



إمارات تاكس
EMARATAX

Submit VAT Voluntary Disclosure for e-commerce
reporting - User Manual

Date: July 2023

Version 1.0.0.0

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Document Control Information

Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	07-07-2023	Federal Tax Authority	User Manual for EmaraTax Portal



Annexure Section







The below are the list of User manuals that you can refer to

S. No	User Manual Name	Description
1	Register as Online User	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website and create an EmaraTax account with the FTA.
2	Manage online user profile	This manual is prepared to provide you an understanding on Login process, user types, forgot password and modify online user profile functionalities.
3	User Authorisation	This manual is prepared to provide you an understanding on Account Admin, Online User, and Taxable Person account definitions and functionalities.
4	Taxable person dashboard	This manual is prepared to help the following 'Taxable person' users to navigate through their dashboard in the Federal Tax Authority (FTA) EmaraTax Portal: <ul style="list-style-type: none"> Registered for VAT Registered for Excise Non-registered Taxpayer Tax Group Warehouse Keeper Freight Forwarder/VAT Clearing Company (TINCO) Excise Tax Clearing Company (TINCE)
5	Link TRN to email address	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website to Link TRN to New Email Address.



Navigating through EmaraTax

The Following Tabs and Buttons are available to help you navigate through this process

Button	Description
In the Portal	
 User types	This is used to toggle between various personas within the user profile such as Taxable Person, Tax Agent, Tax Agency, Legal Representative etc
	This is used to enable the Text to Speech feature of the portal
English عربي	This is used to toggle between the English and Arabic versions of the portal
	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
	This is used to log off from the portal
In the Business Process application	
Previous Step	This is used to go the Previous section of the Input Form
Next Step	This is used to go the Next section of the Input Form
Save as Draft	This is used to save the application as draft, so that it can be completed later
	This menu on the top gives an overview of the various sections within the. All the sections need to be completed in order to submit the application for review. The Current section is highlighted in Blue and the completed sections are highlighted in green with a check

The Federal Tax Authority offers a range of comprehensive and distinguished electronic services in order to provide the opportunity for taxpayers to benefit from these services in the best and simplest ways. To get more information on these services Click [Here](#)



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Introduction



This manual is prepared to help the VAT Taxpayer navigate through the EmaraTax portal to submit a VAT Voluntary Disclosure for e-commerce reporting.



EmaraTax Login Page

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FEDERAL TAX AUTHORITY

عربي -A A +A

Are you an existing e-Services user?

If you already have an account with the FTA you will need to reset your password before you can login to EmaraTax for the first time. If you have already successfully reset your password please login to EmaraTax with your new credentials.

[Please reset your password here](#)

Don't have an account?

If you do not already have an account with the FTA please signup here

Sign Up

Got any question on the new system?
[Read the FAQs](#)

Login with your E-mail

E-mail Address

traininguser_vatreturns@gmail.com

Password

.....

Forgot password?

Enter Security Code

050244

050244

Login

Login with UAE PASS

UAE Pass is a single trusted digital identity for all citizens, residents to United Arab Emirates

★

- You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the 'sign up' button. If you have forgotten your password, you can use the "forgot password" feature to reset your password.
 - If you login via your registered email and password, on successful login, the EmaraTax online user dashboard will be displayed. If you had opted for 2 factor authentication, you will be required to enter the OTP received in your registered email and mobile number to successfully login.
 - If you wish to login via UAE Pass, you will be redirected to UAE Pass. On successful UAE Pass login, you will be redirected back to the EmaraTax online user dashboard.



User type Selection

The screenshot shows the 'User Profile' section of the EmaraTax portal. The user is prompted to 'Please select the relevant purpose(s) for using EmaraTax portal'. There are four selection cards: 'Taxable Person', 'Legal Representative', 'Tax Agent', and 'Tax Agency'. Each card includes a brief description and a 'Read More' link. A 'Proceed' button is located at the bottom right. The 'User Type' button in the top navigation bar is highlighted with a red box and a yellow callout bubble containing the number '1'.

Step	Action
(1)	Click here to select the user type

The screenshot shows the 'User Profile' section of the EmaraTax portal. The user is prompted to 'Please select the relevant purpose(s) for using EmaraTax portal'. There are four selection cards: 'Taxable Person', 'Legal Representative', 'Tax Agent', and 'Tax Agency'. The 'Taxable Person' card is highlighted with a red box and a yellow callout bubble containing the number '1'. Each card includes a brief description and a 'Read More' link. A 'Proceed' button is located at the bottom right.

Step	Action
(1)	Select the Taxable Person tile




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traininguser_vatreturns... What are you looking for? User Type عربي

User Profile


Please select the relevant purpose(s) for using EmaraTax portal



Taxable Person

Any Person registered or obligated to register for Tax purposes under the Decree-Law.


[Read More](#)



Legal Representative

The manager of a company or a guardian or custodian of a minor or an incapacitated person, or the bankruptcy, or any other Person...


[Read More](#)



Tax Agent

Any Person registered with the Authority in the Register, who is appointed on behalf of another Person to represent him before...

