

The Federal Tax Authority (FTA), the established tax authority in the UAE, has recently announced to launch a new website called 'EmaraTax'. This website will be implemented in November 2022, though the exact date has yet not been disclosed. The FTA had launched a series of webinars to explain the new system. The webinars can be accessed [here](#).

EmaraTax is aimed to enhance the user experience and improve the online tax administration process. Below is a table outlining some of the key the features of EmaraTax along with a comparison to the FTA e-services portal.

Sr. No.	Particulars	Before (FTA E-services Portal)	After (EmaraTax Portal)
1	Transition to EmaraTax	Not Applicable	The existing taxpayers will receive an e-mail to transition to EmaraTax.
2	Portal Login	Login with user ID and password	<ol style="list-style-type: none"> 1) Login with user ID and password; or 2) Login with Emirates ID; or 3) Login with UAE Pass (this process is still in the implementation phase and will be launched in the future)
3	Changing/adding new details on the online portal	<p>Edit tab – for updating the customs code & other business activities which do not require the FTA's review & approval</p> <p>Amendment tab – for all other updates that require FTA review & approval</p>	<p>Edit tab – for updating the bank account details & other business activities which do not require the FTA's review & approval</p> <p>Amendment tab – for all other updates that require FTA review & approval</p> <p><i>Note: When registering for VAT or Excise tax, the bank account details are no longer mandatory. These can be added at a later date via the 'Edit' feature. However, bank account details are required for a refund.</i></p>
4	VAT Return	Manually update the VAT return on the FTA portal	<p>The VAT return can still be manually updated on the FTA portal.</p> <p>A new feature has been added where the taxpayer can download the Excel version of the VAT return and upload it on the portal with the details prepopulated in the Excel sheet. This minimizes the risk of making an error while manually entering the figures online.</p>
5	VAT Payment	<p>Currently shows the following 3 options:</p> <ol style="list-style-type: none"> 1) VAT liability cleared first 2) Administrative penalty cleared first 3) The oldest liability cleared first 	The VAT amount payment can be made, fully or partially, against one or multiple tax periods. This can include VAT liabilities or VAT administrative penalties.
6	Magnati Pay	<p>Payment is currently made via E-dirham or Credit cards</p> <p>GIBAN number can be used to make direct</p>	<p>E-dirham has been discontinued from 30th October 2022.</p> <p>Magnati pay has been added as a payment option enabling taxpayers to settle any payment due to the FTA using master & visa credit cards only.</p>

		<p>payments into the account of the FTA, domestically or internationally. This payment method is used for VAT, excise tax, and other tax obligations.</p>	<p>All payments (Including GIBAN) are made against a reference number generated from EmaraTax. The exact amount has to be paid else the financial institution will not accept the payment request. Hence, the concept of an overpayment will no longer exist in the EmaraTax platform. If the taxpayer wishes to make an advance payment, they can use the advance payment feature described below (Sr. No. 7).</p> <p>If the payment is not made successfully/canceled at the financial institution and the payment is not received by the FTA, then the reference number remains valid. Payment can be made again using the same reference number. As soon as the payment is received by the FTA, the reference number is automatically voided and the liabilities against it are settled.</p>
7	Advance Payment	<p>VAT payment will be adjusted against the below:</p> <ol style="list-style-type: none"> 1) VAT liability cleared first 2) Administrative penalty cleared first 3) The oldest liability cleared first 	<p>Advance payment will be adjusted against the below:</p> <ol style="list-style-type: none"> 1) Future VAT return 2) Existing VAT liabilities if any. This relates to both the VAT liability or VAT administrative penalty <p><i>Note: In case of advance payment, the money will be held on account till the next return is filed. Once the return is settled, any remaining amount from the advance payment will be automatically allocated to settle any other liabilities based on seniority (oldest liability first). If there are no other outstanding liabilities, the amount will be carried over in the subsequent tax period.</i></p>
8	Transaction Details	<p>Available through "VAT Transaction History". Can be exported to an Excel file.</p>	<p>A new drop-down feature has been added. This will enable taxpayers to view each transaction and any penalties associated with it.</p>
9	VAT Refund	<p>A taxpayer needs to create a refund request and fill in the amount they wish to get refunded. Each tax period refund has to be applied for separately.</p>	<p>EmaraTax has enhanced the refund process which makes it more efficient to request the VAT refund amount. The taxpayer can now submit one consolidated refund request for all eligible credit balances for each tax type for multiple tax periods. All evidence supporting the refund request can also be submitted online together with the claim.</p>
10	Compare VAT Returns	<p>Not Applicable</p>	<p>The taxpayer will be able to view multiple versions of the submitted VAT return prior to the due date, i.e., the 28th of the month. The taxpayer will be able to compare the figures submitted between different versions of the same VAT return on the portal.</p>

			<i>Note: The FTA has not yet specified the number of versions that can be submitted.</i>
11	Import of Goods (Box 6 of the VAT Return)	The current tax period's import of goods details can be downloaded by the taxpayer. Once the period ends, the taxpayer would not have access to the same information anymore.	The feature to view and download import details will be available for the prior tax periods.
12	Mobile Application	Not Applicable	A mobile application is expected to be launched in the future for EmaraTax
13	Re-activation of old TRN	Once a taxpayer de-registers for VAT, the old TRN is forfeited. A new TRN must be applied if the taxpayer decides to re-register.	The reactivation of the old TRN will be allowed only if the reason for the previous de-registration were any of the below: <ul style="list-style-type: none"> 1) Business making taxable supplies and imports, but below the voluntary threshold. 2) Business making taxable supplies and imports, above the voluntary threshold, but below the mandatory threshold.
14	Register a Taxable Person bearing TIN (Convert to TRN)	The FTA will issue a TIN to an unregistered entity directly added to a tax group. In case the entity is removed from the tax group in the future and intends to register for VAT separately, a TRN has to be applied for.	When an entity with existing TIN is removed from the tax group in the future, EmaraTax will automatically issue a TRN and a VAT registration certificate to the entity.