



TAXABLE PERSON AMENDMENTS ON THE EMARATAX PORTAL

Introduction



To whom does amendment apply?

- All taxable persons registered with the Federal Tax Authority for:
Excise Tax, Value Added Tax (VAT), Corporate Tax (CT)



When is the amendment due?

- Within 20 business days of any of the relevant changes to its data maintained with the Federal Tax Authority



Relevant Changes where an amendment is required

- Legal Entity Type
- Legal Name/Trade Name of the Company
- Trade License
- Ownership structure/documents
- MOA or AOA
- Business activities
- Addition/removal of branches and sole establishments
- Registered address and registered contact details (email ID and phone number) of the entity
- Emirates ID/Passport of Authorised Signatory, or any changes in the email ID/phone number of the Authorised Signatory
- Emirates ID/Passport of the Directors, Partners, Owners, etc.
- Other details – including bank account details, import export details, etc.



Impact of Non-Compliance

- For VAT and Excise - Administrative penalty of AED 5,000 in the first instance and AED 10,000 in case of a repetition
- For CT - Administrative penalty of AED 1,000 in the first instance and AED 5,000 in case of a repetition within 24 months from the date of violation



Important to Note

The Emaratax portal does not allow to proceed with a new VAT/CT registration (for a taxable person already registered for VAT/CT) in cases where the taxable person's amendment is mandated by the FTA (for e.g., trade license/EID/Passport expired)



How to amend the data on Emaratax Portal

Via Taxable Person Details (impacts both VAT and CT registrations)

Requires approval from the FTA

- Add Certificate of Incorporation
- Make changes in License details - Issuing Authority, Legal Name, Trade Name, Issue Date and Expiry Date
- Trade license of the Company
- Business Activities
- Addition/removal of owners and branches
- Trade license of the owner, if owner is a legal entity
- Emirates ID/Passport of the owner, if owner is a natural person
- Registered address of the entity

Via VAT amendment

Requires approval from the FTA

- Add Certificate of Incorporation
- Addition/removal of sole establishment and property
- Registered contact details (email ID, mobile number and landline number) of the entity
- Business relationship details (Emirates ID/Passport of the Manager)
- Addition/removal of the Authorised Signatory
- Emirates ID/Passport of the Authorised Signatory, or changes in email ID/phone number of the Authorized Signatory

Via CT amendment

Requires approval from the FTA

- Add Certificate of Incorporation
- Registered contact details (email ID, mobile number and landline number) of the entity
- Addition/removal of Authorised Signatory
- Emirates ID/Passport of the Authorized Signatory, or any changes in the email ID/phones number of the Authorised Signatory

Edit Application

Does not require an approval from the FTA

- Bank account details
- Customs account number and certificate
- Details of imports/exports for the taxable person



Meet the Experts



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