[Read More](#)



Tax Agency

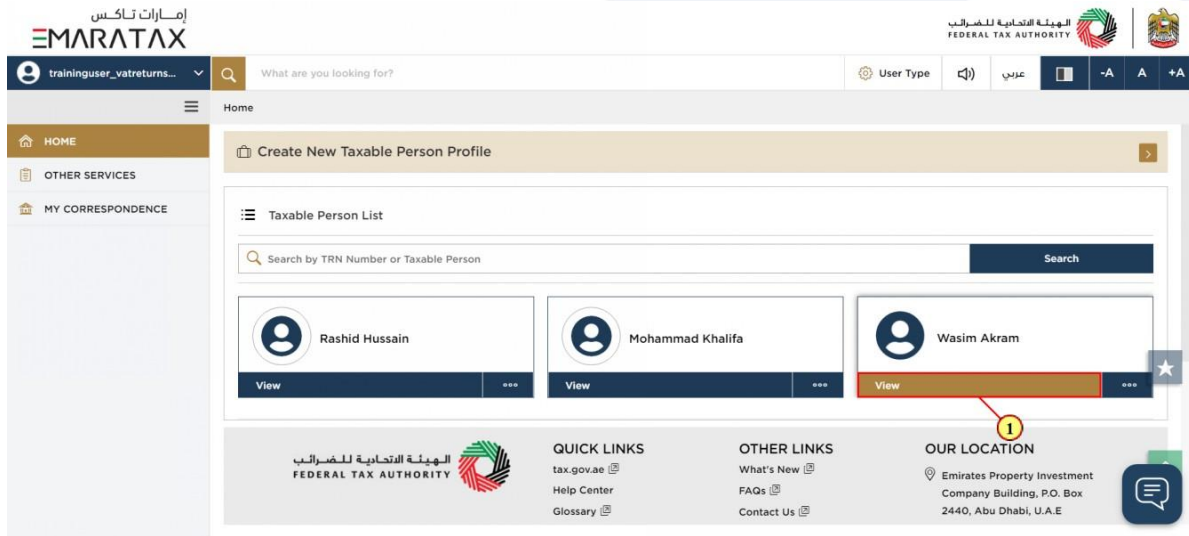
A legal entity which is licensed to operate as a Tax Agency and has registered with the FTA as a Tax Agency.

[Read More](#)

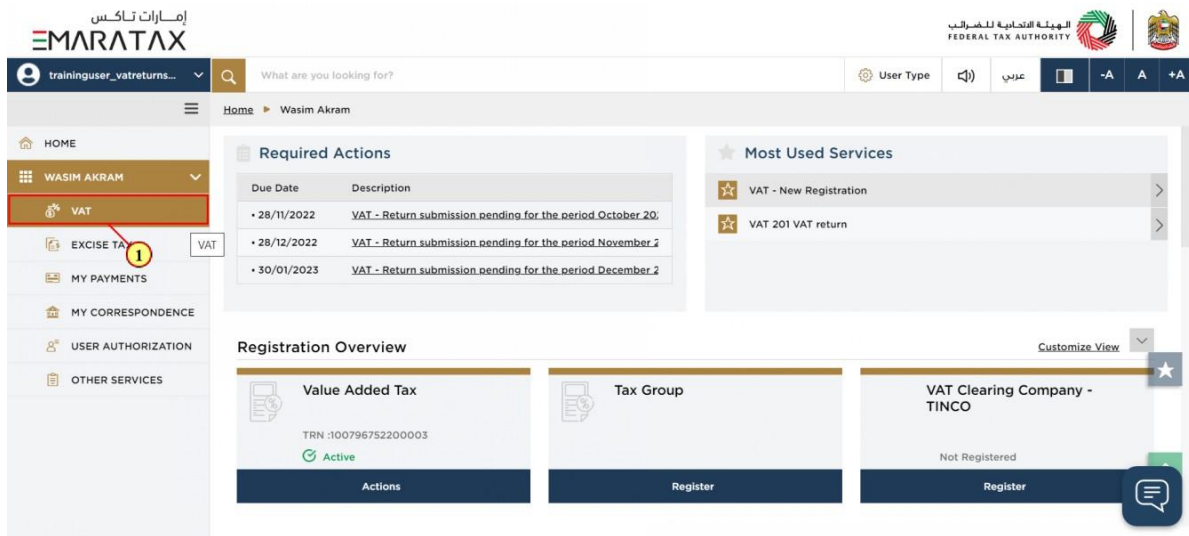
Proceed

Step	Action
(1)	Click on 'Proceed' to proceed to the Taxable Person

Taxable Person Home Page



Step	Action
(1)	Click here to view the Taxable Person dashboard



Step	Action
(1)	Click here to access the VAT module



VAT Module

Step	Action
(1)	Click here to view all your VAT Return filings



My Filings Dashboard

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What are you looking for?

Home ▶ Wasim Akram ▶ VAT ▶ My Filings - VAT Return

HOME
WASIM AKRAM
VAT
EXCISE TAX
MY PAYMENTS
MY CORRESPONDENCE
USER AUTHORIZATION
OTHER SERVICES

My Filings

Customize Columns | Filing Type | Status | Search

Type	VAT Reference Number	Period From	Period To	Original Return Due Date	Tax Year End	Submitted Date	Net VAT Position	Status	Action
VAT Return		01/12/2022	31/12/2022	30/01/2023	31/12/2022		0.00	Overdue	File
VAT Return		01/11/2022	30/11/2022	28/12/2022	31/12/2022		0.00	Overdue	File
VAT Return		01/10/2022	31/10/2022	28/11/2022	31/12/2022		0.00	Overdue	File
VAT Return	300000035184	01/09/2022	30/09/2022	28/10/2022	31/12/2022	27/06/2023	-27,500.00	Submitted	...
VAT Return	300000035182	01/08/2022	31/08/2022	28/09/2022	31/12/2022	23/06/2023	-60,000.00	Additional Information	...

showing 5 of 10 records per page

QUICK LINKS: tax.gov.ae
OTHER LINKS: What's New
OUR LOCATION: Emirates Property Investment



This dashboard displays information related to your VAT Return(s) and VAT Voluntary disclosure(s).

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What are you looking for?

