TAX GROUP REGISTRATION USER GUIDE
September 2017
1. Brief overview of this user guide

This guide is prepared to help you navigate through the Federal Tax Authority (FTA) website and successfully complete your Tax group registration form, and Tax group amendment form. It is designed to help you:

- **create an e-Services account** with the FTA (you will need to do this before you can register for VAT and form a Tax group);
- **provide accurate answers** to the questions on your Tax group registration and amendment form by explaining what information you are required to provide;
- **understand the icons and symbols** you might see as you complete the form.

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

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

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

2.1 Create an e-Services account (new users)

2.1.1 Sign up

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

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

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

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

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

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

2.1.2 Verify your e-Services account

You will receive an email at your registered email address asking you to verify your email address.
Do this by clicking on the *Click here to verify your email* text in the body of the email that you have received.

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

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

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

When you arrive at the FTA website having created an e-Services account, simply click on the *Login* button. Enter your registered e-Services username and password when prompted to do so. You will also be asked to complete a CAPTCHA or alphanumeric verification.

To change your e-Services account password or security question/answer, click on the *My Profile* tab. To exit from your account, click the *Logout* button at the top right hand corner of the screen.

#### 2.2.1 Services available in your e-Services account

There are a number of dedicated services available to you through your e-Services account. Currently, you will be able to access the following:

- **Dashboard** which displays key information relating to your VAT and Tax group registration/amendments
- **My Profile** which contains a range of information about your e-Services account; and
- **Downloads** which contains more detailed guidance which is designed to help you understand and manage your day-to-day VAT obligations.
3. Registering a Tax Group

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

Each of the prospective members of the Tax group must:

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

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

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

3.1 Registration of the Representative Member for VAT purposes

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

On logging into your e-Services account, click on the Register for VAT button. You will arrive at the VAT registration form as shown in the following:
Please select the “Yes” button for the field “Are you also applying to create or join a Tax group?”

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

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

3.2 Tax group registration by the Representative Member

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

When you click on this button you will commence the Tax group registration application.
3.2.1. Tax group Getting Started Guide

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

The guide is designed to help you understand certain important requirements relating to Tax group registration in the UAE.

It is divided into a number of short sections which deal with various aspects of the registration process.

It also provides guidance on what information you should have to hand when you are completing the Tax group registration application form.

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

3.2.2. Completing the Tax group registration form

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

Your TRN/TIN and legal name in both English and Arabic will be auto-populated as shown below.
You can then proceed to add members of the Tax group in the next section of the registration form.

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

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

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

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

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

Once you have completed the *Add member* form, click on the *Add member to the group* button. The added member will be listed as shown below.
Proceed to complete all the other fields in the registration form.

In order to save and review the form completed by you, all mandatory elements of the current section must be completed. Any field that is marked with a red asterisk (*) is mandatory and must be filled out in order to move to the next section.

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

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

3.2.3. Saving your progress

It is recommended that you save your progress as you complete the form. Click on the Save as draft button at the bottom of the screen. You will be logged out of the system after 10 minutes of inactivity.
After completing all mandatory fields, click the Save and review button at the bottom right hand corner of the screen to proceed to the following section.

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

### 3.2.3 Submitting your Tax group registration application

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

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

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

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

### 3.2.4 Reviewing the progress of your Tax group registration application

To review the status of your Tax group registration application, click on the Dashboard tab and look next to Status:

- **Drafted** means the registration form has not been completed or submitted by the applicant;
- **Pending** means the registration form has been received by us and is under processing or that we are awaiting further information from you;
- **Rejected** means the registration form has been rejected by us; and
- **Approved** means the registration form has been approved by us and that the Tax group has been successfully registered.
4. Amending a Tax group

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

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

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

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

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

After clicking on Tax group amendment button, the options to add a member, remove a member and amend details of the registered Tax group will be displayed to you as shown.
You can add members to a registered Tax group if the members are already registered with the FTA or if they are not yet registered with the FTA. Intended members who already have an approved VAT registration with the FTA will be in possession of a Tax Registration Number (TRN). Intended members who have submitted the VAT registration form and submitted it will be in possession of a Tax Identification Number (TIN). A TIN is not a valid TRN, it is a number issued by the FTA for Tax identification purposes only.

4.1 Adding members to a registered Tax group from the Tax Group Amendment Form

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

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

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

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

Click on the Add a member button and the form to add a member will be displayed on your screen as shown.
Proceed to complete all the fields in the form and save the amends made by you by clicking on the Save button.

