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REGISTRAION FOR VAT



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REGISTERING FOR VAT

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FTA (Federal Taxation Authority) has started registration for VAT .

<https://eservices.tax.gov.ae/en-us/>

Start filing periodic VAT Returns online from 1st January 2018 .

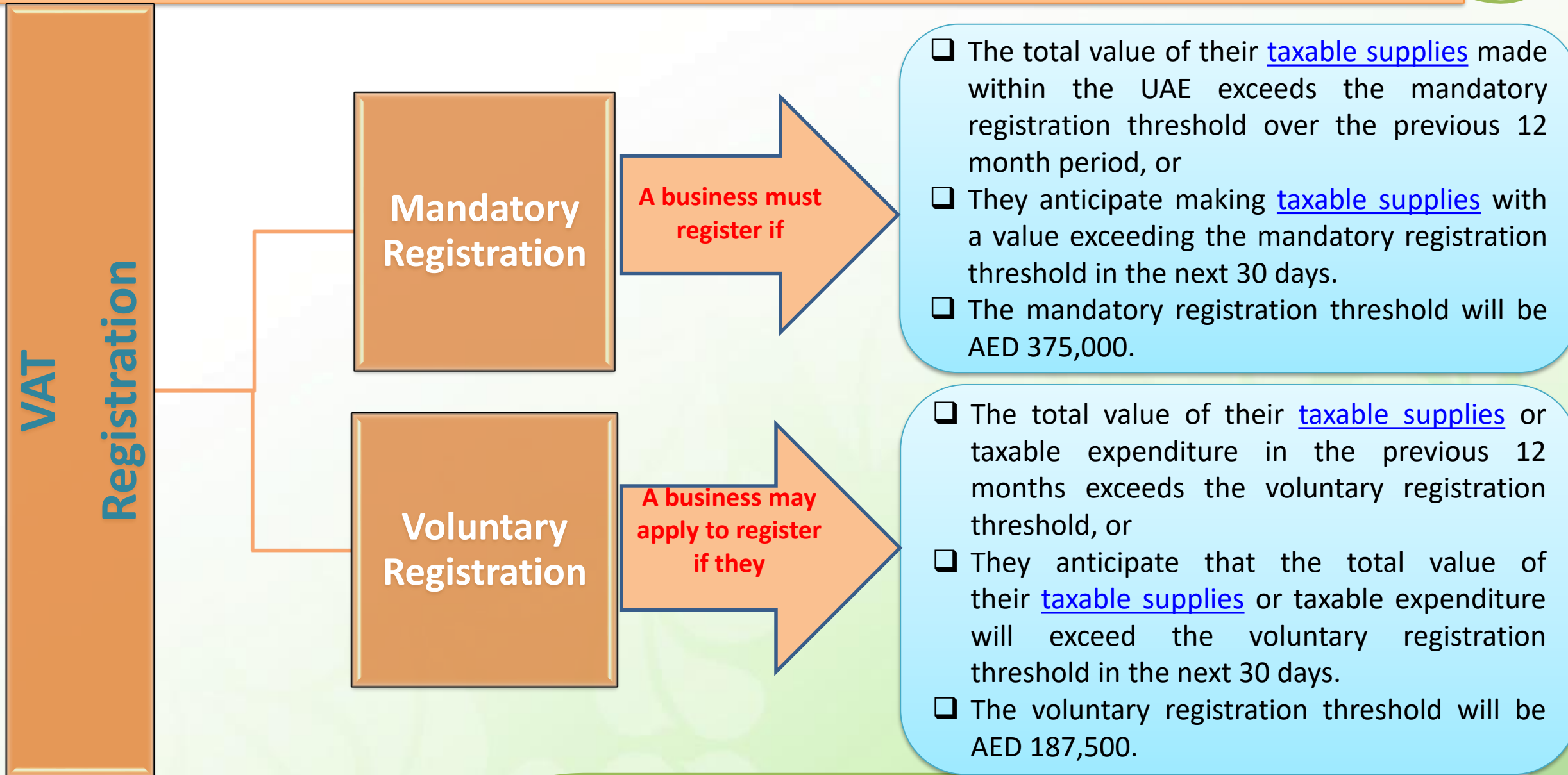
TYPES OF REGISTRATION

VAT

VAT Group

Registration: Who is required to register for VAT

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TAXABLE SUPPLY

For the purposes of understanding whether a registration obligation exists, a taxable supply refers to a supply of goods or services made by a business in the UAE that may be taxed at a rate of either 5% or 0%. Imports are also taken into consideration for this purpose, if a supply of such goods or services would be taxable if made within the UAE.