Home ▶ Wasim Akram ▶ VAT ▶ My Filings - VAT Return

HOME
WASIM AKRAM
VAT
EXCISE TAX
MY PAYMENTS
MY CORRESPONDENCE
USER AUTHORIZATION
OTHER SERVICES

My Filings

Customize Columns | Filing Type | Status | Search

Type	VAT Reference Number	Period From	Period To	Original Return Due Date	Tax Year End	Submitted Date	Net VAT Position	Status	Action
VAT Return		01/12/2022	31/12/2022	30/01/2023	31/12/2022		0.00	Overdue	File
VAT Return		01/11/2022	30/11/2022	28/12/2022	31/12/2022		0.00	Overdue	File
VAT Return		01/10/2022	31/10/2022	28/11/2022	31/12/2022		0.00	Overdue	File
VAT Return	300000035184	01/09/2022	30/09/2022	28/10/2022	31/12/2022	27/06/2023	-27,500.00	Submitted	...
VAT Return	300000035182	01/08/2022	31/08/2022	28/09/2022	31/12/2022	23/06/2023	-60,000.00	Additional Information	...

showing 5 of 10 records per page

QUICK LINKS: tax.gov.ae
OTHER LINKS: What's New
OUR LOCATION: Emirates Property Investment



You can add a new column to the table or filter the declarations by Return type and status. You can also search for VAT Voluntary Disclosure (VD) by reference number.



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What are you looking for?

Home ▶ Wasim Akram ▶ VAT ▶ My Filings - VAT Return

My Filings

Type	VAT Reference Number	Period From	Period To	Original Return Due Date	Tax Year End	Submitted Date	Net VAT Position	Status	Action
VAT Return		01/12/2022	31/12/2022	30/01/2023	31/12/2022		0.00	Overdue	File
VAT Return		01/11/2022	30/11/2022	28/12/2022	31/12/2022		0.00	Overdue	File
VAT Return		01/10/2022	31/10/2022	28/11/2022	31/12/2022		0.00	Overdue	File
VAT Return	300000035184	01/09/2022	30/09/2022	28/10/2022	31/12/2022	27/06/2023	-27,500.00	Submitted	View
VAT Return	300000035182	01/08/2022	31/08/2022	28/09/2022	31/12/2022	23/06/2023	-60,000.00	Submitted	View

showing 5 of 10 records per page

QUICK LINKS: tax.gov.ae
OTHER LINKS: What's New
OUR LOCATION: Emirates Development Investment

Step	Action
(1)	Click on ellipsis to view VAT Return, Voluntary Disclosure, Compare Filings and view previous filings.

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What are you looking for?

Home ▶ Wasim Akram ▶ VAT ▶ VAT Return

My Filings

Type	VAT Reference Number	Period From	Period To	Original Return Due Date	Tax Year End	Submitted Date	Net VAT Position	Status	Action
VAT Return		01/12/2022	31/12/2022	30/01/2023	31/12/2022		0.00	Overdue	File
VAT Return		01/11/2022	30/11/2022	28/12/2022	31/12/2022		0.00	Overdue	File
VAT Return		01/10/2022	31/10/2022	28/11/2022	31/12/2022		0.00	Overdue	File
VAT Return	300000035184	01/09/2022	30/09/2022	28/10/2022	31/12/2022	27/06/2023	-27,500.00	Submitted	View
VAT Return	300000035182	01/08/2022	31/08/2022	28/09/2022	31/12/2022	23/06/2023	-60,000.00	Submitted	View


showing 5 of 10 records per page

QUICK LINKS: tax.gov.ae
OTHER LINKS: What's New
OUR LOCATION: Emirates Development Investment

Step	Action
(1)	Click here to submit a VAT VD for the selected period.



Instructions and Guidelines

 These are the instructions and guidelines which detail key information such as required templates, supporting documentation, eligibility criteria and the expected time to complete the Voluntary Disclosure.

Step	Action
(1)	Mark the checkbox to confirm that you have read and understood the instructions and guidelines.



Step	Action
(1)	Click on 'Back' to go back to the previous page

Step	Action
(1)	Click on 'Start' to proceed to file the VAT Voluntary Disclosure.



VAT Voluntary Disclosure

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traininguser_vatreturns... | What are you looking for? | User Type | عربي | -A | A | +A

Home > Wasim Akram > VAT > VAT Return

Voluntary Disclosure(VD)

1 VAT Return | 2 Review & Declaration

Filing Period	VAT Return Period: 01/09/2022 - 30/09/2022	VAT Tax Period: Monthly	VAT Return Due Date: 28/10/2022	Tax Year End: 31/12/2022
---------------	---	----------------------------	------------------------------------	-----------------------------

You have declared yourself as a "Qualifying Registrant" for the purpose of emirates' reporting of electronic commerce supplies. Your e-commerce reporting will be valid for 18Month(s) starting from the first tax period commencing on or after 1 July 2023. [Edit](#)

VAT Return

Previous Step | Compare Filings | View Previous Filings | Save as Draft | Next



The progress bar displays the number of steps required to complete the VAT VD. The step you are currently in is highlighted in blue. Once you progress to the next section successfully, the previous step will be highlighted in green.

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traininguser_vatreturns... | What are you looking for? | User Type | عربي | -A | A | +A

Home > Wasim Akram > VAT > VAT Return

Voluntary Disclosure(VD)

1 VAT Return | 2 Review & Declaration

Filing Period	VAT Return Period: 01/09/2022 - 30/09/2022	VAT Tax Period: Monthly	VAT Return Due Date: 28/10/2022	Tax Year End: 31/12/2022
---------------	---	----------------------------	------------------------------------	-----------------------------

You have declared yourself as a "Qualifying Registrant" for the purpose of emirates' reporting of electronic commerce supplies. Your e-commerce reporting will be valid for 18Month(s) starting from the first tax period commencing on or after 1 July 2023. [Edit](#)


VAT Return


Previous Step | Compare Filings | View Previous Filings | Save as Draft | Next



You may be required to submit VDs in various cases including notifying the FTA of an error made in relation to your status as a "Qualifying Registrant" for e-commerce purposes or to amend errors made in your reported e-commerce supplies.



 This section displays the filing period details based on the selected VAT Return.

