



إمارات تاكس
EMARATAX

VAT Deregistration User Manual

Date: Oct 2022

Version 1.0.0.0

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Document Control Information

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: <ul style="list-style-type: none"> 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.



Navigating through EmaraTax

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
English عربي	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
 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
	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](#)



VAT Deregistration

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Introduction



This manual is prepared to help a taxpayer navigate through the Federal Tax Authority EmaraTax portal and submit their VAT deregistration application. A taxpayer is eligible or is required to apply to the FTA to deregister from VAT based on the following criteria:

- Business no longer making taxable supplies.
- Business making taxable supplies, but below the Voluntary Threshold.
- Business making taxable supplies, above the Voluntary Threshold, but below the Mandatory Threshold.
- OR Other (reasons, which needs to be specified).

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.

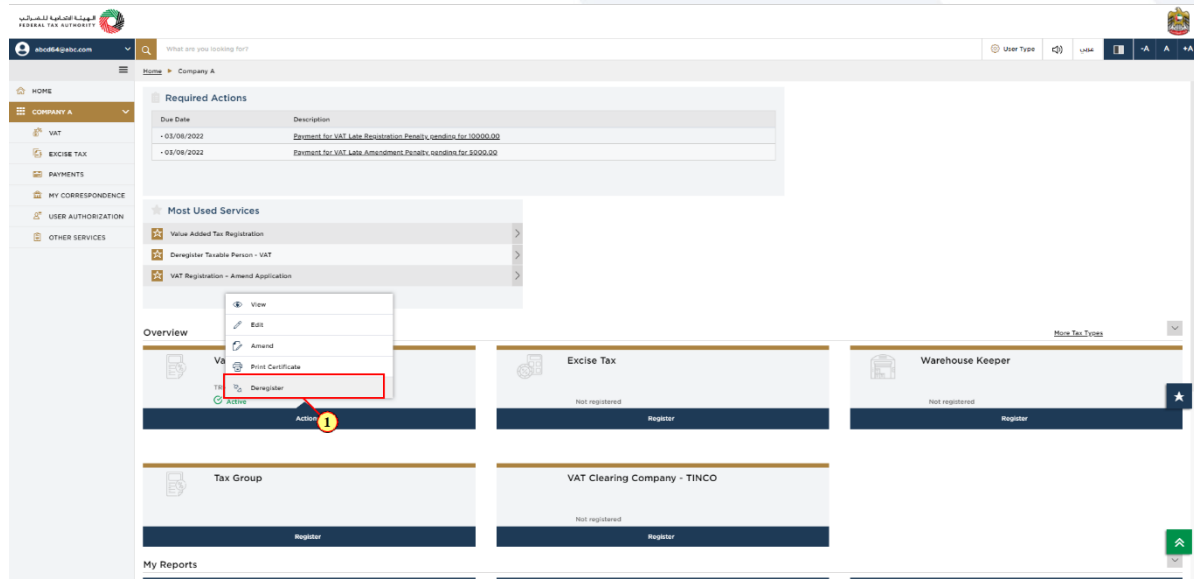


The screenshot shows the 'Create New Taxable Person Profile' form with fields for Profile Name in English, Profile Name in Arabic, Preferred Language, and Preferred Communication Channel. Below the form is the 'Taxable Person List' table with columns for Name, View, and a star icon. The table contains three entries: Company2, Company1, and Company A. The 'View' button for Company A is highlighted with a red box. The footer of the website includes Quick Links, Other Links, and Follow Us sections.

