



# Requirements Document for Tax Accounting Software

October 2017



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# 1.Introduction

This document is issued by the Federal Tax Authority (FTA) and includes the required functionalities within the tax accounting software which are needed to generate VAT returns, to automatically file VAT returns and to produce the FTA Audit files (“FAF”) for VAT and Excise Tax.

## 2.Importance of Tax Accounting Software to Businesses

### 2.1. What is Accounting Software?

Accounting software is an invaluable resource for modern business. Essentially, it is a ‘set of procedures that includes internal mechanisms of control, books of accounts, and plans/charts of accounts that are all used for administering, recording, and reporting financial transactions.

Functional modules that are typically built into an accounting software include accounts receivable, accounts payable, sales orders, purchase orders, inventory, billing, and general ledger.

### 2.2. What is a Tax Accounting Software?

Tax accounting software is developed to accurately capture and produce accounting information for tax reporting. Instituting an automated system by businesses to maintain a record of taxes will decrease the error in tax declaration, and thus, reduce the compliance costs and penalties issued to the business. In addition, the software will be able to generate reports in order to keep track of the tax system by seeking inputs from a company’s peripheral systems.

Tax accounting software provides a platform for increased communication and cooperation between the public and private sectors.

The term “tax accounting software” is applied and interpreted broadly throughout the document to encompass functionality that ordinarily relates to accounting systems, tax compliance technologies (for e.g. Accounts Receivable and Accounts Payable), and other connected finance systems (for e.g. POS terminals).

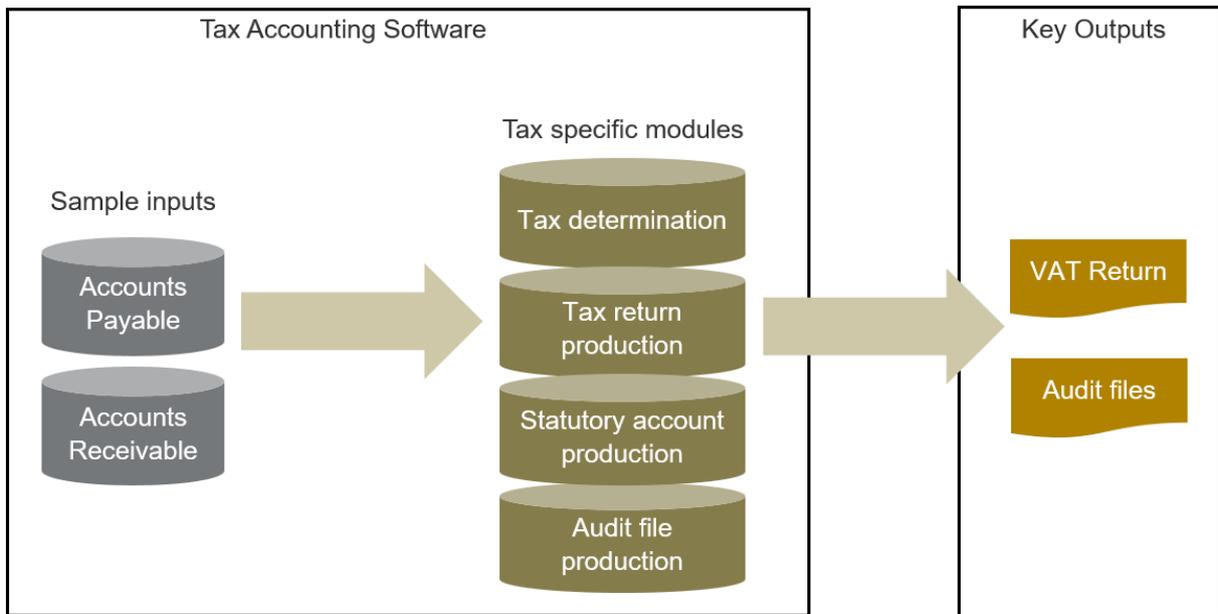
Therefore, tax accounting software allows for the automation of all tax-based responsibilities, i.e., keeping track of records, payments, file returns, etc., saving businesses time and money.

### 2.3. Tax Accounting Software in the context of the FTA

Software vendors must strictly abide by this guide when developing the tax accounting software.

Three key functionalities that must be included in the accounting software require the system to have the ability to automatically generate 1) a standard file known as the FTA Audit File, 2) VAT return file, and 3) tax invoices and credit/debit notes. Vendors will be required to demonstrate that their tax accounting software has this functionality and complies with the requirements in this guide.

Please see below the anticipated landscape when businesses use tax accounting software.





## 3. Guidance for Tax Accounting Software Vendors

### 3.1. General Principles

This guide is aligned with the principles set out in the guidance note of the Organisation for Economic Cooperation and Developments (“OECD”), titled the *Guidance and Specifications for Tax Compliance of Business and Accounting Software* issued in April 2010. While the principles are the same, certain details have been adapted to the FTA context.

Software vendors must ensure that their tax accounting software:

- allows automatic production of a non-editable VAT return files based on the format mentioned in the relevant Appendix in this document with no assistance required from the software vendor or any other IT specialist;
- allows automatic production of a FAF by a user with no assistance required from the software vendor or any other IT specialist; and
- provides the issuance of tax invoices, credit/debit notes and self-billed invoices that comply with the VAT Legislation;

The software vendors must also ensure that their tax accounting software:

- provides a reporting facility for the efficient generation of information necessary to prepare tax and returns;
- is accompanied by comprehensive user-guide documentation to assist auditors and users to understand how the software operates;
- incorporates adequate internal controls and tax protection controls to ensure reliability of the processed data;
- creates adequate audit trails to assist auditors in understanding the flow, and, if necessary, the reconstruction of events;
- has archival and restoration of archived data mechanisms in place, in order to ensure the integrity and readability of electronic records after an extended period, as well as to allow auditors to retrieve the records as required;
- captures key data elements necessary for the generation of a VAT return file;
- helps the taxpayer in filing VAT returns automatically;
- captures key data elements necessary for the generation of a FAF;
- provides comprehensive documentation to assist auditors and users in their understanding of the system, the processing, and its environment; and



- contains facilities to allow audit automation to assist auditors in gaining audit assurance and enabling businesses to self-test their tax data.

The accounting software must be able to produce tax invoices as well as credit/debit notes as prescribed below:

- Tax invoice
  - A tax invoice is an important document for VAT. If an invoice issued by the supplier does not comply with the VAT legislation, the buyer may not be eligible for Input Tax Credit (ITC) claim. Therefore, software vendors must ensure their system complies with these legislations. Furthermore, the tax invoice must fulfil the prescribed particulars based on the legislations.
- Credit Note / Debit Note
  - A person who makes or receives a supply shall issue a credit note or debit note where, after the return of the supply has been furnished to FTA, there is a change in the consideration for the supply in term of quantity, tax rate, or cancellation of transactions due to any adjustments in the course of business.
- Self-billed
  - Any recipient approved by the FTA is allowed to issue self-billed invoices in respect of the supplier's supplies for a period of approval effective until a given date or period outlined in the contracts between the recipient and the supplier.

### **3.1.1. Facility to generate necessary data elements to prepare VAT returns**

Businesses are required to file their VAT returns on a periodical basis. Tax accounting software should allow users to obtain the necessary information required for the preparation and filing of tax returns. This will entail generation of the VAT returns and automatic filing of VAT returns.

### **3.1.2. Captures key data elements necessary for the generation of a FAF**

Appendices 1 and 2 lists the key data elements that should be present in a FAF. These data elements include common accounting information that should be recorded.

### **3.1.3. Allows automatic production of a FAF by a user with no assistance required from the software vendor or other IT specialist**

FTA conducts periodic audits to ensure that tax and returns have been prepared correctly. For this purpose, businesses may be required to submit a detailed breakdown of their business transactions. Submitting this information electronically will save time and resources for businesses.