 The text highlighted in green indicates that you are a “Qualifying Registrant” and identifies your e-commerce reporting period. Based on the e-commerce reporting period which is identified specifically to you, your VAT VD will cater for e-commerce reporting if the tax period for which you are submitting your VAT VD falls within your identified e-commerce reporting period.



Step	Action
(1)	Click on 'Edit' to respond to the e-commerce questionnaire to either notify the FTA of your "Qualifying Registrant" status for e-commerce purposes or to amend your original notification for e-commerce purposes.



e-Commerce Questionnaire

Emirates's reporting of electronic commerce supplies

e-Commerce reporting has been included in the VAT returns for taxpayers who declare themselves as "Qualifying Registrants" for e-commerce purposes with reference to Article 3 of Ministerial Decision No. 26 of 2023 on the Criteria and Conditions for Electronic Commerce for Purposes of Keeping Records of the Supplies made and public clarification VATP033 on the Amendments to Emirates' Reporting - Electronic Commerce Supplies by Qualifying Registrants.

Please refer to the below links for more information :
Article 3 of Ministerial Decision No. 26 of 2023 , Public Clarification VATP033

Please answer the below question(s) to notify the FTA if you are a "Qualifying registrant" for e-commerce purposes

Do you confirm that you make e-commerce supplies?
 Yes No

Does the value of your e-commerce supplies made in the previous calendar year exceed AED100 million?
 Yes No

Proceed for VAT Filing

Step	Action
(1)	<p>Before responding to the e-commerce questionnaire, please ensure that you read through the following:</p> <ul style="list-style-type: none"> Article 72 of Cabinet Decision No. 52 of 2017 on the Executive Regulation of the Federal Decree-Law No. 8 of 2017 on Value Added Tax and its amendments Ministerial Decision No. 26 of 2023 on Criteria and Conditions for Electronic Commerce for Purposes of Keeping Records of the Supplies Made VAT Public Clarification VATP033 on the Amendments to Emirates' Reporting – Electronic Commerce Supplies by Qualifying Registrants <p>Then select 'Yes' if you make e-commerce supplies.</p>

Emirates's reporting of electronic commerce supplies

e-Commerce reporting has been included in the VAT returns for taxpayers who declare themselves as "Qualifying Registrants" for e-commerce purposes with reference to Article 3 of Ministerial Decision No. 26 of 2023 on the Criteria and Conditions for Electronic Commerce for Purposes of Keeping Records of the Supplies made and public clarification VATP033 on the Amendments to Emirates' Reporting - Electronic Commerce Supplies by Qualifying Registrants.

Please refer to the below links for more information :
Article 3 of Ministerial Decision No. 26 of 2023 , Public Clarification VATP033

Please answer the below question(s) to notify the FTA if you are a "Qualifying registrant" for e-commerce purposes

Do you confirm that you make e-commerce supplies?
 Yes No

Does the value of your e-commerce supplies made in the previous calendar year exceed AED100 million?
 Yes No

Proceed for VAT Filing under e-commerce Reporting

Step	Action
(1)	<p>If you make e-commerce supplies, you should select 'Yes' if the value of your e-commerce supplies made in the previous calendar year exceeds AED 100 million.</p>



Step	Action
(1)	If you selected 'Yes' to the two previous questions, you should select the date on which you have exceeded the AED 100 million threshold for the value of e-commerce supplies made in the previous calendar year

Step	Action
(1)	Mark the checkbox to confirm that you are a "Qualifying Registrant" for the purposes of Emirates' reporting of e-commerce supplies.



Step	Action
(1)	Click on 'Proceed for VAT Filing under e-commerce reporting' to file your VAT Voluntary Disclosure.



VAT Voluntary Disclosure

Step	Action
(1)	Click here to download the offline template which can be used to file your returns. The downloaded template is an exact replica of the online form. The disabled or greyed out cells will be auto calculated.

Step	Action
(1)	Click on 'Upload Filled Template' to file your return using the offline facility.



Step	Action
(1)	Once the upload is complete, click here to download the uploaded template

Step	Action
(1)	Click here to clear the amounts in the table below



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traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT VAT Return

Voluntary Disclosure(VD)

VAT on Sales and All Other Outputs

Hide/Show old amounts

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1aStandard rated supplies in Abu Dhabi	0.00	0.00	- 0.00
	150,000.00	7,500.00	- 0.00
1bStandard rated supplies in Dubai	0.00	0.00	- 0.00
	0.00	0.00	- 0.00

Previous Step Compare Filings View Previous Filings Save as Draft Next

Step	Action
(1)	Click here to display the values that were previously declared in your VAT Return or VAT VD.

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FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for?


User Type عربي

Home Wasim Akram VAT VAT Return

Voluntary Disclosure(VD)

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1aStandard rated supplies in Abu Dhabi	0.00	0.00	- 0.00
	150,000.00	7,500.00	- 0.00
1bStandard rated supplies in Dubai	0.00	0.00	- 0.00
	0.00	0.00	- 0.00
1cStandard rated supplies in Sharjah	0.00	0.00	- 0.00
	0.00	0.00	- 0.00

Previous Step Compare Filings View Previous Filings Save as Draft Next

 If you declared yourself as a "Qualifying Registrant" for e-commerce purposes and the tax period for which you are submitting your VAT VD falls within your identified e-commerce reporting period, the standard rated supplies boxes 1a to 1g will be presented as read only and you will not be able to enter the amount (value of supplies), VAT amount and adjustment amount (if any) directly in these boxes.



Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1a Standard rated supplies in Abu Dhabi	150,000.00	7,500.00	-
1b Standard rated supplies in Dubai	0.00	0.00	-
1c Standard rated supplies in Sharjah	0.00	0.00	-

Step	Action
(1)	Click on 'Edit' to report your e-commerce and other standard rated supplies by Emirate.

