

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY



VOLUNTARY DISCLOSURE USER GUIDE

VAT & EXCISE TAX

July 2018



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1. About this guide

This guide is prepared to help you successfully complete your Voluntary Disclosure Form for Value Added Tax (VAT) and Excise Tax. It is designed to help you:

- **provide accurate answers** to the questions on your Voluntary Disclosure Form for VAT and Excise Tax by explaining when are you eligible to submit the form and what information you are required to provide; and
- **understand the icons and symbols** you might see as you complete the Form.

If you have additional questions on specific fields in the Voluntary Disclosure Form for VAT and Excise Tax, please contact us.

2. About Voluntary Disclosures

A Voluntary Disclosure¹ is a form provided by the Federal Tax Authority (“FTA”) pursuant to which the Taxpayer notifies the FTA of an error or omission in a Tax Return, Tax Assessment or Tax Refund application.

2.1. When should you submit a Voluntary Disclosure Form?

In line with the relevant legal provisions, there would be specific scenarios where a Voluntary Disclosure Form should or can be used by taxpayers and submitted to the FTA. This would, in general, be in cases where a taxpayer becomes aware of an error or omission in a Tax Return, Tax Assessment or Tax Refund application, as below:

- If you become aware that a Tax Return submitted by you to the FTA or a Tax Assessment sent to you by the FTA is incorrect, which resulted in a calculation of the Payable Tax according to the Tax Law being **less than** it should have been, you **must** submit a Voluntary Disclosure to correct such error.

Please note that you are not required to submit a Voluntary Disclosure for the underpaid tax if the amount of the Payable Tax is not more than AED 10,000 as long as the person is able to correct the error in the Tax Return for the tax period in which the error has been discovered (please also refer to section 2.2 below).

¹ Article (1) of Federal Law No. (7) of 2017 on Tax Procedures



- If you become aware that a Tax refund application that you have submitted to the FTA is incorrect, which resulted in calculating the refund amount to which you are entitled according to the Tax Law, being **more than** it should have been, you **must** submit a Voluntary Disclosure to correct such error.
- If you become aware that a Tax Return submitted by you to the FTA or a Tax Assessment sent to you by the FTA is incorrect, which resulted in a calculation of the Payable Tax according to the Tax Law being **more than** it should have been, you **may** submit a Voluntary Disclosure to correct such error.
- If you become aware that a Tax refund application that you have submitted to the FTA is incorrect, which resulted in calculating the refund amount to which you are entitled according to the Tax Law, being **less than** it should have been, you **may** submit a Voluntary Disclosure to correct such error.

2.2. Time Limits for Voluntary Disclosures

<i>If an error(s) resulted in a calculation of the Payable Tax being less than required by...</i>	<i>...the Person shall...</i>	<i>...before...</i>
more than 10,000 Dirhams	make a Voluntary Disclosure to the FTA	20 business days from the date when the Taxable Person became aware of the error
10,000 Dirhams or less	correct the error in the Tax Return for the Tax Period in which the error has been discovered (if he is obligated to submit a Tax Return to the FTA for this Tax Period); or	the due date for the submission of the respective Tax Return
	make a Voluntary Disclosure to the FTA (if there is no Tax Return through which the error can be corrected)	within 20 business days from the date of becoming aware of the error



3. Completing your Voluntary Disclosure Form

Voluntary Disclosure Forms are available on the eServices portal in the respective (Excise Tax and VAT) sections. Taxpayer can submit the forms and also track their status within each of the sections.

3.1. Voluntary Disclosure for Excise Tax

A Voluntary Disclosure can be submitted against an Excise Tax Return or against a Tax Assessment. For submitting a Voluntary Disclosure Form against an Excise Tax Return already submitted to the FTA, go to the “EX204 - Excise Tax Return” tab in the Excise Tax section and click on the **Submit Voluntary Disclosure** button on the row of the Excise Tax Return against which you wish to submit the Voluntary Disclosure. It is important to note that in this case you will be filing a Voluntary Disclosure against a specific Excise Tax Return and which corresponds to a specific tax period. Please refer to the screenshot below:

EX204 - Excise Tax Returns

View Detail	Date of Filing	Excise Tax (in AED)	Penalty Amount	Excise Tax Period	Status	Action
View	03/06/2018	1,000.00	0.00	January-2018	Submitted	Submit Voluntary Disclosure

