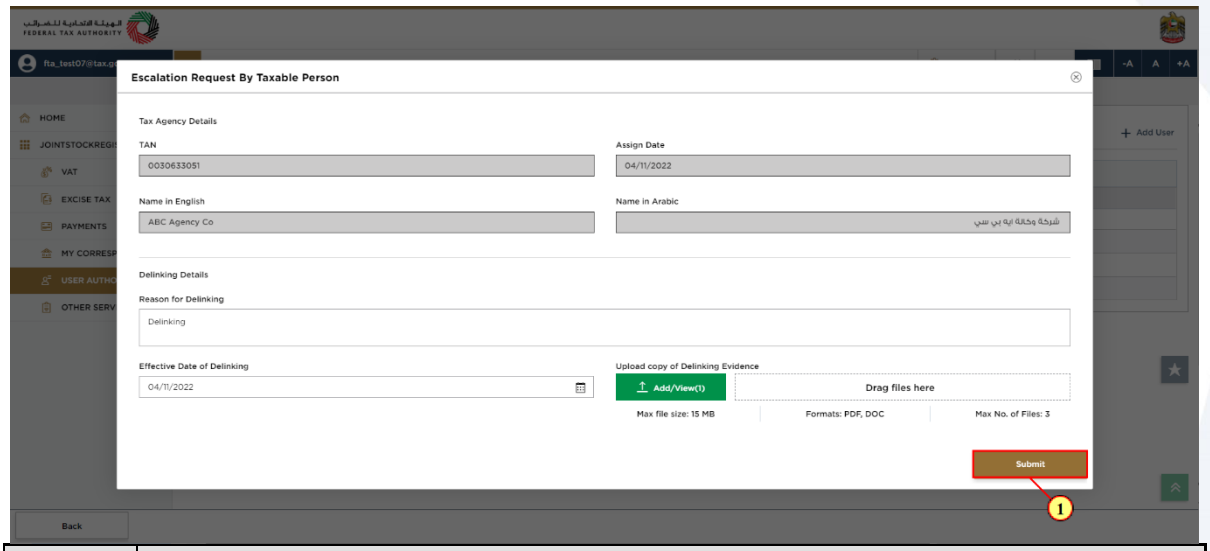
Step	Action
(1)	Click 'View' to open the Taxable Person tile.



Step	Action
(1)	Click 'USER AUTHORIZATION'.