Abu Dhabi	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
e-Commerce Supplies	50,000.00	2,500.00	-
Other Standard rated supplies	100,000.00	5,000.00	-
Total	150,000.00	7,500.00	-

Step	Action
(1)	Click here to display the values that were previously declared in your VAT Return or VAT VD.



Abu Dhabi	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
e-Commerce Supplies	<input type="text" value="100,000.00"/>	<input type="text" value="5,000.00"/>	- <input type="text" value="0.00"/>
	<input type="text" value="50,000.00"/>	<input type="text" value="2,500.00"/>	- <input type="text" value="0.00"/>
Other Standard rated supplies	<input type="text" value="200,000.00"/>	<input type="text" value="10,000.00"/>	- <input type="text" value="0.00"/>
	<input type="text" value="100,000.00"/>	<input type="text" value="5,000.00"/>	- <input type="text" value="0.00"/>
Total	300000.00	15000.00	0.00
	150000.00	7500.00	0.00

Step	Action
(1)	The values that were previously declared in your VAT Return or VAT VD will be auto populated into the relevant boxes. Enter the amount (value of supplies), VAT amount and adjustment amount (if any) for e-commerce and other standard rated supplies by Emirate in the relevant boxes to amend any of the values that were previously declared in your VAT Return or VAT VD.

Step	Action
(1)	Click on 'Add'



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traininguser_vatreturns... | What are you looking for? | User Type | عربي | -A | A | +A

Home | Wasim Akram | VAT | My Filings - VAT Return

Voluntary Disclosure(VD)

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1aStandard rated supplies in Abu Dhabi	300,000.00	15,000.00	- 0.00
	150,000.00	7,500.00	- 0.00
1bStandard rated supplies in Dubai	0.00	0.00	- 0.00
	0.00	0.00	- 0.00
1cStandard rated supplies in Sharjah	0.00	0.00	- 0.00
	0.00	0.00	- 0.00

Previous Step | Compare Filings | View Previous Filings | Save as Draft | Next Step

 The standard rated supplies for the corresponding Emirate are auto-calculated as the sum of the amounts entered in the boxes for e-commerce and other standard rated supplies, by Emirate.

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traininguser_vatreturns... | What are you looking for? | User Type | عربي | -A | A | +A

Home | Wasim Akram | VAT | My Filings - VAT Return

Voluntary Disclosure(VD)

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1aStandard rated supplies in Abu Dhabi	300,000.00	15,000.00	- 0.00
	150,000.00	7,500.00	- 0.00
1bStandard rated supplies in Dubai	0.00	0.00	- 0.00
	0.00	0.00	- 0.00
1cStandard rated supplies in Sharjah	0.00	0.00	- 0.00
	0.00	0.00	- 0.00

Previous Step | Compare Filings | View Previous Filings | Save as Draft | Next Step

 The bottom boxes for each Emirate display the values that have been previously declared and the top boxes display the new figures that you want to declare for each Emirate.



Step	Action
(1)	Enter amount and VAT amount in Box 2

Step	Action
(1)	Click here to view the invoice details received from Planet Tax Free.



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traininguser_vatreturns... | What are you looking for? | User Type | عربي | -A | A | +A

Home | Wasim Akram | VAT | VAT Return

Voluntary Disclosure(VD)

3Supplies subject to reverse charge provisions	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
4Zero rated supplies	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
5Exempt Supplies	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
6Goods imported into the UAE	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Previous Step | Compare Filings | View Previous Filings | Save as Draft | Next

Step	Action
(1)	Fill box 3 with amount and VAT amount.

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traininguser_vatreturns... | What are you looking for? | User Type | عربي | -A | A | +A

Home | Wasim Akram | VAT | VAT Return


Voluntary Disclosure(VD)

4Zero rated supplies	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
5Exempt Supplies	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
6Goods imported into the UAE	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
7Adjustments to goods imported into the UAE	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Previous Step | Compare Filings | View Previous Filings | Save as Draft | Next

Step	Action
(1)	Fill box 4 and box 5 with amount



 Box 6 is pre-populated based on the data received from customs

Step	Action
(1)	Click here to get the detailed view of Goods imported into the UAE



EMARATAX | الإمارات تـاـكـس

traininguser_vatreturns... | What are you looking for?


User Type | عربي | -A | A | +A

Home | Wasim Akram | VAT | VAT Return

Voluntary Disclosure(VD)

5 Exempt Supplies	0.00		
6 Goods imported into the UAE	0.00	0.00	View Details
7 Adjustments to goods imported into the UAE	10,000.00	500.00	
	0.00	0.00	
8 Totals	310,000.00	15,500.00	0.00
	150,000.00	7,500.00	0.00

Previous Step | Compare Filings | View Previous Filings | Save as Draft | Next

 Box 7 should be used if the information that is prepopulated in Box 6 regarding goods imported into the UAE is incomplete or incorrect. In such case, use this box to make adjustments accordingly.

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User Type | عربي | -A | A | +A

Home | Wasim Akram | VAT | VAT Return

Voluntary Disclosure(VD)

5 Exempt Supplies	0.00		
6 Goods imported into the UAE	0.00	0.00	View Details
7 Adjustments to goods imported into the UAE	10,000.00	500.00	
	0.00	0.00	
8 Totals	310,000.00	15,500.00	0.00
	150,000.00	7,500.00	0.00

Previous Step | Compare Filings | View Previous Filings | Save as Draft | Next

 Box 8 is the total of box 1 to box 7 which is your total output for the Tax Period



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Voluntary Disclosure(VD)

VAT on Expenses and All Other Inputs

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
9Standard rated expenses	<input type="text" value="100,000.00"/>	<input type="text" value="5,000.00"/>	<input type="text" value="0.00"/>
	<input type="text" value="200,000.00"/>	<input type="text" value="10,000.00"/>	<input type="text" value="0.00"/>
10Supplies subject to the reverse charge provisions	<input type="text" value="0.00"/>	<input type="text" value="1.00"/>	
	<input type="text" value="500,000.00"/>	<input type="text" value="25,000.00"/>	
11Totals	<input type="text" value="100,000.00"/>	<input type="text" value="5,000.00"/>	<input type="text" value="0.00"/>

Previous Step | Compare Filings | View Previous Filings | Save as Draft | Next

Step	Action
(1)	Enter the amount, corresponding VAT amount and adjustment amount for your standard rated expenses for the period.

