GSPU AUDITING

Taxation Residency Certificate (TRC) User Guide | Registration and Certificates Request

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الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

Taxation Residency Certificate (TRC)

User Guide | Registration and Certificates Request

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1. Brief overview of this user guide

This guide is prepared to help you navigate through the Federal Tax Authority (FTA) Taxation Residency Certificate website and successfully complete your registration form as well as to avoid double taxation and combat tax evasion in cooperation with the concerned entities inside and outside the state. It is designed to help you

- **Create a Tax Certificate account** with the FTA;
- **Understand the icons and symbols** you might see as you complete the registration form.
- Generate two types of certificate namely :-
  - **Tax Residency Certificate**
  - **Certificates of Commercial Activities**

If you need help setting up your Tax Certificate account, or have questions on specific fields in the Tax Certificate registration form, please contact us.

✉ info@tax.gov.ae
✆ 600599994

2. Creating and using your Tax Certificate account

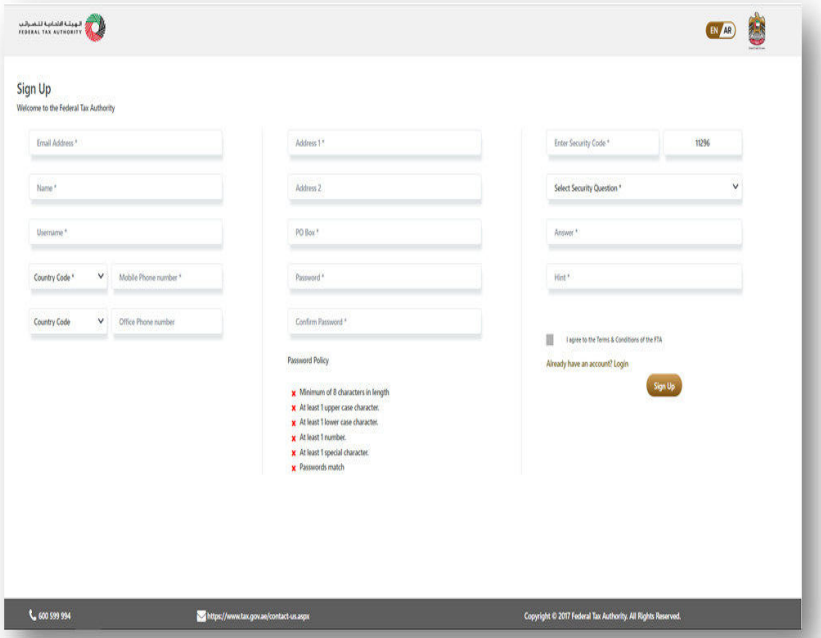
2.1 Create a Tax Certificate account (new users)

2.1.1 Sign up

To create an account, the user should simply click on the Create new account to create a new account with FTA.

The user will be re-directed into the login page by entering https://trc.tax.gov.ae/TRC_Th/ Link.

User will be navigated to the below screen for creating a new account.



User has to enter the following details for creating a new account,

- Email Address
- Name
- Username
- Country Code
- Address
- PO Box
- Password
- Confirm Password
- Security code
- Security Answer
- Answer Hint

Password and Confirm password should have the following criteria's,

- Password should be minimum of 8 characters
- Password should have at least one uppercase character
- Password should have at least one lowercase character
- Password should have at least one number
- Password should have at least special character

