



إمارات تاكس
EMARATAX

Register VAT Clearing Company (TINCO) - User Manual

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Document Control Information

Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	01-Oct-22	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: <ul style="list-style-type: none"> 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.



Navigating through Emaratax

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
	This is used to enable the Text to Speech feature of the portal
English عربي	This is used to toggle between the English and Arabic versions of the portal
	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
 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	
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
	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

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Document Control Information	2
Annexure 2	
Navigating through Emaratax.....	3
Introduction	5
Login to Emaratax	6
Taxable Person Tile	7
VAT Clearing Company – TINCO Tile	8
Guidelines and Instructions	9
Details of Applicant Section	12
Communication Details	15
Review and Declaration	17
Post Application Submission	20
Correspondences	21
Download Financial Guarantee Letter	22
Submit Financial Guarantee	24
Application Submission of Bank Guarantee	26
Correspondences	29



Introduction




This manual is prepared to help the applicant who can be a VAT Registrant or an active member of a VAT Tax Group to navigate through the Federal Tax Authority Emaratax portal to submit their VAT Clearing Company (TINCO) registration application. A TINCO registration allows the VAT Clearing Company (TINCO) to facilitate the imports of VAT goods for non-registered importers under suspension arrangements and direct imports.

On “pre-approval” of the submitted registration application by the FTA, the applicant needs to procure a Financial Guarantee for the amount requested by the FTA from a bank or a financial institution, upload a scanned copy of the Financial Guarantee and submit the application to FTA. The applicant needs to schedule an appointment with FTA by sending a mail to the email address Freight.Forwarders@tax.gov.ae; and visit FTA office in person to submit the original Financial Guarantee document and 2 original copies each of the signed Tax Services Agreement and the Addendum. After reviewing the documents, FTA will approve the registration application and the TINCO will be listed in the published list of VAT Clearing Companies in the FTA website.



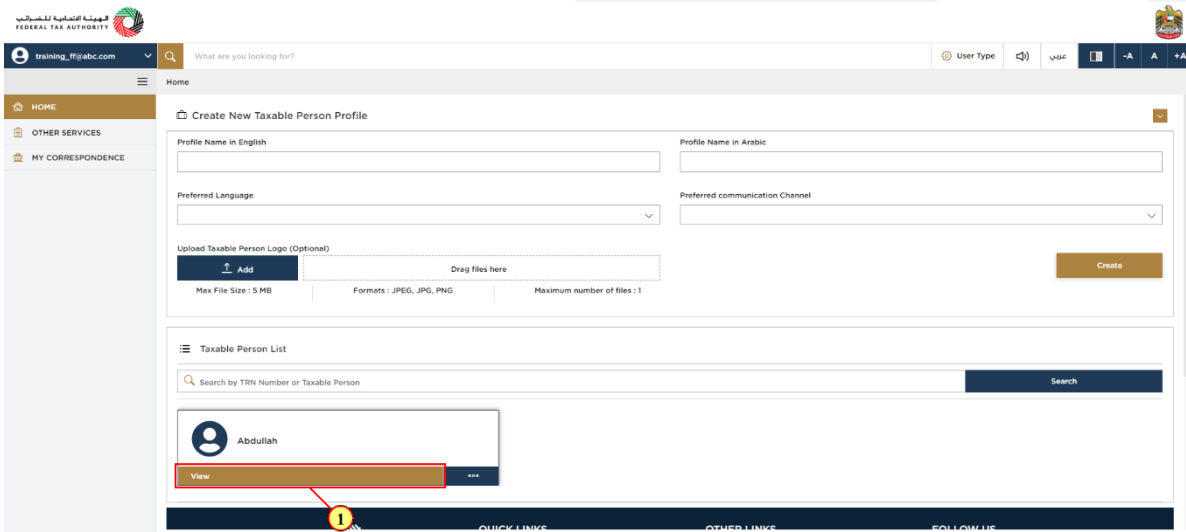
Login to EmaraTax



- 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 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.



Taxable Person Tile



Step	Action
(1)	<ul style="list-style-type: none"> Once you login to your EmaraTax Profile, you will be able to see all the Taxable Person profiles under your user account. Select the Taxable Person for which you wish to register the VAT Clearing Company – TINCO. Click 'View' on the Taxable Person tile to get inside the selected Taxable Person.