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Voluntary Disclosure(VD)

VAT on Expenses and All Other Inputs

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
9Standard rated expenses	<input type="text" value="100,000.00"/>	<input type="text" value="5,000.00"/>	<input type="text" value="0.00"/>
	<input type="text" value="200,000.00"/>	<input type="text" value="10,000.00"/>	<input type="text" value="0.00"/>
10Supplies subject to the reverse charge provisions	<input type="text" value="5,000.00"/>	<input type="text" value="250.00"/>	
	<input type="text" value="500,000.00"/>	<input type="text" value="25,000.00"/>	
11Totals	<input type="text" value="105,000.00"/>	<input type="text" value="5,250.00"/>	<input type="text" value="0.00"/>
	<input type="text" value="700,000.00"/>	<input type="text" value="35,000.00"/>	<input type="text" value="0.00"/>

Previous Step | Compare Filings | View Previous Filings | Save as Draft | Next

Step	Action
(1)	Enter the amount and corresponding VAT amount for supplies that are subject to the reverse charge



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Home Wasim Akram VAT VAT Return

Voluntary Disclosure(VD)

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
9 Standard rated expenses	100,000.00	5,000.00	0.00
	200,000.00	10,000.00	0.00
10 Supplies subject to the reverse charge provisions	5,000.00	250.00	
	500,000.00	25,000.00	
11 Totals	105,000.00	5,250.00	0.00
	700,000.00	35,000.00	0.00

Previous Step Compare Filings View Previous Filings Save as Draft Next

 Box 11 is auto-calculated and displays your total inputs for the Tax Period

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User Type عربي

Home Wasim Akram VAT VAT Return

Voluntary Disclosure(VD)

12 Total value of tax due for the period (AED)	
	15,500.00
	7,500.00
13 Total value of recoverable tax for the period (AED)	
	5,250.00
	35,000.00
14 Payable tax for the period (AED)	
	10,250.00
	-27,500.00

Previous Step Compare Filings View Previous Filings Save as Draft Next

 Box 12 displays the total output tax for the period.
Box 13 displays the total input tax for the period and
box 14 displays the payable and (or) refundable tax for the period.



Reason for Voluntary Disclosure: Qualifying Registrant" status for e-commerce purposes

Date on which the error was identified: 26/06/2023

Upload supporting documents: Add button highlighted in green.

Profit Margin Scheme: Did you apply the Profit Margin Scheme in respect of any supplies made during the tax period? Yes (selected) No

Step	Action
(1)	Click here to select the reason for Voluntary Disclosure and select the date on which the error was identified. You will find in the drop down menu for the reasons for submitting the VD a reason relating to your "Qualifying Registrant" status for e-commerce purposes.

Reason for Voluntary Disclosure: Qualifying Registrant" status for e-commerce purposes

Date on which the error was identified: 26/06/2023

Upload supporting documents: Add/View(1) button highlighted in green.

Profit Margin Scheme: Did you apply the Profit Margin Scheme in respect of any supplies made during the tax period? Yes (selected) No

Step	Action
(1)	Click on 'Add' button or drag & drop your files to upload supporting documents. On successful upload of document, the Add button will be highlighted in green



Step	Action
(1)	Select 'Yes' if you have reported amounts using the 'Profit Margin Scheme

Step	Action
(1)	Click on 'Previous Step' to go back to the previous section



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User Type عربي

Home Wasim Akram VAT VAT Return

Voluntary Disclosure(VD)

Reason for Voluntary Disclosure
Qualifying Registrant* status for e-commerce purposes

Date on which the error was identified
26/06/2023

Upload supporting documents
Add/View() Drag files here
Max File size : 15 MB Formats : PDF, DOC, XLS, XLSX, JPG, JPEG, PNG Max. No. of files : 3

Profit Margin Scheme
Did you apply the Profit Margin Scheme in respect of any supplies made during the tax period?
 Yes No

Previous Step Compare Filings View Previous Filings Save as Draft Next

Step	Action
(1)	Click on 'Compare Filings' to compare the filings.

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User Type عربي

Home Wasim Akram VAT VAT Return

Voluntary Disclosure(VD)

Reason for Voluntary Disclosure
Qualifying Registrant* status for e-commerce purposes

Date on which the error was identified
26/06/2023

Upload supporting documents
Add/View() Drag files here
Max File size : 15 MB Formats : PDF, DOC, XLS, XLSX, JPG, JPEG, PNG Max. No. of files : 3

Profit Margin Scheme
Did you apply the Profit Margin Scheme in respect of any supplies made during the tax period?
 Yes No

Previous Step Compare Filings View Previous Filings Save as Draft Next

Step	Action
(1)	Click on 'View Previous Filings' to view the previous filings.




Step	Action
(1)	Click on 'Save as draft' to save the VAT Voluntary Disclosure as a draft.

