

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY



Tax Agent - Getting Started Guide



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1. Overview

You are about to apply for registration as a Tax Agent in the UAE.

You should read the following information before proceeding with the completion of your application for Tax Agent registration. It will help you understand whether or not you are eligible to register as a Tax Agent and, if so, the information you will need to provide in order to complete your application. It also provides you with helpful information about how to use the online application system for Tax Agent registration.

2. Important basics about Tax Agent registration

a. What is a Tax Agent?

A Tax Agent is a person who has registered with the FTA, and who is appointed on another person's behalf to assist and oversee that person's tax affairs with the FTA.

b. What does registration enable a Tax Agent to do?

Completing the Tax Agent registration process is a legal requirement before you will be able to provide tax-related services as a Tax Agent in the UAE. Once registered, a Tax Agent must apply to the FTA to be associated with a registered Tax Agency (usually an accounting, tax or law firm) before he or she will be able to practice.

3. Registration criteria

You must meet **all** of the following conditions before you apply for registration as a Tax Agent:

- 1) You must hold an accredited qualification from a recognised university or institution showing your specialisation and practical experience, e.g.
 - a certified bachelor's or master's degree in tax, accounting or law from a recognised educational institution; or
 - a bachelor's degree in any field plus a tax certification¹ from an internationally recognised tax institution;
- 2) You must have at least three years' relevant recent experience as:

¹ For instance, tax certification could be a qualification certificate (e.g. Chartered Tax Adviser) issued by reputable professional accounting or tax institutions, such as the Chartered Institute of Taxation.



- a tax professional;
 - a qualified lawyer; or
 - an accountant;
- 3) You must have the ability to communicate orally and in writing in both Arabic and English;
 - 4) You must have passed any tests to meet qualification standards as specified by the FTA;
 - 5) You must be able to prove good conduct and that you have never been convicted of a crime or misdemeanour prejudicial to honour or honesty, notwithstanding that you may have been rehabilitated;
 - 6) You must be medically fit to perform your duties as a Tax Agent; and
 - 7) You must hold professional indemnity insurance (where required).

4. Important information about using the online Tax Agent application form

a. Information required to complete the registration application

During the application process you will be asked for various documents. It is recommended that you have the following documents to hand prior to starting your application:

- relevant degrees from educational institutions and/or internationally known tax institutes;
- proof of your tax specialisation and practical tax experience (e.g. employment contract with a professional firm);
- language proficiency documents;
- Police Clearance Certificate/Good Conduct Certificate;
- medical fitness certification/documentation; and
- professional indemnity insurance (if required).

You are required to upload copies of documents in some cases. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

b. How long will the application process take?

The online application form should take approximately 15 - 20 minutes to complete.



c. Save as you go

It is recommended that you save your form as you work through it by clicking the “save and next” button at the bottom of the form. **Your entries will not be saved automatically.**

For data security purposes, the online registration system will automatically **log you out after a period of 10 minutes of inactivity.**

d. Taking care

Please provide as much accurate information as you can. Failure to do so could lead to delays in processing your application and ultimately, could lead to your application being rejected. All sections marked with an asterisk (*) must be completed, otherwise you will not be able to submit the form.

5. What happens next?

Following its submission, you will obtain the result of your application within fifteen business days from the date on which the application form is received by the FTA.

In some cases we may have to contact you where we have questions about your application or if we require additional information. Your application will not progress until you have provided the necessary information and it will be shown as “Pending” on your eServices portal.

In all cases, if we do not believe that you have met the criteria necessary for Tax Agent registration, your application will be rejected.

You are required to pay a fee for registration as a Tax Agent. Once your application is approved, you will receive details about the fee amount and how to pay this.

Once you have settled the registration fee, you will be **provided with a Tax Agent registration certificate which shows your Tax Agent Approval Number (TAAN).**

If you have a question about your application, you can submit a Service Request on the eServices portal.