



إمارات تاكس
EMARATAX

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

Date: July 2023

Version 1.0.0.0

Private and Confidential

This document contains information which is confidential and proprietary to the Federal Tax Authority. Any dissemination, distribution, copying, use of or reliance upon the confidential and proprietary information contained herein is unauthorized and strictly prohibited.



Document Control Information

Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	10-July-23	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
 Manage Account	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
 Log Out	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](#)



Table of contents

Document Control Information	2
Annexure Section.....	3
Navigating through EmaraTax.....	4
Table of contents.....	5
Introduction.....	6
EmaraTax Login Page.....	7
User type Selection.....	8
Taxable Person Home Page.....	10
VAT Module.....	11
My Filings Dashboard.....	12
Instructions and Guidelines.....	14
VAT Voluntary Disclosure.....	16
e-Commerce Questionnaire.....	21
VAT Voluntary Disclosure.....	24
Review & Declaration.....	39
Acknowledgement.....	44
Correspondences.....	46



Introduction



This manual is prepared to help the VAT Taxpayer navigate through the Emaratax portal to guide them on resubmission of a VAT Voluntary Disclosure for e-commerce reporting incase the FTA Officer has requested for additional information.



EmaraTax Login Page

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

Password

Forgot password?

Enter Security Code

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

EMARATAX
إمارات تاكس

What are you looking for?

User Type

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 here to select the user type

EMARATAX
إمارات تاكس

What are you looking for?

User Type

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)	Select the Taxable Person tile




إمارات تاكس
EMARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

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

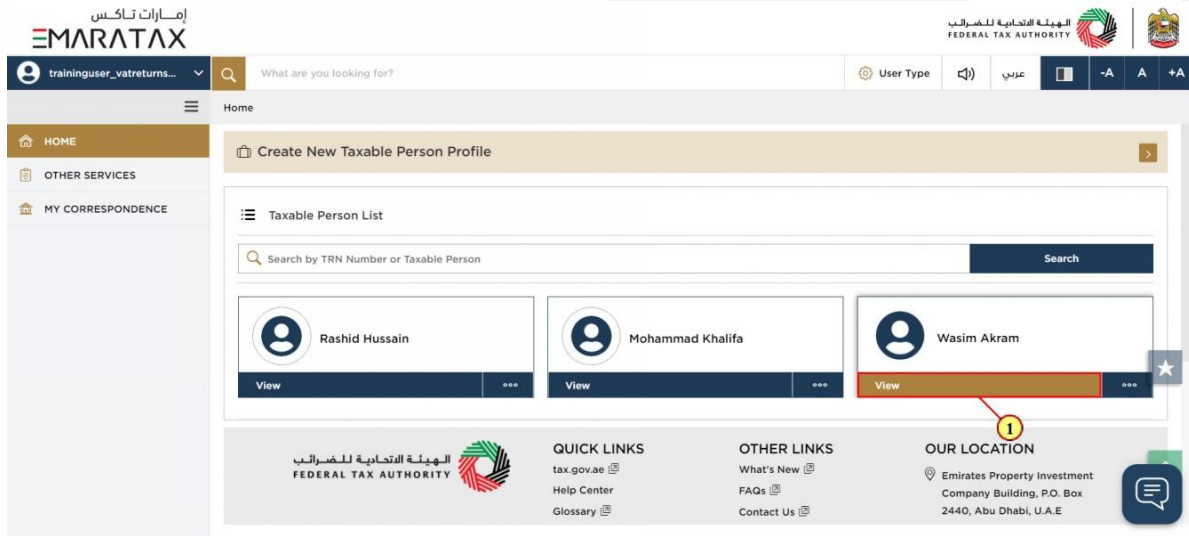
A legal entity which is licensed to operate as a Tax Agency and has registered with the FTA as a Tax Agency.

