



**Certificate Course VAT UAE
ICAI-DUBAI
REGISTRATION FOR VAT
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DUBAI**



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RELEVANT LAW AND REGULATIONS

S.No.	Description	Article-VAT Law (13-24)	Article-VAT Regulation (6 to 18)
1	Duration of Tax Period	71	62, 63
2	Submission of Tax Returns	72	64
3	Payment of Taxes	73	64
4	Correction of Error in Tax Return		
5	Options for implementation of generation of tax return		
	<u>Option no. 1:</u> Manual Upload of Tax Return File onto FTA'S e-tax Portal		
	<u>Option No. 2:</u> Direct upload of vat return file from certified tax Accounting Software onto FTA's e-tax Portal		
6	Penalties related with non compliances of provisions of tax returns		
7	VAT Return Format		

DURATION OF TAX RETURN

LENGTH OR FREQUENCY OF TAX RETURN

STANDARD TAX PERIOD

QUATERLY i.e.
period of three
calendar month

Small or medium
size entities or
Business Houses

NON-STANDARD TAX PERIOD

Other than
QUATERLY. It may
be longer or Shorter

Large entities or
Business Houses

LENGTH OR FREQUENCY OF TAX RETURN

TAX AUTHORITY MAY
ASSIGN NON-
STANDARD TAX
PERIOD FOR THE
PURPOSE OF

Reduce the risk of Tax Evasion.

Enable the Authority to improve the monitoring of compliance or collection of Tax revenues.

Reduce the administrative burden on the Authority or the compliance burden on a Person or class of Persons.

LENGTH OR FREQUENCY OF TAX RETURN

IN CASE INCAPACITATED PERSON

Tax period will end on the day before the person become incapacitated

New Tax Period will commence on the day, when Legal Representative handle the business in place of incapacitated person

SUBMISSION OF TAX RETURN

WHO HAS TO FILE A TAX RETURN

Taxable Person

Taxable Trader

Importer of Goods and Services

A Registrant who may wish to recover recoverable tax incurred before tax registration

Registrant who acquires goods under RCM

DUE DATE TO FILE A TAX RETURN

QUATERLY

Within 28 days
from the end of
the quarter

MONTHLY

Within 28 days
from the end
of the month

Example:- Return for the first quarter of 2018 needs to be filed before 28th of April 2018 and so on. If it is on monthly basis, then return for the month of January of 2018, needs to be filed before 28th February 2018 and so on.

DUE DATE TO FILE A TAX RETURN



If the last date for filing a return falls on a public holiday, the deadline shall be extended to the first business day thereafter.

A Person whose registration has been cancelled must provide a final Tax Return for the last Tax Period for which he was registered.

CONTENT OF TAX RETURN

The name, address and the TRN of the Registrant;

The Tax Period to which the Tax Return relates.

The date of submission.

The value of Taxable Supplies made by the Person in the Tax Period and the Output Tax charged.

The value of Taxable Supplies subject to the zero rate made by the Person in the Tax Period.

CONTENT OF TAX RETURN

The value of Exempt Supplies made by the Person in the Tax Period.

The value of any supplies subject to Clauses (1) and (3) of Article (48) of the Decree-Law.

The value of expenses incurred in respect of which the Person seeks to recover Input Tax and the amount of Recoverable Tax.

The total value of Due Tax and Recoverable Tax for the Tax Period.

The Payable Tax for the Tax Period.

CORRECTION OF ERRORS IN TAX RETURN

Correction of errors made in previous return period can be carried out. The taxable person must disclose this error to the FTA within 30 days of becoming aware of this error and include in the Tax Return to be submitted immediately after noticing and correcting the error.

OPTIONS FOR IMPLEMENTATION OF GENERATION OF TAX RETURN

OPTION 1:- MANUAL
UPLOAD OF TAX
RETURN FILE ONTO
FTA'S e-TAX PORTAL

1-Using the certified tax accounting software, every business representative should be able to generate the encrypted VAT return file.

2-The VAT return file should contain the credentials for authentication of the file.

3-The e-tax portal will have an option to allow taxpayers to upload their encrypted VAT returns for a particular TRN.

4-The data from the uploaded file will lie in the ITAS staging area.

5-The e-tax portal will have a button to 'Auto Fill VAT Return' to auto-populate the fields on the VAT return form from the VAT return file.

6- Once this button is clicked by the business representative, the ITAS will authenticate if the uploaded file has been created by a certified tax accounting software using the credentials mentioned above.

7-If the file is authenticated, the data from the staging area will be automatically filled into the VAT return form.