To submit a Voluntary Disclosure against a Tax Assessment, go to the “Voluntary Disclosures/Tax Assessments” tab in the Excise Tax section and click on the **Submit Voluntary Disclosure** button on the row of the Excise Tax Assessment against which the Voluntary Disclosure needs to be submitted. Please refer to the screenshot below:



 Instructions	 EX201 - Excise Goods that require Customs clearance	 EX202A - Excise Goods that do not require Customs clearance	 EX203 - Deductible Excise Tax	 EX204 - Excise Tax Returns and EX311 - Excise Tax Refunds	 EX214 - Voluntary Disclosure / Tax Assessments
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Excise Tax Assessment

View Detail	Reference Number	Date of Filing	Excise Tax After VD	Reported Net Payable Tax	Penalty Amount (in AED)	Excise Tax Period	Status	Action
View	TA01-11-2017	28/05/2018	25,000.00	-20,000.00	5,000.00	November-2017	Acknowledged	Submit Voluntary Disclosure

Please note that if the **'Submit Voluntary Disclosure'** button/option is not available against any particular Tax Return or Tax Assessment, then this means that another Voluntary Disclosure has already been submitted for the respective Tax period which has still not been acknowledged by the FTA. In case that you have already submitted a Voluntary Disclosure for a specific Tax period which has not been acknowledged yet by the FTA and you become aware of another error which has not been reflected and corrected through your previous Voluntary Disclosure, please contact the FTA and notify the FTA accordingly.

To submit a Voluntary Disclosure simply click on the **'Submit Voluntary Disclosure'** button. Clicking this will open the Voluntary Disclosure Form for that tax period. As detailed in the section below, in the Form you will be required to report the specific details of the error(s), provide justifications for these changes / adjustments made, update the values in the Tax Return and provide supporting documentation, as required.

IMPORTANT: As part of the Voluntary Disclosure, you are required to upload a letter along with other supporting documentation which would provide the background facts of the error(s) disclosed and a description of the correction(s) made which would assist the FTA in acknowledging your Voluntary Disclosure.

3.1.1 Voluntary Disclosure Form for Excise Tax

The below section describes the Voluntary Disclosure Form, and the information that is required to be completed in each section:




Basic Information

Details of the Taxable Person and the Excise Tax Return Period for which you are filing a Voluntary Disclosure is pre populated. Please check and ensure that this information is correct before going any further.

Select the date on which you identified the error that you are disclosing in the Voluntary Disclosure Form. If the Voluntary Disclosure relates to multiple errors please indicate the date on which the first error was identified.

Basic Information	
TRN	100339151100007
Legal name of entity (English)	TestUser2
Legal name of entity (Arabic)	22

Excise Tax Return Period	
Excise Tax Return Period *	Date on which the error was identified *
Jan-2018	08/06/2018 

Details of Errors

In this section, you are required to disclose each error that you are disclosing through this Voluntary Disclosure Form. Complete this section for each error identified.

If the error that you are disclosing relates to an amount declared previously on a declaration that you have already submitted to the FTA on the Excise Tax Return, please indicate the 'TYPE' of the original declaration using the drop down option box and enter the reference number of the previous / original declaration submitted to which the error relates to. If the error does not relate to any specific declaration that has already been submitted to the FTA, do not indicate any declaration. Provide more details of the error in the 'DESCRIPTION' field. Depending on the nature of the error you are disclosing, select "payable to FTA" if the error leads to a higher amount of Excise Tax payable, or "payable by FTA", if you believe that the error leads to an excess refundable tax to you. In this section you should indicate the amount of the error only, and in the section below (i.e. tax return section) the full tax period amount inclusive of the error should be disclosed.

Please upload supporting documents which relate to this specific error and can assist the FTA in reviewing your Voluntary Disclosure. For example, related invoices, import or other relevant declarations, production order, or other.

Click on 'Save and add more' button to save this error and add more errors.



Detail of Errors

Complete the below for each error identified. Please indicate using the drop down option box, the type and reference number of the previous declaration submitted to which the error relates to. If the error does not relate to any specific declaration that has already been submitted to the FTA, do not indicate any declaration. Depending on the nature of the error you are disclosing, select "payable to FTA" if the error leads to a higher amount of Excise Tax payable, or "payable by FTA", if you believe that the error leads to an excess refundable tax to you. In this section you should indicate the amount of the error only.