“Taxable Supplies” include:

- Standard rated supplies
- Zero-rated supplies
- Reverse charged services received (provided the taxable person is responsible for accounting for the tax); and
- Imported goods (provided the taxable person is responsible for accounting for the tax).

HOW TO REGISTER FOR VAT

The VAT registration form will be available via the FTA's online portal

Registrations are expected to open on a voluntarily basis during Q3 2017 and on a compulsory basis during Q4 2017 in order that registrations can be processed in good time for the implementation of VAT on 1 January 2018



Supporting documents will include such items as:

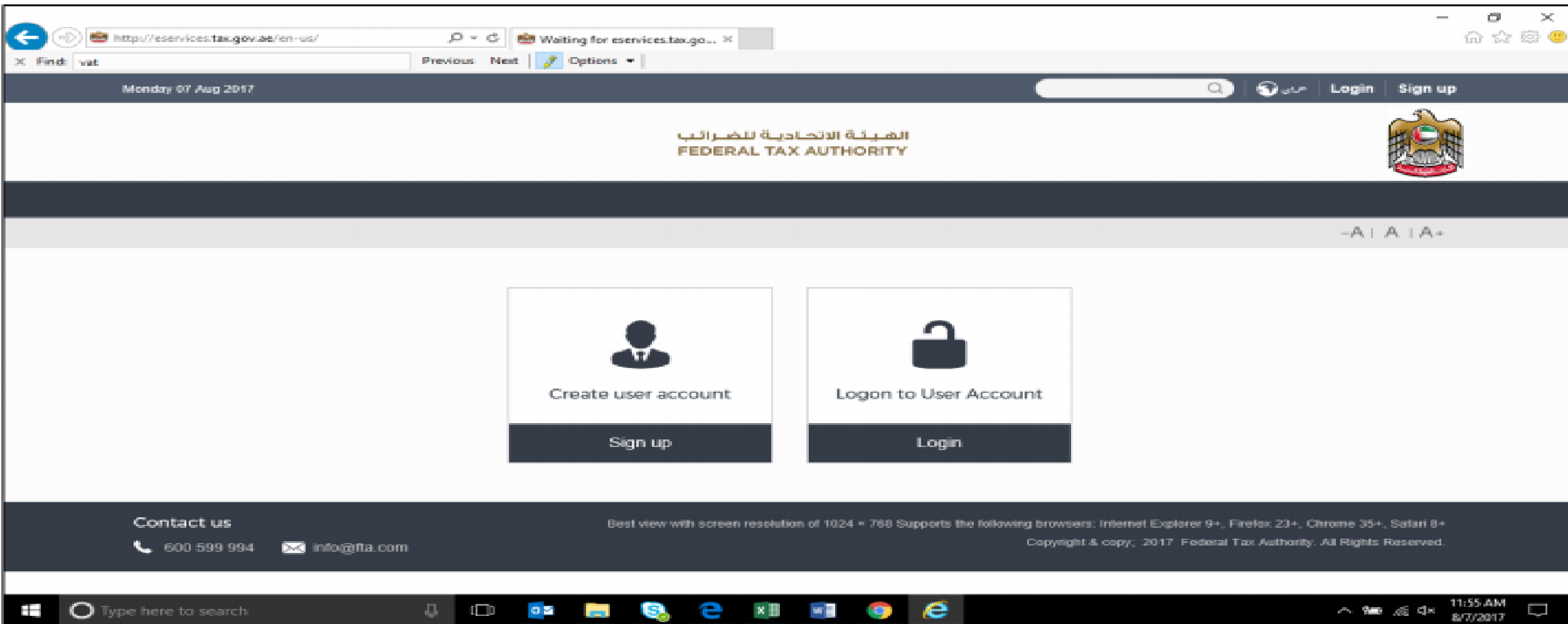
- ❖ Documents identifying the authorized signatory e.g. passport copy, Emirates ID
- ❖ Trade license
- ❖ Other official documents authorizing the entity to conduct activities within the UAE