It is crucial that the detailed information electronically transmitted by businesses to the FTA is complete, accurate, and in a format that is readable by the FTA. Hence,



software vendors should design their accounting software such that it is able to generate a FAF. The FAF is a file containing a standard set of accounting information (please check the relevant Appendices). Businesses should have the flexibility to select the time-period that the FAF is required to span over.

The FAF should be a pure collection of data in the comma separated values (csv) file format and should be broken down by, but not limited to, invoices, credit notes etc., to give all the required information to FTA to conduct the Audit. The taxpayer should not be able to modify any value in the FAF. The FAF should not be an image file.

Tax accounting software vendors should design a system that can create the FAF at different stages, e.g. when a transaction is recorded, or when data is archived and a permanent record of auditable transactions is created. The FAF should be able to be generated from data residing in either a single source or multiple sources, if applicable.

Notwithstanding the receipt of a FAF, FTA auditors may still need to verify the original records (including source documents) kept by businesses. Having accounting software that is able to generate a FAF will not remove the requirement for businesses to keep records in accordance with the provisions in the Treaty.

### 3.2. Non-Functional Requirements

#### 3.2.1. **The tax accounting software must be accompanied by comprehensive documentation to assist auditors, as well as users, in understanding how the software operates**

The accounting software should have proper documentation that allows both internal and government auditors as well as users to easily understand how to operate the software. This would include a user manual (printed and/or web-based) and thorough system-based help files.

#### 3.2.2. **Software vendors must incorporate adequate internal controls to ensure reliability of the processed data**

Internal controls are essentially the processes, procedures, practices, and organizational structures implemented by a business to reduce risk and provide a reasonable level of assurance when meeting business objectives. In addition, there should not be any unrecorded assets, liabilities, entries or events, or undisclosed items in the accounting system.

Software vendors must ensure the internal controls in their accounting software are able to perform preventive, restorative and corrective functions. In other words, there must be controls to prevent, detect, reverse and correct errors that arise when using the software.

Internal controls in accounting software that are relevant to the integrity of a tax declaration include controls in the following areas:



System Access	<p>Access controls to ensure that only authorised users can access and process data based on the permissions given.</p> <p>Password control features should be built into the system, i.e. password change upon initial login, minimum password length, password complexity, password history, etc.</p>
Data Capture	<p>Application controls to capture and retain information required for the filing of tax returns, i.e. input validation controls to detect and prevent invalid, incomplete, or duplicate data from being input into the system (sequence checks should be done to prevent duplicate records).</p> <p>The data fields that need to be captured in order to generate a complete FAF along with the accepted formats for a FAF are in Appendix 5 for VAT and Appendix 6 for Excise Tax.</p>
Data Processing	<p>Application controls to prevent, detect, reverse, and correct errors in transactions as they flow through the various stages of data processing, as well as to ensure the integrity of the information. The system should also be able to prevent concurrent file update.</p>
Output Controls	<p>Application controls to ensure that the system output is in the correct format and users who receive the output will be alerted to take necessary follow-up actions, if any.</p>
Data Security Controls	<p>Application controls to prevent the editing and deleting of entries made. Changes to recorded entries should be made by adjusting the journal entries and must include adequate documentation such as:</p> <ul style="list-style-type: none"> <li>• person making modification</li> <li>• date of modification</li> <li>• details of previous entry</li> <li>• details of current entry</li> </ul>
Backup Controls	<p>Backup controls to ensure retention of backup copies of electronic records include accounts payable, accounts receivable, general ledger, and fixed assets. There should also be verification mechanisms to ensure data is properly backed up or recovered.</p>



Processing Logic	Controls to ensure that the criteria used to process the data is correct and that any change to the processing logic is restricted.
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**3.2.3. Software vendor must create adequate audit trails to assist auditors in the understanding of the flow of events and reconstructing of the events, if necessary**

The accounting software should allow auditors to reconcile the information in the tax and returns with the accounting records in order to prove events and transactions by recording the progress of individual entries. Hence, it is important that the accounting software provides auditors with adequate audit trails to understand the flow of events and, if necessary, to reconstruct the events. The software must not allow anyone to amend the records without creating the necessary audit trails.

**3.2.4. Software vendor has put into place archival and restoration of archived data mechanisms that ensure the integrity and readability of electronic records, after an extended period**

As the FTA may verify the accounting and business records of past years, businesses should be able to produce, upon the FTA's request, a FAF containing accounting information, not only for the current year, but also for past years. Therefore, the accounting software should have archival capabilities to ensure the integrity and readability of detailed and original electronic records after an extended period. There should also be a restoration mechanism for users to restore the archived data and verify that the restoration process is complete.

To summarize, the tax accounting software must comply with the following minimum non-functional requirements:

S. No.	Requirements
1	System should ensure reliability of processed data
2	System should have industry standard password security controls
3	System should correct errors in transactions
4	System should ensure integrity of the information
5	System should prevent concurrent file update
6	System should notify users of relevant outputs as applicable
7	System should capture audit trails and include details such as <ul style="list-style-type: none"> <li>• date of modifications</li> <li>• person making modification</li> <li>• details of previous entry</li> <li>• details of current entry</li> </ul>
8	System should not allow automatic purging of a customer's data
9	System should be capable of supporting data archival and backup
10	System should allow setup of hierarchy of users
11	System should allow creation of multiple user profiles with different access rights



12	System should have the capability to generate configured reports on the following basis: <ul style="list-style-type: none"><li>• weekly</li><li>• monthly</li><li>• quarterly</li><li>• annually</li></ul>
13	System should allow generation of ad hoc reports
14	System should ensure reports are as per agreed format



## 4. FTA Audit File

The FTA will audit businesses at its discretion to ensure that businesses are making accurate and timely tax declarations. As part of the FTA audit process, it is common for the FTA to request certain accounting information from businesses in order to verify the information submitted in their tax declarations. For businesses using manual records, the process of producing the information required by the FTA can be time-consuming; therefore, it is imperative that all tax declarations are conducted circumspectly, in order to avoid errors.

The FTA has designed the FAF format and content, taking the commonly requested accounting information from businesses during an FTA audit into major consideration. The FAF is a standard file that captures such information and can be produced automatically by the tax accounting software. Businesses that use tax accounting software should be able to generate the FAF, and will find it quicker and easier to respond to the FTA's requests for information.

To summarize, a tax accounting software facilitates the following:

- a reduction of compliance costs for businesses
- a reduction of administrative costs for the FTA
- the enhancement of the outcomes of audits of businesses carried out by the FTA
- the provision of a platform to make it easier for the FTA to co-operate in areas such as joint audits.



## 5. Generation and Filing of VAT Returns

One of the FTA's requirements is for the tax accounting software to automatically generate a VAT return file as per the FTA format, and allow businesses to use this file to fill in the returns form on the FTA e-tax portal, i.e., the Integrated Tax Administration System (ITAS).

Involvement from both FTA system and tax accounting software vendors is required to enable this feature.

It is important to note that the system should have capability to generate the VAT return file in both excel (.xlsx) and .xml formats. For the return file format, please refer to the relevant Appendix in this document. The file should also contain the following details, which will serve the purpose of credentials:

- Tax Registration Number - a unique number which will be assigned to the vendor by the FTA at the time of certification and registration,
- Company Name - tax accounting software vendor name,
- Tax Accounting Software (TAS) name,
- Tax Accounting Software (TAS) version number;
- Tax Registration Number (TRN) for which the VAT return is generated

Please see below descriptions of the processes and expectations from both the systems (FTA system and tax accounting software) to enable this feature.

### **Options for Implementation of Generation of Tax Returns & Automatic Filing of Returns:**

We envisage two options by which businesses using certified tax accounting software can file their tax returns automatically on the e-tax portal.

The step-wise description of each option is provided below.