VAT Clearing Company – TINCO Tile

Step	Action
(1)	"If you are an active VAT TRN holder or a member of VAT Group, a new tile will appear in your dashboard which will allow to register as a VAT Clearing Company – TINCO " Go to the VAT Clearing Company – TINCO tile and Click 'Register' to initiate the registration application.



Guidelines and Instructions

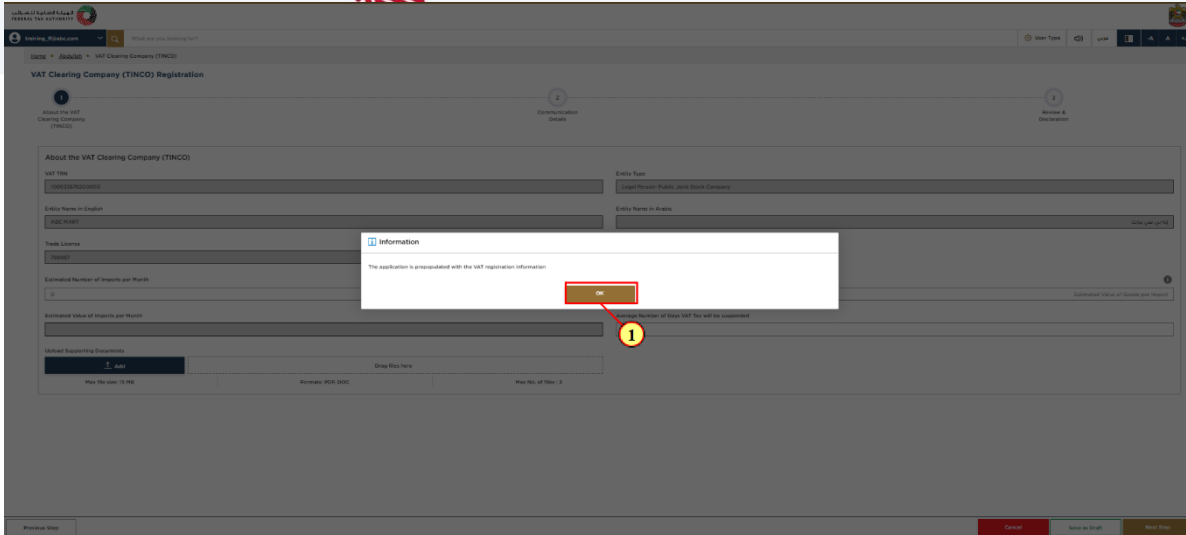
 Before initiating the service, a detailed instructions page will appear highlighting the detailed criteria and prerequisite for the service. The 'guidelines and instructions' page is designed to help you understand certain important requirements related to VAT Clearing Company – TINCO in the UAE. It also provides guidance on what information you should have in hand when you are completing the VAT Clearing Company – TINCO registration application.

Step	Action
(1)	You are requested to read through the terms and conditions carefully. Once satisfied, you are requested to click checkbox to agree the terms and conditions.



The screenshot shows a web application interface for registering a VAT Clearing Company (TNCO). The page title is 'Registration VAT Clearing Company (TNCO)'. It features a navigation bar with 'Home', 'Registration', and 'VAT Clearing Company (TNCO)'. The main content area is divided into several sections: 'No. of form sections: 4 sections', 'Expected time to complete this application: 45 minutes', and 'Expected fees for this service: Free of charge'. The 'Required Templates' section lists a 'Tax Services Agreement' and a 'Tax Services Agreement - Addendum'. The 'Required Documents' section lists a 'Copy of Trade license', a 'Copy of filled in Tax services agreement with your signatories', a 'Copy of filled in Tax services agreement addendum with your signatories', a 'Copy of the financial guarantee issued by your bank or a valid financial institution', and a 'Proof of payment for the financial guarantee'. The 'Service Details' section includes 'About the service', 'Eligibility Criteria', 'Service steps', and 'FAQs'. At the bottom, there is a 'Back' button and a 'Start' button, which is highlighted with a red circle and the number '1'.

Step	Action
(1)	Click 'Start' to initiate the service.



Step	Action
(1)	<ul style="list-style-type: none"> The application is prepopulated with the VAT Registration information. Click 'OK' to continue.



