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TAXABLE PERSON AMENDMENTS ON THE EMARATAX PORTAL

FALL 2025

Introduction



To whom does amendment apply?

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



Relevant Changes where an amendment is required

- Change in the legal Name or trade Name of the Taxable person
- Renewal or amendment of Trade License
- Amendment on ownership structure/documents
- Update on MOA or AOA
- Change in business activities
- Addition/removal of branches or sole establishments
- Renewal or amendment of the Trade License of the branches
- Change of the registered address or registered contact details (email ID and phone number) of the Taxable person
- Renewal or amendment in the Emirates ID/Passport of the Authorised Signatory, or any changes in the email ID/phone number of the Authorised Signatory
- Renewal or amendment in the Emirates ID/Passport of the Directors, Partners, Owners, etc.
- Other details – including bank account details, import export details, etc.

General Information



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 registration (for a taxable person already registered for CT) in cases where the taxable person's amendment is mandated by the FTA (for e.g., trade license of the taxable person/branches, EID/Passport expired for the owner)



When is the amendment due?

- Within **20 business days** of any of the relevant changes to its data maintained with the FTA



Why is this Important?

- Accurate records are a legal requirement under UAE VAT and CT laws
- Ensures that VAT and CT returns are filed correctly based on up-to-date information
- The FTA communicates through the Emaratax portal – outdated contact details can result in missed deadlines, missed notices, or missed penalties, which can escalate
- In case of an FTA audit, discrepancies between filed data and actual business information can raise red flags
- Maintaining accurate portal records improves credibility and transparency



Approval by the FTA

- The FTA's standard timeline to revert to amendment applications is **20 business days**
- The FTA has a right to request additional information/documents at its discretion to approve the amendment application
- Once the FTA approves the amendment application, the taxable person will receive updated VAT and CT registration certificates



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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