Step	Action
(1)	Click on 'Next Step' to proceed to the next section



Review & Declaration

 This section displays your completed VAT VD and allows you to review it prior to submission

Step	Action
(1)	Click here to expand or collapse all steps at once



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FEDERAL TAX AUTHORITY
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traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT VAT Return

Voluntary Disclosure(VD)

Review & Declaration Expand All / Collapse All

Taxable Person Details

Taxable Person Details

TRN
100796752200003

First Name in English
Wasim Akram

Last Name in English

First Name in Arabic
وسيم اكريم

Last Name in Arabic

Previous Step Compare Filings View Previous Filings Save as Draft

Step	Action
(1)	Click here to expand or collapse each section

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User Type عربي

Home Wasim Akram VAT VAT Return

Voluntary Disclosure(VD)

Review & Declaration Expand All / Collapse All

Taxable Person Details

VAT Return Details

VAT on Sales and All Other Outputs

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1aStandard rated supplies in Abu Dhabi	150,000.00	7,500.00	- 0.00
1bStandard rated supplies in Dubai	0.00	0.00	- 0.00

Previous Step Compare Filings View Previous Filings Save as Draft

Step	Action
(1)	Click on each step to review every section



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User Type عربي

Home Wasim Akram VAT VAT Return

Voluntary Disclosure(VD)

Review & Declaration Expand All / Collapse All

Taxable Person Details

VAT Return Details

VAT on Sales and All Other Outputs

Description	Amount (AED)	VAT Amount (AED)	Adjustment
1aStandard rated supplies in Abu Dhabi	150,000.00	7,500.00	- 0.00
1bStandard rated supplies in Dubai	0.00	0.00	- 0.00

Previous Step Compare Filings View Previous Filings Save as Draft

Step	Action
(1)	Click here to edit the VAT VD

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FEDERAL TAX AUTHORITY

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User Type عربي

Home Wasim Akram VAT VAT Return

Voluntary Disclosure(VD)

Declaration and Authorized Signatory

Authorized Signatory list

Name in English	Name in Arabic	Email ID
Ahmad Khalid	احمد خالد	AHMAD.KHALID@GMAIL.COM

First Name in English: Rashid

Last Name in English: Hussain

First Name in Arabic: راشد

Last Name in Arabic: حسين

Country Code: +971 (United Arab Emirates)

Phone Number: 000089098

Email ID: traininguser_vatreturns@gmail.com

Date of Submission

Previous Step Compare Filings View Previous Filings Save as Draft

The Declaration and Authorized Signatory details are pre-populated from your VAT Registration



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User Type عربي

Home Wasim Akram VAT VAT Return

Voluntary Disclosure(VD)

Ahmad Khalid احمد خالد AHMAD.KHALID@GMAIL.COM

First Name in English: Rashid
Last Name in English: Hussain

First Name in Arabic: راشد
Last Name in Arabic: حسين

Country Code: +971 (United Arab Emirates)
Phone Number: 000089098
Email ID: traininguser_vatreturns@gmail.com

Date of Submission: 27/06/2023

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

Previous Step Compare Filings View Previous Filings Save as Draft Sub

Step	Action
(1)	Mark the checkbox to confirm that information provided is true, accurate and complete on this screen

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الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT VAT Return

Voluntary Disclosure(VD)

Ahmad Khalid احمد خالد AHMAD.KHALID@GMAIL.COM

First Name in English: Rashid
Last Name in English: Hussain

First Name in Arabic: راشد
Last Name in Arabic: حسين

Country Code: +971 (United Arab Emirates)
Phone Number: 000089098
Email ID: traininguser_vatreturns@gmail.com

Date of Submission: 27/06/2023

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

Previous Step Compare Filings View Previous Filings Save as Draft Sub

Step	Action
(1)	Click on 'Submit' to submit the VAT Voluntary Disclosure.



Acknowledgement

Application Submitted Successfully Submitted

TRN : 100796752200003

Registrant's Name : Wasim Akram

Reference Number : 30000035184

Submission Date : 27 June 2023


VAT Return Period: : 01/09/2022 - 30/09/2022

VAT Stagger: : Monthly

Due Date: : 31 July 2023

Tax Year End : 31 December 2022

Return Amount : AED 2,750.00

 You have successfully submitted the voluntary disclosure! Make a note of the transaction number for future references. You can also access this Voluntary Disclosure from the VAT 201 return tile, within the VAT module.

Due Date: : 31 July 2023

Tax Year End : 31 December 2022

Return Amount : AED 2,750.00

Due Amount : AED 0.00

What's next

- Following the submission of your VAT voluntary disclosure, the reported payable tax must be settled within the due date. Delay in payment would result in a late payment penalty.
- Processing your application:
 - Your application will now be reviewed by the FTA. Once the application is reviewed it will either, approved or additional information will be requested or, in some cases, may have to reject the application.
 - If we require additional information to assist with our review, you will need to provide the information requested and resubmit your application in order for us to continue processing your application.
 - If otherwise your application was rejected, you may re-submit but only once you have resolved the matters brought to your attention.
- The status of your application in the dashboard will be updated accordingly. You can check the status of your application at any time by logging into the EmaratTax portal.

For any inquiry or assistance, please contact us on: Within UAE: 600509994 | Outside UAE: +971 600509994 Email us at info@tax.gov.ae

Back to Dashboard Download

Step	Action
(1)	Click on 'Download' to download a copy of voluntary disclosure submission acknowledgement



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traininguser_vatreturns... | What are you looking for? | User Type | عربي | -A A +A

Home > Wasim Akram > VAT > VAT Return

Due Date : 31 July 2023
Tax Year End : 31 December 2022
Return Amount : AED 2,750.00
Due Amount : AED 0.00

What's next
1. Following the submission of your VAT voluntary disclosure, the reported payable tax must be settled within the due date. Delay in payment would result in a late payment penalty.
2. Processing your application:
a. Your application will now be reviewed by the FTA. Once the application is reviewed it will either, approved or additional information will be requested or, in some cases, may have to reject the application.
b. If we require additional information to assist with our review, you will need to provide the information requested and resubmit your application in order for us to continue processing your application.
c. If otherwise your application was rejected, you may re-submit but only once you have resolved the matters brought to your attention.
3. The status of your application in the dashboard will be updated accordingly. You can check the status of your application at any time by logging into the EmaratTax portal.

For any inquiry or assistance, please contact us on: Within UAE: 600509994 | Outside UAE: +971 600509994 Email us at info@tax.gov.ae

Back to Dashboard | Download

Step	Action
(1)	Click on 'Back to Dashboard' to go back to dashboard.