Details of Applicant Section

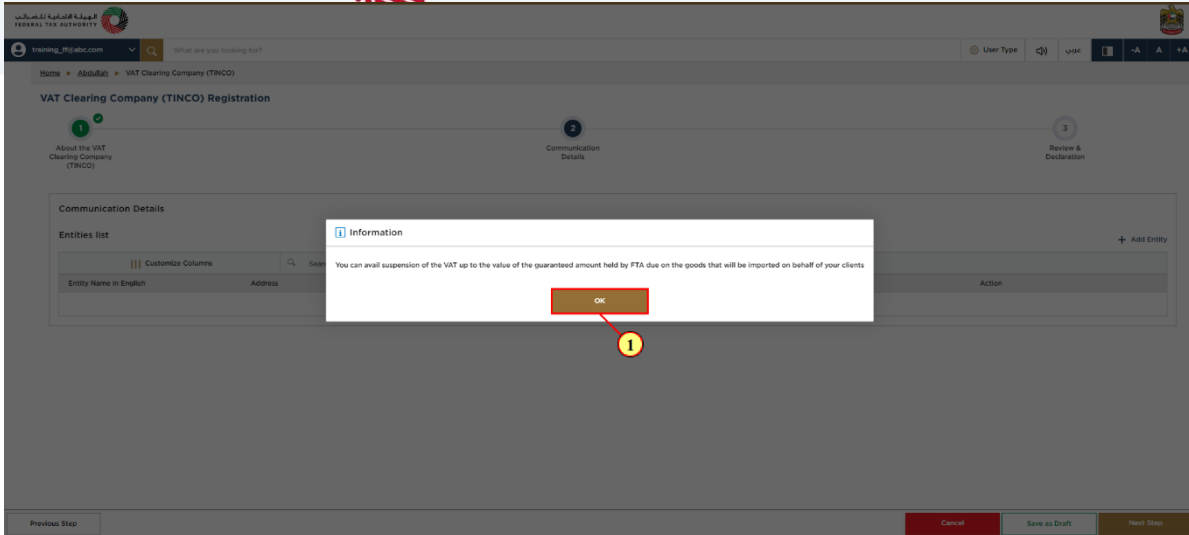
- The application is divided into a number of short sections which deal with various aspects of the registration process. The progress bar displays the number of sections required to complete the application. The section you are currently in is highlighted in blue. Once you progress to the next section successfully, the previous section will be highlighted in green.
- In order to move from one section to the next, all mandatory fields of the current section must be completed. Any field that is not marked as 'Optional' is mandatory and must be filled out in order to move to the next section.
- Ensure that data you enter in the application is identical to the relevant supporting documents in order to avoid rejection or resubmission of your application.

Step	Action
(1)	<ul style="list-style-type: none"> Provide the data related to number of Imports, Estimated value and VAT suspension. Provide the supporting documents like Copy of Trade License, copy of filled in Tax Services Agreement and Addendum with your signature.



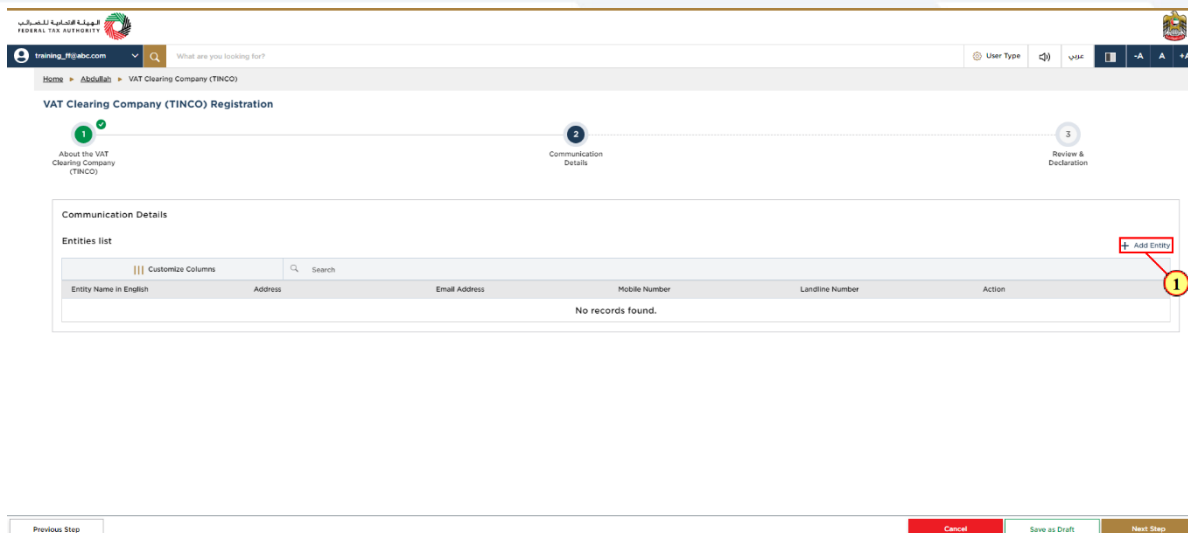
Step	Action
(1)	Click on the 'Save as Draft' button to save your application and return to continue working on your application later.