#### **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 as defined above 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 non-certified 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.



The advantage of the second option is that there are no manual interventions. However, it might take more effort from TAS and FTA System to implement the changes.

Currently the tax accounting software should have the capability to generate the non-editable tax return files in the required format as mentioned above. The integration (option 2) is not an immediate need and will be informed to the vendors when the integration will be required.

## 6. Contact Information

For any enquiries or clarification on this software guide, please contact us at [info\\_tas@tax.gov.ae](mailto:info_tas@tax.gov.ae) or 600 599 994.

## 7. Conclusion

Tax accounting software is a useful tool to help businesses keep important and useful accounting records. Software vendors can add value by designing their tax accounting software to be in compliance with this guide, thereby helping businesses to comply more easily with their tax obligations and record keeping.

## 8. Appendix 1 – Key Data Elements to be present in FTA VAT Audit File (“FAF”)

### 1. Company Information

Taxable Person Name (English)	
Taxable Person Name (Arabic)	
TRN	Tax Registration Number
Tax Agency Name	
TAN	
Tax Agent Name	
TAAN	

### 2. Master Files

Supplier File	
Name	
GL/ID	Internal identifier
Location of Supplier (Country or Emirate)	Location of supplier offices transaction with company
TRN	If applicable
Reverse charges	If applicable

Customer File	
Name	
GL/ID	Internal identifier
Location of Customer (Country or Emirate)	Indicator for zero rating/out of scope
TRN	If applicable

For Tax Codes, please check Appendices 3 & 4

### 3. Source Documents

Purchase Invoices / Imports / Credit Notes	
GL/ID	
Invoice No.	
Permit No.	
Invoice Date	Transaction Date
Transaction ID	Could be document filing reference
Line No.	
Debit Amount	In actual currency
Credit Amount	In actual currency
Debit Amount	Converted to AED
Credit Amount	Converted to AED
VAT Amount	In actual currency



VAT Amount	Converted to AED
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Sales Invoices / Credit Notes Issued to Customers	
GL/ID	Customer ID
Invoice No.	
Invoice Date	Transaction Date
Transaction ID	Could be document filing reference
Line No.	
Debit Amount	In actual currency
Credit Amount	In actual currency
Debit Amount	Converted to AED
Credit Amount	Converted to AED
VAT Amount	In actual currency
VAT Amount	Converted to AED

Payments	
Transaction Date	Payment Date

General Ledger	
Source type	
Account receivable	(AR)
AR - Cancel	Credit Notes
Accounts Payable	(AP)
AP - Cancel	Credit Notes
Cash Book Entries	
Journal Entries	
Customer GL/ID	
Supplier GL/ID	
Source Document ID	
Debit Amount	In actual currency
Credit Amount	In actual currency
Debit Amount	Converted to AED
Credit Amount	Converted to AED
VAT Amount	In actual currency
VAT Amount	Converted to AED

Product File	
For each product/services proved by the business records of the following	
Product / Service Reference	
Description of the Goods/Services	
VAT Code	VAT Tax Code for the product/service

VAT Rounding	
If VAT rounding is used in the accounting system, this should be done using simple arithmetic rules. A comment stating that the rounding used in the systems complies with this requirement should be made below.	



A sample of the VAT FAF is attached below. Please note this should be used only for reference purpose:

## 9. Appendix 2 – Key Data Elements to be present in FTA Excise Tax Audit File (“FAF”)

### 1. Company Information

Taxable Person Name (English)	
Taxable Person Name (Arabic)	
TRN	Tax Registration Number
Tax Agency Name	
TAN	
Tax Agent Name	
TAAN	

### 2. Master Files

Supplier File	
Name	
GL/ID	Internal identifier
Location of Supplier (Country / Emirate)	Location of supplier offices transaction with company
TIN/TRN	If applicable
Reverse charges	If applicable

Customer File	
Name	
GL/ID	Internal customer identifier
Location of Customer	Indicator for zero rating/out of scope
TIN/TRN	If applicable

For Tax Codes, please check Appendices 3 & 4

### 3. Source Documents

Purchase Invoices / Imports / Credit Notes	
GL/ID	
Invoice No.	
Permit No.	
Invoice Date	Transaction Date
Transaction ID	Could be document filing reference
Line No.	
Debit Amount	In actual currency
Credit Amount	In actual currency
Debit Amount	Converted to AED



Credit Amount	Converted to AED
Excise Tax Amount	In actual currency
Excise Tax Amount	Converted to AED

Sales Invoices / Credit Notes Issued to Customers	
GL/ID	
Invoice No.	
Invoice Date	Transaction Date
Transaction ID	Could be document filing reference
Line No.	
Debit Amount	In actual currency
Credit Amount	In actual currency
Debit Amount	Converted to AED
Credit Amount	Converted to AED
Excise Tax Amount	In actual currency
Excise Tax Amount	Converted to AED

Payments	
Transaction Date	Payment Date

General Ledger	
Source type	
Account receivable	(AR)
AR - Cancel	Credit Notes
Accounts Payable	(AP)
AP - Cancel	Credit Notes
Cash Book Entries	
Journal Entries	
Customer GL/ID	
Supplier GL/ID	
Source Document ID	
Debit Amount	In actual currency
Credit Amount	In actual currency
Debit Amount	Converted to AED
Credit Amount	Converted to AED
Excise Tax Amount	In actual currency
Excise Tax Amount	Converted to AED

Product File	
For each product/services provided by the business records of the following	
Product / Service Reference	
Description of the Goods/Services	
Excise Tax Code	Excise Tax Code for the product/service

Stock File	
For each designated zone (warehouse), records of:	



Designated Zone (Warehouse) identifier	
Open stock balances when Excise law implemented	
Product code	SKU level or equivalent
Excise rate applied	Per Product file
<b>Stock Movement</b>	
Transaction type	Transfer/sale/incorporated into other excise goods
Details of movement	
Transfer license reference	
Date of transaction	
Tax payment date	
Duty status of stock	Duty paid/unpaid
Stock adjustments	Write offs, losses etc.
Physical location of the goods	

<b>Excise Tax Rounding</b>
If Excise Tax rounding is used in the accounting system, this should be done using simple arithmetic rules. A comment stating that the rounding used in the system complies with this requirement should be made

## 10. Appendix 3 – Types of VAT Supplies and Purchases

This Appendix explains the different type of VAT supplies and purchases that software developers should be aware of in designing their accounting software.

### Type of Supplies

For VAT return filing purposes, the supply of goods and services can be classified as one of the following six types of supplies:

- Standard-rated supplies;
- Supplies subject to reverse charge;
- Zero-rated supplies;
- Exempt supplies;
- Intra GCC supplies; and,
- Amendments to output tax.

