



# امارات تاکس **MARATAX**

Register Excise Tax Clearing Company (TINCE) - 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

The Following Tabs and Buttons are available to help you navigate through this process					
Button	Description				
In the Portal					
💮 User types	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				
عربي English	This is used to toggle between the English and Arabic versions of the portal				
-A A +A	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal				
Manage Account	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password				
( Log Out	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				
Next Step	This is used to go the Next section of the Input Form				
Save as Draft	This is used to save the application as draft, so that it can be completed later				
2	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





bocument Control Information	
Annexure 2	
Navigating through EmaraTax	3
Introduction	5
Login to EmaraTax	6
Taxable Person Tile	7
Excise Tax Clearing Company – TINCE Tile	8
Guidelines and Instructions	9
Details of Applicant Section	11
Communication Details	14
Review and Declaration	16
Post Application Submission	19
Correspondences	20
Download Financial Guarantee Letter	21
Submit Financial Guarantee	23
Application Submission of Bank Guarantee	25
Post Application Submission	26
Correspondences	28





#### Introduction





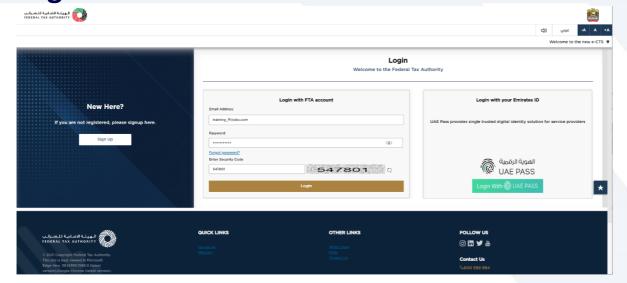
This manual is prepared to help an applicant to navigate through the Federal Tax Authority EmaraTax portal to submit their Excise Tax Clearing Company (TINCE) registration application. An Excise Tax Clearing Company (TINCE) registration allows the VAT Clearing Company (TINCO) to facilitate the imports of excise tax goods for non-registered importers under suspension arrangements and direct imports.

On "pre-approval" of the submitted registration application by the FTA, the applicant needs to procure a Financial Guarantee for the amount requested by the FTA from a bank or a financial institution, upload a scanned copy of the Financial Guarantee and submit the application to FTA. The applicant needs to schedule an appointment with FTA by sending a mail to the email address Freight.Forwarders@tax.gov.ae; and visit FTA office in person to submit the original Financial Guarantee document. After reviewing the documents, FTA will approve the Excise Tax Clearing Company (TINCE) registration and the TINCE will listed in the published list of Excise Tax Clearing Companies in the FTA website.





## **Login to EmaraTax**



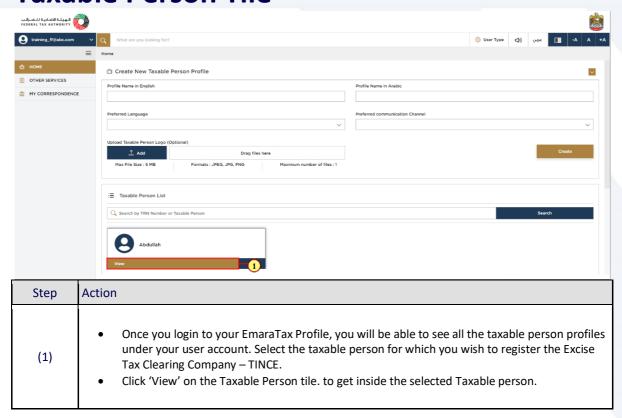


- You can login into the EmaraTax account using your login credentials or using UAE Pass. If you
  do not have an EmaraTax account, you can sign-up for an account by clicking the 'Sign Up'
  button. If you have forgotten your password, you can use the "Forgot Password" feature to
  reset your password.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