Type:

Declaration Number:

Description*:

Please upload any documentary proof of the above*

Is the amount payable to or refundable by the FTA?* Payable Refundable

Amount Due*:

IMPORTANT: Errors need to be disclosed on an error by error basis. If one error is relating to one import declaration and one deductibles declaration for the same tax period, you are required to disclose these separately as two errors for the same period and one per declaration.

Summary of Errors

All the errors that you have already reported in the Details of Errors sections are summarized in this section.

Summary of errors

Type	Declaration Number	Description	Is the amount payable to or refundable by the FTA?	Amount Due	File name	
Produce		New documents	Payable	1,000.00	100214125500003.pdf	
Import	12345678	New imports	Refundable	5,000.00	100290694700003.pdf	



Supporting Documentation

Please upload a **letter** which would provide the background facts and a detailed description of the error(s) disclosed in this Voluntary Disclosure Form. This letter should also indicate the reasons for the Voluntary Disclosure and the errors disclosed, as well as the impact on the relevant sections/boxes of the tax return. The letter will assist the FTA in acknowledging your request.

Supporting Documentation

Please upload a letter which would provide the background facts and a detailed description of the error(s) disclosed in this Voluntary Disclosure Form. This letter should also indicate the reasons for the Voluntary Disclosure and the errors disclosed as well as the impact on the relevant sections/boxes of the tax return.

Supporting Documentation*

Choose files to upload

Calculation of Excise Tax Due

This is the main section of the Voluntary Disclosure Form for Excise Tax and is providing you with the 'As Reported' amounts which includes the amounts that you may have already reported in a submitted Excise Tax return and the 'As Current' amount, where you are asked to provide the updated and correct amounts.

In more details:

- **As Reported:** The 'As Reported' amounts in each field, indicate the amounts that have been disclosed in each box in the latest tax return, Voluntary Disclosure or Tax Assessment. These amounts are pre-populated in order to allow you to see the latest figures which correspond to this tax period.
- **As Current:** The 'As Current' fields refer to the corrected Excise Tax Return/Voluntary Disclosure/Tax Assessment (as the case may be) values for each of the boxes. You should report in these fields the final Excise tax amounts which correspond to that box for the respective tax period. It is important to note that this should be the **total values** that should have been reported for that period and **not the error amounts**.

The 'As Current' fields are pre-populated with the respective 'As Reported' amounts. You should amend the 'As Current' field in the case that the error(s) you are correcting affect each specific box of the tax return and indicate the new **total** amount to be disclosed for that specific box. If there were no errors in a field, the amount should remain the same as the 'As Reported' amount.



Calculation of Excise Tax Due

The 'As Reported' field indicates the amount that has been disclosed for each box in the latest tax return, Voluntary Disclosure or Tax Assessment.

The 'As Current' field is populated with the respective 'As Reported' amount. You should amend the 'As Current' field in the case that the error you are correcting affects this specific box of the tax return and indicate the new total amount to be disclosed for this specific box. This amount should be the 'As Reported' amount including the error amount for each field and should represent the total correct amount that should be included in your tax return and not the error amount. If there were no errors in a field, the amount should remain the same as the 'As Reported' amount.

		Value of Excise Goods (In AED)	Excise Tax Due (In AED)
Excise Tax due on the import of excise goods	As Reported	0.00	0.00
	As Current	0	0
Excise Tax due on the production of excise goods	As Reported	0.00	0.00
	As Current	0	0
Excise Tax due on the release of excise goods from a Designated Zone (not requiring Customs clearance)	As Reported	0.00	0.00
	As Current	0	0
Excise Tax due on the release of excise goods from a Designated Zone (requiring Customs clearance)	As Reported	0.00	0.00
	As Current	0	0
Excise Tax due on the stockpiling of excise goods *	As Reported	20,000.00	6,000.00
	As Current	20000	5000
Value of Deductible Tax for Tax paid in error (which is below AED 10,000)			0
Total Excise Tax due during the period	As Reported	20,000.00	6,000.00
	As Current	20000	5000
Total Excise Tax deductible during the period	As Reported		0.00
	As Current		0
Total Excise Tax payable	As Reported		6,000.00
	As Current		5000

Authorized Signatory

The details of the Authorized Signatory which are pre-populated based on the information user has mentioned in their registration application.