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

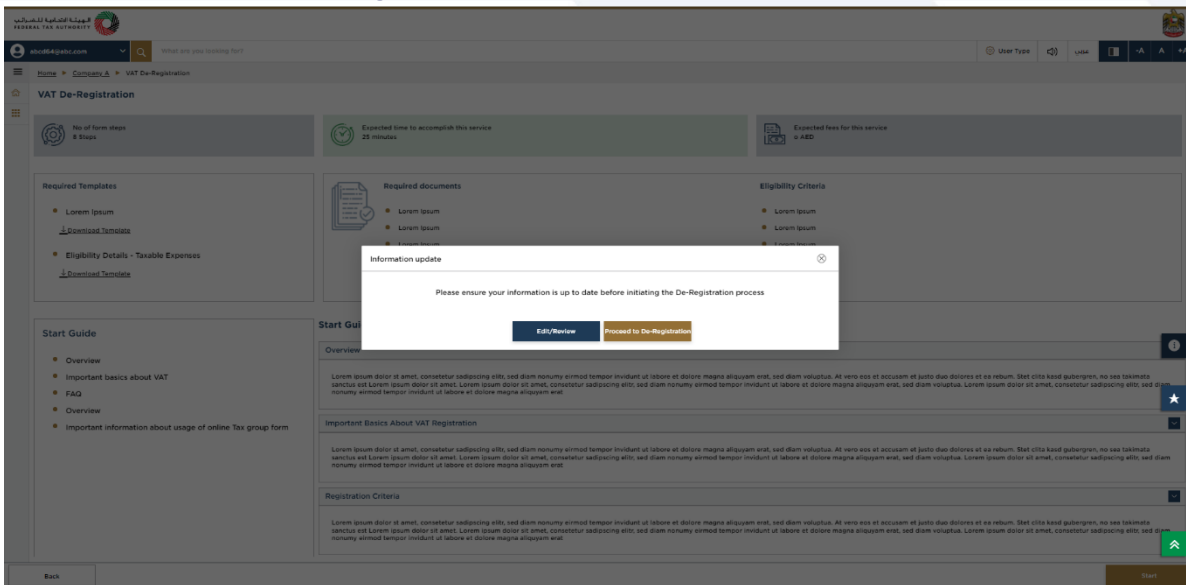


VAT Tile



Step	Action
(1)	To initiate the VAT Deregistration application click 'Actions' on the VAT tile and select 'Deregister'.

Information update



- Click 'Edit/Review' if you want to modify your bank details before proceeding with the deregistration application.
- Click 'Proceed to De-Registration' if you want to proceed directly to the VAT deregistration application.
- If you are registered in Tourist Refund System (TRS), you will be allowed to submit the de-registration application. However, the application will not be fully processed till you have successfully de-registered from TRS.

Guidelines and Instructions

VAT De-Registration

No. of form steps: 3 sections

Expected time to complete this application: 45 minutes

Expected fees for this service: Free of charge

Required Templates

- Taxable Expenses
- Taxable supplies

Required Documents

The following is displayed to help you prepare the documentary requirements that you should have at hand in order to complete the application form:

- Business no longer making taxable supplies
 - a) Cancellation of the license
 - Cancelled Trade license copy, Liquidation letter, Board resolution
 - Latest financial statement of the business - Trail Balance, P&L statement, or Balance Sheet (Audited or Unaudited)
 - Letter from ministry of labour confirming the number of employees
 - Notice of license
 - Old and amended sales contract or license
 - Amended company set-up contract
 - Financial turnover template (taxable income and expenses from the date of actual registration)
 - Letter from ministry of labour confirming the number of employees
- Natural person
 - Document proving the proof of cessation of the business activities
 - Financial turnover template (taxable income and expenses from the date of actual registration)
 - Official letter and undertaking that the person acknowledges that he will not make any taxable supplies in the next 30 days
- The company is making supplies that are outside the scope of VAT or exempt
 - a) A chart showing the business itinerary, suppliers, and importers in addition to the countries where the customer and supplier are present
- Business making taxable supplies below voluntary registration threshold limit of AED 187,500
 - a) Below the voluntary registration limit
 - Financial turnover template (taxable income and expenses from the date of actual registration)
 - Latest financial statement of the business - Trail Balance, P&L statement, or Balance Sheet (Audited or Unaudited)
 - Official declaration on company's letter head along with date and stamp confirming that the business shall not exceed the VAT registration threshold limit within the next 30 days
 - b) The company is making supplies that are outside the scope of VAT or exempt
 - Financial turnover template (taxable income and expenses from the date of actual registration)
 - Latest financial statement of the business - Trail Balance, P&L statement, or Balance Sheet (Audited or Unaudited)
 - Signed and sealed official letter acknowledging the absence of business within the UAE
 - A chart showing the business itinerary, suppliers, and importers in addition to the countries where the customer and supplier are present
 - Sample of invoices
- Business making taxable supplies exceeding the voluntary registration threshold limit of AED 187,500 but below the mandatory registration threshold limit of AED 375,000
 - a) Revenues exceed the voluntary registration limit but below the mandatory registration limit
 - Financial turnover template (taxable income and expenses from the date of actual registration)
 - Official letter with date and stamp that the business shall not exceed the VAT registration threshold limit within the next 30 days
- Others
 - a) Duplicate TRN

Back Start

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

Official declaration on company's letter head along with date and stamp confirming that the business shall not exceed the VAT registration threshold limit within the next 30 days

b) The company is making supplies that are outside the scope of VAT or exempt

Financial turnover template (taxable income and expenses from the date of actual registration)