The different types of supplies are explained below:

### Standard-rated supplies

Type of supply	Tax Percentage (VAT rate)	Description
Standard rated	5%	Local supply of goods and services
Tax code description	Tax type	Example of tax code
Value Added Tax	VAT	SR
<p>A VAT registered supplier must charge and account for VAT at the prevailing rate (currently 5%) on all local supplies of goods and services unless the supply qualifies for zero rating, exemption or falls outside the scope of VAT. In addition, an importer of goods is required to account for VAT on the purchase of goods imported into the territory. For example, a UAE based company supplies goods to a customer who is based in the UAE. VAT collected from the customer is called output tax and must be reported in the VAT return of the UAE supplier.</p>		

### Supplies subject to reverse charge

Type of supply	Tax Percentage (VAT rate)	Description
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Supplies subject to reverse charge	5%	Import of goods and services by registered recipient
<b>Tax code description</b>	<b>Tax type</b>	<b>Example of tax code</b>
Value Added Tax	VAT	RC
<p>Generally, VAT registered business must account for VAT on the goods and services imported from overseas that would not be exempt if supplied in the UAE and at the same tax period, reclaim the VAT as an input tax such that no extra tax is payable/reclaimable for the transaction. There are a few exceptions to this provision as provided in the law, e.g. when the registered business brings Goods into the UAE with a final destination of another GCC country, the importer must make the VAT payment upon import.</p>		

### Zero-rated supplies

Type of supply	Tax Percentage (VAT rate)	Description
Zero rated	0%	Supplies involving goods for export or provision of exported services
<b>Tax code description</b>	<b>Tax type</b>	<b>Example of tax code</b>
Value Added Tax	VAT	ZR
<p>A VAT registered supplier can zero rate (i.e. charge VAT at 0%) on the supply of goods and services which fall within the legislation. Zero rating is currently allowed in respect of exported goods, services supplied outside the territory of the UAE, international transportation services and a limited number of other goods and services. The value of zero rated supplies must be reported in the VAT return.</p>		

### Exempt supplies

Type of supply	Tax Percentage (VAT rate)	Description
Exempt	NA	Specific categories of supply are exempt from VAT.
<b>Tax code description</b>	<b>Tax type</b>	<b>Example of tax code</b>



Exempt	VAT	EX
<p>There are a limited number of goods and services which are exempt from VAT. The main items being financial services, residential buildings, bare land and local passenger transport. The value of exempt supplies must be reported in the VAT return.</p>		

### Intra GCC supplies

Type of supply	Tax Percentage (VAT rate)	Description
Intra GCC	NA	Supplies of goods and services to registered customers in other GCC implementing states
Tax code description	Tax type	Example of tax code
Intra GCC	VAT	IG
<p>A supplier registered in the UAE for VAT purposes is not required to account for VAT for the supply of goods and services to recipients that is registered in other GCC implementation states whereby the place of supply is considered to be in the other GCC implementing state.</p>		



Amendments to output tax

Type of supply	Tax Percentage (VAT rate)	Description
Amendments to output tax	NA	Any amendments or corrections due to Output tax errors from a previous VAT return and where the tax amount of correction is not more than 10,000 AED.
Tax code description	Tax type	Example of tax code
Amendments	VAT	OA
<p>If a Taxable Person becomes aware that a previous VAT Return submitted is incorrect, resulting in a calculation of payable tax less than required by no more than 10,000 AED, the Taxable Person is allowed to correct the error in the tax period where the errors has been discovered, as a simplified measure to make a voluntary disclosure with the FTA.</p>		



## Types of Purchases

For VAT purposes, the purchase of goods and services can be classified as one of the following three types of purchases:

- Standard-rated purchases;
- Supplies subject to reverse charge; and
- Amendments to input tax.

The different types of purchases are explained below:

### Standard-Rated

Type of supply	Tax Percentage (VAT rate)	Description
Standard rated	5%	Purchases from VAT registered suppliers that are subject to VAT at 5%
Tax code description	Tax type	Example of tax code
Value Added Tax	VAT	SR
Standard rated purchases refer to all goods and services purchased for business purposes from VAT registered businesses that are subject to VAT at the prevailing standard rate (currently 5%). The VAT incurred is known as input tax. The value of purchases must be reported in the VAT return.		

### Supplies subject to reverse charge

Type of supply	Tax Percentage (VAT rate)	Description
Supplies subject to reverse charge	5%	Import of goods and services by registered recipient
Tax code description	Tax type	Example of tax code
Value Added Tax	VAT	RC
Generally, VAT registered business must account for VAT on the goods and services imported from overseas that would not be exempt if supplied in the UAE and at the same tax period, reclaim the VAT as an input tax such that no extra tax is payable/reclaimable for the transaction. There are a few exceptions to this provision as provided in the law, e.g. when the registered business brings Goods into the UAE with a final destination of another GCC country, the importer must make the VAT payment upon import.		

### Amendments to input tax



Type of supply	Tax Percentage (VAT rate)	Description
Amendments to input tax	NA	Any amendments or corrections due to Input tax errors from a previous VAT return and where the tax amount of correction is not more than 10,000 AED.
Tax code description	Tax type	Example of tax code
Amendments	VAT	IA
<p>If a Taxable Person becomes aware that a previous VAT Return submitted is incorrect, resulting in a calculation of payable tax less than required by no more than 10,000 AED, the Taxable Person is allowed to correct the error in the tax period where the errors has been discovered, as a simplified measure to make a voluntary disclosure with the FTA.</p>		

## 11. Appendix 4 – Types of Excisable Activities

This Appendix explains the different type of activities that may have Excise Tax implications that software developers should be aware of in designing their accounting software.

The tax implication (as classified below) is determined based on the nature of activities carried out by the taxable person – we do not segregate these activities from supply and purchase since, unlike VAT, there is no input tax credit mechanism for excise.

- Taxable; and
- Deductible.

Details are explained below:

### Taxable

Type of activity	Tax Percentage (Excise tax rate)	Description
Taxable	Tobacco and tobacco products – 100% Carbonated drinks – 50% Energy drinks – 100%	The production, importation and stockpiling of excise goods within the UAE
Tax code description	Tax type	Example of tax code
Excise Tax	ET	T
<p>Any person that conducts the following activities should be liable for Excise Tax:-</p> <ul style="list-style-type: none"> <li>• produces excise goods by way of business within UAE;</li> <li>• imports from abroad or releases the excise goods from a designated zone, or</li> <li>• stockpiles the excise goods within UAE by way of business.</li> </ul>		



### Deductible

Type of activity	Tax Percentage (Excise tax rate)	Description
Deductible	50% or 100% depending on the nature of excise goods	Certain activities that result in a change of the status of goods that has been previously subject to tax under situations such as using the goods for onward production into another excise good.
Tax code description	Tax type	Example of tax code
Excise Tax	ET	D
<p>There are limited situations whereby a deduction is allowed, which is confined to the following and subject to further criteria set by FTA:-</p> <ul style="list-style-type: none"> <li>• Tax paid on Excise Goods which have been exported;</li> <li>• Tax paid on Excise Goods which have been incorporated into another Excise Good upon which Tax is, or will be due;</li> <li>• Amounts paid by error.</li> </ul>		



## 12. Appendix 5 – FTA VAT Audit File (FAF)

### 1. Company Information Table

Table Header (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
CompInfoStart	This denotes the start of the Company Information Table	String [20]	CompInfoStart

Table Body (There can be **one row, or multiple rows**, for this table)

Field Name	Field Description	Data Type	Default Value
TaxablePersonNameEn	Name of the taxable person in English	String[100]	
TaxablePersonNameAr	Name of the taxable person in Arabic	String[100]	
TRN	Business' Tax Registration Number	String[15]	
TaxAgencyName	Name of the Tax Agency in case the filing is done by a Tax Agency	String[100]	
TAN	Tax Agency Number	String [20]	
TaxAgentName	Name of the Tax Agent in case the filing is done by a Tax Agent	String[100]	
TAAN	Tax Agent Approval Number	String [20]	
PeriodStart	Start of period covered in FAF	Date	31-12-9999
PeriodEnd	End of period covering in FAF	Date	31-12-9999
FAFCreationDate	FAF creation date	Date	31-12-9999
ProductVersion	Accounting software name and version	String[100]	



FAFVersion	FTA Audit File (FAF) version number	String[20]	FAFv1.0.0
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Table Footer (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
CompInfoEnd	This denotes the end of the Company Information Table	String[20]	CompInfoEnd

## 2. Purchase Listing Table

Table Header (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
PurcDataStart	This denotes the start of the Purchases Table	String[20]	PurcDataStart

Table Body (There can be **one row, or multiple rows**, for this table, sorted by InvoiceDate)