Authorized Signatory

Job Title *	Position
<input type="text" value="Mr"/>	<input type="text" value="Manager"/>
Name in English *	Name in Arabic *
<input type="text" value="Demo"/>	<input type="text" value="عرض"/>
Nationality as shown on Passport *	Passport number *
<input type="text" value="United Arab Emirates"/>	<input type="text" value="8908908908908"/>
Expiry date of the passport (dd/mm/yyyy) *	
<input type="text" value="31/05/2018"/>	
Emirates ID number	Expiry date of the Emirates ID (dd/mm/yyyy)
<input type="text" value="111-1111-1111111"/>	<input type="text" value="30/09/2019"/>
Phone/Mobile country code *	Phone/Mobile number *
<input type="text" value="United Arab Emirates (+971)"/>	<input type="text" value="55555555"/>
Date of submission (dd/mm/yyyy)	E-mail address *
<input type="text" value="30/05/2018"/>	<input type="text" value="demo@email.com"/>

Action buttons

Before submitting the Voluntary Disclosure Form for Excise Tax, carefully review all of the information entered on the Form after completing it. Once you are certain that all of the information is correct, click on the **Submit** button at the bottom right hand corner of the screen.

You can also save your progress by clicking on **Save as draft** button or cancel the form by clicking **Cancel** button.

3.1.2 Summary of Voluntary Disclosures on Excise Tax

Upon clicking on the “EX214 - Voluntary Disclosure / Tax Assessment” tab in the Excise Tax section, the following screen is displayed. This screen provides a summary of the all Voluntary Disclosures that you have already submitted.



Instructions

EX201 - Excise Goods that require Customs clearance

EX202A - Excise Goods that do not require Customs clearance

EX203 - Deductible Excise Tax

EX204 - Excise Tax Returns and EX311 - Excise Tax Refunds

EX214 - Voluntary Disclosure / Tax Assessments

Excise Voluntary Disclosure

View Detail	Date of Filing	Excise Tax Period	Reference Number	Net Payable Tax after Voluntary Disclosure	Reported Net Payable before Voluntary Disclosure	Fixed Penalty	Status	Action
View	04/06/2018	January-2018	VD01-01-2018	2,000,000.00	1,000.00	5,000.00	Acknowledged	Submit Voluntary Disclosure

The description of the columns of this table is as follows:

- **View Detail** allows the user to view a Form that has already been submitted;
- **Date of filing** is the date on which the Form has been submitted;
- **Excise Tax period** is the tax period to which the Voluntary Disclosure relates to;
- **Reference number** is the number which can be used as a reference for all communication with the FTA;
- **Net Payable Tax After Voluntary Disclosure (“VD”)** is the updated tax position for the respective Tax period, following the submission and acknowledgment of a Voluntary Disclosure;
- **Reported Net Payable Tax before Voluntary Disclosure** represents the initial tax position for the respective tax period prior to the submission and acknowledgment of the Voluntary Disclosure;
- **Fixed Penalty** represents penalties (if applicable) which relate to a Voluntary Disclosure;
- **Status** is status of the Form. These could be Drafted, Pending i.e. submitted to the FTA and awaiting action, Reject i.e. rejected by the FTA or Acknowledged i.e. Accepted by the FTA
- **Action** represents an edit button, where applicable, which allows the taxpayer to edit the form if the form was saved as draft or the FTA has requested for more information.



3.2. Voluntary Disclosure Form for VAT

A Voluntary Disclosure can be submitted against a VAT return or refund request that you have already submitted to the FTA or against a Tax Assessment that the FTA has sent to you. For submitting a Voluntary Disclosure Form against a VAT Return already submitted to the FTA, go to the “VAT201 – VAT Returns” tab in the VAT section and click on the ‘Submit Voluntary Disclosure’ button on the row of the VAT Return against which you wish to submit the Voluntary Disclosure. Refer to the screenshot below.