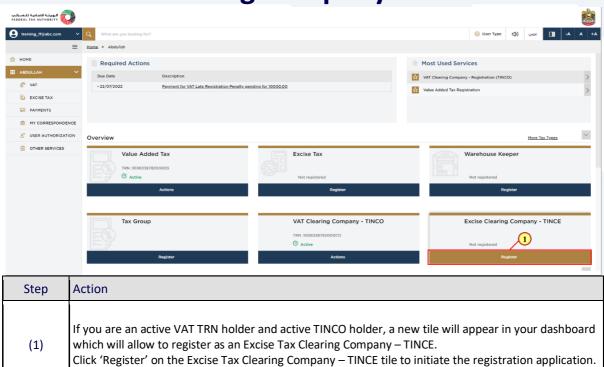
## **Taxable Person Tile**







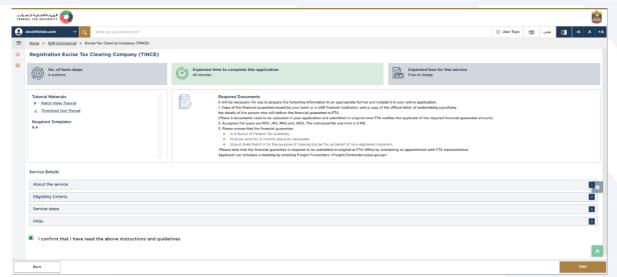
# **Excise Tax Clearing Company – TINCE Tile**





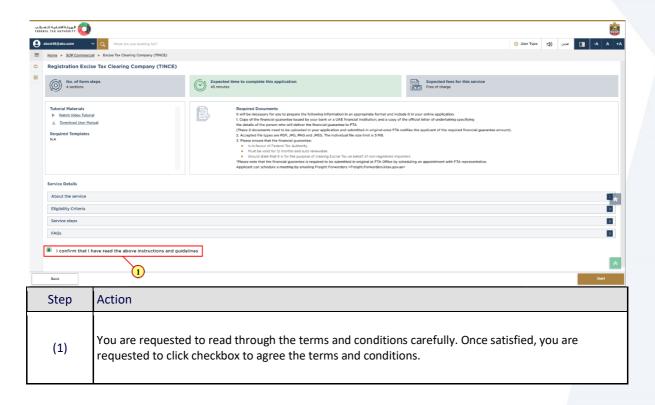


## **Guidelines and Instructions**



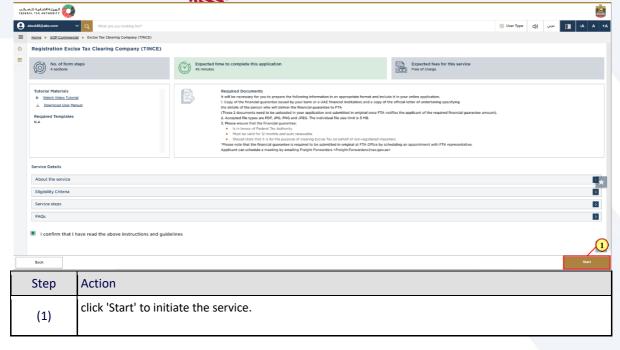


Before initiating the service, a detailed instructions page will appear highlighting the detailed criteria and prerequisite for the service. The 'guidelines and instructions' page is designed to help you understand certain important requirements related to Excise Tax Clearing Company – TINCE registration in the UAE. It also provides guidance on what information you should have in hand when you are completing the Excise Tax Clearing Company – TINCE registration application.