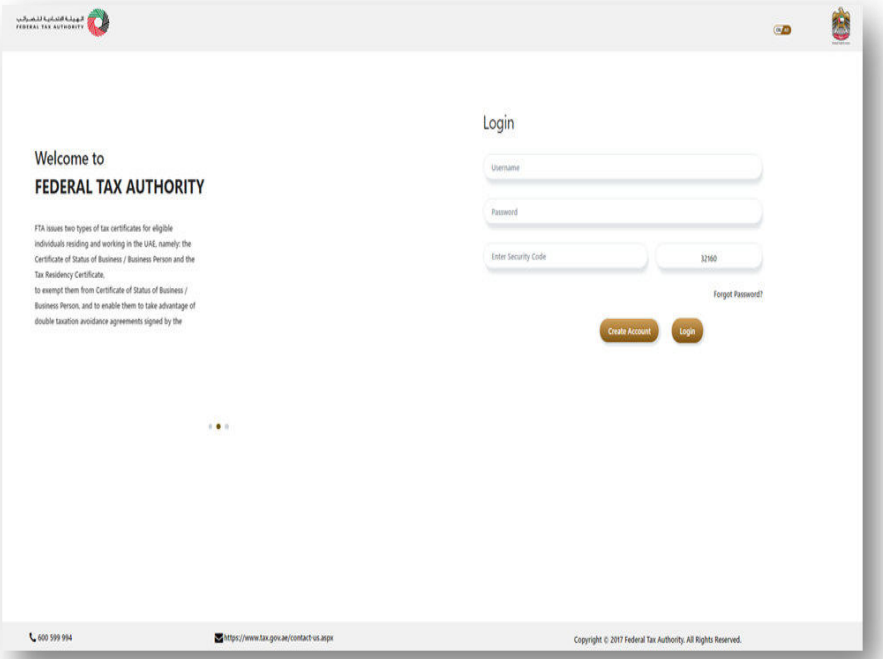
2.1.2 **Login**

- TRC user will be re-directed into the login page entering **https://trc.tax.gov.ae/TRC_Th/** Link. Which require username and password to login.

- If TRC user does not have account. He can register a new one by clicking on “Create account”

- In case TRC user forgot the password, then user can click on “Forgot Password” to change the password.

- The TRC user can change the password, by clicking on “Forgot Password” to change the password.



2.1.3 **User Main Page Dashboard**

- When successfully login, FTA user can see the previously submitted request.
- The user will be displayed with the following status for the submitted request,
    - **Draft** (means the form has not been completed or submitted by the Applicant)
    - **Draft – Awaiting Payment** (the user initiates payment but it did not go through. If it stayed for more than 30 minutes, please contact FTA to support)
    - **Pending** (Submitted and waiting for approval. To be processed within 3 Days)
    - **Returned** (Request has been returned, requesting for more information)
    - **Payment pending** (Request has been approved and User has to pay the balance fee to download the certificate)
    - **Payment Pending – Transaction Pending** (the user initiates payment but it did not go through. If it stayed for more than 30 minutes, please contact FTA to support)
    - **Issued** (the process is completed and the certificate has been issued)
    - **Rejected** (Request has been rejected by FTA)

- User can create a new Tax Certificate request
- User can Review payment history

3. Tax Residency Certificate

3.1 Background

Public and private companies, investment firms, air transport firms and other companies operating in the UAE, as well as other types of UAE residents, may benefit from Avoidance of Double Taxation Agreements ("DTA").
An updated list of DTAs can be found on the Ministry of Finance's website at **https://www.mof.gov.ae/en/strategicpartnerships/doubletaxtionagreements/pages/doubletaxtion.aspx**

In order to benefit from a DTA, a person generally requires to provide a TRC to prove that the person is resident in another country and subject to tax in that country. The TRC is a certificate issued for eligible government entities, companies and individuals to take advantage of agreements of double taxation avoidance on income to which the UAE is a signatory.

3.2 Eligibility Criteria

Natural persons

The applicant must have been a resident of the UAE for at least 180 days. Also an annual lease agreement officially documented by the competent authorities, such as EJARI in Dubai, municipalities in other Emirates and free zone authorities must be attached to the application.

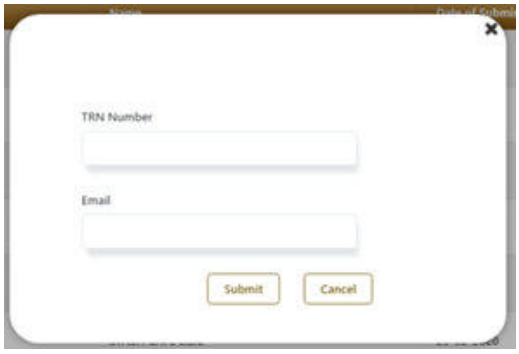
Legal persons

In order to be eligible to apply for a TRC, the legal person must have been established for a period of at least one year. Financial accounts must be audited or prepared by an accredited audit firm and attached with other required documents to the application. The report must be certified and stamped by the audit firm. The audited financial report to be attached to the application must cover the year for which the certificate is requested. If the certificate is requested for the present year, the audit report must be covering the past year.

* **Note:** Offshore companies are not allowed to apply for the service because they are not listed in the Double Taxation Avoidance agreements.