Step	Action
(1)	After completing all the mandatory fields, click 'Next Step' to save and proceed to the 'Communication Details' section.

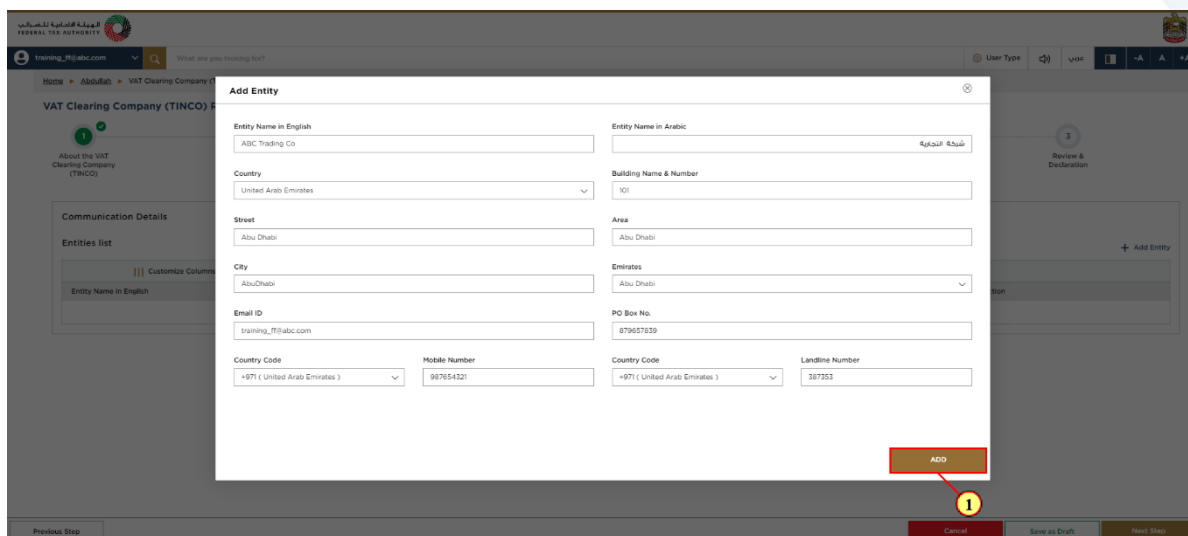


Step	Action
(1)	<ul style="list-style-type: none"> You can avail suspension of the VAT up to the value of the guaranteed amount held by FTA due on the goods that will be imported on behalf of non-registered importers. Click 'OK' to continue.

Communication Details



Step	Action
(1)	Enter the communication details of your branches if any. Your company name and communication details will be displayed in the published list of VAT clearing companies in the FTA tax.gov.ae website after your application is approved by FTA.



Step	Action
(1)	Fill the Communication details and click 'Add'.



Step	Action
(1)	The 'Action' option can be used to modify or delete the communication details you have provided if needed.

Step	Action
(1)	After completing all the mandatory fields, click 'Next Step' to save and proceed to the 'Review and Declaration' section.



training_ff@abc.com What are you looking for?

Home > أبجد > VAT Clearing Company (TINCO)

VAT Clearing Company (TINCO) Registration

Entity Name in English	Address	Email Address	Mobile Number	Landline Number	Edit
ABC Trading Co	101	training_ff@abc.com	987654321	38753897	

Authorized Signatory & Declaration

Authorized Signatory list

Name in English	Name in Arabic	Email ID
No data		

Declaration

First Name in English: Training Last Name in English: FF

First Name in Arabic: ترتيب Last Name in Arabic: ترتيب

Country Code: +971 (United Arab Emirates) Phone Number: 987654321 Email ID: training_ff@abc.com

Date of Submission: 22/07/2022

I declare that all information provided is true , accurate and complete to the best of my knowledge and belief

Previous Step Cancel Save as Draft Submit

Step	Action
(1)	After carefully reviewing all the information entered on the application, mark the checkbox to declare the correctness of the information provided in the application.

training_ff@abc.com What are you looking for?