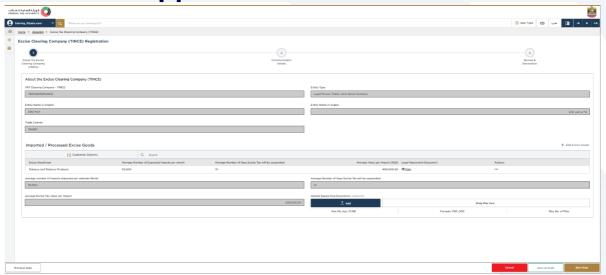






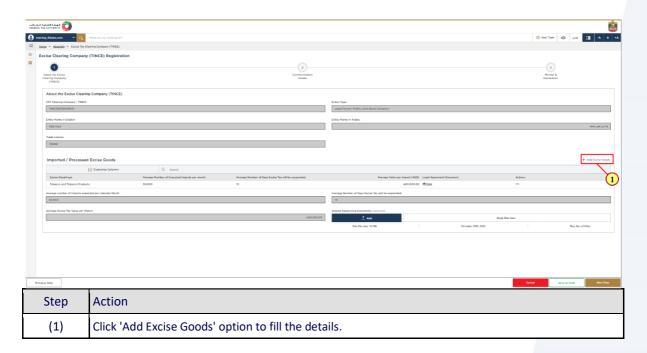


# **Details of Applicant Section**



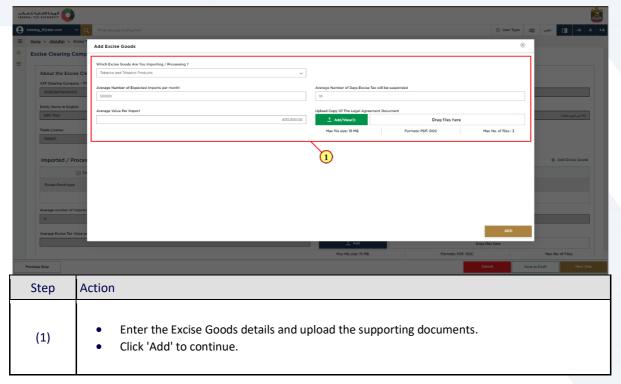


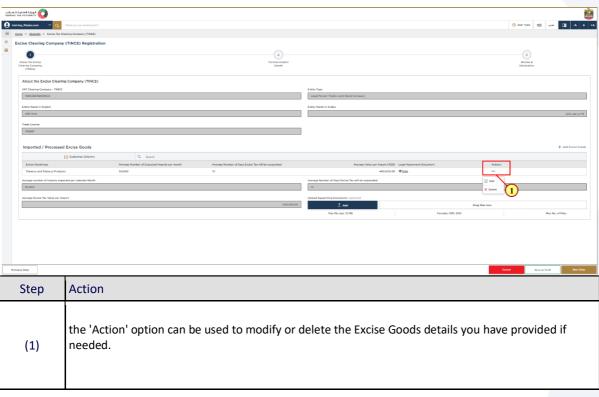
- The application is divided into a number of short sections which deal with various aspects of
  the registration process. The progress bar displays the number of sections required to
  complete the application. The section you are currently in is highlighted in blue. Once you
  progress to the next section successfully, the previous section will be highlighted in green.
- In order to move from one section to the next, all mandatory fields of the current section must be completed. Any field that is not marked as 'Optional' is mandatory and must be filled out in order to move to the next section.
- Ensure that data you enter in the application is identical to the relevant supporting documents in order to avoid rejection or resubmission of your application.
- Some of the fields in the application are pre-populated based on your VAT registration and are not editable. You are requested to kindly provide the remaining requisite information to complete the section.