Latest financial statement of the business - Trail Balance, P&L statement, or Balance Sheet (Audited or Unaudited)

Signed and sealed official letter acknowledging the absence of business within the UAE

A chart showing the business itinerary, suppliers, and importers in addition to the countries where the customer and supplier are present

Sample of invoices

3. Business making taxable supplies exceeding the voluntary registration threshold limit of AED 187,500 but below the mandatory registration threshold limit of AED 375,000

a) Revenues exceed the voluntary registration limit but below the mandatory registration limit

Financial turnover template (taxable income and expenses from the date of actual registration)

Official letter with date and stamp that the business shall not exceed the VAT registration threshold limit within the next 30 days

4. Others

a) Duplicate TRN

Mention the TRN that is used

Attach an official letter from the company stamped and signed stating that the returns will be submitted by the TRN used

" b)

TRN Certificate of Head Office business

Attach an official letter from the company stamped and its website stating that the declarations will be submitted by the TRN of the parent company

c) Individual institution

An official letter signed and stamped does not require a stamp in the event that the registration is a natural person stating all the individual institutions registered in the VAT in addition to the TRNs if any and be sure to submit all the declaration

Financial turnover template (taxable income and expenses from the date of actual registration)

(Accepted file types are PDF, Excel, Docs, JPG, PNG and JPEG. The individual file size limit is 5 MB)

Service Details

About the service

Eligibility Criteria

Service steps

FAQs

☐ I confirm that I have read the above instructions and guidelines.

Back Start

Step	Action
(1)	<ul style="list-style-type: none"> A screen will appear with guidelines and instructions. Read the guidelines and instructions for VAT Deregistration and mark the checkbox to confirm.



إدارة الجمارك والرسوم
FEDERAL TAX AUTHORITY

What are you looking for?

User Type

Home > ABC Company Ltd > VAT De-Registration

Official declaration on company's letter head along with date and stamp confirming that the business shall not exceed the VAT registration threshold limit within the next 30 days

The company is making supplies that are outside the scope of VAT or exempt
Financial turnover template (taxable income and expenses from the date of actual registration)
Latest financial statement of the business - Trail Balance, P&L statement, or Balance Sheet (Audited or Unaudited)
Signed and sealed official letter acknowledging the absence of business within the UAE
A chart showing the business itinerary, suppliers, and importers in addition to the countries where the customer and supplier are present
Sample of invoices

3. Business making taxable supplies exceeding the voluntary registration threshold limit of AED 187,500 but below the mandatory registration threshold limit of AED 375,000

a) Revenue exceed the voluntary registration limit but below the mandatory registration limit
Financial turnover template (taxable income and expenses from the date of actual registration)
Official letter with date and stamp that the business shall not exceed the VAT registration threshold limit within the next 30 days

4. Others

a) Duplicate TRN
Mention the TRN that is used
Attach an official letter from the company stamped and signed stating that the returns will be submitted by the TRN used

b)

TRN Certificate of Head Office business
Attach an official letter from the company stamped and its website stating that the declarations will be submitted by the TRN of the parent company

c) Individual institution
An official letter signed and stamped (does not require a stamp in the event that the registration is a natural person) stating all the individual institutions registered in the VAT in addition to the TRNs if any and be sure to submit all the declaration
Financial turnover template (taxable income and expenses from the date of actual registration)
(Accepted file types are PDF, Excel, Docs, JPG, PNG and .JPEG. The individual file size limit is 5 MB)

Service Details

- About the service
- Eligibility Criteria
- Service steps
- FAQs

I confirm that I have read the above instructions and guidelines

Back

Start

Step	Action
(1)	Click 'Start' to initiate the VAT Deregistration application.

De-Registration information



- The application is divided into a number of short sections which deal with various aspects of the deregistration process. The progress bar 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.
- The taxpayer VAT registration details are pre-populated in the de-registration application.



Step	Action
(1)	<ul style="list-style-type: none"> Select the basis, on which you De-registering from VAT. Based on the 'Basis of Deregistration' selected, the input fields and sections on the screen will be displayed. You are required to Provide the necessary details and upload all the mandatory supporting documents.