Home > أبجد > VAT Clearing Company (TINCO)

VAT Clearing Company (TINCO) Registration

Entity Name in English	Address	Email Address	Mobile Number	Landline Number	Edit
ABC Trading Co	101	training_ff@abc.com	987654321	38753897	

Authorized Signatory & Declaration

Authorized Signatory list

Name in English	Name in Arabic	Email ID
No data		

Declaration

First Name in English: Training Last Name in English: FF

First Name in Arabic: ترتيب Last Name in Arabic: ترتيب

Country Code: +971 (United Arab Emirates) Phone Number: 987654321 Email ID: training_ff@abc.com

Date of Submission: 22/07/2022

I declare that all information provided is true , accurate and complete to the best of my knowledge and belief

Previous Step Cancel Save as Draft Submit

	Ensure that you have uploaded all the supporting documents required to qualify your application and approved by the FTA.
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training_ff@abc.com What are you looking for? User Type عربي

Home > أبجدية > VAT Clearing Company (TINCO)

VAT Clearing Company (TINCO) Registration

Entity Name in English	Address	Email Address	Mobile Number	Landline Number	Edit
ABC Trading Co	101	training_ff@abc.com	987654321	387553897	

Authorized Signatory & Declaration

Authorized Signatory list

Name in English	Name in Arabic	Email ID
No data		

Declaration

First Name in English: training

Last Name in English: FF

First Name in Arabic: ترتيب

Last Name in Arabic: ليا ليا

Country Code: +971 (United Arab Emirates)

Phone Number: 987654321

Email ID: training_ff@abc.com

Date of Submission: 22/07/2022

I declare that all information provided is true , accurate and complete to the best of my knowledge and belief

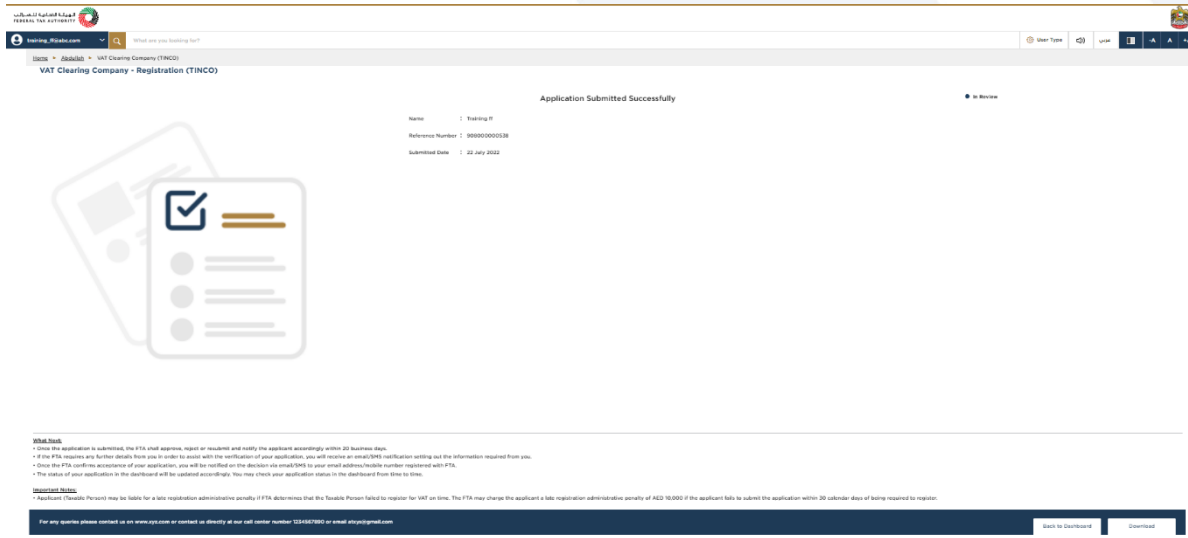
Previous Step Cancel Save as Draft **Submit**