3.3 Applying for TRC

- When User click on “Create Tax Residency Certificate” from the dashboard, a pop-up will be displayed. User will be asked whether they are already registered Tax Payer with “Yes” or “No” option.(1)
- If User is not a registered Taxpayer in eServices then, they can click on “No” to proceed with the request.
- If User clicks on “Yes” then, they should enter the TRN Number and Email registered in eServices for eServices account verification.
- If the User is registered as Tax Group, and one of the members wants to apply for Tax Certificate, the User should enter the Member’s TRN/TIN and email address.
- If the entered details are matching with eServices then User will be navigated to request page for applying the certificate.
- If the entered details are not matching with eServices then User will be navigated to request page for applying the certificate and will be considered as **non-registered**.



(1) Certificate fees will be changed based on Cabinet Decision No. 65 of 2020 On Fees for the Services Provided by the Federal Tax Authority

3.3.1 Applying for Natural Person

- In order to apply for the TRC for Natural Person, the User should select “Natural Person” under “Certificate is for”
- The Applicant will be asked to select the Country which the Certificate is applied for from the drop-down list.
- Select the Start Date of required Financial Year which will be reflected in the Certificate (e.g. if the applicant selects 01-01-2018, the certificate will be valid from 01-01-2018 to 31-12-2018)
- The following documents are required for individual TRC applications:
  - Passport Copy
  - UAE Residence Visa Copy
  - Emirates ID Copy
  - A certified copy of (residential) lease agreement or Tenancy Contract Copy (an annual lease agreement officially documented by the competent authorities, such as EJARI in Dubai, municipalities in other Emirates and free zone authorities)
  - Source of income (e.g. Salary Certificate, Trade License etc)
  - Validated bank statements for 6 months from a local UAE Bank.
  - A report from the General Directorate of Residency and Foreigners Affairs or Federal Authority for Identity and Citizenship (ICA) specifying the number of days the resident has stayed in the UAE (The applicant must have been a resident of the UAE for at least 180 days).
  - Tax forms (if any) from the country in which the certificate is to be submitted. If the Tax form requires FTA Signature and Stamp, the user is requested to send the original form to FTA via courier with return service. The applicant should fill and sign the fields related to his details and information for FTA to attest the form.

- Please fill all required fields and click “Submit” button to submit the request or “Save as draft” if you need to edit later
- User can click on the Terms & Condition link to read the details.
- When the user clicks on “Submit”, Screen will show the details of the request. Please verify the details as the details will not be editable after completing the approval process.
- All fields marked with a red star (*) are mandatory in order to complete the request.
- Please click on the attachment icon (📎) to attach the required documents. (1)

*__Note__: for some countries, only UAE National are eligible to apply for TRC. Therefore, the user might get an ineligibility message when the country and nationality are selected.

(1) When you move cursor into the attachment sign, the required document in this field will be shown

3.3.2 Applying for Legal Person

- In order to apply for the TRC for Legal Person, the User should select “Legal Person” under “Certificate is for”
- The Applicant will be asked to select the Country which the Certificate is applied for from the drop-down list.
- Select the Start Date of required Financial Year which will be reflected in the Certificate (e.g. if the applicant selects 01-01-2018, the certificate will be issued valid from 01-01-2018 to 31-12-2018)
- The following documents are required for individual TRC applications:
  - A copy of the trade license and directors/shareholders' attachment.
  - Establishment contract certified by official authorities (if it is not a Sole Company).
  - A copy of the legal person’s owners/partners/directors' passports
  - A copy of the legal person’s owners/partners/directors' Emirates IDs
  - A copy of the legal person’s owners/partners/directors' permits of residence
  - A certified copy of the audited financial accounts (Financial accounts must be audited or prepared and stamped by an accredited audit firm and must cover the year for which the certificate is requested. If the certificate is requested for the present year, the audit report must be covering the past year).
  - Validated bank statements for 6 months from a local UAE Bank.
  - A certified copy of the lease agreement.
  - Tax forms (if any) from the country in which the certificate is to be submitted. If the Tax form requires FTA Signature and Stamp, the user is requested to send the original form to FTA.