Field Name	Field Description	Data Type	Default Value
SupplierName	Name of Supplier	String[100]	
SupplierTIN/TRN	TIN/TRN of supplier	String[15]	
InvoiceDate	Date of Transaction	Date	31-12-9999
InvoiceNo	InvoiceNo	String[50]	
PermitNo	Cargo Clearance Import Permit Number	String[20]	
LineNo	Number of Invoice Line	Long	0
ProductDescription	Description of Product	String[250]	
PurchaseValueAED	Value of purchase excluding VAT in Arab Emirate Dirham	Decimal [14,2]	0.00
VATValueAED	Value of VAT in Arab Emirate Dirham	Decimal [14,2]	0.00
TaxCode	Tax code for lookup in tables	String[2]	Refer to Appendix 2



Field Name	Field Description	Data Type	Default Value
FCY Code	ISO 4217 currency codes (3-letter alphabetical code) of foreign currency	String[3]	XXX
PurchaseFCY	Value of purchase excluding VAT in Foreign Currency (if applicable)	Decimal [14,2]	0.00
AEDFCY	Value of VAT in Foreign Currency (if applicable)	Decimal [14,2]	0.00

Table Footer (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
PurcDataEnd	This denotes the end of Purchase Listing Table	String[20]	PurcDataEnd
PurchaseTotalAED	Sum of value of purchases in this table in Arab Emirate Dirham	Decimal [14,2]	0.00
VATTTotalAED	Sum of value of VAT in this table in Arab Emirate Dirham	Decimal [14,2]	0.00
TransactionCountTotal	Total count of transactions in this table	Long	0



### 3. Supply Listing Table

Table Header (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
SuppDataStart	This denotes the start of the Supply Table	String[20]	SuppDataStart

Table Body (There can be **one row, or multiple rows**, for this table, sorted by InvoiceDate)

Field Name	Field Description	Data Type	Default Value
Customer Name	Name of Customer	String[100]	
CustomerTIN/TRN	TIN/TRN of customer	String[15]	
InvoiceDate	Date of Transaction	Date	31-12-9999
InvoiceNo	InvoiceNo	String[50]	
LineNo	Number of Invoice Line	Long	0
ProductDescription	Description of Product	String[250]	
SupplyValueAED	Value of supply excluding VAT in Arab Emirate Dirham	Decimal[14,2]	0.00
VATValueAED	Value of VAT in Arab Emirate Dirham	Decimal[14,2]	0.00
TaxCode	Tax code for lookup in tables	String[20]	
Country	Destination of goods being exported	String[50]	
FCYCode	ISO 4217 currency codes (3-letter alphabetical code) of foreign currency	String[3]	Xxx
SupplyFCY	Value of supply excluding VAT in Foreign Currency (if applicable)	Decimal[14,2]	0.00
VATFCY	Value of VAT in Foreign Currency (if applicable)	Decimal[14,2]	0.00

Table Footer (There shall be **one, and only one, row** for this table)



Field Name	Field Description	Data Type	Default Value
SuppDataEnd	This denotes the end of Supply Listing Table	String[20]	SuppDataEnd
SupplyTotalAED	Sum of value of supplies in this table in Arab Emirate Dirham	Decimal[14,2]	0.00
VATTotAED	Sum of value of VAT in this table in Arab Emirate Dirham	Decimal[14,2]	0.00
TransactionCountTotal	Total count of transactions in this table	Long	0



#### 4. General Ledger Table

Table Header (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
GLDataStart	This denotes the start of the General Ledger table	String[20]	GLDataStart

Table Body (There can be **one row, or multiple rows**, for this table, sorted by InvoiceDate)

Field Name	Field Description	Data Type	Default Value
TransactionDate	Date of Payment	Date	31-12-9999
AccountID	GL Code for individual account	String[20]	
AccountName	Name of individual GL account	String[100]	
TransactionDescription	Description of the transaction	String[250]	
Name	Name of entity involved in transactions where applicable	String[100]	
TransactionID	A unique number that can group related double entries together	String[50]	
SourceDocumentID	Source document number to which line relates (for example, cheque number, invoice number, Credit note number, trust receipt number)	String[50]	
SourceType	Refers to the type of transaction such as AR, AP, Inventory Sale, Purchases, Cash Disbursement, Cash Receipt, General Journal etc	String[20]	
Debit	Debit Amount	Decimal[14,2]	0.00
Credit	Credit Amount	Decimal[14,2]	0.00
Balance	Balance Amount	Decimal[14,2]	0.00



Table Footer (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
GLDataEnd	This denotes the end of General Ledger Table	String[20]	GLDataEnd
TotalDebit	The total of all debit amounts in this table	Decimal[14,2]	0.00
TotalCredit	The total of all credit amounts in this table	Decimal[14,2]	0.00
TransactionCountTotal	This count of transactions in this table	Long	0
GLTCurrency	ISO 4217 currency codes (3-letter alphabetical code) of currency used in General Ledger Table	String[3]	AED

The following notes are applicable for all tables above:

- [N,n] where 'N' denotes the maximum length and 'n' denotes the number of decimal place (if applicable) for each field. Example, 1.23 will satisfy [3,2] while 123.12 will not.
- Each field in each table must be delimited by an ASCII ',' character
- As ',' is used as a separator, please ensure that this character is not used in any of the fields. Failure to abide by this may result in wrong interpretation of data
- For data of type String, the default value will be an empty string (i.e. no characters to be used)
- For data of type Decimal, the default value will be 0.00
- For data of type Long, the default value will be 0
- For data of type Date, the default value will be 31-12-9999 (DD-MM-YYYY)



## 13. Appendix 6 – FTA Excise Tax Audit File (FAF)

### 1. Company Information Table

Table Header (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
ComplInfoStart	This denotes the start of the Company Information Table	String [20]	ComplInfoStart

Table Body (There can be **one row, or multiple rows**, for this table)

Field Name	Field Description	Data Type	Default Value
TaxablePersonNameEn	Name of the taxable person in English	String[100]	
TaxablePersonNameAr	Name of the taxable person in Arabic	String[100]	
TRN	Business' Tax Registration Number	String[15]	
TaxAgencyName	Name of the Tax Agency in case the filing is done by a Tax Agency	String[100]	
TAN	Tax Agency Number	String [20]	
TaxAgentName	Name of the Tax Agent in case the filing is done by a Tax Agent	String[100]	
TAAN	Tax Agent Approval Number	String [20]	
PeriodStart	Start of period covered in FAF	Date	31-12-9999
PeriodEnd	End of period covering in FAF	Date	31-12-9999
FAFCreationDate	FAF creation date	Date	31-12-9999
ProductVersion	Accounting software name and version	String[100]	



FAFVersion	FTA Audit File (FAF) version number	String[20]	FAFv1.0.0
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Table Footer (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
CompInfoEnd	This denotes the end of the Company Information Table	String[20]	CompInfoEnd

## 2. Purchase Listing Table

Table Header (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
PurcDataStart	This denotes the start of the Purchases Table	String[20]	PurcDataStart

Table Body (There can be **one row, or multiple rows**, for this table, sorted by InvoiceDate)

Field Name	Field Description	Data Type	Default Value
SupplierName	Name of Supplier	String[100]	
SupplierTIN/TRN	TIN/TRN of supplier	String[15]	
InvoiceDate	Date of Transaction	Date	31-12-9999
InvoiceNo	InvoiceNo	String[50]	
PermitNo	Cargo Clearance Import Permit Number	String[20]	
LineNo	Number of Invoice Line	Long	0
ProductDescription	Description of Product	String[250]	
PurchaseValueAED	Value of purchase excluding Excise Tax in Arab Emirate Dirham	Decimal [14,2]	0.00
ExciseTaxValueAED	Value of Excise Tax in Arab Emirate Dirham	Decimal [14,2]	0.00
TaxCode	Tax code for lookup in tables	String[20]	
FCYCode	ISO 4217 currency codes (3-letter)	String[3]	XXX