1

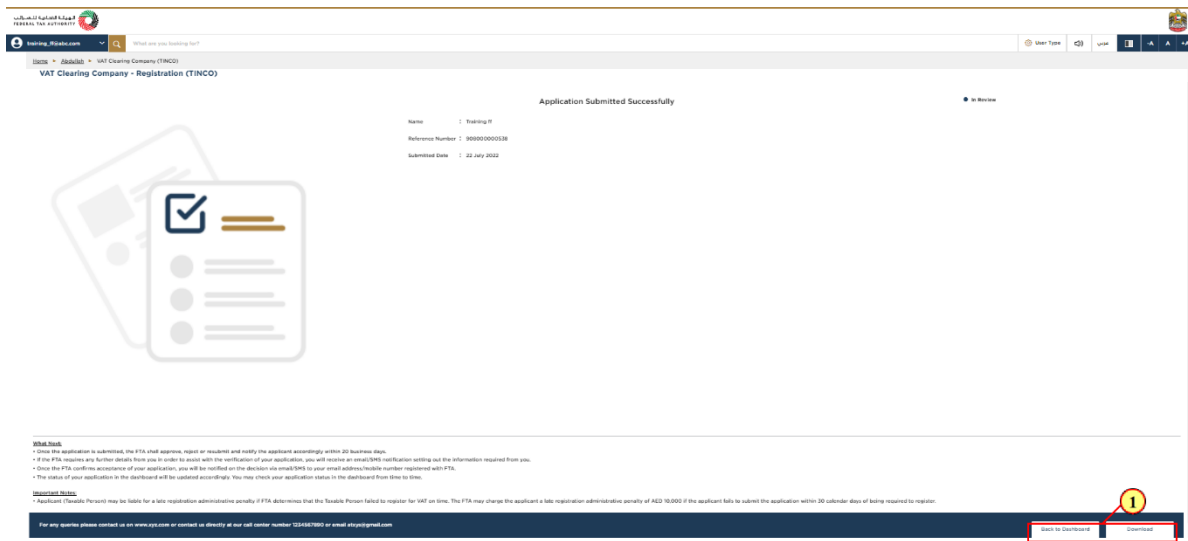
Step	Action
(1)	Click 'Submit' to complete the VAT Clearing Company – TINCO registration application.



Post Application Submission



- After your application is submitted successfully, a Reference Number is generated for your submitted application. Note this reference number for future purposes.
- You can check the status of your application from your Emaratax account by quoting the Application reference number".
- Once FTA has completed the review of your application and if satisfactory, FTA will “pre-approve” your application. The status of your application will be changed “Pre-approved” and you will receive a notification from FTA to submit a a Financial Guarantee for your VAT Clearing Company – TINCO application.
- If FTA is not satisfied with the application, your application may get rejected or you may be required to provide additional supporting information. The status of your application will be changed to “Rejected” or “Awaiting Information” and you will receive a notification from FTA.
- Read the “What Next” and “Important Notes”.



Step	Action
(1)	<ul style="list-style-type: none"> Click 'Download' to download a pdf copy of the acknowledgement screen. Click 'Back to Dashboard' to navigate back to the Taxable Person dashboard.



Correspondences



Taxpayer receives the following correspondences:

- Application submission acknowledgment.
- Additional information notification (only if FTA requires more information to assist with their review of your application).
- Application approval or rejection notification.



Download Financial Guarantee Letter

The screenshot shows the 'Registration Overview' page in the Emaratax portal. The left sidebar contains a menu with 'MY CORRESPONDENCE' highlighted in red and a circled '1'. The main content area displays various registration details for 'Value Added Tax', 'Tax Group', 'VAT Clearing Company - TINCO', 'Excise Clearing Company - TINCE', 'Excise Tax', and 'Warehouse Keeper'. At the bottom, there are 'My Reports' for Application Status, Return Filing Status, and Payment Status, all showing 'No data'.

Step	Action
(1)	Login to your Emaratax account and click "My Correspondence" inside your Taxable Person account to download the financial guarantee letter.

The screenshot shows the 'Correspondences' page in the Emaratax portal. The 'MY CORRESPONDENCE' menu item is highlighted in the sidebar. The main content area displays a table of correspondence records. The 'Download' button for the 'Request for Financial Guarantee' record is highlighted with a red box and a circled '1'. The table has columns for Date Received, Correspondence Type, Description, and Action.

Step	Action
(1)	Click actions to download the Financial Guarantee letter.