[Read More](#)

Proceed

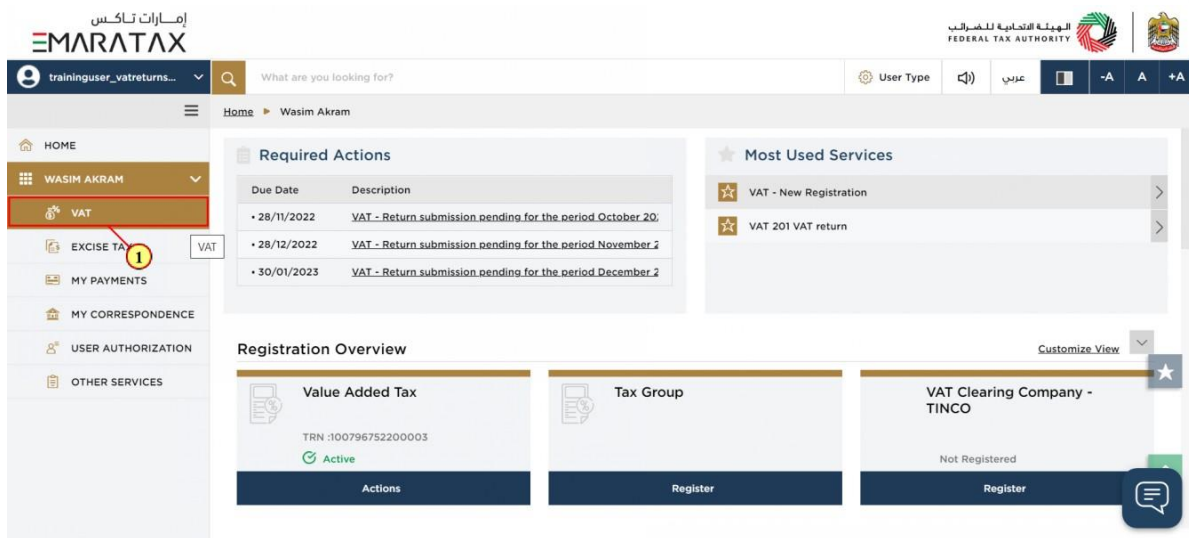
Step	Action
(1)	Click on 'Proceed' to proceed to the Taxable Person

Taxable Person Home Page



The screenshot shows the 'Taxable Person List' section of the MARATAX portal. It features a search bar and three profile cards. The 'View' button for the profile of Wasim Akram is highlighted with a red circle and the number '1'.

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



The screenshot shows the 'Required Actions' section of the dashboard. It contains a table with the following data:

Due Date	Description
• 28/11/2022	VAT - Return submission pending for the period October 20
• 28/12/2022	VAT - Return submission pending for the period November 2
• 30/01/2023	VAT - Return submission pending for the period December 2

The 'VAT' module in the left sidebar is highlighted with a red circle and the number '1'.

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

The dashboard displays a table of VAT filings. The table has the following columns: Type, VAT Reference Number, Period From, Period To, Original Return Due Date, Tax Year End, Submitted Date, Net VAT Position, Status, and Action. The data rows are as follows:

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	300000035312	01/10/2022	31/10/2022	28/11/2022	31/12/2022	27/06/2023	18,000.00	Submitted	...
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	Additional Information	...

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

The dashboard displays a table of VAT filings. The table has the following columns: Type, VAT Reference Number, Period From, Period To, Original Return Due Date, Tax Year End, Submitted Date, Net VAT Position, Status, and Action. The data rows are as follows:

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	300000035312	01/10/2022	31/10/2022	28/11/2022	31/12/2022	27/06/2023	18,000.00	Submitted	...
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	Additional Information	...

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.



EMARATAX الإمارات تاكس

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

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	300000035312	01/10/2022	31/10/2022	28/11/2022	31/12/2022	27/06/2023	18,000.00	Submitted	...
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	Additional information	...

2 Go showing 5 of 10 records per page


View Edit

QUICK LINKS OTHER LINKS OUR LOCATION

Step	Action
(1)	Click on ellipsis to view the Voluntary Disclosure or to edit the Voluntary Disclosure



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.



إمارات تاكس
MARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - VAT Return

Service Details

About the Service

Use this service to submit a VAT Voluntary Disclosure to notify the FTA of an error or omission you identified in a submitted Tax return, tax assessment or tax refund application. A Voluntary Disclosure does not replace a tax return, tax assessment or tax refund request (as the case may be); instead it merely corrects the information contained in any earlier submissions. You may submit a Voluntary Disclosure to amend your "Qualifying Registrant" status for e-commerce purposes.