Field Name	Field Description	Data Type	Default Value
	alphabetical code) of foreign currency		
PurchaseFCY	Value of purchase excluding Excise Tax in Foreign Currency (if applicable)	Decimal [14,2]	0.00
ExciseTaxFCY	Value of Excise Tax in Foreign Currency (if applicable)	Decimal [14,2]	0.00

Table Footer (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
PurcDataEnd	This denotes the end of Purchase Listing Table	String[20]	PurcDataEnd
PurchaseTotalAED	Sum of value of purchases in this table in Arab Emirate Dirham	Decimal [14,2]	0.00
ExciseTaxTotalAED	Sum of value of Excise Tax in this table in Arab Emirate Dirham	Decimal [14,2]	0.00
TransactionCountTotal	Total count of transactions in this table	Long	0



### 3. Supply Listing Table

Table Header (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
SuppDataStart	This denotes the start of the Supply Table	String[20]	SuppDataStart

Table Body (There can be **one row, or multiple rows**, for this table, sorted by InvoiceDate)

Field Name	Field Description	Data Type	Default Value
Customer Name	Name of Customer	String[100]	
CustomerTIN/TRN	TIN/TRN of customer	String[15]	
InvoiceDate	Date of Transaction	Date	31-12-9999
InvoiceNo	InvoiceNo	String[50]	
LineNo	Number of Invoice Line	Long	0
ProductDescription	Description of Product	String[250]	
SupplyValueAED	Value of supply excluding Excise Tax in Arab Emirate Dirham	Decimal[14,2]	0.00
ExciseTaxValueAED	Value of Excise Tax in Arab Emirate Dirham	Decimal[14,2]	0.00
TaxCode	Tax code for lookup in tables	String[2]	Refer to Appendix 1
Country	Destination of goods being exported	String[50]	
FCYCode	ISO 4217 currency codes (3-letter alphabetical code) of foreign currency	String[3]	Xxx
SupplyFCY	Value of supply excluding Excise Tax in Foreign Currency (if applicable)	Decimal[14,2]	0.00



Field Name	Field Description	Data Type	Default Value
ExciseTaxFCY	Value of Excise Tax in Foreign Currency (if applicable)	Decimal[14,2]	0.00

Table Footer (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
SuppDataEnd	This denotes the end of Supply Listing Table	String[20]	SuppDataEnd
SupplyTotalAED	Sum of value of supplies in this table in Arab Emirate Dirham	Decimal[14,2]	0.00
ExciseTaxTotalAED	Sum of value of Excise Tax in this table in Arab Emirate Dirham	Decimal[14,2]	0.00
TransactionCountTotal	Total count of transactions in this table	Long	0



#### 4. General Ledger Table

Table Header (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
GLDataStart	This denotes the start of the General Ledger table	String[20]	GLDataStart

Table Body (There can be **one row, or multiple rows**, for this table, sorted by InvoiceDate)

Field Name	Field Description	Data Type	Default Value
TransactionDate	Date of Payment	Date	31-12-9999
AccountID	GL Code for individual account	String[20]	
AccountName	Name of individual GL account	String[100]	
TransactionDescription	Description of the transaction	String[250]	
Name	Name of entity involved in transactions where applicable	String[100]	
TransactionID	A unique number that can group related double entries together	String[50]	
SourceDocumentID	Source document number to which line relates (for example, cheque number, invoice number, Credit note number, trust receipt number)	String[50]	
SourceType	Refers to the type of transaction such as AR, AP, Inventory Sale, Purchases, Cash Disbursement, Cash Receipt, General Journal etc.	String[20]	
Debit	Debit Amount	Decimal[14,2]	0.00
Credit	Credit Amount	Decimal[14,2]	0.00
Balance	Balance Amount	Decimal[14,2]	0.00



Table Footer (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
GLDataEnd	This denotes the end of General Ledger Table	String[20]	GLDataEnd
TotalDebit	The total of all debit amounts in this table	Decimal[14,2]	0.00
TotalCredit	The total of all credit amounts in this table	Decimal[14,2]	0.00
TransactionCountTotal	This count of transactions in this table	Long	0
GLTCurrency	ISO 4217 currency codes (3-letter alphabetical code) of currency used in General Ledger Table	String[3]	AED



## 5. Stock File Table

Table Header (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
SFStart	This denotes the start of the Stock File table	String[20]	SFStart

Table Body (There can be **one row, or multiple rows**, for this table, sorted by InvoiceDate)

Field Name	Field Description	Data Type	Default Value
WarehouseID	Record of Warehouse Identifier	String[20]	
ProductCode	Product Code received when opening stock balance upon excise tax at SKU level or equivalent	String[20]	
ExciseRate	Applied excise rate per product file	Decimal[14,2]	0.00
TransactionType	Description of type of transaction including transfer/sale/incorporated into other excise goods	String[250]	
MovementDetails	Description of movement details	String[250]	
TransferID	Transfer license reference account identification	String[50]	
TransactionDate	Date of transaction	Date	31-12-9999
TaxPaymentDate	Date of Tax Payment	Date	31-12-9999
StockDutyStatus	Description of duty status of stock regarding payments	String[100]	
StockAdjustment	Description of adjustment of stocks regarding write offs, losses, etc	String[250]	
GoodsLocation	Physical location of the goods	String[50]	



Table Footer (There shall be **one, and only one, row** for this table)

Field Name	Field Description	Data Type	Default Value
SFEnd	This denotes the end of Stock File Table	String[20]	SFEnd

The following notes are applicable for all tables above:

- [N,n] where 'N' denotes the maximum length and 'n' denotes the number of decimal place (if applicable) for each field. Example, 1.23 will satisfy [3,2] while 123.12 will not.
- Each field in each table must be delimited by an ASCII ',' (comma) character
- As ',' is used as a separator, please ensure that this character is not used in any of the fields. Failure to abide by this may result in wrong interpretation of data
- For data of type String, the default value will be an empty string (i.e. no characters to be used)
- For data of type Decimal, the default value will be 0.00
- For data of type Long, the default value will be 0
- For data of type Date, the default value will be 31-12-9999 (DD-MM-YYYY)



## 14. Appendix 7 – Producing Data Required for VAT Return Preparation

Below is a description of the common transactions that should be reported in each box of a VAT return (please note that the examples provided are not exhaustive):

VAT Return	Description	Type of Supplies / Purchases	Applicable Tax Codes
Standard rated supplies	Net outputs, output tax including credit notes thereof, domestic sales in Abu Dhabi/ Ajman/ Fujairah/ Ras al-Khaimah/ Sharjah/ Umm al-Quwain	Standard-rated supplies	SR
Supplies subject to the reverse charge provisions	Net outputs, output tax including credit notes thereof, imported goods and services from foreign suppliers	Supplies subject to the reverse charge	RC
Zero rated supplies	Net outputs and credit notes thereof, Zero rated sales in UAE	Zero-rated supplies	ZR
Supplies of goods and services to registered customers in other GCC implementing states	Net outputs and credit notes thereof, supplies of goods or services made to registered customers in other GCC implementing states and for which the place of supply is considered to be in the other GCC implementing state	Intra GCC supplies	IG
Exempt supplies	Net outputs and credit notes thereof, Exempt supplies	Exempt Supplies	EX



VAT Return	Description	Type of Supplies / Purchases	Applicable Tax Codes
Amendments or corrections to Output figures	Any amendments or corrections due to errors from a previous VAT return and where the tax amount of correction is not more than 10,000	Amendments to output tax	OA
Standard rated purchase	Net inputs, input tax including credit notes thereof, including domestic purchase and other purchases for which VAT has been paid (including any VAT paid in other GCC implementing states on expenses for which you are eligible to recover the VAT paid in the UAE, as per the relevant UAE legislation provisions)	Standard-rates purchases	SR
Supplies subject to the reverse charge provisions	Net inputs, input tax including credit notes thereof, which are subject to the reverse charge provisions, including imports of goods and services from foreign suppliers, for the purposes of your business	Supplies subject to the reverse charge	RC