8-If the file is not authenticated, an appropriate error message will be displayed to the business representative to contact their tax accounting software vendor and ensure that they are using a certified TAS.

9-The ITAS database will have a flag to determine whether the VAT return form has been filled in by means of manual typing or auto-population by using a certified VAT return file.

10-The business representative can then fill in other details required as part of the VAT return form and submit the same on the e-tax portal.

OPTION 2:- DIRECT
UPLOAD OF VAT RETURN
FILE FROM CERTIFIED TAX
ACCOUNTING SOFTWARE
ONTO FTA'S e-TAX PORTAL

1- Using the certified tax accounting software, every business representative should be able to generate the encrypted VAT return file, which should automatically get uploaded in ITAS through the steps mentioned below.

2-The encrypted VAT return file should contain the credentials as defined above for authentication of the file.

3-Once the encrypted VAT return file is generated, TAS will call the ITAS API to upload this file in the ITAS staging area.

4-ITAS will scan the file from the staging area to ensure it is generated using a certified tax accounting software, verify that the format is as per FTA requirements, and has the correct TRN.

5-If the VAT return file is found to be not as per the required format, from a noncertified vendor or having an incorrect TRN, a notification of failure will be sent to the business representative.

6-If the checks specified in above steps are successful, ITAS will attach the file to the respective TRN.

7-Once the business representative logs in to the e-tax portal, the file will be available for the specific TRN.

8-The e-tax portal will have a button to 'Auto Fill VAT Return' to auto-populate the fields on the VAT return form from the VAT return file.

9-Data from the staging area will be automatically filled into the VAT return form.



PENALTIES WITH COMPLIANCES PROVISIONS OF RETURNS RELATED NON OF TAX

<u>S. NO.</u>	<u>PARTICULARS OF VIOLATION</u>	<u>AMOUNT(AED) OF PENALTY</u>
1.	The failure of the Registrant to submit the Tax Return within the timeframe specified in the Tax Law.	1,000 for the first time and 2,000 in case of repetition with in 24 months
2.	he failure of the person appointed as a Legal Representative for the Taxable Person to file a Tax Return within the specified timeframe. The penalties will be due from the Legal Representative's own funds.	1,000 for the first time and 2,000 in case of repetition with in 24 months

<u>S. NO.</u>	<u>PARTICULARS OF VIOLATION</u>	<u>AMOUNT(AED) OF PENALTY</u>
3.	The submittal of an incorrect Tax Return by the Registrant	Two penalties are applied: (i) Fixed penalty of 3,000 for the first time and 5,000 in case of repetition; (ii) Percentage based penalty shall be applied on the amount unpaid to the Authority due to the error and resulting in a tax benefit (Refer Note below)

Note:-

- (a) 50% if the Registrant does not make a voluntary disclosure or he made the voluntary disclosure after being notified of the tax audit and the Authority has started the tax audit process, or after being asked for information relating to the tax audit, whichever takes place first.
- (b) 30% if the Registrant makes the voluntary disclosure after being notified of the tax audit and before the Authority starts the tax audit.
- (c) 5% if the Registrant makes a voluntary disclosure before being notified of the tax audit by the Authority.

<u>S. NO.</u>	<u>PARTICULARS OF VIOLATION</u>	<u>AMOUNT(AED) OF PENALTY</u>
4.	The Voluntary Disclosure by the Person/Taxpayer of errors in the Tax Return	Two penalties are applied: (i) Fixed penalty of 3,000 for the first time and 5,000 in case of repetition; (ii) Percentage based penalty shall be applied on the amount unpaid to the Authority due to the error and resulting in a tax benefit (Refer Note below)

Note:-

- (a) 50% if the Person/Taxpayer makes a voluntary disclosure after being notified of the tax audit and the Authority has started the tax audit process, or after being asked for information relating to the tax audit, whichever takes place first.
- (b) 30% if the Person/Taxpayer makes the voluntary disclosure after being notified of the tax audit and before the Authority starts the tax audit.
- (c) 5% if the Person/Taxpayer makes a voluntary disclosure before being notified of the tax audit by the Authority.