VAT201 - VAT Returns

VAT201 - New VAT Return

View Detail	Date of Filing	VAT Return Period	Tax Year End	VAT Reference Number	Net VAT position	Action
View	29/09/2018	01/01/2018 - 31/01/2018	31 December 2018	01 - 2018	10.00	
View	17/05/2018	01/02/2018 - 28/02/2018	31 December 2018	02 - 2018	1,000.00	Submit Voluntary Disclosure

To submit a Voluntary Disclosure against a VAT Tax Assessment, go to the “Voluntary Disclosures/Tax Assessments” tab in the VAT section and click on the ‘Submit Voluntary Disclosure’ button on the row of the Tax Assessment against which the Voluntary Disclosure needs to be submitted.

Tax Assessment

View Detail	Date of Filing	VAT Return Period	Penalty	Tax Assessment Reference Number	Net VAT position	Reported Net Payable Tax	Status	Action
View	01/09/2018	01/01/2018 - 31/01/2018	N/A	TA01 - 01 - 2018	110.00	10.00	Acknowledged	
View	01/09/2018	01/02/2018 - 28/02/2018	N/A	TA01 - 02 - 2018	2,000.00	1,000.00	Acknowledged	Submit Voluntary Disclosure



Please note that if the 'Submit Voluntary Disclosure' button/option is not available against any particular Tax Return or Tax Assessment, then this means that another updated Voluntary Disclosure or Tax Assessment Form has been submitted against it. Taxpayer can go to the "Voluntary Disclosure/Tax Assessment" section on eServices.

To submit a Voluntary Disclosure simply click on the 'Submit Voluntary Disclosure' button. Clicking this will open the Voluntary Disclosure form for that tax period. Please report the updated values for the Tax Return and provide supporting documents.

3.2.1 Voluntary Disclosures Form for VAT

The below section describes the form, including information required to be completed in each section:

Taxable Person Details and VAT return period

Details of the Taxable Person and the VAT Return Period for which you are filing a Voluntary Disclosure is pre populated. Please check and ensure that this information is correct before going any further.

Select the date on which you identified the error that you are disclosing in the Voluntary Disclosure Form. If the Voluntary Disclosure relates to multiple errors please indicate the date on which the first error was identified.

Taxable Person Details

<p>TRN</p> <input style="width: 90%;" type="text" value="100339151100003"/>	
<p>Taxable Person Name (English)</p> <input style="width: 90%;" type="text" value="TestUser2"/>	<p>Taxable Person Name (Arabic)</p> <input style="width: 90%;" type="text" value="22"/>
<p>Taxable Person Address</p> <input style="width: 95%; height: 40px;" type="text" value="TestUser2, TestUser2, TestUser, Sharjah, United Arab Emirates, 3245234242, +9715465465466"/>	

VAT Return Period

<p>VAT Return Period *</p> <input style="width: 90%;" type="text" value="01/02/2018 - 28/02/2018"/>	<p>VAT Return Due Date</p> <input style="width: 90%;" type="text" value="28/03/2018"/>
<p>Tax Year End *</p> <input style="width: 90%;" type="text" value="31 December 2018"/>	<p>Voluntary Disclosure Reference Number * ?</p> <input style="width: 90%;" type="text" value="VD01 - 02 - 2018"/>
<p>Date on which the error was identified *</p> <input style="width: 90%; border-bottom: 1px solid #ccc;" type="text" value="01/09/2019"/> <div style="text-align: right; font-size: 0.8em;"> 📅 </div>	



Corrections of Errors

The Voluntary Disclosure form for VAT is divided into two sections for each section on the Tax Return Form.

- **As Reported:** The 'As Reported' amounts in each field, indicate the amounts that have been disclosed in each box in the latest tax return, Voluntary Disclosure or Tax Assessment. These amounts are pre-populated in order to allow you to see the latest figures which correspond to this tax period.
- **As Current:** The 'As Current' fields refer to the corrected VAT Return/Voluntary Disclosure/Tax Assessment (as the case may be) values for each of the boxes. You should report in these fields the final VAT amounts which correspond to that box for the respective tax period. It is important to note that this should be the total values that should have been reported for that period and not the error amounts.