Eligibility Criteria

Your service journey

FAQ

I confirm that I have read the above instructions and guidelines

Back Start

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

إمارات تاكس
MARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - VAT Return

Service Details

About the Service

Use this service to submit a VAT Voluntary Disclosure to notify the FTA of an error or omission you identified in a submitted Tax return, tax assessment or tax refund application. A Voluntary Disclosure does not replace a tax return, tax assessment or tax refund request (as the case may be); instead it merely corrects the information contained in any earlier submissions. You may submit a Voluntary Disclosure to amend your "Qualifying Registrant" status for e-commerce purposes.

Eligibility Criteria

Your service journey

FAQ

I confirm that I have read the above instructions and guidelines

Back Start

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



VAT Voluntary Disclosure

Voluntary Disclosure (VD)

Filing Period	VAT Return Period:	VAT Tax Period:	VAT Return Due Date:	Tax Year End:
	01/08/2022 - 31/08/2022	Monthly	28/09/2022	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.



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.

Voluntary Disclosure (VD)


Filing Period	VAT Return Period:	VAT Tax Period:	VAT Return Due Date:	Tax Year End:
	01/08/2022 - 31/08/2022	Monthly	28/09/2022	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.

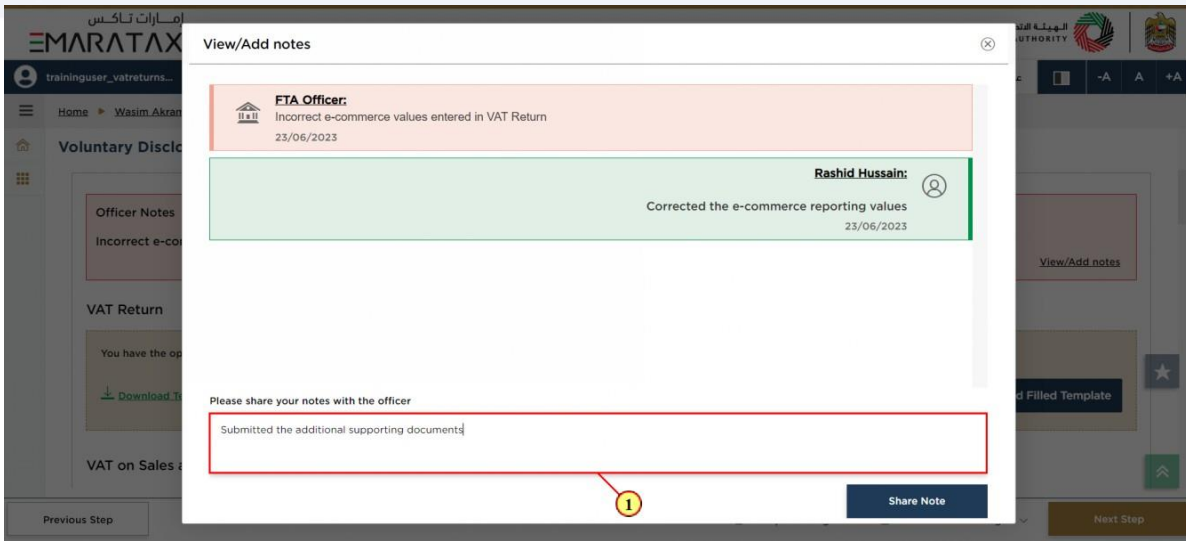


This section displays the filing period details based on the selected VAT Return.