My Filings Dashboard

إمارات تاكس
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FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for? User Type عربي -A A +A

Home ▶ Wasim Akram ▶ VAT ▶ My Filings - VAT Return

HOME
WASIM AKRAM
VAT
EXCISE TAX
MY PAYMENTS
MY CORRESPONDENCE
USER AUTHORIZATION
OTHER SERVICES

My Filings

Type	VAT Reference Number	Period From	Period To	Original Return Due Date	Tax Year End	Submitted Date	Net VAT Position	Status	Action
VAT Return		01/12/2022	31/12/2022	30/01/2023	31/12/2022		0.00	Overdue	File
VAT Return		01/11/2022	30/11/2022	28/12/2022	31/12/2022		0.00	Overdue	File
VAT Return		01/10/2022	31/10/2022	28/11/2022	31/12/2022		0.00	Overdue	File
Voluntary Disclosure	300000035184	01/09/2022	30/09/2022	28/10/2022	31/12/2022	27/06/2023	2,750.00	Submitted	...
VAT Return	300000035182	01/08/2022	31/08/2022	28/09/2022	31/12/2022	23/06/2023	-60,000.00	At Risk	View

2 of 10 records per page

QUICK LINKS OTHER LINKS OUR LOCATION

Compare Filings

Step	Action
(1)	Click here to compare your filings.



Compare Filings

Step	Action
(1)	Mark the required checkboxes (type of filings) that you want to compare.

Step	Action
(1)	Click on 'Compare Forms' to compare the selected forms.



Field Name	Version1	Version2
Input supplies subject to reverse charge provisions Amount	500,000.00	5,000.00
Input supplies subject to reverse charge provisions VAT Amount	25,000.00	250.00
Adjustments to goods imported into the UAE Amount	0.00	10,000.00
Adjustments to goods imported into the UAE VAT Amount	0.00	500.00
Standard rated expenses Amount	200,000.00	100,000.00
Standard rated expenses VAT Amount	10,000.00	5,000.00
Box 11 Total Expenses Amount	700,000.00	105,000.00
Box 11 Total Expenses VAT Amount	35,000.00	5,250.00

Step	Action
(1)	The results of compared forms is displayed.

Step	Action
(1)	Click here to close the pop-up.



My Filings Dashboard

إمارات تاكس
MARATAX

What are you looking for?

User Type عربي -A A +A

Home ▶ Wasim Akram ▶ VAT ▶ My Filings - VAT Return

HOME
WASIM AKRAM
VAT
EXCISE TAX
MY PAYMENTS
MY CORRESPONDENCE
USER AUTHORIZATION
OTHER SERVICES

My Filings

Customize Columns Filing Type Status Search

Type	VAT Reference Number	Period From	Period To	Original Return Due Date	Tax Year End	Submitted Date	Net VAT Position	Status	Action
VAT Return		01/12/2022	31/12/2022	30/01/2023	31/12/2022		0.00	Overdue	File
VAT Return		01/11/2022	30/11/2022	28/12/2022	31/12/2022		0.00	Overdue	File
VAT Return		01/10/2022	31/10/2022	28/11/2022	31/12/2022		0.00	Overdue	File
Voluntary Disclosure	300000035184	01/09/2022	30/09/2022	28/10/2022	31/12/2022	27/06/2023	2,750.00	Submitted	...
VAT Return	300000035182	01/08/2022	31/08/2022	28/09/2022	31/12/2022	23/06/2023	-60,000.00	At Risk	View

2 Go showing 5 of 10 records per page

QUICK LINKS OTHER LINKS OUR LOCATION

View Previous Filing

Step	Action
(1)	Click here to view your previous filings.



Previous Filings

The screenshot shows the 'My Filings' section of the EMARATAX portal. A modal window titled 'View Previous Filings' is displayed, listing two items: 'VAT Return (23/06/2023)' and 'VD on VAT Return (27/06/2023)'. The background table shows a list of filings with columns for Type, VAT Ref Number, and Net VAT Position. A red box highlights the first item in the modal, and a red arrow points to a yellow circle with the number '1' on the table below.

Step	Action
(1)	All your previous filings are displayed here.

The screenshot shows the 'My Filings' section of the EMARATAX portal. A modal window titled 'View Previous Filings' is displayed, listing two items: 'VAT Return (23/06/2023)' and 'VD on VAT Return (27/06/2023)'. The background table shows a list of filings with columns for Type, VAT Ref Number, and Net VAT Position. A red box highlights the first item in the modal, and a red arrow points to a yellow circle with the number '1' on the table below.

Step	Action
(1)	Click on previous filing which you want to view in detail.



VAT Return

VAT 201 Return

1 VAT Return

2 Review & Declaration

Filing Period	VAT Return Period:	VAT Tax Period:	VAT Return Due Date:	Tax Year End:
	01/09/2022 - 30/09/2022	Monthly	28/10/2022	31/12/2022

You have declared yourself as a "Qualifying Registrant" for the purpose of emirates' reporting of electronic commerce supplies. Your e-commerce reporting will be valid for 18Month(s) starting from the first tax period commencing on or after 1 July 2023. [View](#)

VAT Return

You have the option to file returns offline. You can download the template given below and then upload it after filing as mentioned in the template.

[Download Template](#) VAT Return Template.xlsx last updated 16/06/2023 [Upload Filled Template](#)

[Previous Step](#) [Next](#)



VAT Return for selected filing is displayed.



Correspondences



إمارات تاكس
EMARATAX

After submission of the VAT Voluntary Disclosure for e-commerce reporting, taxpayer receives the following correspondences:

- Voluntary Disclosure submission acknowledgment
- Voluntary Disclosure acknowledged or rejected notification
- Additional information notification (only if FTA requires more information to assist with their review of your VAT Voluntary Disclosure)

Thank you