4.2 Removing members from a registered Tax Group in the Tax Group Amendment Form

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

Click on the icon for the member you wish to remove from the Tax group as shown. You will then be prompted to confirm if you are sure you want to remove that member.

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

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

4.3 Amending Tax Group details in the Tax Group Amendment Form

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

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

4.4 Submitting your Tax Group Amendment Application

Once the amendments have been made to the Tax Group, and the mandatory fields are completed, click the Save and review button at the bottom right hand corner of the screen to proceed to the following section. Carefully review all of the information entered after clicking on Save and review.
Once you are certain that all of the information is correct, click on the *Submit for Approval* button at the bottom right hand corner of the screen to submit the Tax Group Amendment Form.

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

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

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

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

- **Drafted** means the amendment form has not been completed or submitted by the representative member;
- **Pending** means the amendment form has been received by us and are under processing or that we are awaiting further information from the representative member;
- **Rejected** means the amendment form has been rejected by us; and
- **Approved** means the amendment form has been approved by us and that the Tax group has been successfully amended.
5. Important on-screen tools and other tips

You can change the language of the form from English to Arabic. Click on the icon at the top right hand side of the screen to do so.

For some fields you will see a small icon with an “i” next to the field. Hover the cursor over the icon to read additional information relevant to the completion of the field.

To upload a file, click the Choose Files button, select the file on your desktop and click the Open button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red x.

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.
6. Completing your Tax group registration form

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

<table>
<thead>
<tr>
<th><strong>Representative Member</strong></th>
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</thead>
<tbody>
<tr>
<td>Are you intending to apply as the Representative Member of the Tax Group?</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Members of the Tax Group</strong></th>
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</thead>
<tbody>
<tr>
<td>Is this member registered for VAT?</td>
</tr>
<tr>
<td>TRN / TIN* etc.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Please confirm that this Member is a legal person</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please confirm that this Member is established in the UAE or has UAE residence</td>
</tr>
</tbody>
</table>

Please confirm that this Member is a legal person

Please confirm that this Member is established in the UAE or has UAE residence
Please confirm that this Member is not part of any other Tax Group

Name of the Member

Legal name of entity (English)*

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

If you have a UAE Trade License, you will find your legal name listed in the license. It may alternatively be listed as your “Company Name” or “Business Name”.

**IMPORTANT:** This information, together with your trade name (if applicable), will appear on the Group VAT Registration Certificate. It is important that you enter the details accurately.

Legal Name of the Member (Arabic)*

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

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

Enter trade name if different from above (English)

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

If you have a UAE Trade License you will find your trade name (if you have one) listed in it.

Enter trade name if different from above (Arabic)

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

Identification of the Member

Does this Member hold a Trade License in the UAE?

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

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

<table>
<thead>
<tr>
<th>Question</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Select the name of the authority that issued the Trade License*</td>
<td>A list of UAE Trade Licensing authorities is provided as a drop-down list on the form. Select the one that is relevant.</td>
</tr>
<tr>
<td>Trade License number*</td>
<td>You will find this on your Trade License. In some cases, it is known as the “Registered number”.</td>
</tr>
<tr>
<td>Select Trade License expiry date*</td>
<td>Please enter the expiry date shown on your Trade License.</td>
</tr>
<tr>
<td>Upload scanned copy of Trade License*</td>
<td>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.</td>
</tr>
<tr>
<td>Upload scanned copy of Certificate of Incorporation (if available)</td>
<td>A Certificate of Incorporation is a legal document relating to the formation of an entity which has been incorporated. It is a license to form a corporation and is issued by a government or, in some jurisdictions, non-governmental entities. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.</td>
</tr>
<tr>
<td>Upload other relevant documents you may have</td>
<td>In some limited situations whereby you have neither a UAE Trade License nor a Certificate of Incorporation, you should upload any other relevant supporting documents you may have. Depends on the basis on which you are registering, other relevant documents may include:</td>
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<td></td>
<td>• Articles of Association</td>
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<td></td>
<td>• Partnership Agreement</td>
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<tr>
<td></td>
<td>• Similar documents which show ownership information of the business</td>
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<td></td>
<td>• Club, charity or association registration documents and supporting evidence (applicable if you selected “Legal person – Club, Charity or Association”)</td>
</tr>
</tbody>
</table>
- A copy of the Law or Decree (applicable if you selected “Legal person – Federal UAE Government Entity” or “Legal person – Emirate UAE Government Entity”)
- Other relevant documents such as documents providing information about your organization, including its activities and size (applicable if you selected “Legal person – Other”)

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

### Business contact details

**Building name and number***

Please enter the address of the business here. Do not use another company’s address (for example, your accountant). If you have multiple addresses, please provide details of the place where most of the day-to-day activities of the business are carried out.