The screenshot displays the 'MY CORRESPONDENCE' section of the Federal Tax Authority's website. It features a table with the following columns: Date Received, Correspondence Type, Description, and Action. The table contains five entries:

Date Received	Correspondence Type	Description	Action
01/08/2022	Approval Letter - TINCE Amend Guarantee	Approval Letter - TINCE Amend Guarantee On 01.08.2022	Download
28/07/2022	Approval Letter - TINCO Amend Guarantee	Approval Letter - TINCO Amend Guarantee On 28.07.2022	Mark as read
27/07/2022	TINCE Registration Application Submissio	TINCE Registration Application Submissio On 27.07.2022	
27/07/2022	Request for Financial Guarantee	Request for Financial Guarantee On 27.07.2022	...
27/07/2022	Approval Letter - TINCE	Approval Letter - TINCE On 27.07.2022	...

Below the table, there are navigation controls showing '1' of 1 page, 'Go', and 'showing 5 of 29 records per page'. At the bottom of the page, there is a footer with 'QUICK LINKS' (tax.gov.ae, Help Center, Glossary, Sitemap), 'OTHER LINKS' (What's New, FAQs, Contact Us, Complaints and Inquiries), and 'FOLLOW US' (social media icons, Contact Us, 600 599 994).



- The “Financial Guarantee letter” contains the details of the guarantee amount requested by FTA. You can show this letter to the financial institution or bank from where you plan to procure your Financial Guarantee.
- Ensure that the Financial Guarantee procured from your financial institution or bank:
 - Is in favour of Federal Tax Authority.
 - Must be valid for 12 months and auto renewable.
 - Should state that it is for the purpose of clearing VAT on behalf of non-registered importers.



Submit Financial Guarantee

The screenshot shows the Emaratax portal dashboard. On the left is a navigation menu with options like HOME, ABDULLAH, VAT, EXCISE TAX, PAYMENTS, MY CORRESPONDENCE, USER AUTHORIZATION, and OTHER SERVICES. The main area displays 'Required Actions' with a table of due dates, 'Most Used Services' including VAT Clearing Company - Registration (TINCO) and Value Added Tax Registration, and an 'Overview' section with tiles for Value Added Tax, Excise Tax, Warehouse Keeper, Tax Group, and VAT Clearing Company - TINCO. The 'Submit Financial Guarantee' button in the TINCO tile is highlighted with a red box and a circled '1'.

Step	Action
(1)	Login to your Emaratax account and navigate to your VAT Clearing Company – TINCO tile. Click 'Submit Financial Guarantee'

The screenshot shows the 'VAT Clearing Company (TINCO) Registration' process. It includes a progress bar with four steps: 1. About the VAT Clearing Company (TINCO), 2. Communication Details, 3. Review & Declaration, and 4. Financial Guarantee. An 'Information' dialog box is displayed in the center, stating 'The application is prepopulated with the VAT registration information' and has an 'OK' button highlighted with a red box and a circled '1'. Below the dialog, the registration form is visible with fields for VAT TRN, Entity Name in English, Entity Name in Arabic, and Trade License.

Step	Action
(1)	<ul style="list-style-type: none"> The application is prepopulated with the VAT Registration information. Click 'OK' to continue.



Guarantee Reference Number	Type of Guarantee	Guarantee Amount	Bank used by the Business	View Guarantee Document	Status	Action
763493434	Financial Guarantee	2,500,000.00	Commercial Bank of Dubai	View	Waiting Approval	***
TOTAL ADDED		2,500,000.00				
TOTAL REMAINING		0.00				

Final Guarantee amount: AED 2,500,000.00

Step	Action
(1)	<ul style="list-style-type: none"> You can view the Guarantee Amount required for your VAT Clearing Company – TINCO in calculated Guarantee Amount. Click 'Add Guarantee Amount' to add your Financial Guarantee details.

Step	Action
(1)	<ul style="list-style-type: none"> Enter the Financial Guarantee details. The guarantee amount should be equal to or greater than the amount requested by FTA. Upload a scanned copy of the Financial Guarantee and a copy of the “official letter of undertaking” signed by the authorized signatory specifying the person who will deliver the original Financial Guarantee to the FTA. Click “Save”.