VAT Return	Description	Type of Supplies / Purchases	Applicable Tax Codes
Amendments or corrections to Input figures	Net inputs, input tax including credit notes thereof, for amendments or corrections due to errors from a previous VAT return and where the tax amount of correction is not more than 10,000 AED.	Amendments to input tax	IA

## 15. Appendix 8 – VAT return format

### Value Added Tax Return

#### 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

VAT Return Period

Tax Year

VAT Return Period Reference Number

e.g. Feb 2018 (or month of effective date of registration) - Jan 2019
e.g. 01 – 2019

### VAT on Sales and all other Outputs

		Amount (AED)	VAT Amount (AED)	Adjustment (AED)	ToolTip
					<i>Amount (AED): Please enter all amounts relating to Sales and other Outputs net of VAT. Adjustment (AED): Please use this column if there is a change in circumstances (e.g. goods/services sold in a previous tax period that were returned in the current period, adjustment for bad debts, credit notes or other). All amounts provided should be VAT amounts and can be positive or negative amounts.</i>
1a	Standard rated supplies in Abu Dhabi				<i>Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Abu Dhabi.</i>
1b	Standard rated supplies in Dubai				<i>Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Dubai.</i>
1c	Standard rated supplies in Sharjah				<i>Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Sharjah.</i>



1d	Standard rated supplies in Ajman				Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Ajman.
1e	Standard rated supplies in Umm Al Quwain				Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Umm Al Quwain.
1f	Standard rated supplies in Ras Al Khaimah				Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Ras Al Khaimah.
1g	Standard rated supplies in Fujairah				Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Fujairah.
2	Supplies subject to the reverse charge provisions				Enter supplies of goods and services received, which are subject to the reverse charge provisions, including imports of services from foreign suppliers on which you are required to account for VAT. Please disregard any imports of goods through customs which are subject to the reverse charge and for which the import VAT is reported separately in box 6 below.
3	Zero rated supplies		N/A	N/A	Enter supplies, which are subject to the zero rate. Do not include in this box sales (supplies) made to registered customers in other GCC implementing states
4	Supplies of goods and services to registered customers in other GCC implementing states		N/A	N/A	Enter supplies made to customers registered for VAT in other GCC implementing states and for which the place of supply is the other GCC implementing state
5	Exempt supplies		N/A	N/A	Enter exempt supplies (e.g. specified financial services, bare land, local passenger transport, and specified residential buildings)
6	Import VAT accounted through UAE customs			N/A	This includes the import VAT imposed on import of goods into the UAE. It is populated based on the amounts declared by you in your customs import declarations.
7	Amendments or corrections to Output figures			N/A	Enter any corrections for errors from a previous VAT return. Please consider if you are required to make a voluntary disclosure instead.
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)	Amount (AED): Please enter the total value of all inputs net of VAT, for which you would like to recover input tax. Recoverable VAT amount (AED): Please enter the amounts of recoverable VAT only (not total incurred VAT, in case your ability to recover input tax is restricted).
9	Standard rated expenses				Enter all expenses subject to the standard rate of VAT for which you would like to recover input tax. This should also include any VAT paid in other GCC implementing states on expenses if you are eligible to recover that VAT in the UAE (refer to the relevant UAE legislation provisions). With respect to the VAT amount, please enter the amounts of recoverable VAT only, in case your ability to recover input tax is restricted.
10	Supplies subject to the reverse charge provisions				Enter any expenses which were subject to the reverse charge for which you would like to recover input tax. With respect to the VAT amount, please enter the amounts of recoverable VAT only, in case your ability to recover input tax is restricted.
11	Amendments or corrections to Input figures			N/A	Enter any corrections for errors from a previous VAT return. Please consider if you are required to make a voluntary disclosure instead.
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 Requirements

### Profit Margin Scheme

Are you using the profit margin scheme?	Y/N
---	-----

Select Yes if you are using the Profit Margin Scheme in this period

Goods transferred to GCC implementing states		Amount (AED)	VAT amount (AED)	Adjustments (AED)	Goods transferred to GCC implementing states: Use this section only if you have imported goods into the UAE, and the final destination of the goods when entering the UAE, was another GCC implementing state.
	Imported goods transferred to the Kingdom of Bahrain				Enter the goods imported into the UAE where their final destination on entering the UAE has been the Kingdom of Bahrain. If you enter any amounts in this box you should have already paid for this import VAT at UAE customs.
	Imported goods transferred to the State of Kuwait				Enter the goods imported into the UAE where their final destination on entering the UAE has been the State of Kuwait. If you enter any amounts in this box you should have already paid for this import VAT at UAE customs.
	Imported goods transferred to the Sultanate of Oman				Enter the goods imported into the UAE where their final destination on entering the UAE has been the Sultanate of Oman. If you enter any amounts in this box you should have already paid for this import VAT at UAE customs.
	Imported goods transferred to the State of Qatar				Enter the goods imported into the UAE where their final destination on entering the UAE has been the State of Qatar. If you enter any amounts in this box you should have already paid for this import VAT at UAE customs.
	Imported goods transferred to the Kingdom of Saudi Arabia				Enter the goods imported into the UAE where their final destination on entering the UAE has been the Kingdom of Saudi Arabia. If you enter any amounts in this box you should have already paid for this import VAT at UAE customs.



	Are you an agent who has paid import VAT on behalf of another person?	Y/N		Select Yes if you are an agent who acts on behalf of another person (and where the person is not registered for VAT purposes in the UAE) for the purposes of importing goods into the UAE
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<b>VAT paid on personal imports via Agents</b>	<b>Amount (AED)</b>	<b>VAT amount (AED)</b>	<b>Adjustments (AED)</b>	
Imported goods transferred to the Kingdom of Bahrain				<i>Enter any imports of goods into the UAE on behalf of a non registered person where the goods have then been transferred to the Kingdom of Bahrain. If you enter any amounts in this box you must also include these amounts in your box 1 entry.</i>
Imported goods transferred to the State of Kuwait				<i>Enter any imports of goods into the UAE on behalf of a non registered person where the goods have then been transferred to the State of Kuwait. If you enter any amounts in this box you must also include these amounts in your box 1 entry.</i>
Imported goods transferred to the Sultanate of Oman				<i>Enter any imports of goods into the UAE on behalf of a non registered person where the goods have then been transferred to the Sultanate of Oman. If you enter any amounts in this box you must also include these amounts in your box 1 entry.</i>
Imported goods transferred to the State of Qatar				<i>Enter any imports of goods into the UAE on behalf of a non registered person where the goods have then been transferred to the State of Qatar. If you enter any amounts in this box you must also include these amounts in your box 1 entry.</i>
Imported goods transferred to the Kingdom of Saudi Arabia				<i>Enter any imports of goods into the UAE on behalf of a non registered person where the goods have then been transferred to the Kingdom of Saudi Arabia. If you enter any amounts in this box you must also include these amounts in your box 1 entry.</i>