**Street***

etc.

### Business activities of the member

**Select the primary activity of the business***

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

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

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

### Actual or estimated financial transaction values

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

When calculating this figure, you must include the following:

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

**IMPORTANT:** Do not include the value of exempt supplies.
2) Imported goods and services

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

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

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

<table>
<thead>
<tr>
<th>Please upload any documentary proof to support the figures provided*</th>
<th>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Expected turnover in the next 30 days (AED)*</th>
<th>The figure must only be reported in UAE Dirhams (AED).</th>
</tr>
</thead>
</table>

| Expenses (subject to VAT) for the last 12 months. | Only those expenses that are subject to VAT can be included. Include purchases of goods and services which are:  
* Subject to UAE VAT at 5%; or  
* Subject to VAT at the zero-rate (0%) in the UAE. Exclude purchases of goods and services which are:  
* Exempted from UAE VAT; or  
* Out of scope of UAE VAT.  
The figures must only be reported in UAE Dirhams (AED). |
|---|---|

<table>
<thead>
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</tr>
</thead>
</table>

| Expected expenses (subject to VAT) in the next 30 days | If you are registering on a mandatory basis, you are not required to provide this information. |
The figures must only be reported in UAE Dirhams (AED).

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

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

Do you also expect to make exempt supplies?

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

**Authorised signatory**

Name in English*  
Name in Arabic*  
/etc.

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

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

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

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

**About the Tax Group**

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

If any of the members to be added to the group have received any kind of payment related to a supply that has to be delivered after the member has joined the Tax Group, select the “Yes” option.
If the “Yes” option has been selected above, provide details of the delivery.

**Tax Group Effective Date of Registration**

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

*If you are applying before 1 January 2018:*

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

*If you are applying after 1 January 2018:*

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

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

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

**Actual or Estimated Financial Transaction Values for the Group**

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

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

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

**Upload scanned copies of documentary proof of either**

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
**the expenses or turnover as relevant**

| **Expected turnover in the next 30 days (AED)** | The turnover refers to the group’s taxable supplies (including transactions between the groups members). The figure must only be reported in UAE Dirhams (AED). |
| **Expenses (subject to VAT) for the last 12 months (AED)** | The expenses refer to the group’s expenses subject to VAT. (including transactions between the group’s members). The figure must only be reported in UAE Dirhams (AED). |
| **Upload scanned copies of documentary proof of either the expenses or turnover as relevant** | Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB. |
| **Expected expenses (subject to VAT) in the next 30 days (AED)** | The expenses refer to the group’s expenses subject to VAT (including transactions between the groups members). The figure must only be reported in UAE Dirhams (AED). |
| **Do you also expect to make exempt supplies?** | Exempt supplies include the following:  
  - Supplies of certain financial services;  
  - Supplies of residential buildings other than the first sale;  
  - The supply of bare land; and  
  - The supply of local passenger transport. |

### Tax Group Control Conditions

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

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

Control exists between two legal persons -
(e.g. Group structure including details of shareholdings in subsidiary companies)*

<table>
<thead>
<tr>
<th>…where one person, or two or more persons acting in a formal partnership arrangement¹…</th>
<th>…has any of the following:</th>
</tr>
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<tbody>
<tr>
<td>i) a voting interest in those companies of at least 50% when added together; or</td>
<td></td>
</tr>
<tr>
<td>ii) a market value interest in each of those companies of at least 50% when added together; or</td>
<td></td>
</tr>
<tr>
<td>iii) control by any other means</td>
<td></td>
</tr>
<tr>
<td>…or where each of them…</td>
<td>…is a related party with a third Legal Person</td>
</tr>
</tbody>
</table>

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

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

### Is there a Group Controller?*

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

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

### Is any of the Group Members the Group Controller? *

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

### Authorised Signatory

¹ Unless a formal arrangement has been entered into between partners, evidence of the informal nature of the arrangement and the ability for the parties concerned to exercise control will be required.
Title
Name in English*
Name in Arabic*
etc.

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

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

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

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

Declaration

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