TAX RETURNS FORMAT

BASIC DETAILS

Main	
Form Type	Prepopulated
Document Locator	Prepopulated
Tax Form Filing Type	Prepopulated
Submission Date	Prepopulated
Taxable Person Details	
TRN	Prepopulated
Taxable Person Name (English)	Prepopulated
Taxable Person Name (Arabic)	Prepopulated
Taxable Person Address	Prepopulated
Tax Agency Name	Prepopulated
TAN	Prepopulated
Tax Agent Name	Prepopulated
TAAN	Prepopulated
VAT Return Period	
Tax Year	
GSTIndia.biz VAT Return Period Reference Number	

VAT on Sales and all other Outputs

		Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1a	Standard rated supplies in Abu Dhabi			
1b	Standard rated supplies in Dubai			
1c	Standard rated supplies in Sharjah			
1d	Standard rated supplies in Ajman			
1e	Standard rated supplies in Umm Al Quwain			
1f	Standard rated supplies in Ras Al Khaimah			
1g	Standard rated supplies in Fujairah			

VAT on Sales and all other Outputs

		Amount (AED)	VAT Amount (AED)	Adjustment (AED)
2	Supplies subject to the reverse charge provisions			
3	Zero rated supplies		N.A.	N.A.
4	Supplies of goods and services to registered customers in other GCC implementing states		N.A.	N.A.
5	Exempt supplies		N.A.	N.A.
6	Import VAT accounted through UAE customs			N.A.
7	Amendments or corrections to Output figures			N.A.
8	Totals		A1=sum of column	A2=sum of column

VAT on Expenses and all other Inputs

		Amount (AED)	Recoverable VAT amount (AED)	Adjustments (AED)
9	Standard rated expenses			
10	Supplies subject to the reverse charge provisions			
11	Amendments or corrections to Input figures			N.A.
12	Totals		A3=sum of column	A4=sum of column

Net VAT Due

12	Total value of due tax for the period	A5=A1+A2	
13	Total value of recoverable tax for the period	A6=A3+A4	
14	Net VAT due(or reclaimed) for the period	A7=A5 - A6	
15	If a VAT refund is due, do you wish to request that the refund is paid to you?	Y/N	Select Yes if you would wish to request for this VAT refund to be paid to you subject to the provisions of the Tax legislation

Additional Reporting Requirement

Are you using the profit margin scheme?		Y/N		
Goods transferred to GCC implementing states		Amount (AED)	VAT Amount (AED)	Adjustment (AED)
	Imported goods transferred to the Kingdom of Bahrain			
	Imported goods transferred to the State of Kuwait			
	Imported goods transferred to the Sultanate of Oman			
	Imported goods transferred to the State of Qatar			
	Imported goods transferred to the Kingdom of Saudi Arabia			
Are you an agent who has paid import VAT on behalf of another person?		Y/N		
VAT paid on personal imports via Agents		Amount (AED)	VAT Amount (AED)	Adjustment (AED)
	Imported goods transferred to the Kingdom of Bahrain			
	Imported goods transferred to the State of Kuwait			
	Imported goods transferred to the Sultanate of Oman			
	Imported goods transferred to the State of Qatar			
	Imported goods transferred to the Kingdom of Saudi Arabia			
Transportation of own goods to other GCC states		Amount (AED)	VAT Amount (AED)	Adjustment (AED)
	Goods transported to the Kingdom of Bahrain			
	Goods transported to the State of Kuwait			
	Goods transported to the Sultanate of Oman			
	Goods transported to the State of Qatar			

Additional Reporting Requirement

Recoverable VAT paid in other GCC implementing states		Amount (AED)	VAT Amount (AED)	Adjustment (AED)
	Recoverable VAT paid in the Kingdom of Bahrain			
	Recoverable VAT paid in the State of Kuwait			
	Recoverable VAT paid in the Sultanate of Oman			
	Recoverable VAT paid in the State of Qatar			
	Recoverable VAT paid in the Kingdom of Saudi Arabia			
Tax Refunds for Tourists Scheme provided		Amount (AED)	VAT Amount (AED)	Adjustment (AED)
	Tax Refunds for Tourists Scheme paid in Abu Dhabi			
	Tax Refunds for Tourists Scheme paid in Dubai			
	Tax Refunds for Tourists Scheme paid in Sharjah			
	Tax Refunds for Tourists Scheme paid in Ajman			
	Tax Refunds for Tourists Scheme paid in Umm Al Quwain			
	Tax Refunds for Tourists Scheme paid in Ras Al Khaimah			
	Tax Refunds for Tourists Scheme paid in Fujairah			

Declaration

I declare that all information provided is true, accurate and complete to the best of my knowledge and belief.	tick-box
Online User name (English)	
Online User name (Arabic)	
Declarant name (English)	
Declarant name (Arabic)	
Emirates Identity Card number	
Passport number (if no Emirates ID available)	
Declarant mobile country code	
Declarant mobile number	
e-mail address	
Submission Date	