<b>Transportation of own goods to other GCC states</b>		<b>Amount (AED)</b>	<b>VAT amount (AED)</b>	<b>Adjustments (AED)</b>	<p><i>Transfer of own goods to other GCC implementing states: complete this section if you have moved your own goods (i.e. goods which form part of your assets) for the purposes of your business from the UAE to another GCC implementing state. Please disregard any such movements where the goods are used temporarily in the other GCC implementing state within the conditions of a temporary admission, as defined in the Unified Customs Law, or where the transportation of the goods is done as part of another taxable supply in the other GCC implementing state.</i></p> <p><i>If you enter any amounts in this section you must also include these amounts in your box 1 entry.</i></p>
	Goods transported to the Kingdom of Bahrain				<i>Enter any transfers of your own goods from the UAE to the Kingdom of Bahrain</i>
	Goods transported to the State of Kuwait				<i>Enter any transfers of your own goods from the UAE to the State of Kuwait</i>
	Goods transported to the Sultanate of Oman				<i>Enter any transfers of your own goods from the UAE to the Sultanate of Oman</i>
	Goods transported to the State of Qatar				<i>Enter any transfers of your own goods from the UAE to the State of Qatar</i>
	Goods transported to the Kingdom of Saudi Arabia				<i>Enter any transfers of your own goods from the UAE to the Kingdom of Saudi Arabia</i>
<b>Recoverable VAT paid in other GCC implementing states</b>		<b>Amount (AED)</b>	<b>VAT amount (AED)</b>	<b>Adjustments (AED)</b>	<p><i>Recoverable VAT paid in other GCC implementing states: Use this section only if you have paid VAT in another GCC implementing state and you are eligible to recover this VAT in the UAE. Examples of this may include import of goods into the UAE through another GCC implementing state where the intended final destination of those goods was the UAE at the time of import; or where you have acquired goods in another GCC implementing state which were then moved into the UAE. Please refer to the VAT legislation for conditions of eligibility.</i></p>



					<i>With respect to the VAT amount, please enter the amounts of recoverable VAT only, in case your ability to recover input tax is restricted.</i>
	Recoverable VAT paid in the Kingdom of Bahrain				<i>Enter any recoverable VAT paid in the Kingdom of Bahrain. If you enter any amounts in this box you must also include these amounts in your box 9 entries.</i>
	Recoverable VAT paid in the State of Kuwait				<i>Enter any recoverable VAT paid in the State of Kuwait. If you enter any amounts in this box you must also include these amounts in your box 9 entries.</i>
	Recoverable VAT paid in the Sultanate of Oman				<i>Enter any recoverable VAT paid in the Sultanate of Oman. If you enter any amounts in this box you must also include these amounts in your box 9 entries.</i>
	Recoverable VAT paid in the State of Qatar				<i>Enter any recoverable VAT paid in the State of Qatar. If you enter any amounts in this box you must also include these amounts in your box 9 entries.</i>
	Recoverable VAT paid in the Kingdom of Saudi Arabia				<i>Enter any recoverable VAT paid in the Kingdom of Saudi Arabia. If you enter any amounts in this box you must also include these amounts in your box 9 entries.</i>
	<b>Tax Refunds for Tourists Scheme provided</b>	<b>Amount (AED)</b>	<b>VAT amount (AED)</b>	<b>Adjustments (AED)</b>	<i>Tax Refunds for Tourists Scheme Provided: Use this section only if you are a retailer and have provided VAT refunds to tourists as per the Tourists Scheme. Please provide all amounts per Emirate where the refund was provided.</i>
	Tax Refunds for Tourists Scheme paid in Abu Dhabi				<i>Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Abu Dhabi. If you enter any amounts in this box you must also include these amounts as negative in your box 1a entries.</i>
	Tax Refunds for Tourists Scheme paid in Dubai				<i>Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Dubai. If you enter any amounts in this box you must also include these amounts as negative in your box 1b entries.</i>
	Tax Refunds for Tourists Scheme paid in Sharjah				<i>Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Sharjah. If you enter any amounts in this box you must also</i>



					include these amounts as negative in your box 1c entries.
	Tax Refunds for Tourists Scheme paid in Ajman				Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Ajman. If you enter any amounts in this box you must also include these amounts as negative in your box 1d entries.
	Tax Refunds for Tourists Scheme paid in Umm Al Quwain				Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Umm Al Quwain. If you enter any amounts in this box you must also include these amounts as negative in your box 1e entries.
	Tax Refunds for Tourists Scheme paid in Ras Al Khaimah				Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Ras Al Khaimah. If you enter any amounts in this box you must also include these amounts as negative in your box 1f entries.
	Tax Refunds for Tourists Scheme paid in Fujairah				Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Fujairah. If you enter any amounts in this box you must also include these amounts as negative in your box 1g entries.

## 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	

## 16. Appendix 8 – Excise Tax return

### Main

Form Type			
Document Locator			
Tax Form Filing Type			
Submission Date			

### Taxable Person details

Tax Agent Name			
Tax Agent Accreditation Number (TAAN)			
Tax Agency Name			
Tax Agency Number (TAN)			
Tax Registration Number (TRN)			
Name of Business (English)			
Name of Business (Arabic)			
Taxable Person Address			
Building name and number			
Street			
Area			
City			
Emirate			
Country			

### Excise Tax Return Period



Excise Tax Return Period			
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## Calculation of Excise Tax due

		Value of Excise Goods (AED)	Excise Tax due (AED)
Importation of Excise Goods from outside of UAE			
Production of Excise Goods within UAE			
Release of Excise Goods from a Designated Zone			
Stockpiling of Excise Goods in the UAE, including		0	0
A) Tobacco and tobacco products			
B) Carbonated drinks			
C) Energy drinks			
<b>Total value of Excise Goods/ Due Tax</b>			A (+ or -)
<b>Value of Tax declared in error and identified in the same month</b>		-	B (+ or -)
<b>Value of Deductible Tax for Tax paid in error (which is below AED 10,000)</b>			C (-)



<b>Value of other Deductible Tax</b>			D (-)
<b>Value of under declared Tax for the previous tax period (which is above AED 10,000)</b>			E(+)
<b>Total value of Payable Tax (Excess Refundable Tax)</b>			<b>F=sum(A:F)</b>

## Declaration

I declare that all information provided is true, accurate and complete to the best of my knowledge and belief.			tick-box
Are you, as the Online User, making this declaration?			Y/N
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			
Email address			
Submission Date			

## Glossary

1. Audit: “An official inspection of an organization's accounts, typically by an independent body.”
2. Organisation for Economic Cooperation and Development (OECD): “An intergovernmental economic organisation with 35 member countries, founded in 1960 to stimulate economic progress and world trade. It is a forum of countries describing themselves as committed to democracy and the market economy, providing a platform to compare policy experiences, seeking answers to common problems, identify good practices and coordinate domestic and international policies of its members”
3. Person: natural or legal person.
4. Software Vendors: Those companies that provide the tax accounting software
5. Tax Accounting Software: “Accounting software is an invaluable resource for modern business. Essentially, it is a ‘set of procedures that includes internal mechanisms of control, books of accounts, and plans/charts of accounts that are all used for administering, recording, and reporting financial transactions.” Tax accounting software therefore allows for the automation of all tax-based responsibilities, i.e. keeping track of records, payments, file returns, etc., saving businesses time and money.
6. Tax Registration Number: a unique number issued by the FTA for each Person registered for Tax purposes.
7. Reverse charges: a mechanism by which the Taxable Customer is obligated to pay the Tax due on behalf of the Supplier.
8. Deemed supplies: Anything considered as a supply and treated as a Taxable Supply according to the instances stipulated in the VAT law.
9. Disallowed expenses: expenses paid for the purchase of taxable supply of goods/services whereby the associated input tax is not recoverable
10. Credit notes: A written or electronic document in which the occurrence of any amendment to a Taxable Supply that reduces or cancels the same is recorded and the details pertaining to it.
11. AR – cancel: reversal of account receivable
12. AP – cancel: reversal of account receivable



13. Cash book entries: journal entries related to cash receipts and payments including bank deposits and withdrawals
14. Journal entries: the record of financial data pertaining to business transactions in a journal such that the debits equals to the credits.
15. VAT rounding – a specified method of calculation and stating the total amount to be paid if the Tax is less than one fil of a UAE Dirham
16. Deductible: The Excise Tax that has been paid, or considered as have been paid, by a Taxable Person.
17. Duty status of the stock: whether the stock stored within the warehouse is under duty suspension regime
18. Duty paid/unpaid: whether customs duty has already been paid for the stock stored within the warehouse
19. Physical location of the goods: where the goods are physically stored