Also provide details about your business, such as:

- ❖ Description of business activities
- ❖ Last 12 months turnover figures
- ❖ Projected future turnover figures
- ❖ Expected values of imports and exports
- ❖ Whether you expect to deal with GCC suppliers or customers
- ❖ Details of Customs Authority registration, if applicable

REGISTRATION PORTAL

The first time you access the portal you will be required to register your details



REGISTRATION PORTAL

You will be required to create an account in order to gain access to the portal

Monday 01 Aug 2017

Sign up

Welcome to the Federal Tax Authority

Email address

Password must be 6-20 characters long with at least one numeric, one alphabet and one special character such as @, #, \$, %, &, *

Password

Password strength

Confirm password

Enter security code:

629963

Select security question

REGISTRATION PORTAL

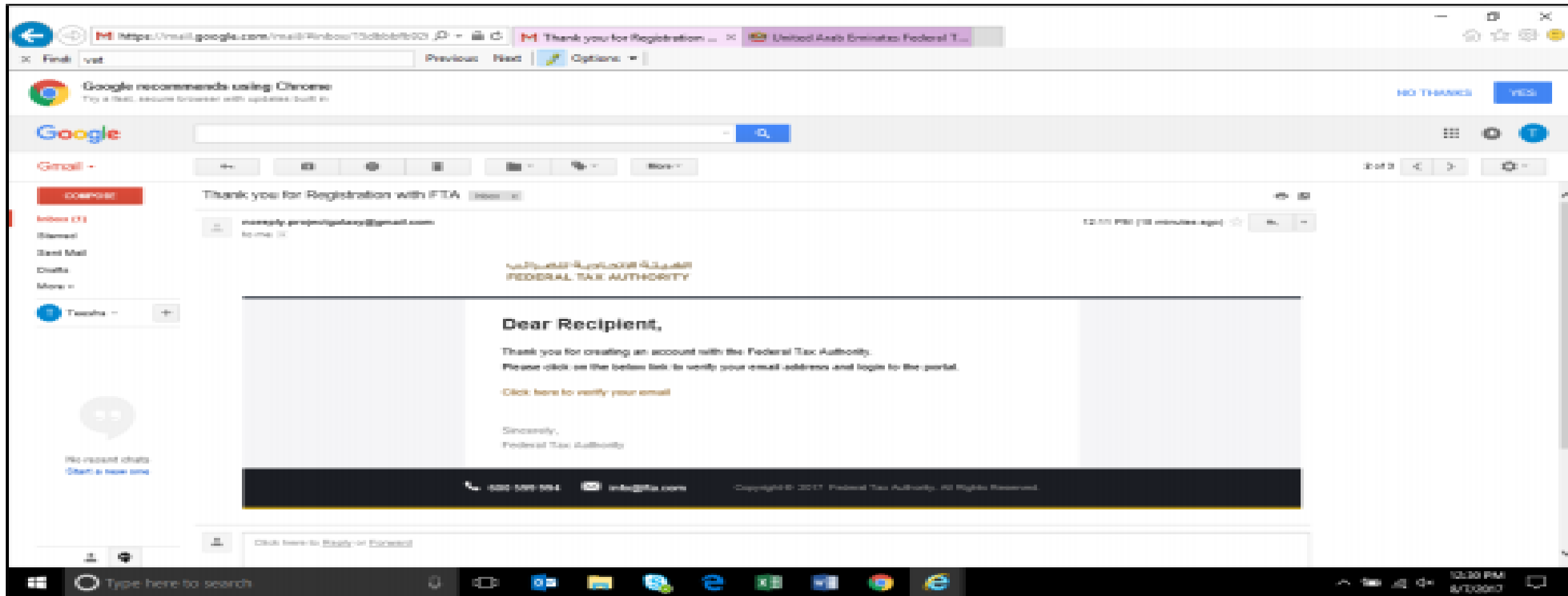
After Account Creation
Process



Verify your E mail



Your Account is enabled
You can login on below page



REGISTRATION PORTAL

After the first time accessing the portal, you will simply be required to login using your user details



-A | A | A+

Login

Welcome to the Federal Tax Authority

Enter security code:

556978

[Forgot Password?](#)

Login

[If you are not registered, register here](#)

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REGISTRATION PORTAL

Once you have logged in, you will need to navigate to the VAT registration form

[DASHBOARD](#)[MY PROFILE](#)[DOWNLOADS](#)[MY PAYMENTS](#)[EXCISE TAX RETURNS AND DECLARATIONS](#)[-A](#) | [A](#) | [A+](#)

VAT

The status of your application is as below:

Status **Drafted**

 Edit

Excise Tax



[Register for Excise Tax](#)

REGISTRATION PORTAL

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You will then be asked to complete the VAT registration form

DASHBOARD

MY PROFILE

DOWNLOADS

MY PAYMENTS

EXCISE TAX RETURNS AND DECLARATIONS

-A | A | A+



1. About the applicant



2. Details of the applicant



3. Contact details



4. Banking details



5. Business relationships



6. About the VAT registration



7. Declaration



8. Review & submit

About the applicant

On what basis are you applying for registration? *



Select business type



Do you hold a Trade License in the UAE?



☒ Yes ☐ No

Are you also applying to create or join a Tax group?