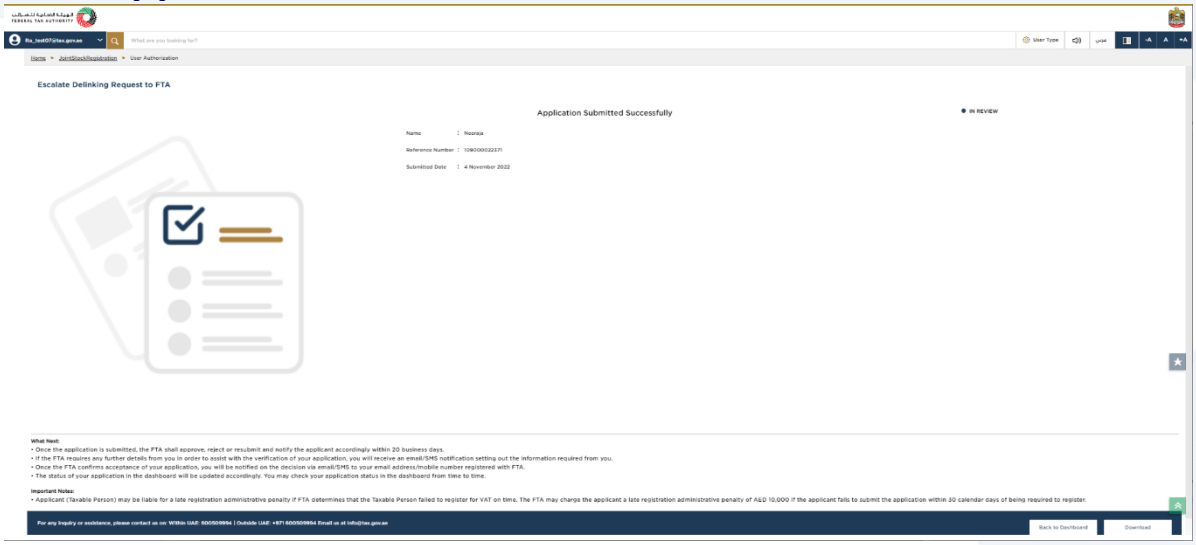


Step	Action
(1)	• Click ‘Actions’ against the delink request that is rejected by the Tax Agency. • Click ‘Escalation’ to initiate the escalation application.

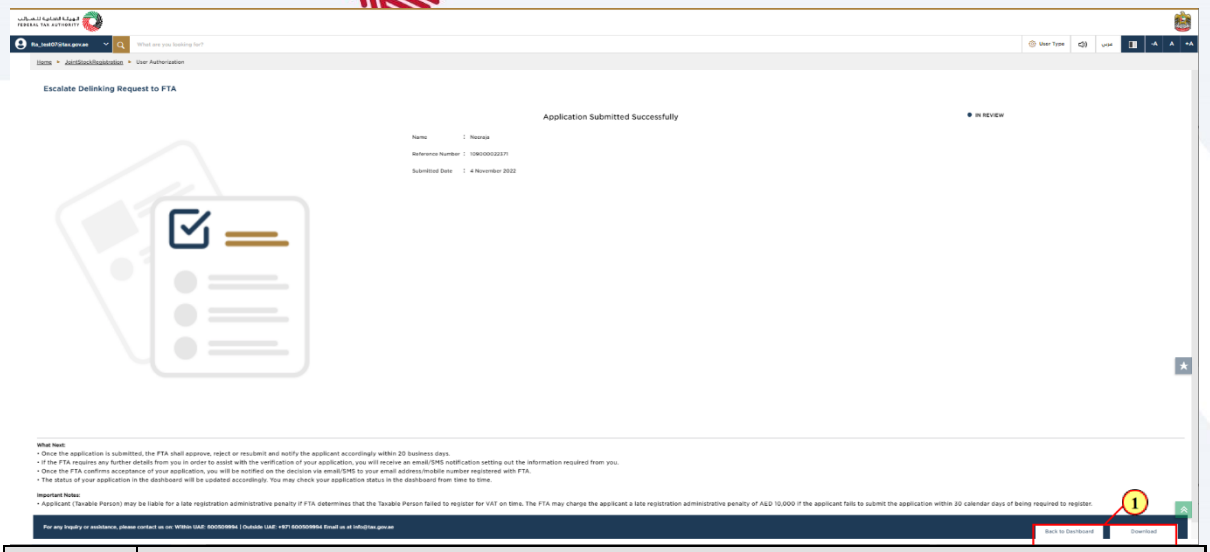


Step	Action
(1)	• Enter the reason for delinking, effective date of delinking and upload the copy of delinking evidence. • Click 'Submit' to submit the application to FTA.

Post Application Submission



- After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future purposes.
- FTA will review the application and if required request for additional information from the Taxable Person. After completing the review, FTA shall approve or reject the Taxable Person's escalation request. If FTA approves the escalation request, the Taxable Person will be delinked from the Tax Agency. If FTA rejects the escalation request, Taxable Person will not be delinked from the Tax Agency.
- Read the "What Next" and "Important Notes".



Step	Action
(1)	• Click 'Download' to download a pdf copy of the acknowledgement screen. • Click 'Back to Dashboard' to navigate back to the Taxable person dashboard.

Correspondences

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FEDERAL TAX AUTHORITY

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Taxable Person will receive the following correspondences when they submit the escalation request to FTA:

Escalation request submission acknowledgement.
Escalation request additional information or approval or rejection by FTA.

Thank you