- Please fill all required fields and click “Submit” button to submit the request or “Save as draft” if you need to edit later
- User can click on the Terms & Condition link to read the details
- When the user clicks on “Submit”, Screen will show the details of the request. please verify the details as the details will not be editable after completing the approval process.
- All fields marked with a red star (*) are mandatory in order to complete the request.
- Please click on the attachment icon (📎) to attach the required documents. (1)

(1) When you move cursor into the attachment sign, the required document in this field will be shown

4. Certificates of Commercial Activities (CCA)

4.1 Background

A CCA means as a document issued by the FTA based on a request from a VAT registered person to be used to support the recovery of VAT incurred by the registrant in a different country regardless of whether a double tax avoidance agreement exists or not. [1] The CCA therefore provides confirmation of the applicant's VAT registration and that the person is carrying on a business in the UAE or is government entity.

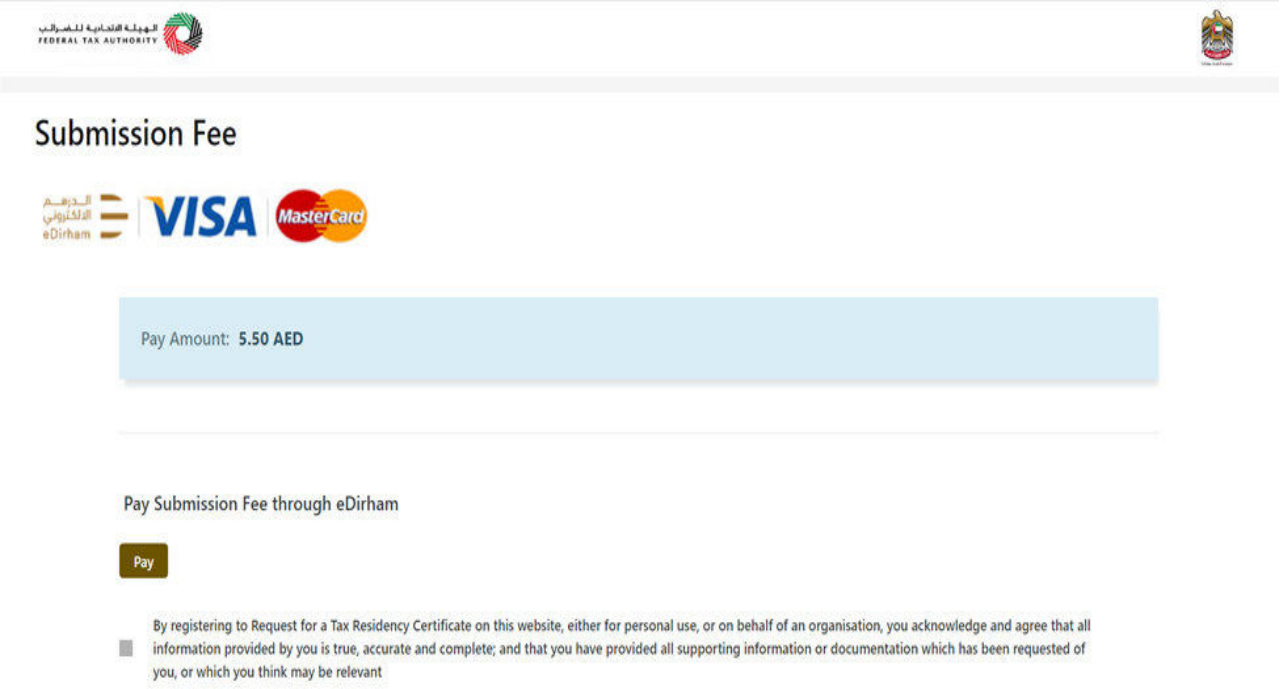
4.2 applying for Certificates of Commercial Activities

- When User click on "Create Commercial Activities Certificate" from the dashboard, a pop-up will be displayed. The applicant must have been registered on VAT and has an active TRN number. The User should enter the TRN Number and Email for eService account verification.
- If the entered details are matching with eServices then User will be navigated to request page for applying the certificate.
- The following documents are required:
  - A copy of the trade license.
  - A copy of the legal person's owners/partners/directors' passports
  - A copy of the legal person's owners/partners/directors' Emirates IDs
  - Requesting letter issued by the company (signed and stamped by the Authorized signatory)
- User can click on the Terms & Condition link to read the details.
- When the user clicks on "Submit", Screen will show the details of the request. please verify the details as the details will not be editable after completing the approval process.
- All fields marked with a red star (*) are mandatory in order to complete the request.
- Please click on the attachment icon (📎) to attach the required documents. [2]