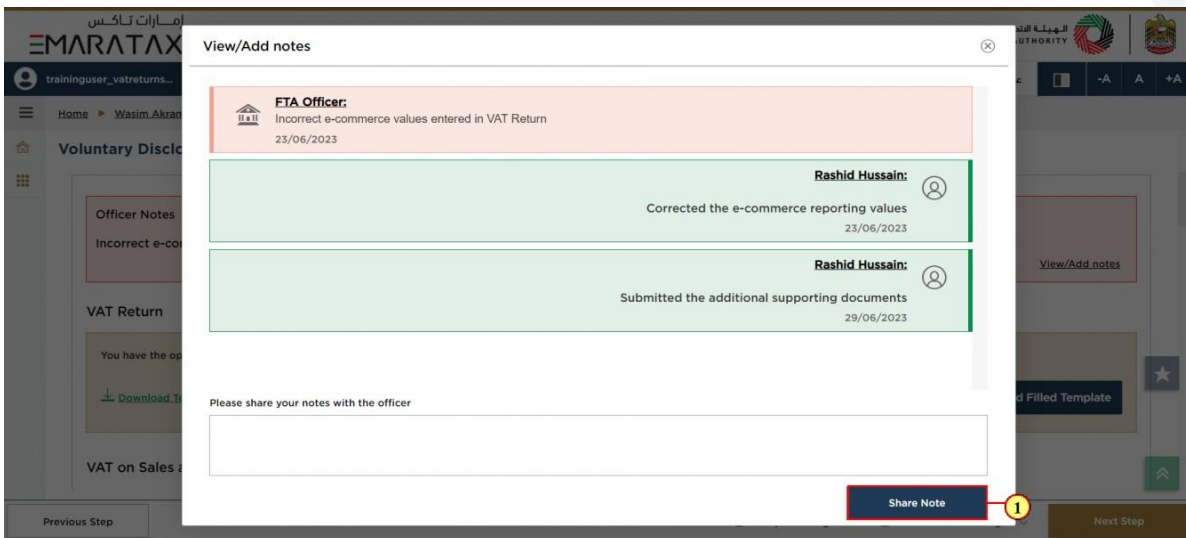


 Update the application with the information requested by the FTA officer – For example, upload additional supporting documents, correct any incorrect details in the application.

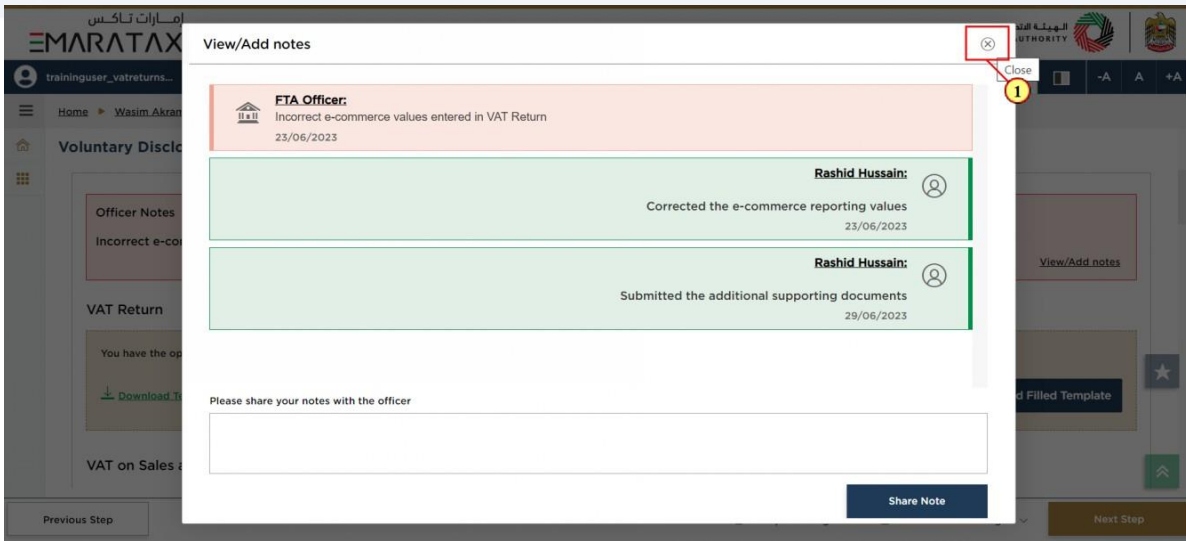
Step	Action
(1)	Click on 'View or Add notes' to add notes back to Tax Officer. You can view the comments given by the Tax Officer here.