☐ Yes ☒ No

Are you registering mandatorily or voluntarily? *



Please select



Save as draft



Save and continue



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REGISTRATION PORTAL

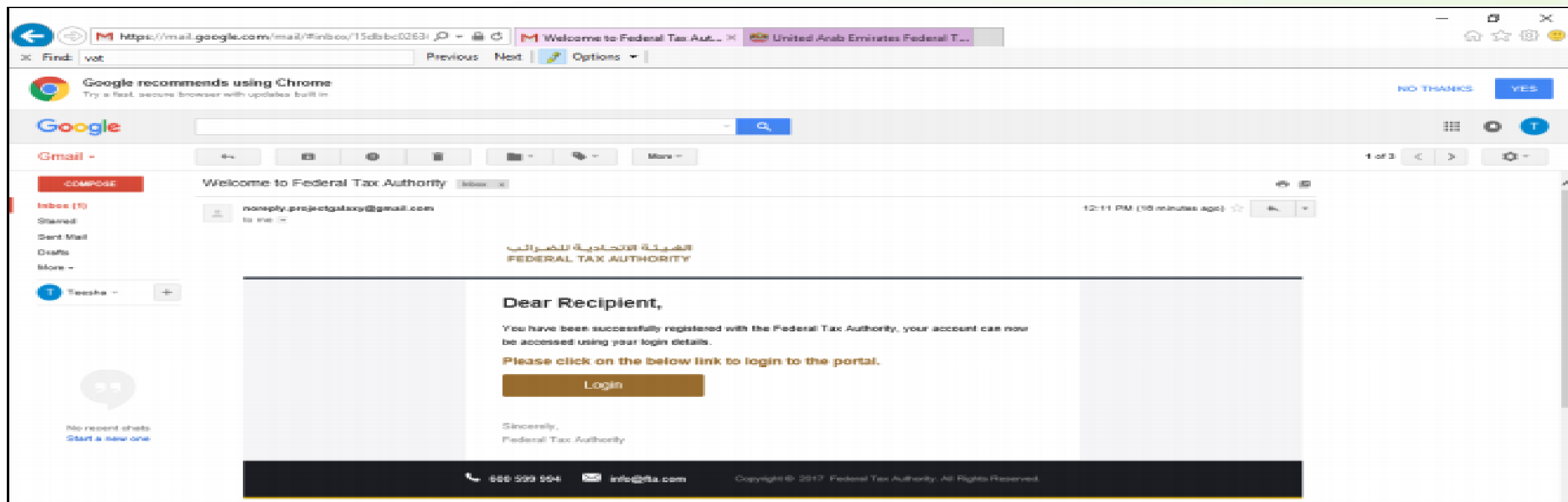
After completed the form



Verify the details are accurate



Submit the Form



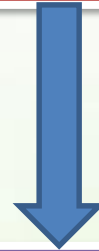
The FTA will then process the application and will respond to confirm your Tax Registration Number via mail.

Registration: Who is required to register for VAT Group

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Each Member State may treat the Tax Group as a single Taxable Person

Two or more persons carrying on a business are able to apply for a single “Group” VAT registration where:

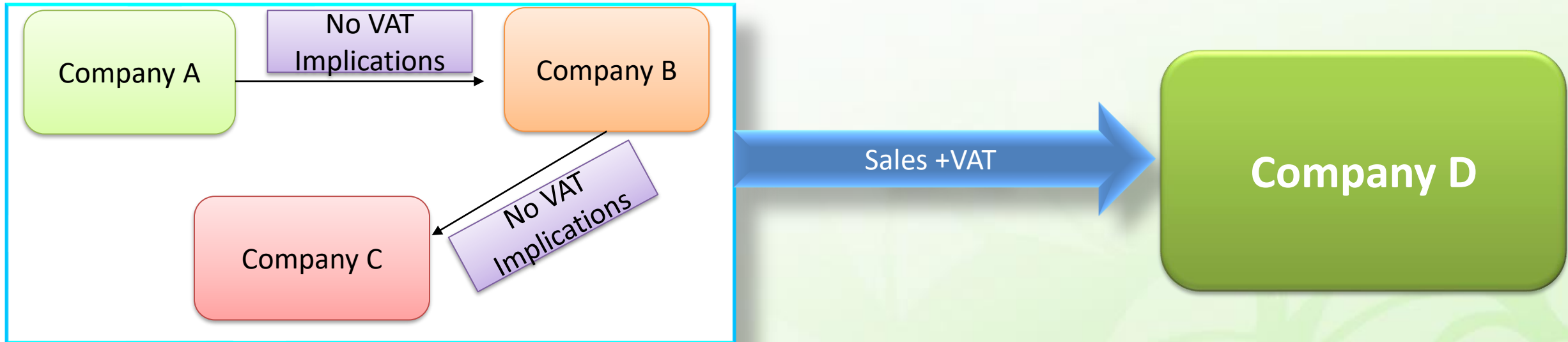


- Each person has a place of establishment or a fixed establishment in the UAE
- The persons are “related parties”, and
- Either one person controls the others, or two or more persons form a partnership and control the others

Registration: Who is required to register for VAT Group

Effect:

Entities within the VAT group are treated as one entity for VAT purposes



- supplies made between members of a VAT group are disregarded from VAT (i.e. no VAT is due on the supplies)
- Supplies made by the VAT group to an entity outside the VAT group are subject to normal VAT rules

Tax Return filing & Payment

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Submission online



Deadlines for submission and payment: –

- ✓ The due date will be 28 days following the end of the return period
- ✓ Where the due date falls on a weekend or national holiday, the deadline shall be extended to the first following working day

Late submission or payment can result in a penalty levied by the FTA

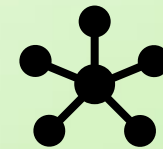
Thank you



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