The 'As Current' fields are pre-populated with the respective 'As Reported' amounts. You should amend the 'As Current' field in the case that the error you are correcting affects each specific box of the Tax Return/Voluntary Disclosure/Tax Assessment (as the case may be) and indicate the new total amount to be disclosed for that specific box. This amount should be the 'As Reported' amount including the error amount for each field and, as noted above, should represent the total correct amount that should be included in your tax return and not the error amount. If there were no errors in a field, the amount should remain the same as the 'As Reported' amount.



VAT on Sales and All Other Outputs

The 'As Reported' field indicates the amount that has been disclosed for each box in the latest tax return, Voluntary Disclosure or Tax Assessment.

The 'As Current' field is populated with the respective 'As Reported' amount. You should amend the 'As Current' field in the case that the error you are correcting affects this specific box of the tax return and indicate the new total amount to be disclosed for this specific box. This amount should be the 'As Reported' amount including the error amount for each field and should represent the total correct amount that should be included in your tax return and not the error amount. If there were no errors in a field, the amount should remain the same as the 'As Reported' amount.

			Amount (AED) ⓘ	VAT Amount (AED) ⓘ	Adjustment (AED) ⓘ
1a Standard rated supplies in Abu Dhabi *	As Reported		0.00	0.00	0.00
	As Current		0.00	0.00	- 0.00
1b Standard rated supplies in Dubai *	As Reported		0.00	-100000.00	0.00
	As Current		0.00	-100000.00	- 0.00
1c Standard rated supplies in Sharjah *	As Reported		0.00	0.00	0.00
	As Current		0.00	0.00	- 0.00
1d Standard rated supplies in Ajman *	As Reported		0.00	0.00	0.00
	As Current		0.00	0.00	- 0.00
1e Standard rated supplies in Umm Al Quwain *	As Reported		0.00	0.00	0.00
	As Current		0.00	0.00	- 0.00
1f Standard rated supplies in Ras Al Khaimah *	As Reported		0.00	0.00	0.00
	As Current		0.00	0.00	- 0.00
1g Standard rated supplies in Fujairah *	As Reported		0.00	0.00	0.00
	As Current		0.00	0.00	- 0.00
2 Tax Refunds provided to Tourists under the Tax Refunds for Tourists Scheme *	As Reported		1020.00	0.00	
	As Current		- 1020.00	- 0.00	
3 Supplies subject to the reverse charge provisions *	As Reported		0.00	0.00	
	As Current		0.00	0.00	
4 Zero rated supplies *	As Reported		0.00		
	As Current		0.00		



5 Exempt supplies *		As Reported	<input type="text" value="0.00"/>		
		As Current	<input type="text" value="0.00"/>		
6 Goods imported into the UAE *		As Reported	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	
		As Current	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	
7 Adjustments to goods imported into the UAE *		As Reported	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	
		As Current	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	
8 Totals *			<input type="text" value="-1,020.00"/>	<input type="text" value="-100,000.00"/>	<input type="text" value="0.00"/>

VAT on Expenses and All Other Inputs

			Amount (AED)	Recoverable VAT amount (AED)	Adjustment (AED)
9 Standard rated expenses *		As Reported	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
		As Current	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
10 Supplies subject to the reverse charge provisions *		As Reported	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	
		As Current	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	
11 Totals *			<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Net VAT Due

12 Total value of due tax for the period	
As Reported	<input type="text" value="-100000.00"/>
As Current	<input type="text" value="-100,000.00"/>
13 Total value of recoverable tax for the period	
As Reported	<input type="text" value="0.00"/>
As Current	<input type="text" value="0.00"/>
14 Net VAT payable (or reclaimable) for the period	
As Reported	<input type="text" value="-100000.00"/>
As Current	<input type="text" value="-100,000.00"/>

15 Do you wish to request a refund for the above amount of excess recoverable tax?

Yes No



Additional Reporting Requirements

Please amend your selection in a previously submitted VAT return, where this is also part of the correction of an error.

Additional Reporting Requirements

Profit Margin Scheme

Did you apply the profit margin scheme in respect of any supplies made during the tax period? ?

Yes No

Supporting Documentation

Please upload a **letter** which would provide the background facts and a detailed description of the error(s) disclosed in this Voluntary Disclosure Form. This letter should also indicate the reasons for the Voluntary Disclosure and the errors disclosed, as well as the impact on the relevant sections/boxes of the tax return. The letter will assist the FTA in acknowledging your request.

