الهيئة الاتحادية للضرائب FEDERAL TAX AUTHORITY



إمــارات تـاكـس **ΞΜΛRΛΤΛΧ**

Submission of a request for private clarification

User Manual

Date: May 2023

Version 1.0.

Private and Confidential

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Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	01-May-23	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	
🔅 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
り	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
A 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	on
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
1 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

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Submission of a request for Private Clarification

Document Control Information	2
Annexure	2
Navigating through EmaraTax	
Submission of a request for Private Clarification	4
Introduction	5
Login to EmaraTax	6
EmaraTax Home page	6
Taxable Person Dashboard	7
Taxable Person - Other services	7
Clarifications applications	8
Clarifications - Getting started guide	8
Applicant Details	9
Request Details	
Clarification Details	
Review and Declaration	
Payment of Fees dues	
Submission of clarification application	
Correspondences	

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Introduction







This manual is prepared to help the applicant to navigate through the EmaraTax portal to submit an application for seeking clarification on Tax technical aspects from Federal Tax authority

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Read the FAQs									
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•	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

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.

EmaraTax Home page

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Taxable Person - Other services

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Clarifications - Getting started guide

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							1000	
		estimated Tax amount	Please specify tax period impacted by this matter. These can be past, pr	esent or future per	iods			_
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	(1)	Provide the details of the estimated amou	nt impacted in this clarificatio	n.				

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	Please provide a	brief description of the t	background, including transactions, steps and the	intentions of the matter which is the s	ubject of the Clarification			
	Taxes and Pen	alties on transactions						
	Please provide a	ny documentary proof to	support the factual and legal grounds on which t	the request is based	Please attach a covering letter describi	ing the clarification requested		
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		ons which are relevant to assessing the tax treatment					
	Specify any	uidance issued by the FTA which is relevant to the technical position of the matter which is the subject of the Clarification (optional)					*
G	FTA has is	ed a Public clarification on treatment of taxes and penalties					
Q							
	Details of an	previous Clarifications issued by the FTA relevant to your application					
р	revious Step	Can	cel	Save as D	Draft	N	ext Step
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	(1)	Provide further details regarding the subject for this clarification					
	(-)	i to the full the details regarding the subject for this darmed ton					

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Form refer	Form reference number Date		e of application	Status				
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		d for which you are seeking Clarification (optional)		No of times you have approached the FTA for Clarifications in the last	2 months			-
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	-	al assessment of this matter?						
Max 500 cl	haracters							
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(1)	Upload T	ax advice you have	received for wh	ich you are seeking the clar	ificatio	n		

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	00000 AE	utcome of other alternat	ve tax technical assessments of this matter?								
	Please descri	be your analysis on the t	ax technical position which you consider to be correct	in more detail							-
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	(1)		the details regarding						-		

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Please descrit	e your analysis on the alternative tax technical position(s) in more detail						
As per the p	ublic clarification the Tax might be lower						
Please provid	the question(s) which you would like the FTA to answer						
Can you ple	ase let me know if this method of applying Taxes is correct as per the laws	and legislations					*
Please upload	a formal letter for FTA for seeking Clarification						
<u>↑</u> Add,	View(1) Drag files here						
Max file	size: 15 MB Formats: PDF,DOC,JPG,XLS	Max No. of Files: 3					
Previous Step			Cano	el	Save as D	raft	Next Step
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(1)	Describe the queries for w	hich you are see	king clarification from the Fe	deral T	ax A	uthori	ty along
(1)	with a formal letter on the	se queries.					

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Review and Declaration

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	Please select the relevent tax account for which yo	ou need Clarification			*	i.
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	Name in English		Name in Arabic			
	Sultan Hussain		سلطان حسين			
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This section will help you to make sure that you have completed the application correctly and included the documents we have asked you to submit.

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_	traning2@abc.con		looking for?			🛞 User	عربي (Type 🎝 عربي	-A
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	+971 (Ui	nited Arab Emirates)	504390782		TRANING2@ABC.COM			
	l have pr l have co	023 swered all the questions correct ovided supporting information a nsidered the Tax laws and regula						
		ead and reviewed all steps information	3					

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		ared all the questions correctly to the best ded supporting information as required.	of my knowledge.						
			ole to the subject of the private clarifications as well requested by the FTA when reviewing this private cl						
	I read	and reviewed all steps information							5
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	Step	Action							
	(1)	Click 'Submit' to s	submit the application.						

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Application For Clarification		
	Application Submitted Successfully	AWAITING PAYMENT
	Name ; Sultan Hussain	
	Reference Number : 60800000648	
	Submitted Date : 29 May 2023	
	Fee Due AED 2250.00	

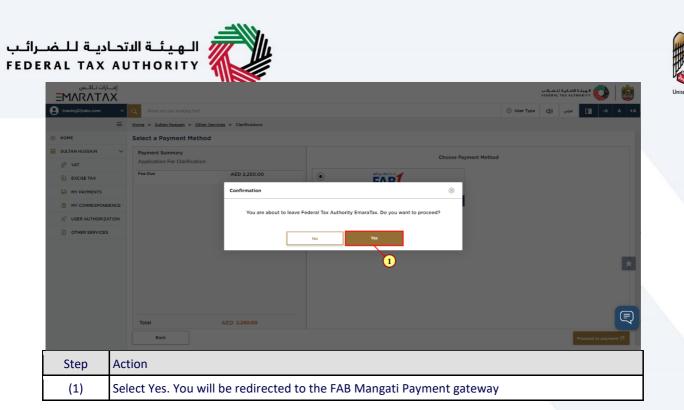
been submitted in the system. However, you will have pay the service tee tor the clarification calculated by the system based on the number of Tax types affected by this clarification request.

Payment of Fees dues

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There will be a service charge applied by the payment gateway additionally to the fees charged by the Federal Tax Authority.

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Submission of clarification application.

Payment Acknowledgment		
, aj	Payment Successful	
		Paid
	Submission Date : 29/05/2023	
	Time : 15:30:29	
-f	Legal Name : Sultan Hussain	
	Amount paid to FTA : AED 2,250.00	
hat Next : Your account will be updated with the payment received. This You will receive a notification via your preferred means of cor You can view this payment in your Transaction History	amount will be automatically allocated to future outstanding liabilities, or your next to respondence confirming this payment	

After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future communication with FTA.
Once the application is submitted, the FTA shall issue a decision, reject the application or request to resubmit the application and notify the applicant accordingly.
If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.
When the FTA has issued the clarification, you will be notified.

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





إمــارات تـاكـس **EMARATAX**

After submission, Applicant receives the following correspondences:

- Application submission acknowledgment.
- · Applicant received request for additional information if any
- Application resolution notification.



Thank you