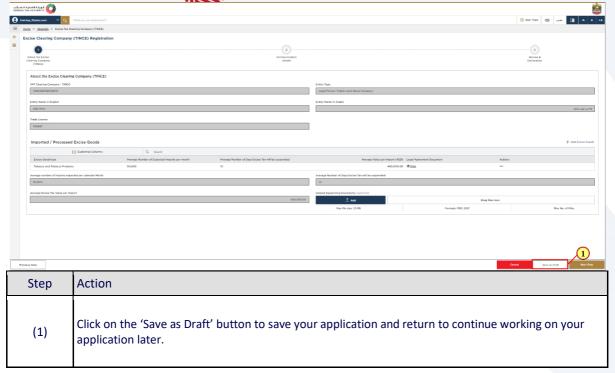


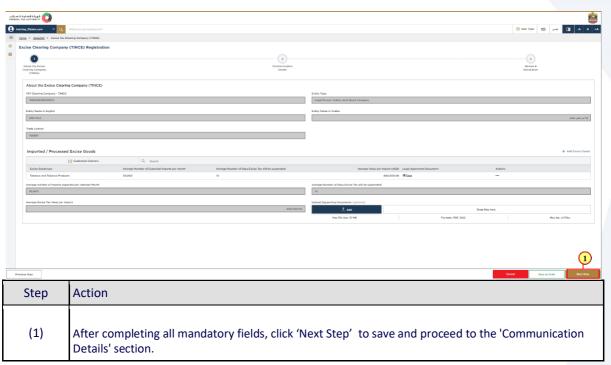








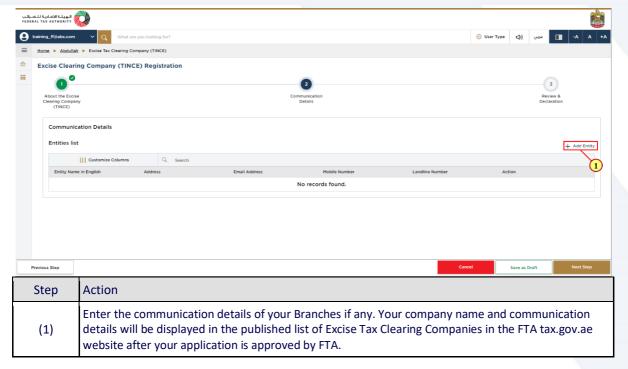


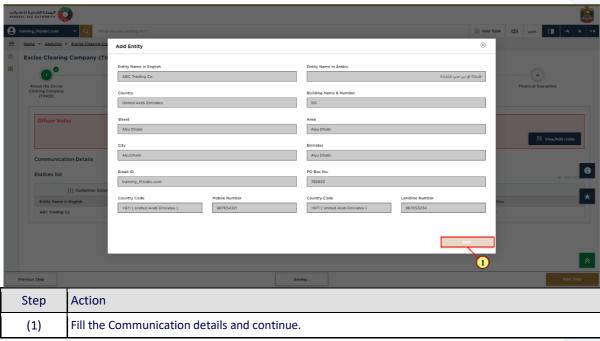






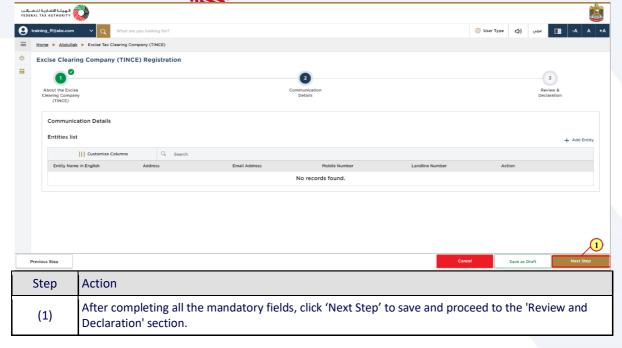
#### **Communication Details**







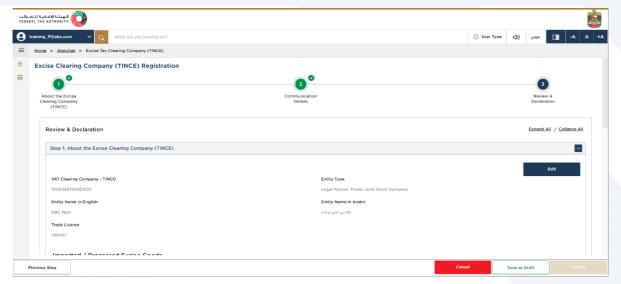






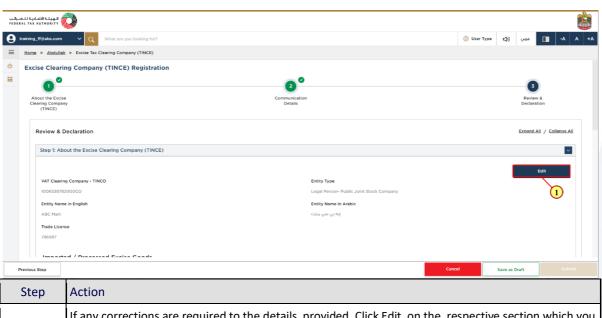


## **Review and Declaration**





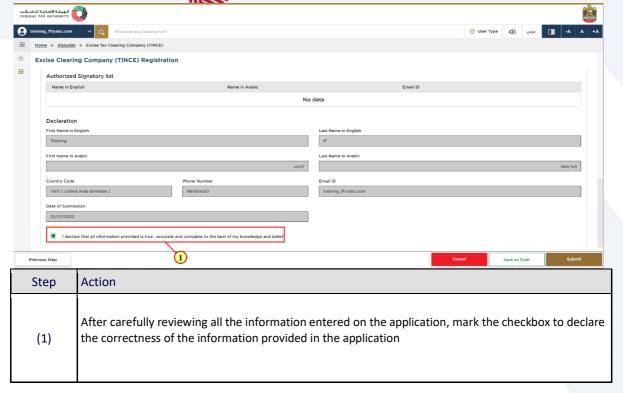
The "Review and Declaration" section provides a one page view of your registration application with the details you have provided.