VAT De-Registration

Drag files here
Max file size: 15 MB
Format: PDF, DOC
Max No. of Files: 3

Drag files here
Max file size: 15 MB
Format: PDF, DOC
Max No. of Files: 3

Drag files here
Max file size: 15 MB
Format: PDF, DOC
Max No. of Files: 3

Eligible date for De-Registration
31/08/2022

Effective De-Registration date
31/08/2022

Reason for change in Effective date
De-Registration

Please download the template and then upload it after filling taxable supplies details as mentioned in the template

Download Template Taxable Supplies.xlsx Last updated: 23/01/2022

Upload Filled Template

Clear Input

Taxable supplies

Month-Year	Amount (AED)	Cumulative (AED)
Sep 2021		0.00
Oct 2021		0.00
Nov 2021		0.00

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	<ul style="list-style-type: none"> The date from which the Taxable Person is required or eligible to de-register depends on the basis of the de-registration selected. Enter the eligible date for de-registration. The effective date of Deregistration is auto populated by the EmaraTax based on the eligible date of deregistration you have entered. You can change the effective date of deregistration, if required and provide the reason for the same.



What are you looking for?

Home > VAT De-Registration

VAT De-Registration

31/05/2022

De-Registration

Please download the template and then upload it after filling taxable supplies details as mentioned in the template

Download Template Taxable Supplies.xlsx Last updated: 25/01/2022

Upload Filled Template

Clear Table

Taxable supplies

Month-Year	Amount (AED)	Cumulative (AED)
Sep 2021	<input type="text"/>	<input type="text"/>
Oct 2021	<input type="text"/>	<input type="text"/>
Nov 2021	<input type="text"/>	<input type="text"/>
Dec 2021	<input type="text"/>	<input type="text"/>
Jan 2022	<input type="text"/>	<input type="text"/>

showing 5 of 12 records per page

Taxable supplies for last 12 months

0.00

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	<p>You are required to submit your Taxable supplies and expenses to support your deregistration application.</p> <ul style="list-style-type: none"> There are two options to enter your Taxable supplies and Taxable expenses. <ol style="list-style-type: none"> Download the excel template, enter the details and upload it back. The details provided in the excel template will get populated in the screen OR Enter the taxable supplies and Taxable expenses directly in the screen. The figure must only be reported in UAE Dirhams (AED).



What are you looking for?

Home VAT De-Registration

100,000.00

Please download the template and then upload it after filling taxable expenses details as mentioned in the template

[Download Template](#) Taxable Expenses.xlsx last updated 23.01.2021 [1. Upload Filled Template](#)

[Clear Table](#)

Taxable Expenses

Month-Year	Amount (AED)	Cumulative (AED)
Feb 2022	<input type="text" value="0.00"/>	0.00
Mar 2022	<input type="text" value="0.00"/>	0.00
Apr 2022	<input type="text" value="0.00"/>	0.00
May 2022	<input type="text" value="0.00"/>	0.00
Jun 2022	<input type="text" value="10,000.00"/>	10,000.00

Taxable expenses for last 12 months: 10,000.00

Previous Step [Cancel](#) [Save as Draft](#) [Next Step](#)

Step	Action
(1)	Click 'Next Step' to save and proceed to 'authorized signatory' section.

Authorized Signatory

VAT De-Registration

Authorized Signatory list

Name in English	Name in Arabic	Email
Company A	شركة أ	ABC@ABC.COM

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	Click 'Save as draft' to save your application and return to continue working on your application later.



What are you looking for?

Home VAT De-Registration

1 De-registration Information 2 Authorized Signatory 3 Review and Declaration

Authorized Signatory list

Name in English	Name in Arabic	Email
Company A	شركة أ	ABC@ABC.COM

Previous Step 1 Cancel Save as Draft Next Step

Step	Action
(1)	Click 'Previous Step' to go back to the previous section.



What are you looking for?

Home VAT De-Registration

1 De-registration Information 2 Authorized Signatory 3 Review and Declaration

Authorized Signatory list

Name in English	Name in Arabic	Email
Company A	شركة أ	ABC@ABC.COM

Previous Step Cancel Save as Draft Next Step

Step	Action
(1)	Review the authorized signatory details and click 'Next Step' to save and proceed to next section.



Review and Declaration

What are you looking for?