(1) As defined in Article 1 of Cabinet Decision No. 65.
(2) When you move cursor into the attachment sign, the required document in this field will be shown

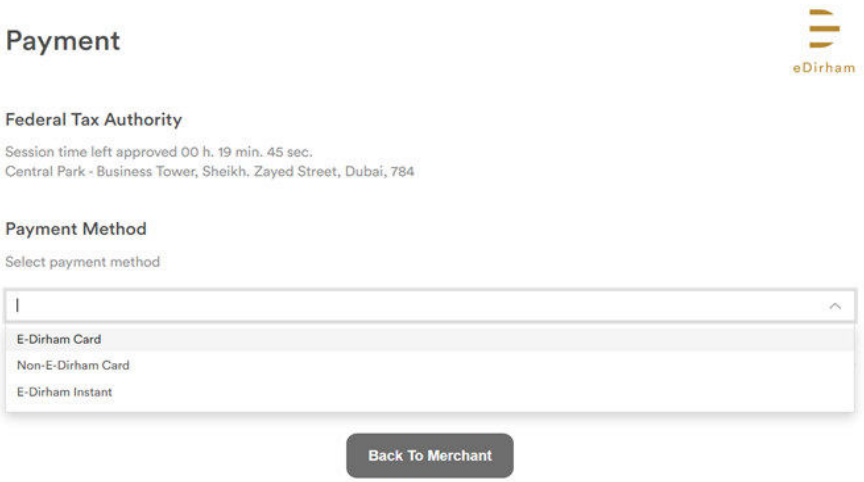
5. Submission Fees

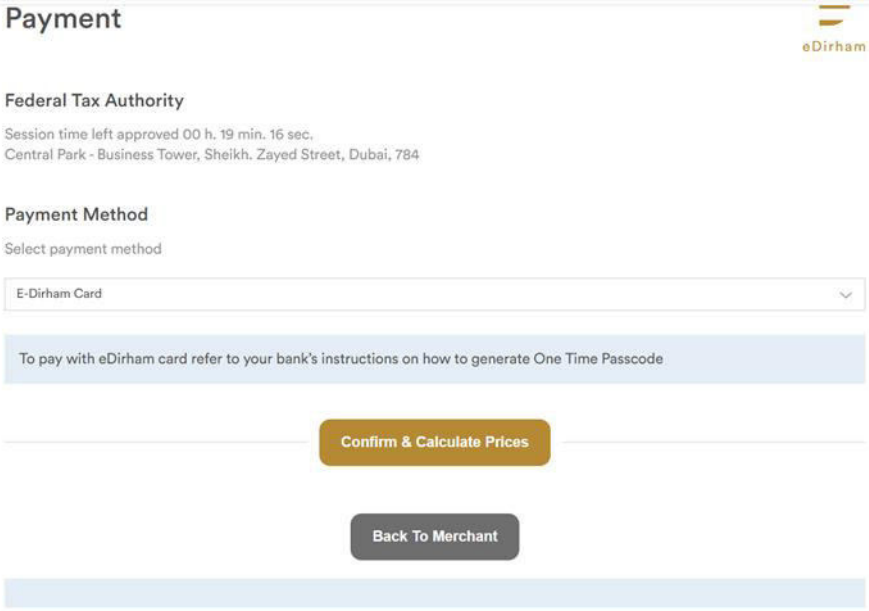
- User will be displayed with the amount that has to be paid for the submission fee.
- User has to select/click on the agreement that clarify about the clearance of the submitted information.
- When User completes filling the form, the user will be navigated into a payment gateway (eDirham) to pay the submission fee.



