



CONSULTING

MMJS UAE VAT Alert

Mandatory Requirement to Update Primary Business Activity on Emara Tax Platform

The Federal Tax Authority (FTA) has recently released an important user manual requiring all registered taxpayers to review and update their primary business activity in the Emara Tax Portal under the Main License Details section. This is an immediate compliance obligation for all registered taxpayers aiming to simplify the business activity selection process by reducing the number of fields from 4 to 1, and by making search easier.

What Has Changed?

Prior to this requirement, taxpayers had to select their primary activity by selecting from the below 4 fields:.

Business Activity Details:

Primary Activity	Industry	Main Group	SubGroup	Activity	Sub Activity	Activity Code
------------------	----------	------------	----------	----------	--------------	---------------

With this change, taxpayers now have an option to search for their primary business activity by typing keywords/text. For instance, by typing ‘manufacturing’, multiple options would get displayed, and the taxpayer can select the option that closely matches the primary activity it undertakes.

Kindly provide below the primary business activity conducted by the taxable person. Kindly search and choose the primary acticity that closely matches the activity undertaken by the business. Please keep searching and choosing, if you wish to add secondary activities(optional). A table will appear below classifying your selection. Kindly click “Submit” once done to update the business activities of the taxable person.

Manufacturing

Meat Product Manufacturing

Poultry Product Manufacturing

Date Product Manufacturing

Fruit Juice Powered Manufacturing

Jam Manufacturing

Natural Fruit Juice Manufacturing

Potato Chips Manufacturing

Animal Oil & Fat Manufacturing

Vegetable Gee Manufacturing

Butter Manufacturing

Dairy Products Manufacturing

Ice Cream Manufacturing

Cereal Food Manufacturing

Flour Products “ Prepared Mixes and Doughs” Manufacturing

Gum Manufacturing

Bakery Products Manufacturing

Action Required by Taxpayers

All taxpayers must log into their Emara Tax account and update their primary business activity. Failing to update this would restrict access to their taxable person profile.

Step-by-Step Guide to Update the Details:

1. Log into the Emara Tax platform using your credentials or UAE Pass.
2. Select your Taxable Person from the list.
3. Click View to open the dashboard.
4. A prompt will appear requesting you to select your business activity.
5. **An option of “Remind Me Later” would also appear. However, this option can be chosen only once.** On your next login, you must complete the update.
6. Use the search function in the "Update Business Activity" section to find and select the relevant business activity.
7. Mark it as your Primary Activity, check the confirmation box, and click OK.

Step-by-Step Guide to Update the Details:

1. This update on business activity is mandatory for all VAT registrants for compliance with FTA requirements.
2. The update can only be deferred once using the “Remind Me Later” feature. Before the next login, the taxpayer must update its primary business activity to maintain access.

MMJS Insights:

This requirement reflects the FTA initiative to streamline tax compliance and improve data accuracy by requiring businesses to declare a single primary activity on Emara Tax platform. It promotes better alignment between trade licenses and tax records, enabling more focused compliance oversight.

Businesses should ensure their selected activity accurately represents their core operations. In case businesses are engaged in undertaking multiple activities, they may consider selecting the activity that represents their highest revenue stream or most significant operational focus as their primary business activity. It is pertinent to note that taxpayers can select additional activities as well; however, there can be only one primary activity.

Should you require any support in determining your correct business activity classification or navigating the Emara Tax platform, please feel free to reach out. Our team is here to assist you in ensuring full compliance with the latest FTA requirements.

Get in Touch with Our Team



Surandar Jesrani
Group CEO and Managing Partner



Ankur Jain
Associate Partner, Indirect Tax



Rishabh Tandon
Senior Director, Indirect Tax



Tarun Grover
Senior Manager



Vanita Nagpal
Senior Manager



Divya Mary James
Manager



Mir Mohammed Ali Omar
Manager

— DUBAI —

(Corporate Office)
Level 15, Lake Central Tower - At The Bay
Dubai, UAE

+971 4 276 2233
vat@mmjs.co