Application Submission of Bank Guarantee

Home > Dashboard > VAT Clearing Company (FINCO) Registration

1 About the VAT Clearing Company (FINCO) 2 Communication Details 3 Review & Declaration 4 Financial Guarantee

Officer Notes

Financial Guarantee

Contracted VAT Value (AED) 1,500,000.00 Calculated Guarantee Amount (AED) 2,500,000.00

Guarantee Amount Received by FTA (AED) 2,500,000.00 Available Balance (AED) 2,500,000.00

Guarantee Amounts

Guarantee Reference Number	Type of Guarantee	Guarantee Amount	Bank used by the Business	View Guarantee Document	Status	Action
75248434	Financial Guarantee	2,500,000.00	Commercial Bank of Dubai	📄	● Pending Approval	***
TOTAL ADDED		2,500,000.00				
TOTAL REMAINING		0.00				

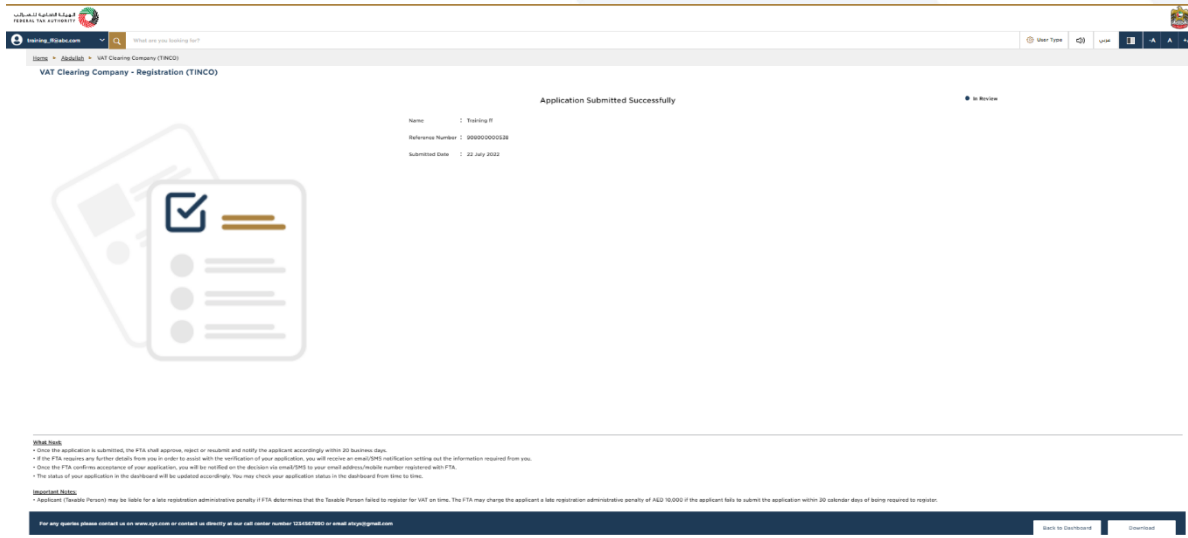
Final Guarantee amount: AED: 2,500,000.00

Previous Step **1** Cancel Save as Draft Submit

Step	Action
(1)	<ul style="list-style-type: none"> Verify if the required Guarantee Amount has been uploaded. Click 'Submit' to submit the application for FTA review.



Post Application Submission



- Your application is resubmitted successfully, a Reference Number is displayed for your application. Note this reference number for future purposes.
- The status of your request on the Dashboard will change to “In Review” and you will receive an email from us to confirm receipt of your application.
- You can check the status of your application from your EmaraTax account by quoting the Application Reference Number".
- You are required to submit the original copy of the financial guarantee issued by your bank or financial institution to FTA in order to process your application further.

Scheduling an appointment with FTA representative:

- You can schedule an appointment with FTA representative by emailing Freight Forwarders - Freight.Forwarders@tax.gov.ae.
- You need to submit the following documents to the FTA representative
 - 2 original copies of the filled in Tax Services Agreement and the Addendum
 - Original Financial Guarantee and “official letter of undertaking” signed by the authorized signatory for the verification of the person visiting on your behalf.
- Read the “What Next” and “Important Notes”.



Correspondences



Taxpayer receives the following correspondences:

- Application submission acknowledgment.
- Additional information notification (only if FTA requires more information to assist with their review of your application).
- Application approval or rejection notification.



Step	Action
(1)	Once the bank Guarantee is submitted, The status of application will be changed to 'In review'.

	<p>Following approval of the registration application by FTA, you will receive TINCO registration number via email. The status of your registration will be “active”.</p> <p>Your company name and communication details will be displayed in the published list of VAT clearing companies in the FTA tax.gov.ae website.</p>
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Thank you