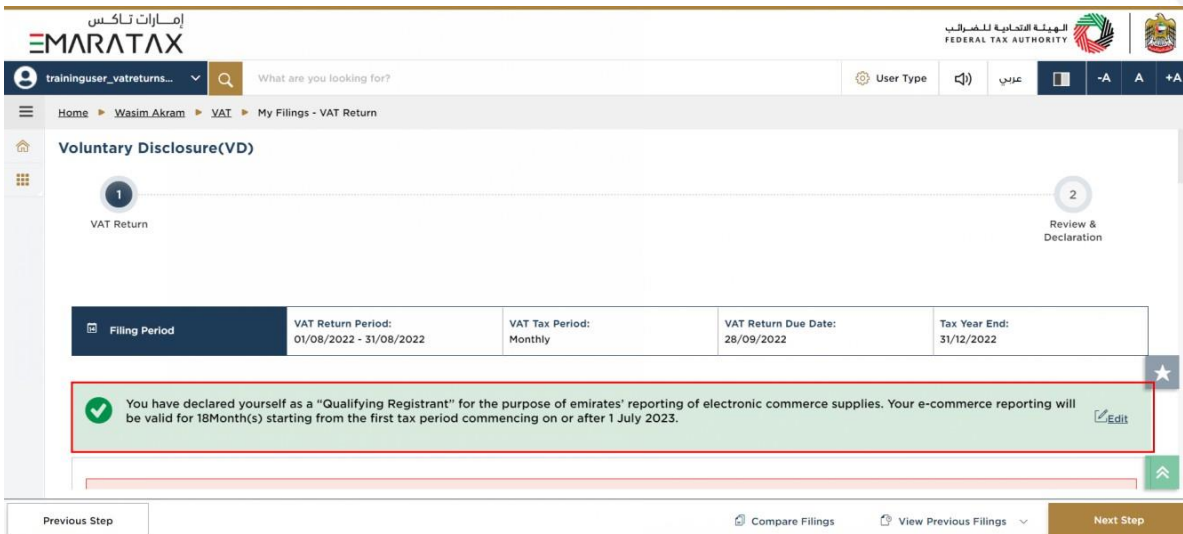
Step	Action
(1)	Enter notes that need to be shared with the FTA officer



Step	Action
(1)	Click on 'Share Note'.



Step	Action
(1)	Click here to close the 'View or Add notes' pop-up



	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>



EMARATAX
traininguser
Home
Volunt
VAT

June 2022

Emirates's reporting of electronic commerce supplies

Does the value of your e-commerce supplies made in the previous calendar year exceed AED100 million?

14/06/2022

I confirm that I have declared myself as a "Qualifying Registrant" for the purposes of emirates's reporting of electronic commerce supplies

Proceed for VAT Filing under e-commerce Reporting

Previous Step Compare Filings View Previous Filings Next Step

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

EMARATAX
traininguser
Home
Volunt
VAT

Emirates's reporting of electronic commerce supplies

Does the value of your e-commerce supplies made in the previous calendar year exceed AED100 million?

Yes No

Please specify the date at which you exceeded the AED 100 million threshold for the value of e-commerce supplies made in the previous calendar year

14/06/2022

I confirm that I have declared myself as a "Qualifying Registrant" for the purposes of emirates's reporting of electronic commerce supplies

You have declared yourself as a "Qualifying Registrant" for the purposes 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.

Proceed for VAT Filing under e-commerce Reporting

Previous Step Compare Filings View Previous Filings Next Step

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



إمارات تاكس
EMARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

traininguser

Home

Volunt

VAT

Emirates's reporting of electronic commerce supplies

Does the value of your e-commerce supplies made in the previous calendar year exceed AED100 million?

Yes No

Please specify the date at which you exceeded the AED 100 million threshold for the value of e-commerce supplies made in the previous calendar year

14/06/2022

I confirm that I have declared myself as a "Qualifying Registrant" for the purposes of emirates' reporting of electronic commerce supplies

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.

Proceed for VAT Filing under e-commerce Reporting

1

Previous Step Compare Filings View Previous Filings Next Step

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



VAT Voluntary Disclosure

The screenshot shows the EMARATAX portal interface. At the top, there's a search bar and navigation tabs. The main content area is titled 'Voluntary Disclosure (VD)' and 'VAT Return'. A message states: '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.' Below this, there are two buttons: 'Download Template' (highlighted with a red box and a circled '1') and 'Upload Filled Template'. Below the buttons, there's a table with columns: Description, Amount (AED), VAT Amount (AED), and Adjustment (AED). The first row contains 'Standard rated supplies in Abu Dhabi' with values 800,000.00, 40,000.00, and 0.00. At the bottom, there are navigation buttons: 'Previous Step', 'Compare Filings', 'View Previous Filings', and 'Next Step'.