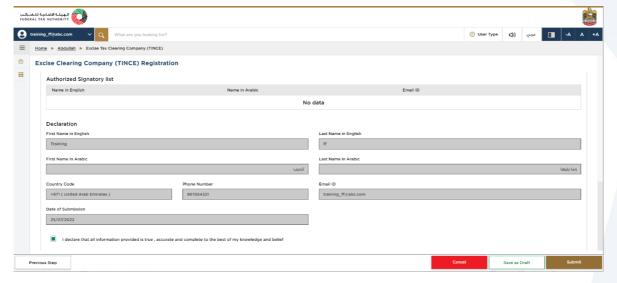


If any corrections are required to the details provided, Click Edit, on the respective section which you (1) want to correct.







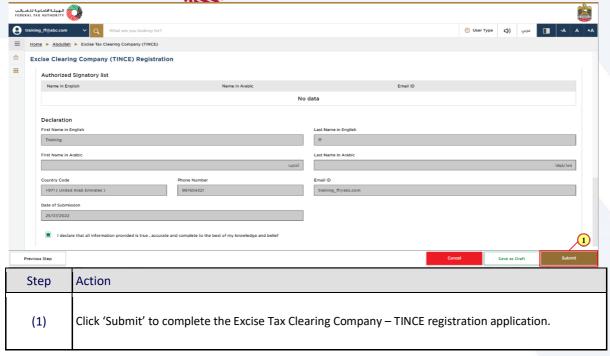




Ensure that you have uploaded all the supporting documents required to qualify your application and approved by the FTA.



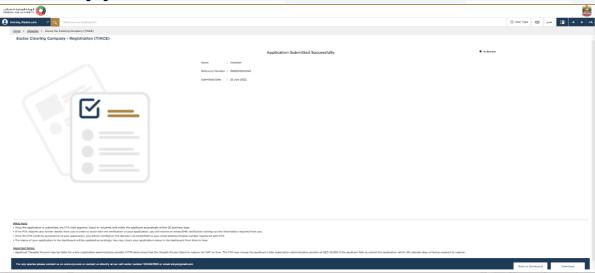








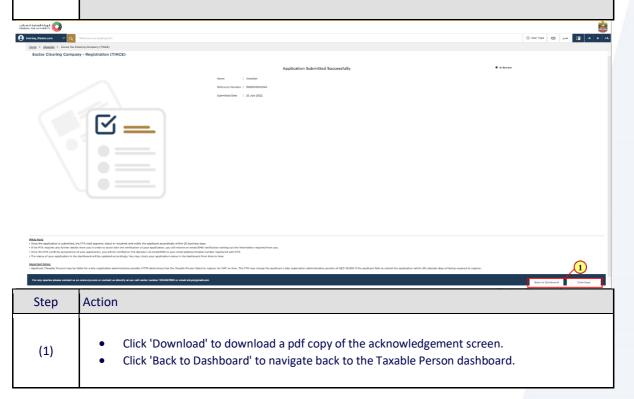
# **Post Application Submission**



- After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future purposes.
- You can check the status of your application from your EmaraTax account by quoting the Application reference number".



- Once FTA has completed the review of your application and if satisfactory, FTA will "preapprove" your application. The status of your application will be changed "Pre-approved" and you will receive a notification from FTA to submit a a Financial Guarantee for your Excise Tax Clearing Company – TINCE application.
- If FTA is not satisfied with the application, your application may get rejected or you may be
  required to provide additional supporting information. The status of your application will be
  changed to "Rejected" or "Awaiting Information" and you will receive a notification from FTA.
- Read the "What Next" and "Important Notes".