6. Payment

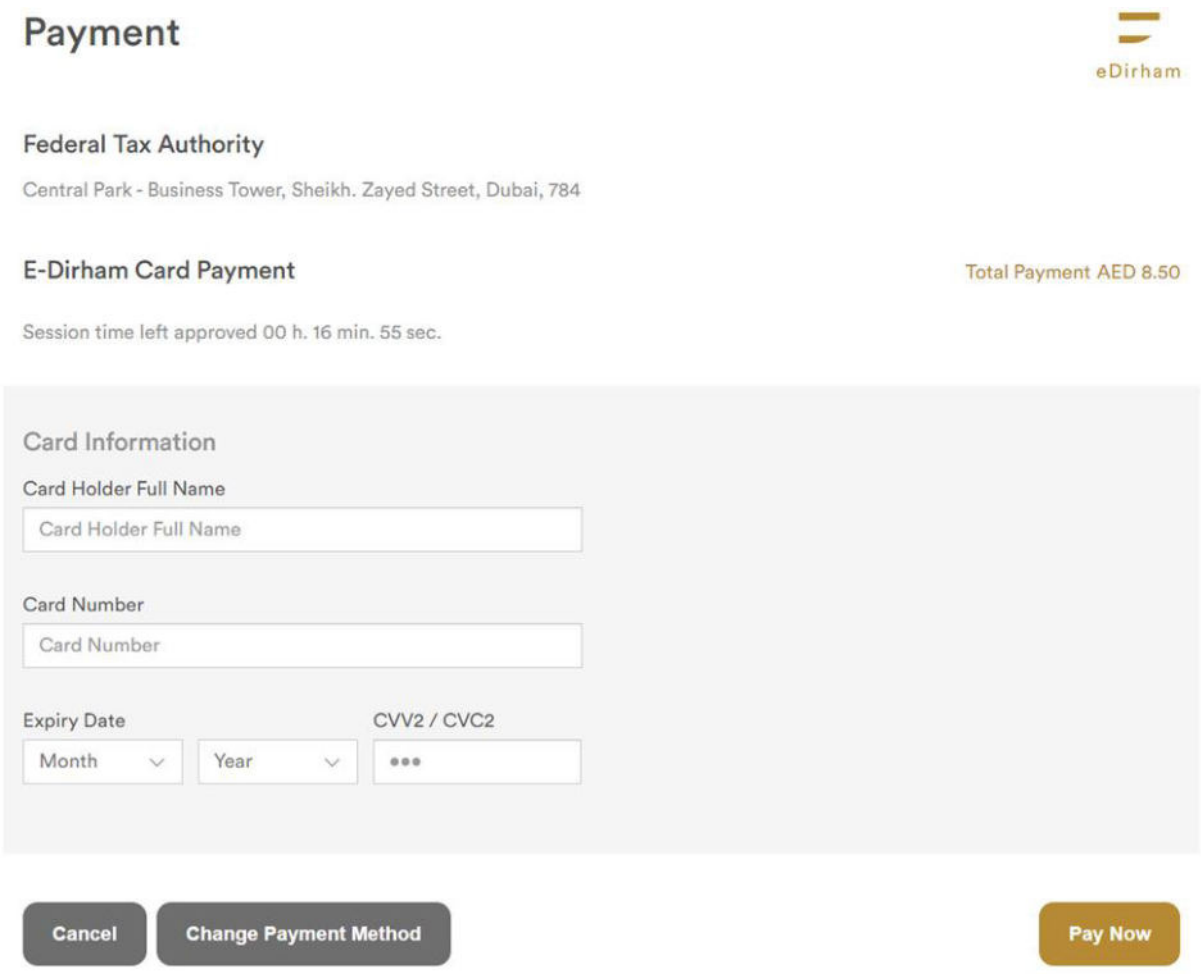
- User Can Choose to pay using either eDirham card or non-eDirham Card
- User has to enter their card details for making payment.





- Once user clicks on “confirm & Calculate Prices, it will show the purchased services details

- User needs to insert the card details and click “pay now” to proceed with the payment
    - Card Holder Name
    - Card Number
    - Expiry date
    - CVV2/CVC2



7. Certificate Download

- Once the status is change to Payment Pending User has to pay the balance amount to download the certificate.
- User will be navigated to eDirham payment gateway to pay the balance fee amount.

- Once the User has paid the certificate amount successful, then a download icon will be displayed for the particular request, in which User can click and download the certificate.
- After the successful payment use will be receiving the certificate to their registered email-id.
- User click and download the certificate to their local machines.
- Downloaded certificate will be password protected file and user should enter their password to open and view the certificate.
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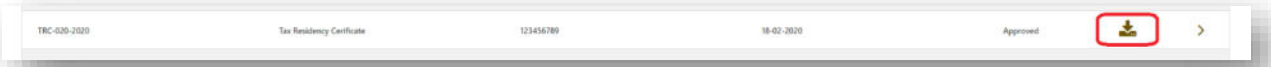
- Password for the downloaded certificate will be the combination of username and their last 4 digit of their mobile number.



8. Logout

- User needs to click on logout to exit the application