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.

This screenshot is identical to the previous one, but the 'Upload Filled Template' button is highlighted with a red box and a circled '1' instead of the 'Download Template' button.

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



إمارات تاكس
EMARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for?

User Type عربي

Home ▶ Wasim Akram ▶ VAT ▶ My Filings - 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
	800,000.00	40,000.00	- 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 Next Step

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

إمارات تاكس
EMARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for?

User Type عربي

Home ▶ Wasim Akram ▶ VAT ▶ My Filings - 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
	800,000.00	40,000.00	- 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 Next Step

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



Please provide the breakdown of your e-commerce and other standard rated supplies

Hide/Show old amounts

Abu Dhabi	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	- <input type="text" value="0.00"/>
e-Commerce Supplies	<input type="text" value="300,000.00"/>	<input type="text" value="15,000.00"/>	- <input type="text" value="0.00"/>
	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	- <input type="text" value="0.00"/>
Other Standard rated supplies	<input type="text" value="500,000.00"/>	<input type="text" value="25,000.00"/>	- <input type="text" value="0.00"/>

Add

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

Hide/Show old amounts

Abu Dhabi	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	- <input type="text" value="0.00"/>
e-Commerce Supplies	<input type="text" value="300,000.00"/>	<input type="text" value="15,000.00"/>	- <input type="text" value="0.00"/>
	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	- <input type="text" value="0.00"/>
Other Standard rated supplies	<input type="text" value="500,000.00"/>	<input type="text" value="25,000.00"/>	- <input type="text" value="0.00"/>
Total	<input type="text" value="800,000.00"/>	<input type="text" value="40,000.00"/>	- <input type="text" value="0.00"/>

Add


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.



Abu Dhabi	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
	0.00	0.00	- 0.00
e-Commerce Supplies	300,000.00	15,000.00	- 0.00
Other Standard rated supplies	500,000.00	25,000.00	- 0.00
Total	800,000.00	40,000.00	0.00

Step	Action
(1)	Click on 'Add'

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1aStandard rated supplies in Abu Dhabi	800,000.00	40,000.00	- 0.00
1bStandard rated supplies in Dubai	0.00	0.00	- 0.00
1cStandard rated supplies in Sharjah	0.00	0.00	- 0.00

 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.



EMARATAX | الإمارات تـاكس | FEDERAL TAX AUTHORITY

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	0.00	0.00	- 0.00
	800,000.00	40,000.00	- 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 | 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.

EMARATAX | الإمارات تـاكس | FEDERAL TAX AUTHORITY

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

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

Voluntary Disclosure(VD)

2Tax refunds provided to tourists under the Tax Refunds for tourists scheme	- 0.00	- 0.00	View Details
3Supplies subject to reverse charge provisions	0.00	0.00	
4Zero rated supplies	0.00	0.00	
5Exempt Supplies	0.00		

Previous Step | Compare Filings | View Previous Filings | Next Step

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.

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



إمارات تاكس
EMARATAX

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - 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="1.00"/>	<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 Next Step

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

إمارات تاكس
EMARATAX

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - 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 Next Step

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



EMARATAX الإمارات تاكس

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - VAT Return

Voluntary Disclosure(VD)

4Zero rated supplies	0.00	0.00	
5Exempt Supplies	0.00	0.00	
6Goods imported into the UAE	0.00	0.00	View Details
7Adjustments to goods imported into the UAE	0.00	0.00	

Previous Step Compare Filings View Previous Filings Next Step

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

EMARATAX الإمارات تاكس

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - VAT Return


Voluntary Disclosure(VD)

7Adjustments to goods imported into the UAE	200,000.00	10,000.00	0.00	0.00
8Totals	200,000.00	10,000.00	0.00	800,000.00
				40,000.00

VAT on Expenses and All Other Inputs

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
	0.00	0.00	0.00

Previous Step Compare Filings View Previous Filings Next Step

 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.