## Correspondences





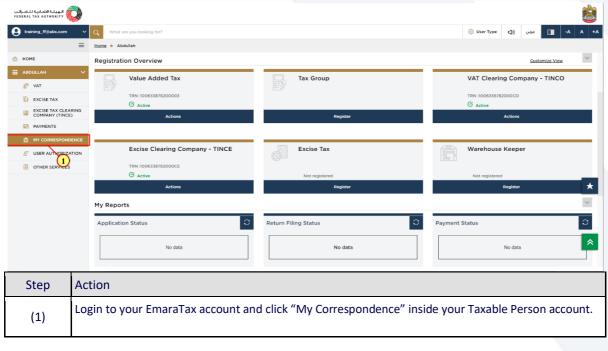
#### Taxpayer receives the following correspondences:

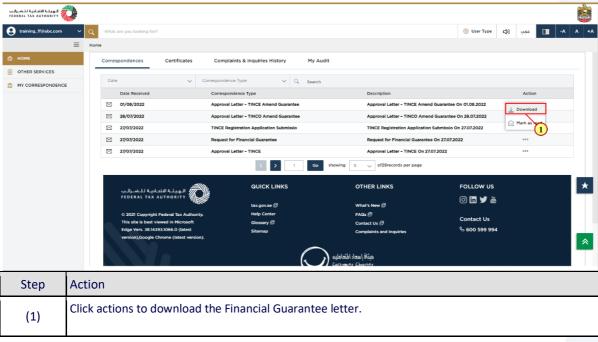
- Application submission acknowledgment.
- Additional information notification (only if FTA requires more information to assist with their review of your application).
- Application approval or rejection notification.





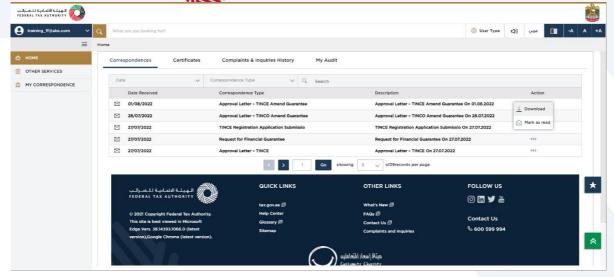
#### **Download Financial Guarantee Letter**











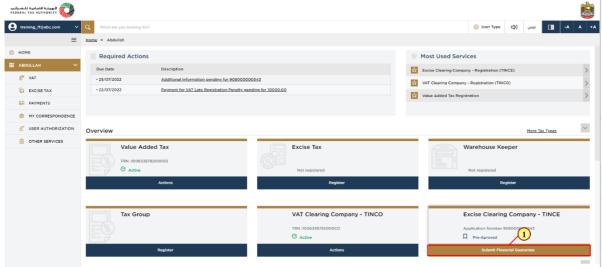


- The "Financial Guarantee letter" contains the details of the guarantee amount requested by FTA. You can show this letter to the financial institution or bank from where you plan to procure your Financial Guarantee.
- Ensure that the Financial Guarantee procured from your financial institution or bank:
  - Is in favour of Federal Tax Authority.
  - Must be valid for 12 months and auto renewable.
  - Should state that it is for the purpose of clearing Excise Tax on behalf of nonregistered importers.