Supporting Documentation

Please upload a letter which would provide the background facts and a detailed description of the error(s) disclosed in this Voluntary Disclosure Form. This letter should also indicate the reasons for the Voluntary Disclosure and the errors disclosed as well as the impact on the relevant sections/boxes of the tax return.

Supporting Documentation * ?

Declaration and Authorised Signatory

The details of the Authorized Signatory which are pre-populated in their registration application. Review the details and check the declaration.



Declaration and Authorised Signatory

Name in English Demo	Name in Arabic عرض
Phone/Mobile country code United Arab Emirates (+971)	Phone/Mobile number 5676575756
Date of submission (dd/mm/yyyy) 30/05/2018	E-mail address* demo@email.com

I declare that all information provided is true, accurate and complete to the best of my knowledge and belief.

Action buttons

Before submitting the Voluntary Disclosure form for VAT, carefully review all of the information entered on the form after completing. Once you are certain that all of the information is correct, click on the **Submit** button at the bottom right hand corner of the screen.

You can also save your progress by clicking on **Save as draft** button or cancel the form by clicking **Cancel** button.

Cancel × Save as draft ↓ Submit →

3.2.2 Summary of Voluntary Disclosures on VAT

Upon clicking on the “Voluntary disclosure / Tax Assessment” tab in the VAT section, the following screen is displayed. This screen consists a summary of the submitted Voluntary Disclosures.

Instructions

VAT201 - VAT Returns

VAT311 - VAT Refunds

VAT211 - VAT Voluntary Disclosure/Tax Assessment

VAT Return Voluntary Disclosure

View Detail	Date of Filing	VAT Return Period	Voluntary Disclosure Reference Number	Net VAT position	Reported Net Payable before Voluntary Disclosure	Fixed Penalty	Status	Action
View	01/09/2018	01/01/2018 - 31/01/2018	VD01 - 01 - 2018	40000.00	200.00	5,000.00	Acknowledged	Submit Voluntary Disclosure



The description of the columns on VAT Voluntary Disclosures are as follows –

- **View Detail** allows the user to view a form that has already been submitted;
- **Date of filing** is the date on which the form has been submitted
- **VAT return Period** is the original period on which the correction is being submitted;
- **Penalty Amount** represents any penalties (if applicable) which relate to a Voluntary Disclosure;
- **Voluntary Disclosure Reference number** is the number which can be used as a reference for all communication with the FTA;
- **Net VAT position** is the tax submitted post the filing of the error correction;
- **Reported Net Payable Tax** is the tax submitted prior to filing of the error correction;
- **Status** is status of the form. These could be Drafted, Pending i.e. submitted to the FTA and awaiting action, Reject i.e. rejected by the FTA or Acknowledged i.e. Accepted by the FTA;
- **Action** shows edit button and allows the Taxpayer to edit the form if the form was saved as draft or FTA has requested for more information.

4. Paying the amount due

For details on payment for Voluntary Disclosures, please refer to the payment guide online.

5. Penalties

In the cases where a Voluntary Disclosure is submitted, the FTA may apply certain penalties. The penalties would depend on the specific cases in hand. The details of Voluntary Disclosure related penalties can be accessed by going to the the “Voluntary disclosure / Tax Assessment” tab in the respective Excise Tax and VAT section.



6. Appendix A: Important on-screen tools and other tips

You can change the language of the forms from English to Arabic. Click on the icon at the top right hand side of the screen to do so.



For some fields you will see a small icon with an “i” next to the field. Hover the cursor over the icon to read additional information relevant to the field completion.

A trade name is a name under which a person conducts a business, other than its legal name. Sometimes, a trade name is called an “Operating Name”.



To upload a file, click the *Choose Files* button, select the file on your desktop and click the *Open* button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red **x**.

Upload a scanned copy of the Certificate of Incorporation*

Choose files to upload

Choose Files

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

On what basis are you applying for registration?*

Select business type

Select business type

- Legal person - Public Joint Stock Company (PJSC)
- Legal person - Incorporated (LLC, LLP, Partnership etc)
- Legal person - Club, Charity or Association
- Legal person - Federal UAE Government entity

To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.

Select Trade License expiry date (dd/mm/yyyy)*

August 2017

Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9