إمارات تاكس
EMARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - VAT Return

Voluntary Disclosure(VD)

7 Adjustments to goods imported into the UAE	200,000.00	10,000.00	0.00
	0.00	0.00	
8 Totals	200,000.00	10,000.00	0.00
	800,000.00	40,000.00	0.00

VAT on Expenses and All Other Inputs

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
	0.00	0.00	0.00

Previous Step Compare Filings View Previous Filings Next Step



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

إمارات تاكس
EMARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - VAT Return

Voluntary Disclosure(VD)

VAT on Expenses and All Other Inputs

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
9 Standard rated expenses	500,000.00	25,000.00	0.00
10 Supplies subject to the reverse charge provisions	1,000,000.00	50,000.00	0.00
11 Totals	0.00	0.00	0.00

Previous Step Compare Filings View Previous Filings Next Step

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



EMARATAX الإمارات تاكس

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - VAT Return

Voluntary Disclosure(VD)

VAT on Expenses and All Other Inputs

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
9Standard rated expenses	500,000.00	25,000.00	0.00
10Supplies subject to the reverse charge provisions	1,000,000.00	50,000.00	0.00
11Totals	0.00	0.00	0.00

Previous Step Compare Filings View Previous Filings Next Step

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

EMARATAX الإمارات تاكس

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - VAT Return


Voluntary Disclosure(VD)

9Standard rated expenses	500,000.00	25,000.00	0.00
10Supplies subject to the reverse charge provisions	1,000,000.00	50,000.00	0.00
11Totals	1,500,000.00	75,000.00	0.00

Previous Step Compare Filings View Previous Filings Next Step

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



 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.

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.



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

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




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

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



EMARATAX
إمارات تاكس
FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - 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 أكرم Last Name in Arabic

Previous Step Compare Filings View Previous Filings Save as Draft Submit

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

EMARATAX
إمارات تاكس
FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - VAT Return

Voluntary Disclosure(VD)

Review & Declaration Expand All / Collapse All

Taxable Person Details

VAT Return Details

VAT on Sales and All Other Outputs Edit

Description	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1aStandard rated supplies in Abu Dhabi	0.00	0.00	- 0.00
1bStandard rated supplies in Dubai	0.00	0.00	- 0.00

Previous Step Compare Filings View Previous Filings Save as Draft Submit

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



EMARATAX | الإمارات تـاكس | FEDERAL TAX AUTHORITY

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

Home > Wasim Akram > VAT > My Filings - 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	0.00	0.00	- 0.00
1bStandard rated supplies in Dubai	0.00	0.00	- 0.00

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

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

EMARATAX | الإمارات تـاكس | FEDERAL TAX AUTHORITY

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

Home > Wasim Akram > VAT > My Filings - 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

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

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



إمارات تاكس
EMARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - 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: 23/06/2023

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 Submit

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

إمارات تاكس
EMARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

traininguser_vatreturns... What are you looking for?

User Type عربي

Home Wasim Akram VAT My Filings - 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: 23/06/2023

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 Submit

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



إمارات تاكس
MARATAX

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

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

Home Wasim Akram VAT My Filings - 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: 23/06/2023

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 **Submit**


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



Acknowledgement

The screenshot shows the 'Application Submitted Successfully' page in the EMARATAX portal. The page includes a confirmation message, a list of submission details, and a 'Submitted' status indicator. The details listed are:

- TRN : 100796752200003
- Registrant's Name : Wasim Akram
- Reference Number : 30000035182
- Submission Date : 29 June 2023
- VAT Return Period: : 01/08/2022 - 31/08/2022
- VAT Stagger: : Monthly
- Due Date: : 31 July 2023
- Tax Year End : 31 December 2022
- Return Amount : AED 10,000.00
- Due Amount : AED 45,000.00

 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.

The screenshot shows the 'Pay' button highlighted with a red circle and the number '1'. The page displays the same submission details as the previous screenshot, including the due amount of AED 45,000.00. Below the details, there is a 'What's next' section with instructions on how to proceed with the payment and what to expect from the FTA.

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 EmaraTax portal.

Step	Action
(1)	Click on 'Pay' to pay the due amount



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

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



Correspondences

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