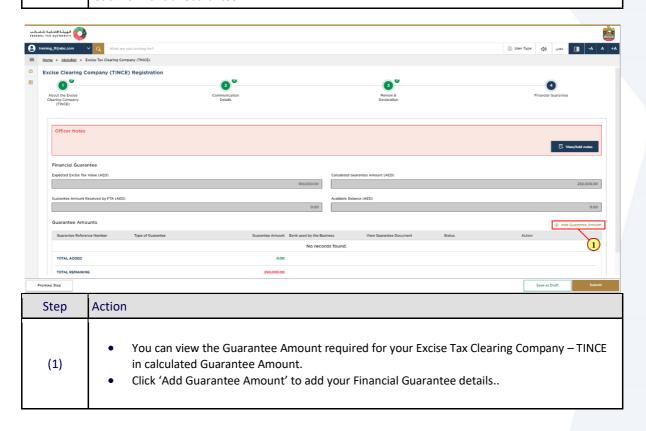


#### **Submit Financial Guarantee**



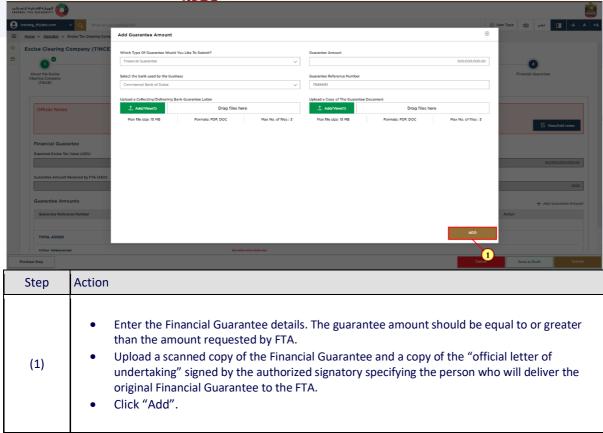
Step Action

Login to your EmaraTax account and navigate to your Excise Tax Clearing Company – TINCE tile. Click 'Submit Financial Guarantee'.





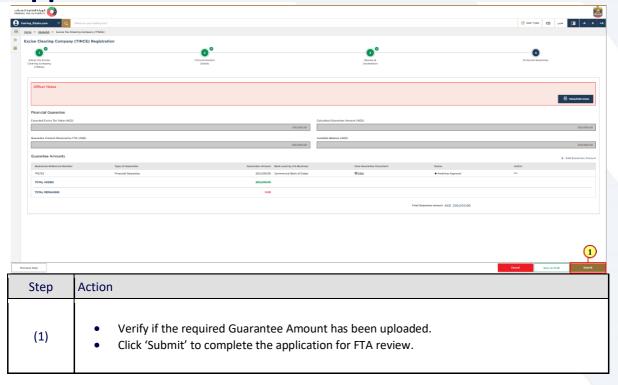








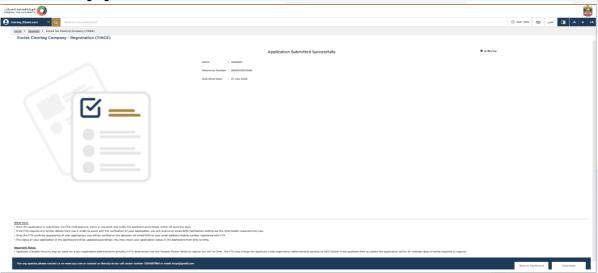
# **Application Submission of Bank Guarantee**







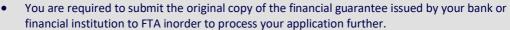
# **Post Application Submission**









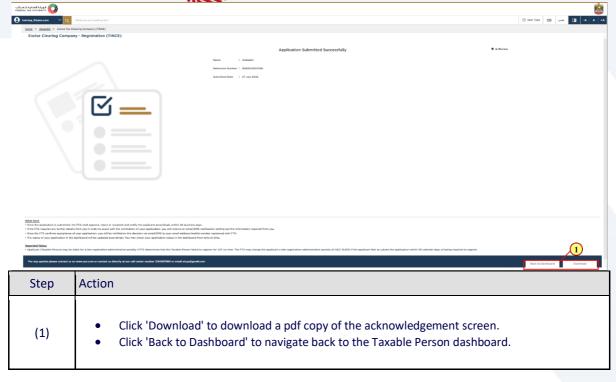


- Scheduling an appointment with FTA representative
- You can schedule an appointment with FTA representative by emailing Freight Forwarders Freight.Forwarders@tax.gov.ae¹
- You need to submit the following documents to the FTA representative
  - Original Financial Guarantee and "official letter of undertaking" signed by the authorized signatory for the verification of the person visiting on your behalf.
- Read the "What Next" and "Important Notes".















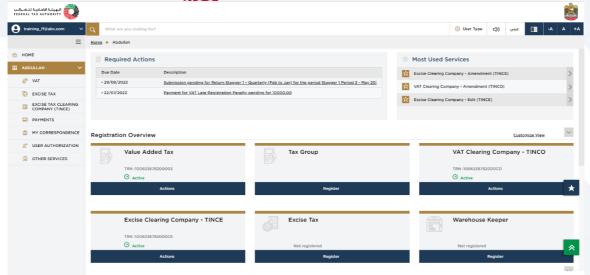


#### Taxpayer receives the following correspondences:

- 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.









Following approval of the registration application by FTA, you will receive Excise Tax Clearing Company - TINCE registration number via email. The status of your registration will be "active". Your company name and communication details will be displayed in the published list of Excise Tax clearing companies in the FTA tax.gov.ae website.





# Thank you