Home > VAT De-Registration

VAT De-Registration

10,000.00

Eligible date for deregistration
31/08/2022

Effective Deregistration Date
31/08/2022

Reason for change in Effective date
De-Registration

Step 2: Authorized Signatory

Authorized Signatory list

Name in English	Name in Arabic	ID Number	Email
Company A	شركة ألفا	SPAFCA5A2D	ABC064@ABC.COM

Declaration

First Name in English
AB

Last Name in English
CD

Country Code
+971 (United Arab Emirates)

Mobile Number
987654321

Submission Date
03/08/2022

First Name in Arabic

Last Name in Arabic

Email
ABC064@ABC.COM

☐ I declare that all information provided is true, accurate and complete to the best of my knowledge and belief

Previous Step

Cancel Save as Draft Submit



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



VAT De-Registration

10,000.00

Eligible date for deregistration: 31/08/2022

Effective Deregistration Date: 31/08/2022

Reason for change in Effective date: De-Registration

Step 2: Authorized Signatory

Authorized Signatory list

Name in English	Name in Arabic	ID Number	Email
Company A	شركة أ	SPAFCA5A2D	ABC064@ABC.COM

Declaration

First Name in English: [Input Field]

Last Name in English: [Input Field]

Country Code: +971 (United Arab Emirates)

Mobile Number: 987654321

Submission Date: 08/08/2022

First Name in Arabic: [Input Field]

Last Name in Arabic: [Input Field]

Email: ABC064@ABC.COM

☒ I declare that all information provided is true, accurate and complete to the best of my knowledge and belief

Previous Step

Cancel Save as Draft Submit

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.



What are you looking for?

Home > VAT De-Registration

VAT De-Registration

10,000.00

Eligible date for deregistration: 31/08/2022

Effective Deregistration Date: 31/08/2022

Reason for change in Effective date: De-Registration

Step 2: Authorized Signatory

Authorized Signatory list

Name in English	Name in Arabic	ID Number	Email
Company A	شركة أ	SPAFCA5A2D	ABC064@ABC.COM

Declaration

First Name in English: [Input Field]

Last Name in English: [Input Field]

Country Code: +971 (United Arab Emirates)

Mobile Number: 987654321

Submission Date: 08/08/2022

First Name in Arabic: [Input Field]

Last Name in Arabic: [Input Field]

Email: ABC064@ABC.COM

☒ I declare that all information provided is true, accurate and complete to the best of my knowledge and belief

Previous Step Cancel Save as Draft Submit

Step	Action
(1)	Click 'Submit' to submit the VAT De-Registration application.



VAT De-Registration

10/09/2022

Eligible date for deregistration: 01/09/2022

Effective Deregistration Date: 01/09/2022

Reason for change in Effective date: De-Registration

Step 2: Authorized Signatory

Authorized Signatory list

Name in English	Name in Arabic	Email
Company A	شركة أ	ABC064@ABC.COM

Alert

Warning: Information messages exist. Do you still want to submit the form?

No Yes

Declaration

First Name in English: [input]

Last Name in English: [input]

Country Code: +971 (United Arab Emirates)

Mobile Number: 987654321

Submission Date: 01/09/2022

I declare that all information provided is true, accurate and complete to the best of my knowledge and belief

Previous Step

Cancel Save as Draft Submit

Step	Action
(1)	Click 'Yes' to continue.

Post Application Submission

The screenshot shows the 'VAT De-Registration' section of the Federal Tax Authority website. The main heading is 'Application Submitted Successfully'. Below this, the status is 'In Review'. The application details are as follows:

Name	: Company A
Reference Number	: 100000000271
Submitted Date	: 3 August 2022

Below the application details, there is a 'What Next?' section with the following instructions:

- Once the application is submitted, the FTA shall approve, reject or resubmit and notify the applicant accordingly within 20 business days.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email/SMS notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, you will be notified on the decision via email/SMS to your email address/mobile number registered with FTA.
- 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.

Below the 'What Next?' section, there is an 'Important Notes' section with the following information:

- Applicant (Taxable Person) may be liable for a late registration administrative penalty if FTA determines that the Taxable Person failed to register for VAT on time. The FTA may charge the applicant a late registration administrative penalty of AED 10,000 if the applicant fails to submit the application within 30 calendar days of being required to register.

After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future communication with FTA.

What's next?

- Once the de-registration application is submitted, the FTA shall pre-approve or reject the request and notify the registrant accordingly. Further, the FTA may ask to provide additional supporting documents.
- 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.
- You may also be required to submit a final tax return which will be generated by the EmaraTax. You will receive an email and an SMS notification informing you of the status of the application and requesting to complete the payment of the outstanding liabilities.
- Depending on your account balance status you may be required (or entitled) for tax payment (or refund). Please note, you will not be deregistered unless you've paid all Tax and Administrative Penalties due and filed all Tax Returns including any outstanding returns as well as the final tax return. In case you have credit amount with the FTA, you are required to initiate the Refund process on FTA EmaraTax.
- Read the "What Next" and "Important Notes".



Correspondences



After submission, 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 pre-approval or rejection notification.



Thank you